U. S. DEPARTMENT OF COMMERCE
JESSE H. JONES, Secretary
BUREAU OF THE CENSUS
WILLIAM LANE AUSTIN, Director

FINANCIAL STATISTICS OF CITIES OVER 100,000 POPULATION 1937

Prepared under the supervision of
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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS

Washington, D. C., Sept. 20, 1940.

SIR: I transmit herewith the annual report of the Bureau of the Census showing for the fiscal year 1937 the financial transactions of the 94 cities having a population of over 100,000 and the city of Honolulu, including revenues and expenditures, gross and net indebtedness, the assessed valuation of taxable property and the tax levies, and value of specified assets at the close of that year.

The collection and compilation of these statistics and the preparation of this volume were under the supervision of Chester E. Rightor, chief statistician for State and Local Government, and Edward R. Gray, assistant chief statistician, assisted by Lewis B. Sims, technical assistant, Cora Higgins, Inez A. Applebee, Lella B. Flagg, and Hugh D. Ingersoll. The text discussion was prepared by Iver C. Olsen, consultant in municipal finance.

The Bureau has had the advice of the Director's Special Advisory Committee for State and Local Government on the revised classification of accounts and the form of presentation of the statistics, and of the Municipal Finance Officers' Association on the classification of accounts. The cooperation of the finance officers of the cities and other independent local divisions of government, whose records were made available to the Bureau, is acknowledged.

Respectfully,

WILLIAM LANE AUSTIN,
Director of the Census.

HON. JESSE H. JONES,
Secretary of Commerce.

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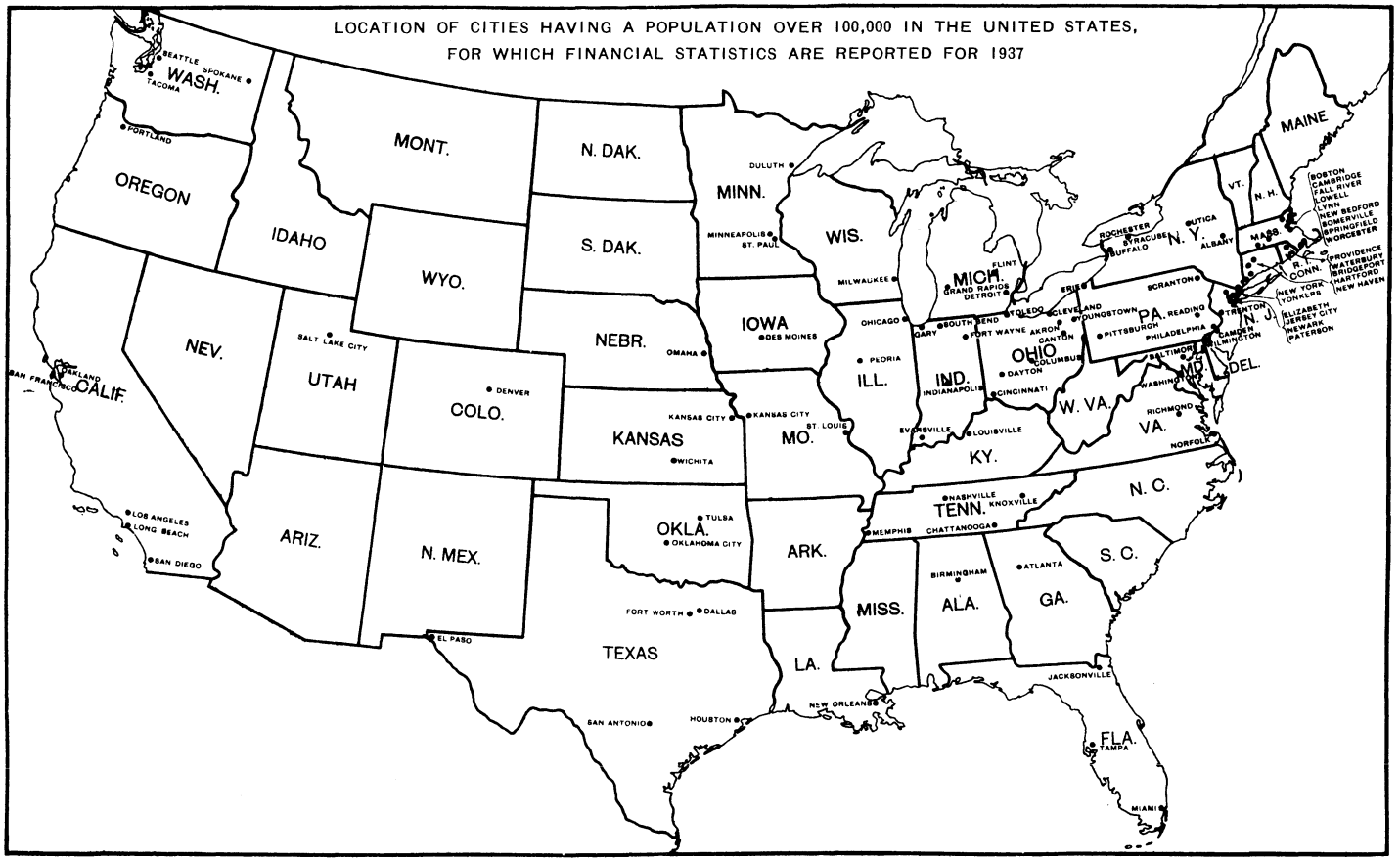
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LOCATION OF CITIES HAVING A POPULATION OVER 100,000 IN THE UNITED STATES, FOR WHICH FINANCIAL STATISTICS ARE REPORTED FOR 1937



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FINANCIAL STATISTICS OF CITIES OVER 100,000 POPULATION: 1937

SUMMARY

America's large cities were able not only to meet the fiscal emergencies of 1937, through their own devices and substantial intergovernmental aid, but were able also to make notable progress in consolidating their finances. This was accomplished notwithstanding a continuation of the fiscal circumstances, largely introduced by the depression, that have been exerting increasing pressure upon the fiscal structure of local government. Not only were these municipalities called upon to provide a greatly expanded range of public services, either necessary or desirable from the point of view of civic progress, but many of them were faced also with unprecedented demands for local relief.

Although the impact of the depression had materially lessened by 1937, there remained a substantial group of citizenry who, instead of being able to render their normal support to local government, continued to be increasingly dependent upon the municipalities for shelter, food, clothing, medication, and hospitalization. The problems of coping with this two-way shift in the composition of an important element of the municipal population, from fiscal asset to fiscal liability, continued to be the most vexing problem confronting local government. In addition to this situation, those who were bearing the burden of local government demanded more and improved services for the support they were rendering—better streets and highways, improved educational facilities, modern recreational facilities, and the best in public safety equipment. In making these demands, they were equally insistent that the burden of supporting local government, especially the burden on property, be lightened—certainly not increased.

These fiscal demands were thrust upon the municipalities at a time when their fiscal structures had not completely recovered from the successive shocks administered to the bulwark of the revenue structure—the property tax. Not only had the tax base been seriously affected in previous years because of sharply declining property valuations, which appear to be fairly stabilized at the new level, but the productivity of property taxes had been narrowed because of tax delinquency, tax limitations, homestead and industrial exemptions, and other factors. Economic recovery and a continuation of recent efficient and aggressive tax collection policies, however, permitted these municipalities to be remarkably successful in holding the level of property tax receipts in 1937. Nevertheless, local government was faced with an ever-present problem of developing or discovering supplemental sources of revenue, but experience has indicated that new sources were not giving substantial yields.

For reasons which were practical, and in some cases also legal, it was considered impossible to increase tax rates in any substantial degree; in the first instance, it was apparent that the maximum productivity of tax rates had been approached, and, in the other, it was legally impossible to increase tax rates beyond certain prescribed limits. It was likewise considered impracticable to supplement local revenues through special assessments, a revenue device frequently resorted to in the pre-depression years, but of doubtful success in periods when property owners are unwilling or unable to assume additional burdens.

Some local governments sought a partial solution of their problems in experiments with various forms of sales taxes. There was local resistance to such taxes in certain areas, which caused the experiments either to be abandoned or to be so restricted in scope that these "general" sales taxes were in effect luxury taxes or selective sales taxes, the latter being levied on such articles as cigarettes, tobacco, or gasoline. The receipts from such sources in some localities were a fairly important item in the municipal revenue structure.

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Other local governments, reluctant to impose sales taxes even if legally empowered, found that some relief was forthcoming from a broader use of business licenses and certain types of permits. In this process of bolstering a sagging revenue structure, the consideration of whether the licenses and permits were intended for regulatory or revenue purposes was generally obscured.

For most municipalities, however, the problem of raising sufficient revenue to meet the pressing requirements was one beyond their individual capacities, and the natural consequence has been for local government generally to seek an increasing proportion of its revenue through the indirect source of grants and shared taxes. State grants have long been identified with local government. Even in the early days of the Nation, people were familiar with the practice of the States' paternalistic guidance, if not control, over certain basic local functions, such as education, through grants-in-aid. Not until the depression years, however, did this source of financial assistance reach a volume of extreme importance or become indispensable to the fiscal structure of local government, as it is today. It is to be noted, in addition, that State supervision of local activities themselves is furthered, because virtually all grants are earmarked for specific purposes.

Shared State taxes have appeared in the accounts of local government since Civil War days and, although increasing in recent years, do not have the same close relation to the depression problems of local government as grants. Since the amount of taxes shared is based on the amount collected, such receipts, like all other taxes, are themselves affected by depression circumstances. Consequently, there has been no marked growth in shared taxes in recent years except in those instances where the relative proportion of taxes allotted to the local units has been increased or where new types of taxes have been shared with these units.

Federal grants, a new source of municipal revenue during the past decade, at times reached substantial amounts, but they were not so sizable in 1937. One important reason for this was the fact that the Public Works Administration was not especially active in 1937; indeed, it was considered to be in the stage of liquidation.

The payment' side of the municipal picture was, as previously mentioned, featured by record expenditures for relief and other welfare activities. There was also evidence that the retrenchment policies pursued in the early depression years had been lightened. Salary cuts for school teachers, police, firemen, and other municipal employees had been largely restored by the end of 1937. Expenditures for capital outlays, which had been drastically pruned, were resumed on a wider scale. Municipal plant equipment, which had been neglected, was more adequately maintained and kept in repair; additions or replacements were made and additional improvements constructed. These activities may be taken as an indication that local government considered most of its housecleaning accomplished and its fiscal structure consolidated in a degree sufficient to permit the resumption of more nearly normal municipal activity.

Despite the continued demands upon these cities, the situation was met without wholesale borrowing. Indeed, the indebtedness, both gross and net, of the 94 cities at the close of 1937 was less than at the close of the previous year. Even the character of the indebtedness was more favorable. The practice of accumulating an unwieldy floating indebtedness from deficits in current operations, and then funding this indebtedness as a last resort to tidy up the fiscal structure, was generally discarded in 1937. Moreover, improving fiscal conditions and more favorable money markets enabled some of the cities to refund at attractive rates a portion of their high interest-bearing indebtedness. As a result, the interest burden upon these cities in 1937 was lighter than it had been in the previous year.

The following report merits study as to the scope and cost of these public services, the revenues from which this cost was financed, and the influence of both upon the debt structure of these cities. The 94 cities represented in this study furnished public services in 1937 to over one-half the urban population of the United States, and it is believed that this study offers evidence of the important position of municipal government in the national economy.

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PART I. INTRODUCTION

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Table 1.—Year of incorporation, fiscal year, population, and area: 1937
Table 2.—Employees and pay rolls: 1937

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PART I. INTRODUCTION

SCOPE OF REPORT.—The present report of the Bureau of the Census is for the most part restricted to a presentation of statistics of the financial transactions of 94 cities during the fiscal year 1937, each of which had a population of over 100,000 as enumerated by the Federal Census of April 1, 1930. This series of reports included through 1931 all cities having a population of over 30,000. By virtue of Executive Order dated June 10, 1933, the annual collection and compilation of statistics has been limited to cities of over 100,000. The report also presents financial data relating to the city and county of Honolulu, Hawaii.

The 94 cities included in this report embrace a total population group of over 37,600,000, and are responsible for the protection of the lives, property, and health of almost a third of the Nation's population, in addition to the millions of persons who visit these communities annually. Within this group falls a substantial portion of the Nation's problems in providing educational and recreational services, caring for the indigent, defective, and delinquent classes, and providing a constantly growing number of conveniences and services being sought by citizens and by associations interested in modern civic management.

The statistics presented in this volume relate to the financial transactions of the 94 cities for the fiscal year ended in 1937, with the exception of three cities which closed their fiscal year in January 1938. The statistics are as accurate and as comparable as it has been possible to make them. For the general functions of municipal government the subjects are: the revenues and principal classes thereof; the payments for the operation and maintenance of the various governmental functions, for interest on indebtedness, and for capital outlays; the gross and net indebtedness; the assessed valuation of property subject to taxation, and the amount and rate of tax levy. In a separate part of the volume data are presented on municipal public-service enterprises. In addition, certain other subjects are included, as, for example, population, employment and pay rolls, and specified assets of municipal government.

This report is the first one in the series Financial Statistics of Cities in which the data, to facilitate reference, have been presented in three separate parts. The first part is introductory, presenting general information on methods of compilation and presentation, as well as a general summary of the statistical material developed. Part II, which consists of four sections, relates to the ordinary or "governmental" activities of local governments. Part III relates to the "proprietary" enterprises—i.e., the public-service facilities maintained by the municipalities.

The main tables comprising each of the three parts may be indicated as follows:

Part I Introduction (tables 1 and 2).

Part II General Government (tables 3 to 28, inclusive).
- Section A: Revenues (tables 3 to 13, inclusive).
- Section B: Cost Payments (tables 14 to 21, inclusive).
- Section C: Debt and Specified Assets (tables 22 to 26, inclusive).
- Section D: Assessed Valuation and Tax Levies (tables 27 and 28).

Part III Public-Service Enterprises (tables 29 to 50, inclusive).

REVISION OF PROCEDURE.— Many new functions and activities of municipal government have arisen, and other services have expanded, since the depression.

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New sources of taxes and other revenues have been found and utilized. Municipalities have found it necessary or desirable to meet their financial requirements through the issuance of forms of obligations that were comparatively unknown in the past, which in itself has occasioned new types of funds and accounts. Federal leadership in a number of fields has resulted in the expansion of municipal activities into new fields, largely through the grant-in-aid device.

For the 1937 report, therefore, it was deemed essential to revise the classifications for revenue, expenditure, and debt. Perhaps the greatest change in the procedure followed in this report, as compared with prior volumes, is that the statistics of public-service enterprises, for the first time, are reported separately from those of general governmental functions. This separate reporting permits an improved basis of comparability among the various municipalities, since it takes cognizance of the fact that the operation and accounting practices followed by the various cities with respect to their public-service enterprises are the subject of wide variance and require separate and uniform treatment. The types of public-service enterprises are themselves reclassified in this report, and some activities formerly considered within this group are excluded. Public-service enterprises include water-supply systems, electric light and power systems, gas systems, street railways and other transit facilities, ports, docks, harbors, and wharves, airports, ferries, housing, and associated enterprises.

DIVISIONS OF MUNICIPAL GOVERNMENT.—The wide diversity of the organization of municipal government is indicated by the number of independent units employed to perform the functions and services of local government. In all cases there is the city corporation, which is charged with the administration of all municipal functions except those entrusted to independent districts created to provide specific services for the community, the extent of authority in each case being determined by statute or charter enactments. For 32 municipalities the city corporation was the only local governmental unit, while in the other 62 the functions of local government were administered by two or more governments as independent units, each having the power of taxation—for the purpose for which it was created—over all or part of the territory of the city.

With the object of affording comparability of local urban government, regardless of the number of legally independent political subdivisions and types of administrative organizations established locally to levy taxes, incur debt, and perform governmental functions, this report for 94 cities includes all types of funds of each independent division. The statistics, therefore, include not only the finances of the city corporation, but a proportion of all independent, overlapping units of government virtually coextensive in area with the city, and, for cities over 300,000 population having an independent county, a proportion of the county's finances. In all cases, the proportion of financial transactions included is based upon the ratio of assessed valuation of the city to that of the overlapping independent division or county.

In connection with the foregoing, it should be pointed out that the term "county" appears as the designation of independent governmental units in the 18 following cities: Chicago, Detroit, Los Angeles, Cleveland, Pittsburgh, Milwaukee, Buffalo, Minneapolis, Cincinnati, Newark, Kansas City (Mo.), Seattle, Indianapolis, Rochester, Jersey City, Houston, Louisville, and Portland (Oreg.). On the other hand, in the 8 following cities the original county governments have been merged with those of the cities: New York, Philadelphia, St. Louis, Baltimore, Boston, San Francisco, Washington, and New Orleans. It is clear that no basis of comparison of local government would be afforded within this group of cities unless the previously discussed method of apportioning the finances of overlapping divisions or counties was pursued. 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, a municipality in which the county organization is merged with that of the city, and the autonomous cities of Richmond and Norfolk.

GROUPS OF CITIES.—The statistical data presented in this report are arranged in three principal population groups, for each of which, as well as for the entire 94 cities, totals are given. Group I includes cities having a population

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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 at July 1, 1933, no later estimates having been made, except for Washington, D. C. Data for the city and county of Honolulu are not included in the group or grand totals of the 94 cities.

In the tables of this report, with the exception of tables 27 and 28, 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 city, there is shown on this page a list of the cities arranged alphabetically by States, with the number assigned to each. The type or plan of city government effective in 1937 also is indicated.

The location of each of these cities is shown on the map of the United States on page VIII.

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

1/ Commission plan of government.
2/ Council-manager or commission-manager plan of government.

NOTE: Unless otherwise noted, during 1937 the cities listed operated under the mayor-council plan.

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SECURING THE DATA.—The information presented in this report is not the result of a mail canvass. The statistics were obtained in city and other local government fiscal offices with the close cooperation of the local officials. The data for the present report were secured by Bureau agents or by local agents.

"Bureau agents" are employees of the Bureau of the Census trained in the work and sent into the field to compile the report for a given city. These Bureau agents spend a varying number of working days in preparing the detailed report for any one city, depending upon the size of the city and the difficulty in working up the data from the official records. When the report is received in Washington, it is examined by the Division of State and Local Government, which makes whatever changes or consolidations appear to be necessary; in the case of the reports prepared by Bureau agents, this editing work is reduced to the minimum.

"Local agents" are of two types, namely, municipal employees and nonofficial citizens. A municipal employee may be a person in the city controller's office, for example; a citizen may be a private accountant or other qualified individual. Whichever of the two types is used, a local agent is selected by correspondence with the local finance officer and other officials familiar with the financial administration of the city, the purpose being to appoint the best qualified person available, and he is then appointed by the Director a special agent of the Bureau. The local agents are paid at the rate of $6.00 a day for the number of days required to compile the report, the number of such days being determined by the Bureau of the Census from previous years' experience. The report is mailed to Washington when completed and is then reviewed—usually at greater length than in the case of a report by a Bureau agent, although not necessarily so, since some of the local agents have had experience in preparing previous city financial reports for the Bureau of the Census.[1]

When the report on any particular city is edited and tabulated, a preliminary report is printed and sent to all names on the mailing list. This procedure allows the data on any particular city to become available many months before copy for the final report can be prepared and the finished volume received from the press.[2]

The careful data-collecting process just outlined necessarily makes for a less prompt publication of statistics than would be possible by means of a mail canvass, but it assures a greater degree of accuracy and completeness.

To promote the maximum comparability of the statistics, the Bureau has compiled the data for each city according to uniform classifications of revenues, expenditures, and indebtedness, so far as possible. In reporting the statistics for any city, therefore, extensive reclassification of data in the city's records may be necessary. For this reason, it is not possible in all cases to identify in the Bureau's publication the various items appearing in the city's report.

During 1937, the unit of government administering certain local services and maintaining the records of revenues and expenditures thereof, such as outdoor relief, varied among the cities. If administered by Federal or State agencies, the figures are not included in this report, which is limited to the official records of cities and overlying independent local units. The differing practice resulted in a wide variation in the statistics of revenues and payments for these services among the cities, which should be recognized in using the figures for comparisons.

PURPOSE OF REPORT.—The specific purpose of the reports in this series is twofold: (a) To make financial statistics of local governments available to those persons who have an economic interest in municipal activities, especially officials engaged in planning and projecting municipal programs, preparing economic analyses, making estimates of national income and national wealth, and

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1/ The two methods outlined were used also to compile the annual Financial Statistics of States, 1937. For the 1938 reports, both for States and for cities, a third method is also being employed, using "Bureau-instructed agents." "Bureau-instructed agents" are local persons selected by a regular Bureau field man and instructed on the job in the methods and technique of compiling the report. Such agent is paid on a per diem basis, $6.00 each day, for the number of working days required to complete the job.

2/ In addition to the preliminary reports for individual cities and the final consolidated report, there is issued, prior to the final report, a Summary Bulletin containing advance information for all the 94 cities.

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considering relationships among the three levels of government; (b) to present municipal financial data in a detailed form useful to those persons who have a localized and comparative interest in one or more individual cities, especially taxpayers, investors, administrators, and political scientists. The report also may prove useful to Federal and State officials concerned with loans or grants-in-aid. These purposes perhaps may be accomplished directly through personal study of the reports in this series or indirectly through interpretations and recommendations of practical students of civic affairs and of local civic bodies.

A brief analysis of the data presented in each of the main tables comprising Part I appears below.

TABLE 1

YEAR OF INCORPORATION AS A CITY.—In the first column of table 1 are given the years in which the 94 municipalities included in this study were organized as cities.

DATE OF CLOSE OF FISCAL YEAR.—The date shown is the close of the year 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.

POPULATION.—The figures on population are furnished to the Division of State and Local Government by the Division of Population. Except as indicated by footnotes, the table shows for each city the estimated population as at July 1, 1933. The estimates at the middle of the fiscal year are employed as the basis for the per capita data presented in some of the tables in this report because their use results in more accurate statements of per capita transactions than would be secured by using the estimated population as at either the beginning or the close of the fiscal period.

The estimated population figures were computed as follows: The estimated increase for the United States from the 1930 census to July 1, 1933, was computed from statistics of births, deaths, immigration, and emigration. The increase during this period, which amounted to 2,995,000 inhabitants, was distributed among the States and cities on the basis of their proportion of the increase for the United States between 1920 and 1930. Due allowance was made for any annexations or detachments of territory that may have taken place and of which the Bureau was advised.

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

AREA.—The data on area of the cities are furnished to the Division of State and Local Government by the Division of Geography. These data show the land area subject to the administration of the city corporation on July 1, 1937.

TABLE 2

Information on the number of municipal employees—first made available in the 1936 issue of this series of reports—was collected on a nonfunctional basis for 1937, supplemented for the first time by pay roll data. As with other tables in this report, the figures include a proportionate part of the employee and pay roll data of all independent units of local government covered as part of the "city." These figures are presented in table 2.

NUMBER OF EMPLOYEES AND AMOUNT OF PAY ROLLS.—The number of employees of 88 cities, at quarterly intervals, is reported, with a separation of permanent employees from temporary, seasonal, and emergency employees. Except where otherwise noted, school employees have been included, but persons on work relief and employees of contractors were excluded from the report.

Data on the amount of pay rolls for the calendar year 1937, which were available for 81 cities, are also shown in table 2. In comparing pay roll figures with number of employees reported, it should be remembered that part-time

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and temporary employees have been included without any estimate of their "full-time equivalent," so average earnings of all employees shown are probably lower than the average salaries of full-time employees only.

It is significant that all cities, even of the population groups covered in this study, do not maintain a readily available record of public employment and pay rolls.[3] It is true that the data might be assembled, at a considerable expenditure of time, from existing pay roll records in the various departments and funds. Even then, however, duplications of names appearing on two or more pay rolls, because of part-time employment in different departments or offices, might occur. An ideal control would be one by a personnel office having a record of all municipal employees, the dates of their entrance into the service and of their separation from the service, rate and amount of compensation, and related data.[4]

INAUGURATION OF NEW SERIES.—Beginning with January 1940, the Bureau is changing its report on the number of employees and amount of pay rolls of cities to a State and Local Government Quarterly Employment Survey, consisting of a mail canvass with a quarterly publication of results. This new series covers—in addition to cities over 100,000 population—all States, all cities over 5,000 population, all counties over 50,000 population, all townships over 10,000 population, and a representative sample of smaller cities, counties, and townships.

3/ The personnel records in State governments are also incomplete.

4/ Forms for instituting and maintaining personnel service-records are presented and described in Public Administration Circular No. 1, W. P. A. Technical Series (August 28, 1937).

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TABLE 1.—YEAR OF INCORPORATION, FISCAL YEAR, POPULATION, AND AREA: 1937

City number	CITY	Year of incorporation as a city	Date of close of fiscal year	POPULATION				Land area (acres) July 1, 1937
				Estimated as at July 1, 1933	Decennial census			
					Apr. 1, 1930	Jan. 1, 1920	Apr. 15, 1910	
	Grand total	----	----------	37,673,812	36,425,638	29,497,009	23,248,623	2,792,803.1
	Group I	----	----------	22,131,800	21,315,411	17,264,019	13,842,358	1,098,855.8
	Group II	----	----------	4,612,500	4,492,864	3,762,796	3,066,638	473,862.7
	Group III	----	----------	10,929,512	10,617,363	8,470,194	6,339,627	1,220,084.6
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.	1653	Dec. 31,1937	7,154,300	6,930,446	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.	1837	Dec. 31,1937	3,490,700	3,376,438	2,701,705	2,185,283	132,267.2
3	Philadelphia, Pa.	1683	Dec. 31,1937	1,972,700	1,950,961	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.	1824	June 30,1937	1,666,100	1,568,662	993,678	465,766	88,255.6
5	Los Angeles, Calif.	1851	June 30,1937	1,354,100	1,238,048	576,673	319,198	287,594.0
6	Cleveland, Ohio	1836	Dec. 31,1937	918,400	900,429	796,841	560,663	46,774.0
7	St. Louis, Mo.	1822	Apr. 12,1937	830,300	821,960	772,897	687,029	39,276.8
8	Baltimore, Md.	1796	Dec. 31,1937	817,100	804,874	733,826	558,485	50,380.8
9	Boston, Mass.	1822	Dec. 31,1937	786,900	781,188	748,060	670,585	28,096.0
10	Pittsburgh, Pa.	1816	Dec. 31,1937	678,500	669,817	588,343	533,905	33,365.2
11	San Francisco, Calif.	1850	June 30,1937	656,200	634,394	506,676	416,912	26,880.0
12	Washington, D. C.	1802	June 30,1937	1/ 623,000	486,869	437,571	331,069	39,680.0
13	Milwaukee, Wis.	1846	Dec. 31,1937	599,100	578,249	457,147	373,857	27,745.2
14	Buffalo, N. Y.	1832	June 30,1937	584,400	573,076	506,775	423,715	25,261.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	1867	Dec. 31,1937	477,700	464,356	380,582	301,408	34,443.3
16	New Orleans, La.	1805	Dec. 31,1937	471,000	458,762	387,219	339,075	127,808.0
17	Cincinnati, Ohio	1819	Dec. 31,1937	460,100	451,160	401,247	363,591	45,995.5
18	Newark, N. J.	1836	Dec. 31,1937	447,000	442,337	414,524	347,469	10,927.0
19	Kansas City, Mo.	1853	Apr. 30,1937	412,600	399,746	324,410	248,381	37,395.2
20	Seattle, Wash.	1869	Dec. 31,1937	374,100	365,583	315,312	237,194	43,840.0
21	Indianapolis, Ind.	1831	Dec. 31,1937	372,100	364,161	314,194	233,650	33,600.0
22	Rochester, N. Y.	1834	Dec. 31,1937	333,500	328,132	295,750	218,149	21,924.8
23	Jersey City, N. J.	1827	Dec. 31,1937	319,900	316,715	298,103	267,779	8,320.0
24	Houston, Tex.	1839	Dec. 31,1937	317,900	292,352	138,276	78,800	45,970.5
25	Louisville, Ky.	1824	Aug. 31,1937	317,500	307,745	234,891	223,928	23,024.0
26	Portland, Oreg.	1851	Nov. 30,1937	309,100	301,815	258,288	207,214	40,614.4
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio	1816	Dec. 31,1937	299,700	290,564	237,031	181,511	24,551.7
28	Toledo, Ohio	1837	Dec. 31,1937	298,900	290,718	243,164	168,497	23,304.4
29	Oakland, Calif.	1854	June 30,1937	295,600	284,063	216,261	150,174	34,023.0
30	Denver, Colo.	1859	Dec. 31,1937	293,200	287,861	256,491	213,381	37,085.0
31	Atlanta, Ga.	1847	Dec. 31,1937	280,400	270,366	200,616	154,839	21,932.8
32	Dallas, Tex.	1856	Sept. 30,1937	278,000	260,475	158,976	92,104	26,147.5
33	St. Paul, Minn.	1854	Dec. 31,1937	277,900	271,606	234,698	214,744	33,423.4
34	Birmingham, Ala.	1871	Aug. 31,1937	273,300	259,678	178,806	132,685	32,128.4
35	Akron, Ohio	1836	Dec. 31,1937	265,100	255,040	208,435	69,067	34,444.0
36	Memphis, Tenn.	1849	Dec. 31,1937	261,500	253,143	162,351	131,105	29,209.6
37	Providence, R. I.	1832	Sept. 30,1937	255,600	252,981	237,595	224,326	11,462.0
38	San Antonio, Tex.	1837	May 31, 1937	243,500	231,542	161,379	96,614	22,860.5
39	Omaha, Nebr.	1857	Dec. 31,1937	217,800	214,006	191,601	124,096	24,866.8
40	Syracuse, N. Y.	1848	Dec. 31,1937	214,500	209,326	171,717	137,249	16,000.6
41	Dayton, Ohio	1841	Dec. 31,1937	206,600	200,982	152,559	116,577	15,175.7
42	Oklahoma City, Okla.	1891	June 30,1937	201,400	185,389	91,295	64,205	16,064.0
43	Worcester, Mass.	1848	Dec. 31,1937	198,000	195,311	179,754	145,986	23,808.0
44	Richmond, Va.	1782	Jan. 31,1938	184,900	182,929	171,667	127,628	15,360.0
45	Youngstown, Ohio	1868	Dec. 31,1937	174,200	170,002	132,358	79,066	21,544.0
46	Grand Rapids, Mich.	1850	Mar. 31,1937	172,800	168,592	137,634	112,571	14,735.0

See footnotes at end of table.

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TABLE 1.—YEAR OF INCORPORATION, FISCAL YEAR, POPULATION, AND AREA: 1937—Continued

City number	CITY	Year of incorporation as a city	Date of close of fiscal year	POPULATION				Land area (acres) July 1, 1937
				Estimated as at July 1, 1933	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	Sept. 30, 1937	169,200	163,447	106,482	73,312	29,696.0
48	Hartford, Conn.	1784	Mar. 31, 1937	168,500	164,072	138,036	98,915	10,162.9
49	Flint, Mich.	1855	June 30, 1937	167,200	156,492	91,599	38,550	18,771.8
50	New Haven, Conn.	1784	Dec. 31, 1937	162,700	162,655	162,537	133,605	11,445.0
51	San Diego, Calif.	1850	June 30, 1937	160,100	147,995	74,361	39,578	60,989.6
52	Long Beach, Calif.	1897	June 30, 1937	157,000	142,032	55,593	17,809	18,985.7
53	Nashville, Tenn.	1806	Dec. 31, 1937	156,200	153,866	118,342	110,364	13,583.6
54	Springfield, Mass.	1852	Dec. 31, 1937	153,400	149,900	129,614	88,926	20,288.0
55	Tulsa, Okla.	1903	June 30, 1937	148,000	141,258	72,075	18,182	13,506.3
56	Bridgeport, Conn.	1836	Mar. 31, 1937	147,300	146,716	143,555	102,054	9,370.0
57	Des Moines, Iowa	1857	Mar. 31, 1937	145,300	142,559	126,468	86,368	34,310.3
58	Scranton, Pa.	1866	Dec. 31, 1937	144,400	143,433	137,783	129,867	12,361.7
59	Salt Lake City, Utah	1851	Dec. 31, 1937	144,200	140,267	118,110	92,777	33,560.6
60	Yonkers, N. Y.	1872	Dec. 31, 1937	140,500	134,646	100,176	79,803	11,000.0
61	Paterson, N. J.	1851	Dec. 31, 1937	139,000	138,513	135,875	125,600	5,157.0
62	Jacksonville, Fla.	1822	Dec. 31, 1937	138,900	129,549	91,558	57,699	19,129.6
63	Albany, N. Y.	1686	Dec. 31, 1937	129,800	127,412	113,344	100,253	12,147.0
64	Norfolk, Va.	1845	Dec. 31, 1937	2/ 129,710	129,710	115,777	67,452	17,920.0
65	Trenton, N. J.	1792	Dec. 31, 1937	124,100	123,356	119,289	96,815	4,630.0
66	Chattanooga, Tenn.	1851	Sept. 30, 1937	123,500	119,798	57,895	44,604	17,548.8
67	Kansas City, Kans.	1886	Dec. 31, 1937	123,400	121,857	101,177	82,331	12,938.2
68	Fort Wayne, Ind.	1839	Dec. 31, 1937	120,100	114,946	86,549	63,933	10,955.0
69	Camden, N. J.	1828	Dec. 31, 1937	119,100	118,700	116,309	94,538	5,554.0
70	Erie, Pa.	1851	Jan. 3, 1938	118,300	115,967	93,372	66,525	10,368.0
71	Elizabeth, N. J.	1855	Dec. 31, 1937	117,900	114,589	95,783	73,409	6,231.9
72	Wichita, Kans.	1871	Dec. 31, 1937	117,600	111,110	72,217	52,450	13,489.0
73	Spokane, Wash.	1883	Dec. 31, 1937	116,600	115,514	104,437	104,402	26,547.2
74	Fall River, Mass.	1854	Dec. 31, 1937	2/ 115,274	115,274	120,485	119,295	21,056.0
75	Cambridge, Mass.	1846	Dec. 31, 1937	114,300	113,643	109,694	104,839	3,968.0
76	New Bedford, Mass.	1847	Dec. 31, 1937	2/ 112,597	112,597	121,217	96,652	12,160.0
77	Reading, Pa.	1847	Jan. 3, 1938	111,800	111,171	107,784	96,071	6,119.2
78	Knoxville, Tenn.	1815	Dec. 31, 1937	110,600	105,802	77,818	36,346	16,896.0
79	Peoria, Ill.	1845	Dec. 31, 1937	109,800	104,969	76,121	66,950	8,218.8
80	South Bend, Ind.	1865	Dec. 31, 1937	109,600	104,193	70,983	53,684	10,793.2
81	Tacoma, Wash.	1875	Dec. 31, 1937	108,200	106,817	96,965	83,743	29,728.0
82	Miami, Fla.	1896	June 30, 1937	108,200	110,637	29,571	5,471	19,386.0
83	Gary, Ind.	1909	Dec. 31, 1937	108,000	100,426	55,378	16,802	25,811.4
84	Canton, Ohio	1854	Dec. 31, 1937	107,500	104,906	87,091	50,217	8,716.0
85	Wilmington, Del.	1832	June 30, 1937	2/ 106,597	106,597	110,168	87,411	6,243.8
86	Tampa, Fla.	1887	May 31, 1937	106,500	101,161	51,608	37,782	12,160.0
87	Somerville, Mass.	1871	Dec. 31, 1937	105,800	103,908	93,091	77,236	2,496.0
88	El Paso, Tex.	1873	Feb. 28, 1937	105,800	102,421	77,560	39,279	8,549.0
89	Evansville, Ind.	1847	Dec. 31, 1937	105,100	102,249	85,264	69,647	5,577.0
90	Lynn, Mass.	1850	Dec. 31, 1937	102,900	102,320	99,148	89,336	6,720.0
91	Utica, N. Y.	1832	Dec. 31, 1937	102,600	101,740	94,156	74,419	10,258.0
92	Duluth, Minn.	1870	Dec. 31, 1937	101,900	101,463	98,917	78,466	39,897.6
93	Waterbury, Conn. 3/	1853	Dec. 31, 1937	101,300	99,902	91,715	73,141	17,981.0
94	Lowell, Mass.	1836	Dec. 31, 1937	2/ 100,234	100,234	112,759	106,294	8,576.0
	Honolulu, Hawaii 4/	1907	Dec. 31, 1937	2/ 202,923	202,923	123,527	82,028	(5/)

1/ Estimate as at middle of fiscal year, January 1, 1936.
2/ Population April 1, 1930; no estimate made.
3/ Included because the estimated population at the middle of its fiscal year 1930 was over 100,000.
4/ Not included in group or grand totals.
5/ Not reported.

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TABLE 2.—EMPLOYEES AND PAY ROLLS: 1937

City number	CITY	NUMBER OF EMPLOYEES								Pay rolls for fiscal year
		January 1		April 1		July 1		October 1		
		Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	
	Grand total-----	487,395	29,052	446,540	40,501	378,470	32,347	441,468	29,740	$859,822,860
	Group I----------	278,791	12,663	245,836	23,738	221,271	15,524	246,115	13,336	522,890,161
	Group II----------	72,550	3,951	72,262	3,268	56,769	3,410	64,934	2,589	104,650,217
	Group III----------	136,054	12,438	128,442	13,495	100,430	13,413	130,419	13,815	232,282,482
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y. 1/--	-------	------	-------	------	-------	------	-------	------	----------
2	Chicago, Ill.-------	51,912	(2/)	51,798	(2/)	49,825	(2/)	52,455	(2/)	$103,993,899
3	Philadelphia, Pa.---	34,694	39	33,166	341	24,113	584	33,170	51	61,242,639
4	Detroit, Mich.------	35,900	8	37,434	12	36,673	49	36,911	148	83,350,314
5	Los Angeles, Calif.-	30,609	888	31,787	12,061	30,492	1,804	30,736	1,083	60,015,733
6	Cleveland, Ohio-----	16,176	187	15,944	307	15,689	1,699	16,716	1,139	28,151,319
7	St. Louis, Mo.------	14,279	18	14,486	4,931	11,026	4,961	14,967	4,707	25,568,599
8	Baltimore, Md.------	11,922	4,788	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
9	Boston, Mass.-------	23,031	(2/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	39,445,721
10	Pittsburgh, Pa.-----	12,860	1,001	13,061	801	9,308	207	13,361	801	24,684,141
11	San Francisco,Calif.	10,302	965	10,274	1,211	10,282	1,183	10,215	1,186	23,959,562
12	Washington, D. C.---	12,676	716	12,876	604	12,810	751	12,699	638	23,902,333
13	Milwaukee, Wis.-----	12,555	2,262	12,604	2,349	9,369	2,472	12,942	1,940	25,383,278
14	Buffalo, N. Y.------	11,875	1,791	12,406	1,121	11,684	1,814	11,943	1,643	23,192,623
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.1/	-------	------	-------	------	-------	------	-------	------	----------
16	New Orleans, La.----	6,701	1,330	6,701	1,350	6,701	1,350	6,701	1,330	(1/)
17	Cincinnati, Ohio----	9,822	132	9,822	48	7,239	215	9,783	63	$14,844,188
18	Newark, N. J.-------	11,157	256	11,282	337	11,386	401	11,610	293	20,414,500
19	Kansas City, Mo.----	7,868	680	7,554	309	(1/)	(1/)	(1/)	(1/)	5,247,720
20	Seattle, Wash.------	6,880	(2/)	6,798	(2/)	6,182	(2/)	6,709	(2/)	11,886,391
21	Indianapolis, Ind.--	6,165	248	6,189	280	6,195	239	6,217	117	9,287,221
22	Rochester, N. Y.----	7,528	301	7,523	320	5,321	463	7,485	177	13,313,863
23	Jersey City, N. J.--	3,664	259	3,674	288	3,678	307	3,680	267	7,965,635
24	Houston, Tex.-------	4,892	(2/)	4,892	(2/)	2,253	(2/)	4,892	(2/)	(1/)
25	Louisville, Ky.-----	3,016	(2/)	3,010	(2/)	3,056	84	3,012	63	4,353,620
26	Portland, Oreg.-----	4,857	745	4,817	336	4,758	351	4,845	279	17,337,079
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
27	Columbus, Ohio------	2,778	83	2,742	263	1,360	329	2,843	284	$5,424,435
28	Toledo, Ohio 1/-----	-------	------	-------	------	-------	------	-------	------	----------
29	Oakland, Calif.-----	5,227	503	5,230	460	5,041	585	5,209	645	9,009,888
30	Denver, Colo.-------	5,176	435	3,006	542	3,023	582	3,077	373	9,278,748
31	Atlanta, Ga.--------	4,410	(2/)	4,417	20	4,400	70	4,420	(2/)	6,409,000
32	Dallas, Tex.--------	4,385	82	4,427	80	4,489	127	4,545	78	6,074,270
33	St. Paul, Minn.-----	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	3,403	37	(1/)
34	Birmingham, Ala.----	3,194	(2/)	3,221	(2/)	1,406	43	3,313	120	4,139,309
35	Akron, Ohio---------	3,250	222	3,310	342	1,531	375	3,313	471	5,744,079
36	Memphis, Tenn.------	3,662	328	3,610	211	3,761	224	3,767	171	4,161,906
37	Providence, R. I.---	5,006	2,492	4,942	2,465	4,915	1,664	5,881	2,545	9,535,956
38	San Antonio, Tex.---	3,322	372	3,349	577	(1/)	(1/)	(1/)	(1/)	2,344,791
39	Omaha, Nebr.--------	2,487	83	2,486	97	2,477	172	2,488	172	3,807,329
40	Syracuse, N. Y.-----	3,591	777	3,559	757	3,640	850	3,652	745	7,151,636
41	Dayton, Ohio--------	2,603	170	2,629	130	2,663	226	2,748	194	4,419,083
42	Oklahoma City, Okla.	2,417	157	2,435	164	2,208	171	2,283	156	3,700,195
43	Worcester, Mass.----	3,843	52	3,820	9	2,474	53	3,634	19	7,767,807
44	Richmond, Va.-------	3,089	268	3,027	330	1,860	144	2,964	72	4,949,581
45	Youngstown, Ohio----	1,952	(2/)	2,020	(2/)	921	162	2,086	(2/)	3,768,439
46	Grand Rapids, Mich.-	2,230	107	2,245	124	1,264	148	2,254	131	3,479,445

See footnotes at end of table.

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TABLE 2.—EMPLOYEES AND PAY ROLLS: 1937—Continued

City number	CITY	NUMBER OF EMPLOYEES								Pay rolls for fiscal year
		January 1		April 1		July 1		October 1		
		Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	Permanent	Temporary, seasonal, and emergency	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
47	Fort Worth, Tex.	(1/)	(1/)	(1/)	(1/)	-------	------	965	(2/)	$1,321,044
48	Hartford, Conn.	3,662	20	3,622	86	2,465	108	2,586	56	6,039,433
49	Flint, Mich.	993	34	962	60	935	91	2,505	111	3,825,156
50	New Haven, Conn.	3,164	116	3,101	84	1,879	138	3,077	104	5,014,488
51	San Diego, Calif.	2,455	340	2,518	350	1,329	438	2,365	306	4,531,685
52	Long Beach, Calif. 1/	-------	------	-------	------	-------	------	-------	------	----------
53	Nashville, Tenn.	2,271	60	2,440	71	1,547	67	2,377	44	3,332,908
54	Springfield, Mass.	3,333	(2/)	(1/)	(1/)	(1/)	(1/)	3,238	3	5,809,358
55	Tulsa, Okla.	(1/)	(1/)	608	30	984	(1/)	(1/)	(1/)	2,658,081
56	Bridgeport, Conn.	2,552	505	2,559	654	1,734	842	2,556	647	(1/)
57	Des Moines, Iowa	2,005	200	2,005	200	1,089	200	2,005	200	3,610,154
58	Scranton, Pa.	1,914	123	1,969	115	1,969	266	1,969	99	3/ 1,832,637
59	Salt Lake City, Utah	2,380	25	955	75	965	216	955	20	4,935,934
60	Yonkers, N. Y.	2,972	7	2,969	16	2,622	195	2,862	299	6,929,338
61	Paterson, N. J.	2,102	27	2,099	26	2,099	125	2,094	102	4,064,287
62	Jacksonville, Fla.	4/1,333	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	4/ 2,114,995
63	Albany, N. Y.	2,140	163	2,156	106	2,177	311	2,178	370	4,282,001
64	Norfolk, Va.	1,903	30	1,903	20	1,903	3	1,903	32	2,740,117
65	Trenton, N. J.	1,982	180	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
66	Chattanooga, Tenn. 1/	-------	------	-------	------	-------	------	-------	------	----------
67	Kansas City, Kans.	739	340	739	356	739	360	739	343	1,172,264
68	Fort Wayne, Ind.	1,337	10	1,337	10	1,337	13	1,337	10	2,038,581
69	Camden, N. J.	1,569	333	1,558	331	863	359	1,573	333	2,993,881
70	Erie, Pa.	1,555	108	1,560	77	1,649	92	1,651	85	2,579,556
71	Elizabeth, N. J.	1,596	132	1,597	138	892	188	1,594	146	3,309,731
72	Wichita, Kans.	1,368	40	1,369	65	1,365	176	1,367	74	5/ 1,787,464
73	Spokane, Wash.	1,265	107	1,269	201	1,267	406	1,267	270	2,814,963
74	Fall River, Mass.	1,974	36	1,984	37	1,947	40	1,961	22	2,487,125
75	Cambridge, Mass.	2,312	22	2,360	53	2,375	144	2,373	170	4,552,135
76	New Bedford, Mass.	(1/)	(1/)	1,821	46	(1/)	(1/)	(1/)	(1/)	(1/)
77	Reading, Pa.	1,417	89	1,394	122	1,383	164	1,395	83	2,382,482
78	Knoxville, Tenn. 1/	-------	------	-------	------	-------	------	-------	------	----------
79	Peoria, Ill.	1,174	146	1,152	606	1,150	484	1,163	444	2,226,389
80	South Bend, Ind.	1,082	58	1,082	123	573	69	1,082	58	1,836,449
81	Tacoma, Wash.	1,122	74	1,109	86	976	81	1,017	41	2,637,970
82	Miami, Fla.	1,050	685	1,757	669	976	670	1,025	617	3,176,904
83	Gary, Ind.	1,451	5	1,546	4	1,520	4	1,516	6	2,478,264
84	Canton, Ohio	1,407	1,421	1,406	1,439	1,462	405	1,538	1,713	4,391,296
85	Wilmington, Del.	(1/)	(1/)	838	100	(1/)	(1/)	(1/)	(1/)	1,675,557
86	Tampa, Fla.	1,865	(2/)	1,865	(2/)	1,066	(2/)	1,865	(2/)	2,143,385
87	Somerville, Mass.	1,603	184	1,608	179	1,545	89	1,665	252	3,141,531
88	El Paso, Tex. 4/	480	24	466	31	492	34	496	57	717,636
89	Evansville, Ind.	1,258	27	1,259	30	642	82	1,259	37	2,045,234
90	Lynn, Mass.	1,564	50	1,666	44	1,083	77	1,697	56	2,992,176
91	Utica, N. Y.	1,553	225	1,516	158	882	156	1,467	152	3,074,135
92	Duluth, Minn.	1,721	219	1,720	107	1,009	233	1,755	184	3,076,586
93	Waterbury, Conn.	2,127	142	2,123	19	2,117	162	2,102	56	3,382,279
94	Lowell, Mass.	1,682	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	2,860,996

1/ Not reported.
2/ Included with permanent.
3/ School pay roll only.
4/ Exclusive of schools.
5/ Exclusive of pay roll for 379 employees.

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PART II. GENERAL GOVERNMENT

(For Public-Service Enterprises, see Part III)

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Section A: Revenues

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Table 4.—Per capita revenues, by major sources: 1937
Table 5.—Percent distribution of revenues, by major sources: 1937
Table 6.—Revenues from general property and other local taxes: 1937
Table 7.—Revenues from licenses and permits: 1937
Table 8.—Revenues from fines, forfeits, and penalties and from use of money and property: 1937
Table 9.—Revenues from proportionately-shared State taxes, by purpose and source: 1937
Table 10.—Revenues from State grants, by purpose and source: 1937
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Table 15.—Per capita and percent distribution of cost payments, by character: 1937
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Table 18.—Percent distribution of cost payments for operation and maintenance, by major functions: 1937
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PART II. GENERAL GOVERNMENT

The second part of this volume is devoted to a detailed presentation of the finances of the 94 cities, but is limited to what is here called "general government" as distinguished from public-service enterprises. Attention is directed to the change in terminology adopted with the presentation of this 1937 report. Formerly, the term "general government" was used to indicate the legislative, judicial, and general administrative functions of municipal government, whereas all municipal authority other than public-service enterprises was termed "general departments." It has seemed preferable to introduce, despite its length, the expression "general administrative, legislative, and judicial" to replace the term "general government," and to substitute the term "general government" for "general departments" to denote all municipal functions except public-service enterprises.

Part II of the report is divided into four sections: Revenues, Cost Payments, Debt and Specified Assets, and Assessed Valuations and Tax Levies. The data and discussion relate only to general government; excluded, therefore, are revenues, payments, and indebtedness of public-service enterprises owned by the cities, whether operated or leased to others, information on which is presented as part III of this volume.

SECTION A: REVENUES (Tables 3 to 13, inclusive)

As was pointed out in the Introduction, numerous changes in classification have been found necessary since the issuance of the 1936 report on Financial Statistics of Cities. As a result, the revenue figures for earlier years were rendered incomparable to some extent, but an effort has been made to retain comparability wherever possible. In order to facilitate the effective use of this report in conjunction with earlier reports in the same series, figure 1 is presented on the following pages, showing precisely the changes that have been made in the 1937 revenue classification as compared with the 1936 report. In this figure the revenue classifications for 1937 and 1936 are placed in parallel columns. The numbers following the names of the revenue sources show the corresponding classification for the other year. For example, the amounts under item 23, "Sales and service taxes," in 1937, were in 1936 classified under item 142, "Business license taxes—all other." However, the numbers following this latter item indicate that it did not consist solely of these amounts but that it also contained items 3212 to 3218, inclusive, parts of items 22 and 6114, and all of items 6122 and 613 in the 1937 classification. From this it will be seen that the 1937 item 23 can be directly compared with no item in the classification for 1936 and prior years. Thus, figure 1 not only indicates the changes made in 1937 over 1936 but also shows the extent to which the amounts included in the items in the 1937 classification are, or are not, comparable with the revenue items for 1936 and prior years.[1]

The 94 cities in this study reported total revenues[2] of $2,708,292,876 for 1937, including $31,636,434 transferred to general government from the accounts of the municipally-owned public-service enterprises. Of this total revenue, general property taxes accounted for 65.2 percent; followed by grants, 15.0 percent; other local taxes and licenses, 6.4 percent; locally-shared State taxes, 3.6 percent; 3.1 percent from charges for current services; and miscellaneous, 6.7 percent.

1/ The 1936 revenue receipts classification has been rearranged somewhat so that the main headings will be opposite those in the 1937 classification.

2/ Revenues are derived, not only from taxation, but also from certain other sources of municipal income, including Federal and State grants; but revenues do not include borrowings. See also definition, p. 324, infra.

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FIGURE 1.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS

NOTE: Numbers following names of functions and activities show corresponding classification in the other year.

Revenues 1937

1 General property taxes 11
- 11 Current year's levies 111
  - 111 Real property 111
  - 112 Personal property 111
    - 1121 Tangible personal 111
    - 1122 Intangible personal 111
- 12 Prior years' levies 112
  - 121 Real property 112
  - 122 Personal property 112
    - 1221 Tangible personal 112
    - 1222 Intangible personal 112
- 13 Penalties and interest 113

2 Other local taxes 12, 13, 142, 2
- 21 Property taxes on other than assessed valuation 121
  - 211 Public-utility taxes 121
  - 212 All other 121
- 22 Business taxes 2, 142
  - 221 Public utilities 2, 142
    - 2211 Privately-owned 2, 142
    - 2212 Publicly-owned 2, 142
  - 222 All other 122, 142
- 23 Sales and service taxes 142
- 24 Poll taxes 13
- 25 All other 122

3 Licenses and permits 102, 14, 15, 2
- 31 Licenses and permits for use of street 102, 142, 152, 153, 2
  - 311 Motor vehicles 152
  - 312 Other vehicles 152
  - 313 Parking meters 102
  - 314 Street privileges 2
- 32 Other licenses and permits 14, 151, 153
  - 321 Business licenses 14
    - 3211 Alcoholic beverage 141
    - 3212 Health 142
    - 3213 Police and protective 142
    - 3214 Amusement 142
    - 3215 Manufacturing 142
    - 3216 Merchandising 142
    - 3217 Professional and occupational 142
    - 3218 All other 142
  - 322 Nonbusiness licenses and permits 151, 153
    - 3221 Animal 151
    - 3222 Marriage 153
    - 3223 Burial 153
    - 3224 Building structure and equipment 153
    - 3225 All other 153

4 Fines, forfeits, and penalties 31, 32, 101, 102
- 41 Fines 31
- 42 Forfeits 32
- 43 Penalties 101, 102

5 Revenue from use of money and property 4, 5
- 51 Interest 4
  - 511 On bank deposits 4
    - 5111 General funds 44
    - 5112 Sinking funds 41
    - 5113 Public trust funds 42
    - 5114 All other 43

Revenue Receipts 1936

1 Receipts from taxes 1, 2, 311, 312, 32, 61
- 11 General property tax 1
  - 111 Current levy 11
  - 112 Prior years' levies 12
  - 113 Penalties and interest 13
- 12 Special taxes 21, 25, 6111, 6114, 614
  - 121 Property 21, 6114
  - 122 All other 25, 6111, 6114, 614
- 13 Poll taxes 24, 6114
- 14 Business license taxes 22, 23, 321, 6113, 6114, 6122, 613
  - 141 Liquor 3211, 6113
  - 142 All other 22, 23, 3212-3218, 6114, 6122, 613
- 15 Nonbusiness license taxes 311, 312, 322, 6112, 6121
  - 151 Dog licenses 3221
  - 152 General licenses 311, 312, 6112, 6121
  - 153 Permits 3222-3225

2 Receipts from highway privileges 22, 314

3 Receipts from fines, forfeits, and escheats 41, 42, 653
- 31 Court fines and forfeits 41
- 32 Commercial forfeits 42
- 33 Escheats 653

4 Receipts from interest 51
- 41 Sinking funds 5112, 5122
- 42 Public trust funds 5113, 5123
- 43 Investment funds and from investments 5114, 5124
- 44 Current deposits 5111, 5121

5 Receipts from rent of investment properties 52
- 51 Public trust funds 52
- 52 Investment funds and from miscellaneous real property 52

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FIGURE 1.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

5 Revenue from use of money and property 4, 5—Continued
- 51 Interest 4—Continued
  - 512 On investments 4
    - 5121 General funds 44
    - 5122 Sinking funds 41
    - 5123 Public trust funds 42
    - 5124 All other 43
- 52 Rents and royalties 5

6 Revenues from other agencies 12, 13, 14, 33, 152, 6, 7, 8, 10A
- 61 Revenues from State shared taxes 12, 13, 14, 152
  - 611 For general purposes 12, 13, 14, 152
    - 6111 From individual income taxes 122
    - 6112 From motor vehicle licenses 152
    - 6113 From alcoholic beverage revenues 141
    - 6114 From other specified sources 12, 13, 142
  - 612 For highways 142, 152
    - 6121 From motor vehicle licenses 152
    - 6122 From motor vehicle fuel taxes 142
  - 613 For pension funds from business license taxes (insurance) 142
  - 614 For debt service from inheritance taxes 122
- 62 Revenues from State grants 62
  - 621 For schools 621
    - 6211 From unspecified sources 621
    - 6212 From specified sources 621
      - 62121 Individual income taxes 621
      - 62122 General sales taxes 621
      - 62123 Other 621
  - 622 For charities 622
    - 6221 From unspecified sources 622
    - 6222 From general sales taxes 622
  - 623 For highways 622
    - 6231 From unspecified sources 622
    - 6232 From specified sources 622
      - 62321 Motor vehicle fuel taxes 622
      - 62322 Motor vehicle licenses 622
  - 624 For health and hospitals from unspecified sources 622
  - 625 For other specified purposes 622
    - 6251 From unspecified sources 622
    - 6252 From personal property taxes 622
  - 626 For unspecified purposes from general sales taxes 622

6 Receipts from grants-in-aid by other civil divisions 62, 63, 64
- 61 Federal Government 64
- 62 State 62
  - 621 For education 621
  - 622 For other 622-626
- 63 County 63
  - 631 For education 6312
  - 632 For other 6311, 6313

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FIGURE 1.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

6 Revenues from other agencies 12, 13, 14, 33, 152, 6, 7, 8, 10A—Continued
- 63 Revenues from grants by counties and other local units 61, 63
  - 631 County and other local unit grants for: 63
    - 6311 Highways 632
    - 6312 Schools 631
    - 6313 All other 632
- 64 Federal grants for: 61
  - 641 P.W.A. 61
  - 642 All other 61
- 65 Revenue from private sources 33, 7, 8
  - 651 Pension assessments 7
    - 6511 Policemen 71
    - 6512 Firemen 72
    - 6513 School teachers 73
    - 6514 All other 74
  - 652 Donations and contributions 8
  - 653 Unclaimed moneys 33
- 66 From public-service enterprises 10A[a]

7 Special assessments for capital outlay 92

8 Service charges for current services 10, 91[b]
- 81 General administrative, legislative, and judicial 101, 102
  - 811 Court costs, fees, and charges (not fines) 101
  - 812 Recording of legal instruments 101, 102
  - 813 All other 101
- 82 Public safety 102[b]
  - 821 Police charges 102
  - 822 Fire-protection services 102
  - 823 Protective inspection fees 102
  - 824 Weights and measures 102
  - 825 Inspectors' examination fees 102
  - 826 Pounds 102
  - 827 Scales[c]
  - 828 All other 102
- 83 Highways 91, 105[b]
  - 831 Street and sidewalk assessments 91
  - 832 Street lighting rates or charges 91, 105
  - 833 Bridge and tunnel tolls[c]
  - 834 All other 105
- 84 Sanitation 91, 104
  - 841 Sewage charges 104
  - 842 Street sanitation charges 91, 104
  - 843 Waste collection and disposal charges 91, 104
  - 844 All other 104
- 85 Health 103
  - 851 Vital statistics 103
  - 852 Health inspection fees 103
  - 853 Clinic fees 103
  - 854 All other 103
- 86 Hospitals 106
  - 861 Hospital fees 106
  - 862 All other 106
- 87 Charities 106
  - 871 Institutional receipts 106
  - 872 General relief 106
  - 873 All other 106
- 88 Correction 106
  - 881 Institutional industry earnings 106
  - 882 All other 106

7 Receipts from pension assessments 651
- 71 Policemen 6511
- 72 Firemen 6512
- 73 School teachers 6513
- 74 All other 6514

8 Receipts from donations by private persons and corporations 652
- 81 For principal of public trust funds 652
- 82 All other 652

9 Receipts from special assessments and special charges 7, 831, 832, 842, 843
- 91 For operation and maintenance 831, 832, 842, 843
- 92 For outlays 7

10 Receipts from earnings of general departments 8, 43, 313
- 101 General government 81, 43
- 102 Protection to person and property 812, 821-826, 828, 43, 313
- 103 Conservation of health 85
- 104 Sanitation 84
- 105 Highways 832, 834
- 106 Charities, hospitals, and corrections 86, 87, 88
- 107 Education 89, 89A
  - 1071 Schools 89
  - 1072 Libraries 89A
- 108 Recreation 89B1, 89B3-89B6
- 109 Miscellaneous 89C3

10A Receipts from earnings of public-service enterprises[a]

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FIGURE 1.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

8 Service charges for current services 10, 91[b] —Continued
89 Schools 1071
89A Libraries 1072
89B Recreation 108[b]
89B1 Golf fees 108
89B2 Auditorium and stadium fees[c]
89B3 Other admission and use fees 108
89B4 Concessions 108
89B5 Refectories (net) 108
89B6 All other 108
89C Miscellaneous 109[b]
89C1 Markets[c]
89C2 Cemeteries and crematories[c]
89C3 All other 109

a/ In 1937 the transactions of public-service enterprises are reported separately from general government transactions. The item From public-service enterprises consists of enterprise earnings that are turned over to the general fund. In 1936, all public-service enterprise revenue receipts were included in item 10A.

b/ This total figure includes some items classified as public-service enterprises in 1936. These are indicated by footnotes.

c/ Formerly classified as a public-service enterprise.

DEFINITIONS.— At the close of this volume (see pages 323-327) may be found definitions of the terms used in the report.

GENERAL PROPERTY TAXES.— Although receipts from the general property tax still constitute the largest single item of municipal income, its relative importance continued to decline in 1937. For many years the property tax was the principal support of both local and State government, under which practice the local governmental units in effect supported the States. In more recent times the situation has been reversed; the States have abandoned the property tax as an important source of revenue[3] and, in addition, are making substantial contributions to the support of local government through grants and shared taxes. With the yield of property taxes narrowed because of tax delinquency, tax limitation, homestead and industrial exemption, and other factors, local government has been faced with an acute need for supplemental sources of revenues. Since it has been found that the former practice of supplementing local revenue through special assessments has the same limits of practicability as the general property tax, and since most revenue sources alternative to the property tax are not readily susceptible of local administration, the natural consequence has been for local governments to obtain an increasing proportion of their revenue through the indirect source of grants or shared taxes. Some local governments have experimented with various forms of sales taxes, and others have become increasingly dependent upon licenses and municipally-owned public-service enterprises to provide funds for general governmental purposes.

The importance of general property taxes in relation to total municipal revenue varies widely among the 94 cities considered. For example, the following cities received over 80 percent of all revenue from the general property tax: Waterbury and Des Moines over 88 percent; New Haven and Erie, 86 percent; Bridgeport, 83 percent; Hartford, 82 percent; Kansas City, Kans., 81 percent; and Portland, Oreg., 80 percent. In contrast, other cities reported general property tax receipts in 1937 amounting to less than half of their total revenue. In the case of Jacksonville, only 39.6 percent of total revenues was from general property taxes; almost a third of all its revenue was derived from public-service enterprises owned by the city, and a substantial proportion of the balance came from grants. Turning to Birmingham, it is found that only 47.4 percent of its total 1937 revenue came from general property taxes, large amounts being derived from grants, business licenses and permits, and

3/ State property taxes accounted for less than one-tenth of the State revenues in 1937. See Financial Statistics of States: 1937.

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special assessments. Spokane reported only 47.9 percent of municipal income from general property taxes; almost a third of its total municipal revenue was derived from grants.

SPECIAL ASSESSMENTS.—Municipal revenue from special assessments for outlays[4] has sharply declined in importance in recent years. In 1928 this source of municipal income for the 94 cities reached a peak of $205,000,000, but in 1937 only $33,361,000 was received from this source; 48 of the 94 cities reported less than one percent of total municipal income from special assessments. The decline may reasonably be attributed in part to the impracticability of requiring local property to assume additional assessments during depression periods when the burden upon property owners becomes increasingly heavy. It also is probable that some of the decline may be attributed to the fact that certain types of local improvements were financed to a large extent by the Works Progress Administration, while others, which normally would be financed through the sale of special assessment warrants to contractors, were constructed with the financial participation of the Public Works Administration under terms which imposed certain restrictions upon prevailing practices in special assessment financing.

GRANTS.—Second in importance in the municipal revenue picture are receipts from grants, which in 1937 totaled $404,957,525, and represented 15 percent of all revenues reported for the 94 cities. These grants were from the State, from county and local governmental units, and from the Federal Government, the major portion, 83 percent, being from State grants.

Intergovernmental aid of this character, while a relatively insignificant source of municipal income until the present decade, has had a long history in this country. State grants to local units made their first appearance shortly after the adoption of the Constitution, but Federal grants to cities were not in evidence until the last decade. Fiscally speaking, intergovernmental grants were of slight importance even in 1916, amounting to only $30,462,000 and accounting for only 3.9 percent of the total revenues of the 94 cities. It was not until the early '30's, when depression conditions had severely strained local finances, that grants assumed their present position of major importance among municipal revenues. The trend of growth of this source of revenue in recent years, and the percentage it represented to total income of the 94 cities, are indicated in the following figures:

Year	Grants	Percent of total revenues
1926	$89,238,000	4.3
1928	111,207,000	4.6
1930	126,236,000	5.0
1932	180,938,000	7.7
1934	329,540,000	13.5
1936	377,004,000	14.5
1937	404,958,000	15.0

Federal grants directly to the cities amounted to nearly 16 percent of all grants received by the cities in 1937. Virtually all of these grants were for P.W.A. projects for capital improvements. County and other local grants were slightly more than 1 percent of the total of all grants, and were for a variety of purposes, chiefly schools.

PROPORTIONATELY-SHARED STATE TAXES.—The local shares of State taxes are received from the State, as are State grants, but under different conditions, for the former are taxes collected by the State and returned to the city, the State acting only as agent for the city in the transaction. Locally-shared taxes have

4/ In prior years' reports, special assessments and special charges were lumped, and a distinction was made on the basis of purpose—whether "for outlays" or "for operation and maintenance." Beginning with this 1937 report, the term "special assessments" is confined to those for outlays, and all assessments for purposes of operation and maintenance (exclusive of public-service enterprises) are classified as "charges for current services."

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existed since Civil War times, but have assumed a conspicuous place in the municipal revenue system only in recent years. Beginning with the 1937 report, revenue from this source is reported separately, under the general heading of "Revenue from other agencies." In prior years, these revenues were classified by the type of tax, regardless of the fact that they were levied by the State and received through the State on a shared basis determined by the State. The amount received from State-shared taxes in 1937 was $97,486,655, or 3.6 percent of all revenues.

It is not possible to present comparative figures showing the trend of growth of shared taxes as was done for grants, because the data for earlier years are not available. It may be stated in a general way, however, that revenues from shared taxes during the depression did not show as rapid an increase as grants. Since the amount of locally-shared taxes is controlled by the amount collected, which collections ordinarily decline during periods of depression, a growth in this type of aid to localities has been restricted for the most part to cases where the relative proportion of taxes allotted to the local units has been increased or where newly imposed taxes have been shared with these units.

TOTAL STATE AID.—The total amount of revenues received by the cities in 1937 from the State, either as grants or proportionately-shared taxes, was $434,062,-251, of which approximately four-fifths was grants and one-fifth shared taxes. The largest portion of these receipts was for schools, followed by charities and highways. While the greater portion of these State-aid revenues was from unspecified, or general, revenues, one-third came from specified sources, the most important being motor vehicle fuel taxes, alcoholic beverage revenues, and income taxes.

SALES TAXES.—Although receipts from taxes on sales and services constituted only a negligible proportion of total revenue for the 94 cities in 1937, they are of general interest largely because of the newness of sales taxes on the municipal level and also because of their importance in the revenue structures of those 7 cities that have adopted tax devices of this type. New York, for example, received almost $50,000,000 in 1937 from a 2 percent tax on retail sales, with certain common exemptions. It also imposed a personal property tax designed to be complementary to the sales tax in reaching specific articles on which no sales tax had been paid. A sales tax, which, because of numerous exemptions was in effect a luxury tax, was imposed by New Orleans, and provided approximately 7 percent of the city's total income. Tampa, in 1937, levied a municipal sales tax on wholesale and retail merchants and brokers and also a sales tax on gasoline, both of which were declared unconstitutional by the courts after the close of the year. The 4 remaining cities in the sales tax group—St. Louis, Kansas City (Mo.), Birmingham, and Washington, D. C.—levied sales taxes only on gasoline, Washington's being levied by the city in the capacity of a State. Local sales taxes vary greatly in scope. Some being imposed upon the sale or consumption of a narrowly-selected list of articles, whereas New York City's sales tax is clearly a general sales tax.

OTHER SOURCES OF REVENUE.—The sources of municipal revenue other than those discussed above are fiscally not important. They will be considered briefly in connection with subsequent tables.

An analysis of the data presented in each of the tables comprising section A appears below.

TABLE 3

Revenues received by the 94 cities in 1937, classified by major sources, are shown in table 3. A more detailed breakdown of these sources is afforded in tables 6 to 13, inclusive.

REVENUES.—Of the total revenue of $2,708,292,876 reported for the 94 cities in 1937, slightly more than half is accounted for by the revenues of New York, Chicago, Philadelphia, Detroit, and Los Angeles. New York alone accounts for

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more than 28 percent of the total revenues reported by this group of cities. It may be of interest to note that the revenues of New York City were 1.5 times the total revenues reported by the State of New York; revenues of Chicago were 1.4 times those of the State of Illinois; and those of Baltimore were in excess of the revenues of the State of Maryland.[5] In short, these three local governments have fiscal operations of greater magnitude than the States which contain them, New York City being second in fiscal importance only to the Federal Government.

TREND OF REVENUES.—Total revenues reported for 1937 were 240 percent higher than the revenues of $784,000,000 reported for the same group in 1916. The volume of revenues increased progressively to $2,548,000,000 in 1930, but in 1932 a decline to $2,354,000,000 was reported, reflecting, of course, the influence of depression conditions. A return in the volume of revenues to approximately the 1930 level was apparent in the $2,603,000,000 reported in 1936, and the 1937 total, which continues the upward trend, is a record high for such receipts. The figures are as shown herewith.

1926	$2,096,342,991
1928	2,415,106,587
1930	2,548,117,410
1932	2,354,297,618
1934	2,445,300,134
1936	2,602,954,735
1937	2,708,292,876

The increased volume of municipal revenues may be attributed in part to an improvement of general conditions within this group of local governments, but it is due in part to the fact that new and important sources of income have appeared in recent years.

SOURCES OF REVENUES.—As indicated in the opening discussion of this section, there was during 1937 a continuation of the developments which have occasioned significant shifts in the revenue sources of the 94 cities. Increasing demands upon local government for general services, and for social welfare and relief activities, were not met through general property taxes or special assessments, probably because of considerations in most cases practical but in some cases also of a legal nature. Since the problems of these local governments involved State and national implications, a consequence has been for these cities to find the solution of their fiscal problems in an increasing dependence upon State and Federal grants. This source of revenue yielded only $30,000,000 to the 94 cities in 1916, as compared with $405,000,000 in 1937.

Although revenues from locally-shared State taxes are not new, having made their first appearance as early as 1865 in the sharing of corporation taxes in Massachusetts, their significance is increasing. They totaled $97,486,655 in 1937.

Seven of the 94 cities found the sales tax an important aid in solving their revenue problems in 1937, particularly New York, which received over $49,000,000 of the total of $55,852,014 of such reported revenue. Revenues from alcoholic beverage licenses and taxes were also of increasing importance in 1937.

The relative importance of the various sources of revenue in the 1937 fiscal structure of the 94 cities is presented in table 5. Before discussing revenue sources on a relative, or percent distribution, basis, however, the per capita figures will be presented.

5/ Cf. the companion volume Financial Statistics of States: 1937.

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES							
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)	Poll (Table 6)	All other (Table 6)	Licenses and permits		
											Use of street (Table 7)	All other	
												Business (Table 7)	Nonbusiness (Table 7)
	Grand total	------	------	$2,708,292,876	$1,766,972,358	$2,485,368	$53,971,646	$55,852,014	$2,235,027	$3,785,523	$12,253,182	$36,455,840	$5,549,611
	Group I	------	------	1,863,279,962	1,194,225,008	1,472,168	39,349,897	52,885,764	235,679	3,639,364	9,007,459	21,775,298	3,257,346
	Group II	------	------	318,883,047	215,382,832	113,955	8,570,346	2,546,517	67,707	62,646	933,714	5,364,540	822,848
	Group III	------	------	526,129,867	357,364,518	899,245	6,051,403	419,733	1,931,641	83,513	2,312,009	9,316,002	1,469,417
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	------	------	$771,045,939	$459,755,607	----------	$26,148,320	$49,129,460	----------	----------	$1,286,226	$3,518,456	$199,697
	City corporation	39	------	764,578,519	459,755,607	----------	26,148,320	49,129,460	----------	----------	1,286,226	3,518,456	199,697
	Bridge, parkway, and tunnel districts	8	100.0	6,467,420	----------	----------	----------	----------	----------	----------	----------	----------	----------
2	Chicago, Ill.	------	------	281,586,398	193,000,947	----------	5,031,029	----------	----------	----------	5,711,249	8,772,187	381,489
	City corporation	16	------	141,637,738	80,147,735	----------	4,818,687	----------	----------	----------	5,711,249	8,702,276	279,981
	County	6	82.3	27,464,331	19,143,980	----------	----------	----------	----------	----------	----------	59,597	101,508
	School district	6	100.0	62,849,124	53,206,667	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	9	100.0	27,008,096	23,377,249	----------	212,342	----------	----------	----------	----------	10,314	----------
	Sanitary district	4	84.5	20,719,561	15,365,276	----------	----------	----------	----------	----------	----------	----------	----------
	Forest preserve district	4	82.3	1,907,548	1,760,040	----------	----------	----------	----------	----------	----------	----------	----------
3	Philadelphia, Pa.	------	------	112,197,354	77,859,128	$174,998	460,323	----------	----------	$44,920	70,235	403,950	184,598
	City corporation	107	------	77,335,097	51,506,927	174,998	460,323	----------	----------	44,920	70,235	403,950	184,598
	School district	9	100.0	34,443,500	25,953,008	----------	----------	----------	----------	----------	----------	----------	----------
	Poor district	6	100.0	418,757	399,193	----------	----------	----------	----------	----------	----------	----------	----------
4	Detroit, Mich.	------	------	114,061,647	82,776,320	60,632	----------	----------	----------	103,753	252,734	508,561	348,931
	City corporation	24	------	91,109,751	68,012,702	5,207	----------	----------	----------	----------	252,734	508,561	329,012
	County	27	78.9	22,951,896	14,763,618	55,425	----------	----------	----------	103,753	----------	----------	19,919
5	Los Angeles, Calif.	------	------	108,114,094	63,225,838	----------	1,156,565	----------	----------	----------	104,685	1,371,141	997,237
	City corporation	26	------	36,549,239	22,919,243	----------	1,156,565	----------	----------	----------	24,910	1,306,898	895,766
	County	40	56.3	32,894,985	21,173,776	----------	----------	----------	----------	----------	79,775	64,243	101,471
	School district	6	88.4 / 87.4 / 81.3	38,669,870	19,132,819	----------	----------	----------	----------	----------	----------	----------	----------

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES							
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)	Poll (Table 6)	All other (Table 6)	Licenses and permits		
											Use of street (Table 7)	All other	
												Business (Table 7)	Nonbusiness (Table 7)
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued												
6	Cleveland, Ohio	------	------	$62,958,858	$38,331,015	----------	----------	----------	----------	----------	$18,985	$99,815	$129,098
	City corporation	8	------	27,467,239	17,246,121	----------	----------	----------	----------	----------	18,985	93,610	72,108
	County	10	64.0	14,763,598	6,122,824	----------	----------	----------	----------	----------	----------	6,205	56,990
	School district	18	100.0	20,490,959	14,773,838	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	3	64.0	237,062	188,232	----------	----------	----------	----------	----------	----------	----------	----------
7	St. Louis, Mo.	------	------	41,393,960	28,875,802	----------	$2,676,472	$1,177,526	----------	----------	843,960	869,350	80,887
	City corporation	29	------	30,140,425	19,057,394	----------	2,665,195	1,177,526	----------	----------	843,960	869,350	80,887
	School district	8	100.0	11,253,535	9,818,409	----------	11,277	----------	----------	----------	----------	----------	----------
8	Baltimore, Md.	13	------	53,747,829	34,100,708	$1,214,900	702,534	----------	----------	----------	22,066	1,085,398	99,756
9	Boston, Mass.	84	------	78,512,758	55,210,497	----------	----------	----------	$227,083	----------	70,708	1,655,516	150,625
10	Pittsburgh, Pa.	------	------	55,150,693	44,854,995	14,546	58,288	----------	8,596	----------	2,264	85,614	125,189
	City corporation	16	------	21,225,775	17,981,889	----------	58,288	----------	----------	----------	2,198	83,589	106,532
	County	18	65.5	18,350,266	13,610,463	14,546	----------	----------	8,596	----------	66	2,025	18,657
	School district	14	100.0	15,574,652	13,262,643	----------	----------	----------	----------	----------	----------	----------	----------
11	San Francisco, Calif.	18	------	47,970,729	31,512,492	----------	366,111	----------	----------	----------	49,312	289,281	137,536
12	Washington, D. C.	28	------	43,917,338	22,070,626	7,092	2,648,834	2,578,778	----------	$3,490,691	468,864	2,334,362	223,339
13	Milwaukee, Wis.	------	------	45,153,150	29,962,154	----------	43,584	----------	----------	----------	85,820	622,618	140,186
	City corporation	24	------	30,864,298	20,591,237	----------	40,661	----------	----------	----------	85,820	620,938	129,891
	County	15	77.8	10,888,183	6,749,742	----------	2,923	----------	----------	----------	----------	1,680	10,295
	Sewerage district	4	79.8	3,400,669	2,621,175	----------	----------	----------	----------	----------	----------	----------	----------
14	Buffalo, N. Y.	------	------	47,469,215	32,688,878	----------	57,837	----------	----------	----------	20,351	159,049	58,778
	City corporation	28	------	38,627,776	26,260,792	----------	57,837	----------	----------	----------	20,351	158,417	50,155
	County	10	72.9	8,837,411	6,428,086	----------	----------	----------	----------	----------	----------	632	8,623
	Sewer district	2	100.0	4,028	----------	----------	----------	----------	----------	----------	----------	----------	----------

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

15	Minneapolis, Minn.	------	------	$34,074,613	$21,238,361	----------	$35,526	----------	----------	$62,646	$8,745	$606,457	$94,440
	City corporation	20	------	27,921,658	18,365,293	----------	35,526	----------	----------	47,318	8,745	600,918	83,278
	County	11	94.3	6,152,955	2,873,068	----------	----------	----------	----------	15,328	----------	5,539	11,162
16	New Orleans, La.	------	------	29,072,113	19,306,004	----------	684,099	$1,921,931	----------	----------	144,567	1,636,178	29,506
	City corporation	53	------	18,979,912	11,084,820	----------	684,099	1,921,931	----------	----------	144,567	1,636,178	29,506
	School district	5	100.0	7,163,189	5,342,678	----------	----------	----------	----------	----------	----------	----------	----------
	Levee district	1	100.0	2,929,012	2,878,506	----------	----------	----------	----------	----------	----------	----------	----------
17	Cincinnati, Ohio	------	------	34,680,752	17,854,308	----------	59,263	----------	----------	----------	5,048	77,314	115,161
	City corporation	20	------	18,757,793	9,423,179	----------	59,263	----------	----------	----------	5,048	70,453	65,561
	County	13	79.0	8,727,349	3,748,882	----------	----------	----------	----------	----------	----------	6,861	49,600
	School district	15	96.2	7,165,056	4,657,463	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	1	79.0	30,554	24,784	----------	----------	----------	----------	----------	----------	----------	----------
18	Newark, N. J.	------	------	43,373,011	30,007,122	$79,025	3,216,151	----------	$105	----------	----------	753,867	83,904
	City corporation	15	------	36,475,441	24,896,911	31,554	3,216,151	----------	105	----------	----------	753,867	83,904
	County	23	59.3	6,897,570	5,110,211	47,471	----------	----------	----------	----------	----------	----------	----------
19	Kansas City, Mo.	------	------	22,009,555	16,210,649	----------	303,587	624,586	----------	----------	448,549	812,088	82,861
	City corporation	5	------	10,903,776	6,744,365	----------	303,587	624,586	----------	----------	448,549	717,688	73,904
	County	9	89.2	3,957,335	3,510,376	----------	----------	----------	----------	----------	----------	94,400	8,957
	School district	9	100.0	7,148,444	5,955,908	----------	----------	----------	----------	----------	----------	----------	----------
20	Seattle, Wash.	------	------	21,869,735	13,523,239	----------	712,494	----------	----------	----------	3,910	226,879	83,927
	City corporation	19	------	9,474,000	5,668,218	----------	712,494	----------	----------	----------	----------	208,769	74,672
	County	7	81.1	5,365,960	3,853,190	----------	----------	----------	----------	----------	3,910	18,110	9,255
	School district	4	98.5	7,029,775	4,001,831	----------	----------	----------	----------	----------	----------	----------	----------
21	Indianapolis, Ind.	------	--- --	18,069,341	13,758,151	----------	19,871	----------	67,327	----------	22,399	60,751	67,251
	City corporation	21	------	7,695,106	6,007,323	----------	19,871	----------	15,311	----------	22,399	59,321	58,483
	County	[illegible]	85.2	3,785,483	2,442,113	----------	----------	----------	52,016	----------	----------	1,430	8,768
	School district	7	100.0	6,588,752	5,308,715	----------	----------	----------	----------	----------	----------	----------	----------
22	Rochester, N. Y.	------	------	32,233,244	22,126,849	----------	125,213	----------	----------	----------	1,071	50,685	49,330
	City corporation	19	------	25,802,800	17,415,519	----------	125,213	----------	----------	----------	1,071	50,685	46,815
	County	6	79.9	6,430,444	4,711,330	----------	----------	----------	----------	----------	----------	----------	2,515
23	Jersey City, N. J.	------	------	34,307,551	24,166,983	34,930	2,748,182	----------	275	----------	33,222	414,520	21,973
	City corporation	12	------	28,128,688	19,125,588	18,578	2,748,182	----------	275	----------	33,222	414,520	21,327
	County	20	51.7	6,178,863	5,041,395	16,352	----------	----------	----------	----------	----------	----------	646
24	Houston, Tex.	------	------	17,104,120	12,287,690	----------	266,321	----------	----------	----------	191,273	131,521	57,204
	City corporation	5	------	8,278,020	6,188,054	----------	266,321	----------	----------	----------	191,273	76,615	57,204
	County	10	85.0	2,718,874	1,762,433	----------	----------	----------	----------	----------	----------	54,906	----------
	School district	4	93.1	5,473,931	3,704,009	----------	----------	----------	----------	----------	----------	----------	----------
	Navigation district	1	85.0	599,274	599,274	----------	----------	----------	----------	----------	----------	----------	----------
	Drainage district	2	80.0	34,021	33,920	----------	----------	----------	----------	----------	----------	----------	----------

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes	OTHER LOCAL TAXES							
						Property	Business	Sales and service	Poll	All other	Licenses and permits		
											Use of street	All other	
												Business	Nonbusiness
					(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
25	Louisville, Ky.	------	------	$13,846,683	$10,310,934	----------	$135,588	----------	----------	----------	$59,895	$419,006	$26,606
	City corporation	33	------	12,159,385	8,737,084	----------	135,588	----------	----------	----------	57,845	419,006	26,606
	County	3	82.0	1,687,298	1,573,850	----------	----------	----------	----------	----------	2,050	----------	----------
26	Portland, Oreg.	------	------	18,242,329	14,592,542	----------	264,051	----------	----------	----------	15,035	175,274	110,685
	City corporation	14	------	8,348,094	6,240,022	----------	264,051	----------	----------	----------	15,035	174,333	101,063
	County	6	90.1	5,373,082	4,269,349	----------	----------	----------	----------	----------	----------	941	9,622
	School district	4	93.1	4,128,059	3,690,077	----------	----------	----------	----------	----------	----------	----------	----------
	Port district	1	92.7	393,094	393,094	----------	----------	----------	----------	----------	----------	----------	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	------	------	$14,340,010	$8,303,891	----------	----------	----------	----------	----------	$5,481	$33,831	$51,471
	City corporation	13	------	9,404,323	5,138,914	----------	----------	----------	----------	----------	5,481	33,831	51,471
	School district	3	98.8	4,935,687	3,164,977	----------	----------	----------	----------	----------	----------	----------	----------
28	Toledo, Ohio	------	------	13,983,624	8,439,193	----------	----------	----------	----------	----------	117,220	67,237	27,706
	City corporation	25	------	7,545,322	4,368,280	----------	----------	----------	----------	----------	117,220	67,237	27,706
	School district	20	97.0	6,438,302	4,070,913	----------	----------	----------	----------	----------	----------	----------	----------
29	Oakland, Calif.	------	------	14,833,720	9,729,728	----------	----------	----------	----------	----------	156,978	223,540	95,397
	City corporation	8	------	7,013,566	5,152,952	----------	----------	----------	----------	----------	156,978	223,540	95,397
	School district	El. 2	100.0	7,171,591	3,928,213	----------	----------	----------	----------	----------	----------	----------	----------
		High 2	95.9										
	Utility district	1	55.4	648,563	648,563	----------	----------	----------	----------	----------	----------	----------	----------
30	Denver, Colo.	------	------	20,120,345	11,919,287	----------	$171,547	----------	----------	----------	64,183	341,590	49,390
	City corporation	25	------	14,407,693	6,293,233	----------	171,547	----------	----------	----------	64,183	341,590	49,390
	School district	2	100.0	5,712,652	5,626,054	----------	----------	----------	----------	----------	----------	----------	----------
31	Atlanta, Ga.	9	------	10,717,485	5,976,471	----------	408,795	----------	$117,249	----------	14,674	717,642	9,059

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32	Dallas, Tex.	13	------	9,498,117	6,776,539	----------	159,501	----------	----------	----------	156,050	73,636	33,693
33	St. Paul, Minn.	11	------	13,293,217	8,214,891	----------	428,714	----------	----------	$73,759	1,824	378,958	23,958
34	Birmingham, Ala.	14	------	6,219,009	2,949,595	----------	290,394	$286,460	----------	----------	22,006	569,283	22,887
35	Akron, Ohio	------	------	12,358,800	7,176,005	----------	----------	----------	----------	----------	2,664	26,030	----------
	City corporation	15	------	6,856,868	3,712,109	----------	----------	----------	----------	----------	2,664	26,030	----------
	School district	6	100.0	5,501,932	3,463,896	----------	----------	----------	----------	----------	----------	----------	----------
36	Memphis, Tenn.	22	------	9,275,961	5,728,699	$856,543	28,676	----------	----------	----------	255,133	213,811	55,420
37	Providence, R. I.	26	------	16,681,180	12,639,956	----------	----------	----------	51,599	----------	27,008	364,920	31,816
38	San Antonio, Tex.	------	------	7,025,033	5,235,070	----------	144,212	----------	----------	----------	99,065	61,536	23,155
	City corporation	12	------	3,640,903	3,111,282	----------	144,212	----------	----------	----------	99,065	61,536	23,155
	School district	2	100.0	3,384,130	2,123,788	----------	----------	----------	----------	----------	----------	----------	----------
39	Omaha, Nebr.	------	------	8,718,466	6,728,710	----------	360,141	----------	----------	----------	199,304	360,552	50,039
	City corporation	18	------	5,321,256	3,815,025	----------	360,141	----------	----------	----------	199,304	216,169	50,039
	School district	8	98.3	3,397,210	2,913,685	----------	----------	----------	----------	----------	----------	144,383	----------
40	Syracuse, N. Y.	------	------	15,543,724	10,660,049	----------	41,668	----------	----------	----------	----------	33,420	33,139
	City corporation	20	------	15,296,993	10,413,318	----------	41,668	----------	----------	----------	----------	33,420	33,139
	County supervisors' fund	1	100.0	246,731	246,731	----------	----------	----------	----------	----------	----------	----------	----------
41	Dayton, Ohio	------	------	10,562,529	6,813,473	----------	11,368	----------	----------	----------	4,516	38,997	25,448
	City corporation	22	------	6,366,570	4,059,413	----------	11,368	----------	----------	----------	4,516	38,997	25,448
	School district	8	95.6	4,195,959	2,754,060	----------	----------	----------	----------	----------	----------	----------	----------
42	Oklahoma City, Okla.	------	------	7,568,083	4,612,948	----------	123,208	----------	----------	----------	96,647	50,022	94,637
	City corporation	5	------	3,690,813	1,567,626	----------	123,208	----------	----------	----------	96,647	50,022	94,637
	School district	2	92.3	3,877,270	3,045,322	----------	----------	----------	----------	----------	----------	----------	----------
43	Worcester, Mass.	18	------	13,704,382	9,507,996	----------	----------	----------	107,968	----------	269	259,611	9,455
44	Richmond, Va.	27	------	9,305,202	5,615,076	----------	213,584	----------	47,488	----------	257,616	612,120	14,082
45	Youngstown, Ohio	------	------	7,507,092	4,772,540	----------	----------	----------	----------	----------	----------	34,928	15,536
	City corporation	8	------	3,690,009	2,332,373	----------	----------	----------	----------	----------	----------	34,928	15,536
	School district	5	99.6	3,685,073	2,385,088	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	2	100.0	132,010	55,079	----------	----------	----------	----------	----------	----------	----------	----------
46	Grand Rapids, Mich.	------	------	6,939,809	4,317,188	----------	1,630	----------	----------	----------	4,862	44,413	23,724
	City corporation	24	------	3,764,880	2,405,416	----------	1,630	----------	----------	----------	4,862	44,413	23,724
	School district	5	100.0	3,174,929	1,911,772	----------	----------	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	------	------	6,889,293	4,447,054	----------	29,675	----------	----------	----------	52,234	20,814	8,233
	City corporation	5	------	3,753,476	2,721,232	----------	18,713	----------	----------	----------	52,234	20,814	8,233
	School district	2	93.2	3,135,817	1,725,822	----------	10,962	----------	----------	----------	----------	----------	----------
48	Hartford, Conn.	------	------	11,851,291	9,748,162	----------	40,775	----------	275,713	----------	4,658	8,879	30,260
	City corporation	34	------	11,357,311	9,490,520	----------	40,775	----------	275,713	----------	4,658	8,879	30,260
	Metropolitan district	3	91.7	493,980	257,642	----------	----------	----------	----------	----------	----------	----------	----------

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES							
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)	Poll (Table 6)	All other (Table 6)	Licenses and permits		
											Use of street (Table 7)	All other	
												Business (Table 7)	Nonbusiness (Table 7)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
49	Flint, Mich.	------	------	$8,345,131	$5,397,821	----------	----------	----------	----------	----------	$5,700	$35,219	$12,145
	City corporation	18	------	4,503,379	3,041,893	----------	----------	----------	----------	----------	5,700	35,219	12,145
	School district	5	100.0	3,841,752	2,355,928	----------	----------	----------	----------	----------	----------	----------	----------
50	New Haven, Conn.	------	------	9,645,156	8,317,073	$1,170	----------	----------	$235,445	----------	8,327	13,798	30,959
	City corporation	37	------	9,607,330	8,279,855	1,170	----------	----------	235,445	----------	8,327	13,798	30,959
	Improvement association	2	100.0	37,826	37,218	----------	----------	----------	----------	----------	----------	----------	----------
51	San Diego, Calif.	------	------	7,955,247	4,825,859	----------	$130,428	----------	----------	----------	4,052	106,220	74,222
	City corporation	25	------	4,403,006	2,997,353	----------	130,428	----------	----------	----------	4,052	106,220	74,222
	School district	4	97.8	3,552,241	1,828,506	----------	----------	----------	----------	----------	----------	----------	----------
52	Long Beach, Calif.	------	------	8,963,072	5,384,209	----------	41,156	----------	----------	----------	48,250	170,078	58,474
	City corporation	10	------	4,702,647	2,941,555	----------	41,156	----------	----------	----------	48,250	170,078	58,474
	School district	7	80.2 80.8	4,260,425	2,442,654	----------	----------	----------	----------	----------	----------	----------	----------
53	Nashville, Tenn.	23	------	5,448,420	3,652,674	----------	112,079	----------	----------	----------	49,021	144,810	11,878
54	Springfield, Mass.	15	------	11,428,473	8,473,937	----------	----------	----------	85,958	----------	9,016	187,342	2,682
55	Tulsa, Okla.	------	------	5,748,232	4,402,697	----------	151,852	----------	----------	----------	10,458	18,628	14,528
	City corporation	10	------	2,718,562	2,337,294	----------	151,852	----------	----------	----------	10,458	18,628	14,528
	School district	8	87.3 100.0	3,029,670	2,065,403	----------	----------	----------	----------	----------	----------	----------	----------
56	Bridgeport, Conn.	31	------	8,453,022	7,059,105	----------	----------	----------	250,254	----------	933	10,873	10,758
57	Des Moines, Iowa	------	------	6,290,348	5,553,434	----------	57,469	----------	----------	----------	19,244	130,332	42,963
	City corporation	24	------	3,352,564	2,798,450	----------	57,469	----------	----------	----------	19,244	130,332	42,963
	School district	3	98.8	2,937,784	2,754,984	----------	----------	----------	----------	----------	----------	----------	----------
58	Scranton, Pa.	------	------	5,338,315	3,866,130	----------	16,784	----------	65,335	----------	7,737	12,850	8,770
	City corporation	13	------	2,238,325	1,637,518	----------	16,784	----------	18,353	----------	7,737	12,850	8,770
	School district	5	100.0	3,099 990	2,228,612	----------	----------	----------	46,982	----------	----------	----------	----------

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59	Salt Lake City, Utah	------	------	5,543,640	3,850,136	----------	25,248	----------	----------	----------	48,599	138,268	20,790
	City corporation	8	------	2,854,058	2,101,191	----------	25,248	----------	----------	----------	48,599	138,268	20,790
	School district	4	100.0	2,689,582	1,748,945	----------	----------	----------	----------	----------	----------	----------	----------
60	Yonkers, N. Y.	16	------	13,467,874	10,270,299	----------	29,557	----------	----------	----------	4,940	41,860	21,739
61	Paterson, N. J.	15	------	8,463,528	6,350,165	7,747	567,760	----------	12,449	----------	7,130	211,502	22,597
62	Jacksonville, Fla.	------	------	5,844,426	2,313,021	----------	11,045	----------	6,724	----------	----------	290,007	1,876
	City corporation	7	------	3,894,109	1,351,270	----------	11,045	----------	----------	----------	----------	287,511	1,876
	School district	4	86.9	1,950,317	961,751	----------	----------	----------	6,724	----------	----------	2,496	----------
63	Albany, N. Y.	11	------	8,195,198	6,075,424	----------	3,800	----------	----------	----------	1,360	12,127	7,601
64	Norfolk, Va.	13	------	6,124,718	4,089,093	----------	69,927	----------	----------	----------	249,396	375,404	24,218
65	Trenton, N. J.	13	------	7,473,490	5,309,321	5,738	392,526	----------	----------	----------	----------	169,356	19,555
66	Chattanooga, Tenn.	12	------	4,251,234	2,419,619	----------	300	----------	----------	----------	38,371	88,321	6,651
67	Kansas City, Kans.	------	------	3,664,697	2,974,905	----------	50,662	----------	----------	----------	4,437	82,719	9,764
	City corporation	5	------	1,826,997	1,502,981	----------	50,662	----------	----------	----------	4,437	82,719	9,011
	School district	3	96.0	1,596,921	1,309,412	----------	----------	----------	----------	----------	----------	----------	753
	Drainage district	3	86.8 38.6	240,779	162,512	----------	----------	----------	----------	----------	----------	----------	----------
68	Fort Wayne, Ind.	------	------	3,359,793	2,593,731	----------	----------	----------	59,681	----------	1,005	20,550	13,047
	City corporation	7	------	1,373,594	987,788	----------	----------	----------	40,867	----------	1,005	20,550	13,047
	School district	4	100.0	1,986,199	1,605,943	----------	----------	----------	18,814	----------	----------	----------	----------
69	Camden, N. J.	13	------	7,814,218	5,022,192	25,773	1,041,494	----------	2,072	----------	1,364	164,367	9,878
70	Erie, Pa.	------	------	4,541,536	3,906,251	----------	10,526	----------	----------	----------	----------	2,252	2,600
	City corporation	6	------	1,975,320	1,711,781	----------	10,526	----------	----------	----------	----------	2,252	2,600
	School district	10	100.0	2,566,216	2,194,470	----------	----------	----------	----------	----------	----------	----------	----------
71	Elizabeth, N. J.	14	------	5,892,548	4,580,156	1,379	268,446	----------	----------	----------	3,129	158,956	20,771
72	Wichita, Kans.	------	------	4,669,780	3,715,616	----------	50,130	----------	----------	----------	11,366	71,328	23,776
	City corporation	7	------	1,969,800	1,300,559	----------	50,130	----------	----------	----------	11,366	71,328	18,889
	School district	3	97.2	2,253,165	2,199,373	----------	----------	----------	----------	----------	----------	----------	4,887
	University district	4	100.0	446,815	215,684	----------	----------	----------	----------	----------	----------	----------	----------
73	Spokane, Wash.	------	------	4,345,096	2,082,053	----------	181,230	----------	----------	----------	710	33,863	10,831
	City corporation	9	------	2,425,354	1,291,833	----------	181,230	----------	----------	----------	710	33,863	10,831
	School district	3	97.0	1,919,742	790,220	----------	----------	----------	----------	----------	----------	----------	----------
74	Fall River, Mass.	13	------	5,589,990	3,495,933	----------	----------	----------	55,844	----------	406	116,441	2,474
75	Cambridge, Mass.	27	------	8,644,002	6,426,386	----------	----------	----------	41,671	----------	396	165,722	13,473
76	New Bedford, Mass.	11	------	5,942,095	3,596,090	495	----------	----------	53,880	----------	1,160	126,498	2,805
77	Reading, Pa.	------	------	5,136,060	3,971,101	----------	9,789	----------	90,639	----------	3,988	22,390	8,792
	City corporation	13	------	2,040,098	1,712,533	----------	9,789	----------	----------	----------	3,988	22,390	8,792
	School district	9	100.0	3,095,962	2,258,568	----------	----------	----------	90,639	----------	----------	----------	----------

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes	OTHER LOCAL TAXES							
						Property	Business	Sales and service	Poll	All other	Licenses and permits		
											Use of street	All other	
												Business	Nonbusiness
				(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
78	Knoxville, Tenn.	13	------	$4,566,980	$3,417,243	----------	----------	----------	----------	----------	$33,933	$86,210	----------
79	Peoria, Ill.	------	------	5,123,835	3,089,570	----------	$13,676	----------	----------	----------	13,288	275,802	$11,784
	City corporation	4	------	2,388,217	1,262,988	----------	13,676	----------	----------	----------	13,288	275,802	11,784
	School district	4	96.8	1,886,557	1,355,038	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	1	92.8	189,748	127,354	----------	----------	----------	----------	----------	----------	----------	----------
	Sanitary district	2	93.1	429,610	333,097	----------	----------	----------	----------	----------	----------	----------	----------
	Town	1	100.0	229,703	11,093	----------	----------	----------	----------	----------	----------	----------	----------
80	South Bend, Ind.	------	------	3,240,681	2,424,923	$400	----------	----------	$27,984	----------	3,363	11,008	7,647
	City corporation	8	------	1,313,614	949,280	400	----------	----------	9,494	----------	3,363	11,008	7,647
	School district	4	100.0	1,927,067	1,475,643	----------	----------	----------	18,490	----------	----------	----------	----------
81	Tacoma, Wash.	------	------	4,077,315	2,024,790	----------	265,499	----------	----------	----------	----------	34,727	6,141
	City corporation	11	------	2,048,471	1,231,276	----------	265,499	----------	----------	----------	----------	34,727	6,141
	School district	5	98.3	1,888,853	686,706	----------	----------	----------	----------	----------	----------	----------	----------
	Park district	2	99.4	139,991	106,808	----------	----------	----------	----------	----------	----------	----------	----------
82	Miami, Fla.	------	------	7,302,722	4,614,100	----------	33,359	----------	18,111	----------	100,185	443,233	84,771
	City corporation	7	------	5,442,037	3,442,756	----------	33,359	----------	----------	----------	100,185	441,837	84,771
	School district	3	54.2	1,860,685	1,171,344	----------	----------	----------	18,111	----------	----------	1,396	----------
83	Gary, Ind.	------	------	4,001,172	3,184,598	----------	----------	----------	15,224	----------	917	7,228	11,696
	City corporation	14	------	1,832,331	1,495,862	----------	----------	----------	----------	----------	917	7,228	11,696
	School district	2	100.0	2,168,841	1,688,736	----------	----------	----------	15,224	----------	----------	----------	----------
84	Canton, Ohio	------	------	4,379,340	2,456,679	----------	----------	----------	----------	----------	27	13,434	9,399
	City corporation	12	------	2,069,857	952,503	----------	----------	----------	----------	----------	27	13,434	9,399
	School district	5	98.1	2,309,483	1,504,176	----------	----------	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	13	------	4,283,234	2,476,973	----------	14,990	----------	----------	----------	7,905	60,948	18,154

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86	Tampa, Fla.	------	------	4,481,450	2,784,196	----------	3,500	$133,273	1,480	----------	----------	234,929	8,693
	City corporation	14	------	2,871,981	1,933,226	----------	3,500	133,273	----------	----------	----------	234,527	8,693
	School district	2	68.3	1,609,469	850,970	----------	----------	----------	1,480	----------	----------	402	----------
87	Somerville, Mass.	13	------	6,092,228	4,677,416	----------	----------	----------	52,120	----------	377	94,603	7,736
88	El Paso, Tex.	7	------	2,753,364	1,811,993	----------	5,999	----------	----------	----------	37,888	20,782	9,386
89	Evansville, Ind.	------	------	3,157,238	2,188,175	----------	10,729	----------	20,111	----------	22,012	16,243	10,884
	City corporation	19	------	1,701,847	1,155,360	----------	10,729	----------	10,134	----------	22,012	16,243	10,884
	School district	4	100.0	1,455,391	1,032,815	----------	----------	----------	9,977	----------	----------	----------	----------
90	Lynn, Mass.	15	------	6,371,602	4,298,564	----------	----------	----------	57,386	----------	1,446	136,285	5,867
91	Utica, N. Y.	26	------	6,264,306	4,502,879	----------	23,776	----------	----------	----------	----------	4,664	7,639
92	Duluth, Minn.	------	------	5,199,226	4,028,739	----------	3,779	----------	----------	$9,754	3,773	101,331	12,715
	City corporation	7	------	2,626,563	2,095,491	----------	3,779	----------	----------	4,877	3,773	101,331	12,715
	School district	5	100.0	2,572,663	1,933,248	----------	----------	----------	----------	4,877	----------	----------	----------
93	Waterbury, Conn.	13	------	5,795,044	5,106,400	----------	----------	----------	139,630	----------	4,008	7,715	16,031
94	Lowell, Mass.	12	------	5,524,419	3,990,328	----------	----------	----------	39,626	----------	----------	109,009	1,752
	Honolulu, Hawaii 1/	1	------	7,413,352	4,000,000	----------	97,040	----------	7,978	----------	1,121,662	213,629	44,241

1/ Not included in group or grand totals.

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY: Interest (Table 8)	USE OF MONEY AND PROPERTY: Rents and royalties (Table 8)	FROM OTHER AGENCIES: Proportionately shared State taxes (Table 9)	FROM OTHER AGENCIES: Grants (Tables 10 and 11)	FROM OTHER AGENCIES: Pension assessments (Table 12)	FROM OTHER AGENCIES: Donations and contributions (Table 12)	FROM OTHER AGENCIES: Unclaimed moneys (Table 12)	FROM OTHER AGENCIES: Contributions from public-service enterprises (Table 12)	Special assessments for outlays (Table 12)	Charges for current services (Table 13)
	Grand total	$12,103,118	$55,430,843	$9,366,693	$97,486,655	$404,957,525	$37,538,946	$2,097,841	$755,295	$31,636,434	$33,361,059	$83,997,898
	Group I	6,995,351	45,063,508	7,030,964	73,680,158	281,323,710	29,528,763	967,262	679,552	22,686,598	16,946,275	52,529,838
	Group II	1,480,218	4,707,385	1,003,887	6,150,173	46,163,746	3,781,031	774,112	45,785	2,376,902	5,780,308	12,754,395
	Group III	3,627,549	5,659,950	1,331,842	17,656,324	77,470,069	4,229,152	356,467	29,958	6,572,934	10,634,476	18,713,665
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$1,605,559	$21,359,420	$442,795	$39,306,397	$118,963,221	$15,708,086	$4,506	$534,599	$12,334,614	$7,761,588	$12,987,388
	City corporation	1,605,559	21,266,087	442,795	39,306,397	116,285,582	15,708,086	4,506	534,599	12,334,614	7,761,588	9,290,940
	Bridge, parkway, and tunnel districts	----------	93,333	----------	----------	2,677,639	----------	----------	--------	----------	----------	3,696,448
2	Chicago, Ill.	1,194,341	4,761,382	869,990	313,968	45,460,627	4,551,261	46,884	12,624	341,903	2,456,515	8,680,002
	City corporation	925,116	2,160,702	26,947	313,968	29,702,881	2,358,747	22,464	4,083	341,903	2,436,957	3,684,042
	County	32,472	204,922	----------	----------	4,198,846	423,481	----------	2,017	----------	----------	3,297,508
	School district	----------	407,016	773,021	----------	6,452,594	1,253,214	24,420	--------	----------	----------	732,192
	Park district	236,753	716,881	3,010	----------	1,258,162	373,102	----------	72	----------	19,558	800,653
	Sanitary district	----------	1,271,861	57,867	----------	3,848,144	120,958	----------	6,452	----------	----------	49,003
	Forest preserve district	----------	----------	9,145	----------	----------	21,759	----------	--------	----------	----------	116,604
3	Philadelphia, Pa.	378,093	9,261,391	2,710,404	1,778,558	8,687,889	1,720,020	34,966	2,479	4,997,950	211,040	3,216,412
	City corporation	378,045	8,283,295	2,709,944	1,778,558	2,186,118	763,498	34,432	2,479	4,997,950	211,040	3,143,787
	School district	48	978,096	----------	----------	6,501,771	956,522	----------	--------	----------	----------	54,055
	Poor district	----------	----------	460	----------	----------	----------	534	--------	----------	----------	18,570
4	Detroit, Mich.	794,134	156,776	15,271	5,449,616	13,960,038	599,937	18,598	47,878	----------	2,124,070	6,844,398
	City corporation	748,088	129,531	12,790	921,610	12,778,840	599,937	18,535	47,878	----------	2,039,137	4,705,189
	County	46,046	27,245	2,481	4,528,006	1,181,198	----------	63	--------	----------	84,933	2,139,209
5	Los Angeles, Calif.	988,902	1,543,766	53,503	4,674,947	27,957,951	674,041	16,120	25,128	1,025,547	139,296	4,159,427
	City corporation	763,741	988,380	41,862	518,734	3,794,811	396,106	15,780	17,366	1,025,547	107,728	2,575,802
	County	225,161	555,386	9,017	4,156,213	4,734,322	277,935	340	7,762	----------	31,568	1,478,016
	School district	----------	----------	2,624	----------	19,428,818	----------	----------	--------	----------	----------	105,609

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6	Cleveland, Ohio	311,954	539,126	18,951	4,855,932	13,670,893	411,926	5,915	15,900	158,619	1,609,562	2,781,169
	City corporation	293,045	339,646	2,022	3,468,899	3,003,835	30,815	5,064	14,565	158,619	777,165	1,942,740
	County	18,909	116,912	16,929	1,387,021	5,588,358	----------	----------	1,335	----------	832,397	615,718
	School district	----------	81,350	----------	----------	5,064,078	381,111	849	--------	----------	----------	189,733
	Park district	----------	1,218	----------	12	14,622	----------	----------	--------	----------	----------	32,978
7	St. Louis, Mo.	167,881	353,332	154,557	----------	2,188,633	194,078	91,812	6,022	87,807	686,228	2,939,612
	City corporation	167,881	217,885	66,673	----------	1,110,346	194,078	91,812	2,437	87,807	686,228	2,820,966
	School district	----------	135,447	87,884	----------	1,078,287	----------	----------	3,585	----------	----------	118,646
8	Baltimore, Md.	45,042	1,555,316	64,315	2,484,480	8,161,341	747,393	10,135	603	2,339,941	227,048	886,853
9	Boston, Mass.	229,438	2,076,278	345,523	5,405,685	8,255,104	1,143,468	612,047	6,835	----------	310,699	2,813,252
10	Pittsburgh, Pa.	253,500	554,161	75,731	870,128	4,727,547	870,825	48,027	10	679,308	124,866	1,797,098
	City corporation	185,224	124,239	44,495	870,128	355,119	289,000	48,026	--------	679,308	124,866	272,874
	County	68,276	335,836	3,836	----------	2,707,091	218,680	1	10	----------	----------	1,362,183
	School district	----------	94,086	27,400	----------	1,665,337	363,145	----------	--------	----------	----------	162,041
11	San Francisco, Calif.	155,639	875,187	2,132,791	1,712,650	8,112,625	854,357	13,716	26,835	277,325	14,939	1,439,933
12	Washington, D. C.	469,375	303,464	73,230	----------	6,812,426	788,126	10,227	7	----------	530,668	1,107,229
13	Milwaukee, Wis.	313,868	1,626,608	56,376	4,103,643	5,037,398	355,933	13,019	632	443,584	409,591	1,938,136
	City corporation	299,777	1,585,497	48,140	3,487,868	2,223,852	355,933	13,019	632	443,584	363,347	574,102
	County	14,091	35,677	8,236	615,775	2,763,768	----------	----------	--------	----------	46,244	639,752
	Sewerage district	----------	5,434	----------	----------	49,778	----------	----------	--------	----------	----------	724,282
14	Buffalo, N. Y.	87,625	97,301	17,527	2,724,154	9,328,017	909,312	41,292	--------	----------	340,165	938,929
	City corporation	84,695	80,112	16,054	2,044,114	8,003,643	849,519	41,292	--------	----------	340,165	620,630
	County	2,930	13,161	1,473	680,040	1,324,374	59,793	----------	--------	----------	----------	318,299
	Sewer district	----------	4,028	----------	----------	----------	----------	----------	--------	----------	----------	----------

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

15	Minneapolis, Minn.	$126,805	$671,619	$10,759	$153,415	$8,054,758	$692,421	$37,057	$13,558	----------	$1,213,577	$1,054,469
	City corporation	121,625	645,992	10,759	120,207	5,097,638	692,421	33,408	13,558	----------	1,202,282	842,690
	County	5,180	25,627	----------	33,208	2,957,120	----------	3,649	--------	----------	11,295	211,779
16	New Orleans, La.	149,606	257,659	50,175	24,997	2,830,201	215,703	46,693	1,041	$155,337	828,772	789,644
	City corporation	149,606	136,969	50,175	24,997	1,242,408	100,568	46,653	56	155,337	828,772	743,270
	School district	----------	120,489	----------	----------	1,577,793	115,135	40	--------	----------	----------	7,054
	Levee district	----------	201	----------	----------	10,000	----------	----------	985	----------	----------	39,320
17	Cincinnati, Ohio	236,952	1,274,390	113,619	2,566,518	7,216,840	415,632	481,095	12,082	897,874	1,228,345	2,126,311
	City corporation	225,321	1,022,645	105,334	1,694,881	1,891,492	254,872	454,159	12,053	897,874	864,355	1,711,303
	County	11,608	126,664	2,713	871,637	3,195,279	----------	----------	29	----------	363,990	350,086
	School district	----------	125,079	5,572	----------	2,125,635	160,760	26,936	--------	----------	----------	63,611
	Park district	23	2	----------	----------	4,434	----------	----------	--------	----------	----------	1,311
18	Newark, N. J.	135,706	908,125	80,897	115,702	5,299,020	651,673	14,769	--------	519,536	71,222	1,436,187
	City corporation	77,362	707,501	78,597	85,614	4,897,080	578,517	14,769	--------	519,536	71,222	462,751
	County	58,344	200,624	2,300	30,088	401,940	73,156	----------	--------	----------	----------	973,436

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY: Interest (Table 8)	USE OF MONEY AND PROPERTY: Rents and royalties (Table 8)	FROM OTHER AGENCIES: Proportionately shared State taxes (Table 9)	FROM OTHER AGENCIES: Grants (Tables 10 and 11)	FROM OTHER AGENCIES: Pension assessments (Table 12)	FROM OTHER AGENCIES: Donations and contributions (Table 12)	FROM OTHER AGENCIES: Unclaimed moneys (Table 12)	FROM OTHER AGENCIES: Contributions from public-service enterprises (Table 12)	Special assessments for outlays (Table 12)	Charges for current services (Table 13)
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
19	Kansas City, Mo.	$55,129	$256,023	$5,619	----------	$2,126,493	$11,912	$14,232	$3,450	----------	$326,301	$728,076
	City corporation	54,984	5,288	1,552	----------	1,359,041	11,912	13,832	3,181	----------	326,301	215,006
	County	145	12,340	2,584	----------	34,693	----------	----------	--------	----------	----------	293,840
	School district	----------	238,395	1,483	----------	732,759	----------	400	269	----------	----------	219,230
20	Seattle, Wash.	266,561	293,712	26,046	$349,371	4,605,615	521,912	859	4,141	----------	197,094	1,053,975
	City corporation	265,116	270,679	5,028	297,490	839,905	473,526	----------	1,102	----------	197,094	459,907
	County	1,445	9,186	21,018	51,881	896,688	----------	859	3,039	----------	----------	497,379
	School district	----------	13,847	----------	----------	2,869,022	48,386	----------	--------	----------	----------	96,689
21	Indianapolis, Ind.	66,802	49,242	2,708	249,311	2,861,181	91,959	8,881	--------	$50,000	37,205	656,302
	City corporation	66,802	14,947	2,708	247,790	740,524	31,200	3,089	--------	50,000	37,205	318,133
	County	----------	3,332	----------	1,521	1,062,259	----------	----------	--------	----------	----------	214,044
	School district	----------	30,963	----------	----------	1,058,398	60,759	5,792	--------	----------	----------	124,125
22	Rochester, N. Y.	49,300	119,221	17,689	1,898,830	5,194,363	374,334	----------	3,011	----------	904,535	1,318,813
	City corporation	41,504	110,299	17,689	1,478,542	4,197,422	374,334	----------	1,322	----------	904,535	1,037,850
	County	7,796	8,922	----------	420,288	996,941	----------	----------	1,689	----------	----------	280,963
23	Jersey City, N. J.	34,537	299,237	563,528	58,872	3,853,108	544,872	10	--------	165,671	18,003	1,349,628
	City corporation	6,996	191,934	563,489	50,337	3,410,326	493,680	10	--------	165,671	18,003	866,550
	County	27,541	107,303	39	8,535	442,782	51,192	----------	--------	----------	----------	483,078
24	Houston, Tex.	128,608	172,740	51,760	----------	2,923,398	----------	1,567	1,955	37,247	----------	852,836
	City corporation	111,584	91,296	48,643	----------	872,952	----------	----------	1,489	37,247	----------	335,342
	County	17,024	39,596	3,117	----------	392,114	----------	1,567	--------	----------	----------	448,117
	School district	----------	41,747	----------	----------	1,658,332	----------	----------	466	----------	----------	69,377
	Navigation district	----------	----------	----------	----------	----------	----------	----------	--------	----------	----------	----------
	Drainage district	----------	101	----------	----------	----------	----------	----------	--------	----------	----------	----------
25	Louisville, Ky.	54,506	261,439	57,628	5,893	962,477	22,106	158,778	5,397	551,237	40,976	774,217
	City corporation	54,506	261,049	55,260	----------	933,611	22,106	158,190	5,397	551,237	40,976	700,924
	County	----------	390	2,368	5,893	28,866	----------	588	--------	----------	----------	73,293
26	Portland, Oreg.	175,706	143,978	23,459	727,264	236,292	238,507	10,171	1,150	----------	914,278	613,937
	City corporation	159,050	57,900	3,413	43,089	30,909	41,887	8,011	556	----------	914,278	294,497
	County	16,656	15,336	1,009	684,175	108,995	----------	----------	594	----------	----------	266,405
	School district	----------	70,742	19,037	----------	96,388	196,620	2,160	--------	----------	----------	53,035
	Port district	----------	----------	----------	----------	----------	----------	----------	--------	----------	----------	----------

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

27	Columbus, Ohio	$212,369	$134,767	$14,597	$1,224,977	$2,691,571	$108,507	$14,365	--------	$150,288	$1,001,625	$392,270
	City corporation	212,369	38,313	14,597	1,224,977	1,206,100	1,420	14,365	--------	150,288	1,001,625	310,572
	School district	----------	96,454	----------	----------	1,485,471	107,087	----------	--------	----------	----------	81,698
28	Toledo, Ohio	91,436	95,560	4,939	1,127,309	2,627,705	144,311	8,060	--------	----------	170,724	1,062,224
	City corporation	91,436	50,543	4,939	1,127,309	513,584	13,233	7,425	--------	----------	170,724	985,686
	School district	----------	45,017	----------	----------	2,114,121	131,078	635	--------	----------	----------	76,538
29	Oakland, Calif.	140,943	36,847	----------	159,015	3,762,683	92,113	344	--------	----------	----------	436,132
	City corporation	140,943	27,030	----------	159,015	662,686	92,113	344	--------	----------	----------	302,568
	School district	----------	9,817	----------	----------	3,099,997	----------	----------	--------	----------	----------	133,564
	Utility district	----------	----------	----------	----------	----------	----------	----------	--------	----------	----------	----------
30	Denver, Colo.	103,241	73,046	45,843	110,400	5,307,666	30,667	12,041	$181	----------	1,137,671	753,592
	City corporation	102,856	67,161	45,843	110,400	5,277,558	30,667	9,719	181	----------	1,137,671	705,694
	School district	385	5,885	----------	----------	30,108	----------	2,322	--------	----------	----------	47,898
31	Atlanta, Ga.	237,635	31,448	7,153	27,471	600,045	33,494	300	170	1,494,673	183,638	857,568
32	Dallas, Tex.	105,017	87,009	8,048	----------	1,220,891	22,920	10,593	--------	134,604	267,303	442,313
33	St. Paul, Minn.	88,635	558,495	60,115	64,943	2,266,582	51,072	325	541	----------	572,866	507,539
34	Birmingham, Ala.	193,866	131,843	18,196	144,369	824,856	14,380	100	966	----------	523,350	226,458
35	Akron, Ohio	66,170	249,523	13,837	975,959	2,403,800	112,147	15,498	--------	3,466	708,086	605,615
	City corporation	66,170	235,243	13,837	975,959	546,463	----------	15,498	--------	3,466	708,086	551,343
	School district	----------	14,280	----------	----------	1,857,337	112,147	----------	--------	----------	----------	54,272
36	Memphis, Tenn.	146,458	26,573	4,191	118,830	1,329,510	7,394	4,267	1,277	110,695	125,160	263,324
37	Providence, R. I.	39,909	553,943	29,444	378,675	1,792,504	300,725	----------	--------	----------	21,592	449,089
38	San Antonio, Tex.	18,642	17,481	1,693	----------	1,164,010	11,857	7,502	130	----------	----------	240,680
	City corporation	18,642	14,493	1,693	----------	----------	11,857	5,552	--------	----------	----------	149,416
	School district	----------	2,988	----------	----------	1,164,010	----------	1,950	130	----------	----------	91,264
39	Omaha, Nebr.	43,157	116,410	2,386	47,535	325,714	30,229	----------	--------	----------	162,892	291,397
	City corporation	32,943	95,286	2,386	47,535	138,000	3,350	----------	--------	----------	162,892	198,186
	School district	10,214	21,124	----------	----------	187,714	26,879	----------	--------	----------	----------	93,211
40	Syracuse, N. Y.	65,316	9,607	13,213	815,584	2,876,548	239,537	405	--------	13,072	266,028	476,138
	City corporation	65,316	9,607	13,213	815,584	2,876,548	239,537	405	--------	13,072	266,028	476,138
	County supervisors' fund	----------	----------	----------	----------	----------	----------	----------	--------	----------	----------	----------
41	Dayton, Ohio	69,572	90,440	21,414	658,863	1,809,944	74,436	5,869	--------	----------	276,917	661,272
	City corporation	69,572	89,746	21,414	658,863	608,182	----------	4,435	--------	----------	276,917	497,699
	School district	----------	694	----------	----------	1,201,762	74,436	1,434	--------	----------	----------	163,573
42	Oklahoma City, Okla.	124,667	198,975	761,375	93,508	1,057,338	8,437	----------	--------	----------	28,968	317,353
	City corporation	124,667	180,520	673,134	93,508	358,915	8,437	----------	--------	----------	28,968	290,524
	School district	----------	18,455	88,241	----------	698,423	----------	----------	--------	----------	----------	26,829

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY: Interest (Table 8)	USE OF MONEY AND PROPERTY: Rents and royalties (Table 8)	FROM OTHER AGENCIES: Proportionately shared State taxes (Table 9)	FROM OTHER AGENCIES: Grants (Tables 10 and 11)	FROM OTHER AGENCIES: Pension assessments (Table 12)	FROM OTHER AGENCIES: Donations and contributions (Table 12)	FROM OTHER AGENCIES: Unclaimed moneys (Table 12)	FROM OTHER AGENCIES: Contributions from public-service enterprises (Table 12)	Special assessments for outlays (Table 12)	Charges for current services (Table 13)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
43	Worcester, Mass.	$10,949	$106,296	$520	$1,397,945	$1,431,598	$191,426	$28,592	--------	----------	$38,101	$613,656
44	Richmond, Va.	54,580	531,324	3,431	165,615	631,958	23,453	19,439	$84	$634,285	11,202	469,865
45	Youngstown, Ohio	49,638	9,806	304	538,254	1,590,878	76,966	----------	10	----------	258,821	159,411
	City corporation	49,638	2,165	304	538,254	372,637	----------	----------	10	----------	258,821	85,343
	School district	----------	7,617	----------	----------	1,169,321	76,966	----------	--------	----------	----------	46,081
	Park district	----------	24	----------	----------	48,920	----------	----------	--------	----------	----------	27,987
46	Grand Rapids, Mich.	51,061	73,016	785	38,084	1,337,605	23,973	86,632	--------	137,312	258,875	540,649
	City corporation	51,061	72,994	785	38,084	271,324	----------	86,542	--------	137,312	258,875	367,858
	School district	----------	22	----------	----------	1,066,281	23,973	90	--------	----------	----------	172,791
47	Fort Worth, Tex.	48,044	63,970	33,637	----------	1,600,018	7,559	----------	890	148,419	20,823	407,923
	City corporation	48,044	11,825	33,637	----------	370,376	7,301	----------	--------	148,419	20,823	291,825
	School district	----------	52,145	----------	----------	1,229,642	258	----------	890	----------	----------	116,098
48	Hartford, Conn.	25,644	147,233	20,177	177,102	794,629	13,546	3,078	--------	919	48,987	511,529
	City corporation	25,644	147,233	20,177	177,102	578,308	13,546	3,078	--------	919	29,504	510,995
	Metropolitan district	----------	----------	----------	----------	216,321	----------	----------	--------	----------	19,483	534
49	Flint, Mich.	96,483	87,675	1,828	31,009	1,443,979	28,623	6,000	--------	114,470	348,089	736,090
	City corporation	96,483	36,923	1,828	31,009	99,802	6,048	----------	--------	114,470	348,089	673,770
	School district	----------	50,752	----------	----------	1,344,177	22,575	6,000	--------	----------	----------	62,320
50	New Haven, Conn.	5,950	73,138	9,100	187,682	354,254	115,579	11,733	--------	----------	16,419	264,529
	City corporation	5,950	73,138	9,100	187,682	354,254	115,579	11,733	--------	----------	16,419	263,921
	Improvement association	----------	----------	----------	----------	----------	----------	----------	--------	----------	----------	608
51	San Diego, Calif.	130,868	66,377	7,273	74,395	2,229,298	85,506	303	--------	----------	----------	220,446
	City corporation	130,868	66,377	7,273	74,395	534,168	85,506	303	--------	----------	----------	191,841
	School district	----------	----------	----------	----------	1,695,130	----------	----------	--------	----------	----------	28,605
52	Long Beach, Calif.	112,024	165,528	21,451	51,997	2,283,558	17,871	582	430	419,941	14,633	172,890
	City corporation	112,024	15,486	1,620	51,997	655,453	17,871	582	430	419,941	14,633	153,097
	School district	----------	150,042	19,831	----------	1,628,105	----------	----------	--------	----------	----------	19,793

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53	Nashville, Tenn.	44,294	32,866	3,603	60,414	1,094,736	11,533	555	--------	38,166	89,304	102,487
54	Springfield, Mass.	15,534	1,839	641	1,115,579	986,130	109,034	21,095	1,512	----------	64,707	353,467
55	Tulsa, Okla.	39,585	61,996	24,320	64,027	883,400	----------	----------	11,319	----------	----------	65,422
	City corporation	39,585	38,334	487	64,027	----------	----------	----------	1,915	----------	----------	41,454
	School district	----------	23,662	23,833	----------	883,400	----------	----------	9,404	----------	----------	23,968
56	Bridgeport, Conn.	33,748	11,219	12,394	186,053	447,458	87,887	----------	--------	----------	70,361	271,979
57	Des Moines, Iowa	37,186	28,585	5,151	----------	79,446	109,193	2,046	1,914	----------	30,206	193,179
	City corporation	37,186	11,958	3,038	----------	74,430	8,139	70	1,914	----------	30,206	137,165
	School district	----------	16,627	2,113	----------	5,016	101,054	1,976	--------	----------	----------	56,014
58	Scranton, Pa.	12,804	23,016	420	192,128	857,262	89,745	11,254	1,158	----------	131,188	41,734
	City corporation	12,804	16,117	420	192,128	131,943	16,481	11,254	137	----------	131,188	23,841
	School district	----------	6,899	----------	----------	725,319	73,264	----------	1,021	----------	----------	17,893
59	Salt Lake City, Utah	67,463	21,993	1,890	----------	899,547	15,518	----------	1,211	----------	201,357	251,620
	City corporation	67,463	4,801	1,890	----------	----------	----------	----------	1,211	----------	201,357	243,240
	School district	----------	17,192	----------	----------	899,547	15,518	----------	--------	----------	----------	8,380
60	Yonkers, N. Y.	10,263	69,448	32,262	497,646	1,663,277	258,125	1,714	--------	----------	475,353	91,391
61	Paterson, N. J.	16,060	77,813	----------	23,155	652,733	153,658	----------	--------	----------	2,721	358,038
62	Jacksonville, Fla.	24,583	12,222	----------	----------	991,976	33,971	959	--------	1,896,935	187,253	73,854
	City corporation	24,583	3,205	----------	----------	28,586	33,971	90	--------	1,896,935	187,253	67,784
	School district	----------	9,017	----------	----------	963,390	----------	869	--------	----------	----------	6,070
63	Albany, N. Y.	14,749	65,956	----------	529,040	898,268	109,475	1,632	105	14,402	371,855	89,404
64	Norfolk, Va.	83,600	340,663	12,547	120,913	418,587	34,494	----------	196	34,216	9,497	261,967
65	Trenton, N. J.*	19,738	46,229	4,250	16,515	975,398	106,289	25,100	50	110,000	31,720	241,705
66	Chattanooga, Tenn.	48,933	21,650	1,627	18,992	1,150,966	11,603	4,109	--------	----------	241,020	199,072
67	Kansas City, Kans.	10,232	67,484	2,570	11,367	264,649	----------	----------	--------	6,000	118,304	61,604
	City corporation	10,232	9,603	2,570	11,367	24,418	----------	----------	--------	6,000	91,769	21,228
	School district	----------	8,332	----------	----------	239,819	----------	----------	--------	----------	----------	38,605
	Drainage district	----------	49,549	----------	----------	412	----------	----------	--------	----------	26,535	1,771
68	Fort Wayne, Ind.	5,929	7,579	87	84,356	455,124	24,876	479	--------	----------	43,433	49,916
	City corporation	5,929	5,644	87	84,356	144,443	7,353	104	--------	----------	43,433	18,988
	School district	----------	1,935	----------	----------	310,681	17,523	375	--------	----------	----------	30,928
69	Camden, N. J.	9,777	64,699	17,588	11,161	927,930	91,254	356	--------	295,398	46,239	82,676
70	Erie, Pa.	9,077	6,896	3,053	118,764	278,763	58,983	----------	--------	26,190	66,704	51,477
	City corporation	9,077	6,395	295	118,764	----------	----------	----------	--------	26,190	66,704	20,736
	School district	----------	501	2,758	----------	278,763	58,983	----------	--------	----------	----------	30,741

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY: Interest (Table 8)	USE OF MONEY AND PROPERTY: Rents and royalties (Table 8)	FROM OTHER AGENCIES: Proportionately shared State taxes (Table 9)	FROM OTHER AGENCIES: Grants (Tables 10 and 11)	FROM OTHER AGENCIES: Pension assessments (Table 12)	FROM OTHER AGENCIES: Donations and contributions (Table 12)	FROM OTHER AGENCIES: Unclaimed moneys (Table 12)	FROM OTHER AGENCIES: Contributions from public-service enterprises (Table 12)	Special assessments for outlays (Table 12)	Charges for current services (Table 13)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
71	Elizabeth, N. J.	$8,548	$39,271	$5,001	$15,694	$611,620	$95,519	$525	--------	$2,500	$35,369	$45,664
72	Wichita, Kans.	33,051	8,151	247	21,187	78,829	1,945	3,112	$1,596	----------	349,651	299,795
	City corporation	33,051	3,886	----------	21,187	4,975	1,945	205	1,596	----------	349,651	101,032
	School district	----------	----------	----------	----------	37,054	----------	----------	--------	----------	----------	11,851
	University district	----------	4,265	247	----------	36,800	----------	2,907	--------	----------	----------	186,912
73	Spokane, Wash.	84,982	9,737	40	93,999	1,346,284	25,863	25	692	----------	265,648	209,139
	City corporation	84,982	6,351	40	93,999	273,891	10,871	25	692	----------	265,648	170,388
	School district	----------	3,386	----------	----------	1,072,393	14,992	----------	--------	----------	----------	38,751
74	Fall River, Mass.	3,868	31,296	25,362	902,666	625,973	52,108	150	--------	184,790	----------	92,679
75	Cambridge, Mass.	5,460	99,802	----------	961,696	589,510	85,335	1,271	--------	60,783	3,886	188,611
76	New Bedford, Mass.	5,150	55,125	820	1,059,970	843,716	63,094	----------	--------	14,401	14,135	104,756
77	Reading, Pa.	20,945	6,647	----------	99,686	673,815	59,649	9,004	105	----------	70,222	89,288
	City corporation	20,945	5,976	----------	99,686	----------	----------	9,004	105	----------	70,222	76,668
	School district	----------	671	----------	----------	673,815	59,649	----------	--------	----------	----------	12,620
78	Knoxville, Tenn.	29,199	129,395	1,644	39,333	658,811	33,518	----------	--------	----------	1,913	135,781
79	Peoria, Ill.	45,183	45,576	5,762	----------	1,208,986	22,412	1,275	170	----------	272,823	117,528
	City corporation	45,183	31,159	----------	----------	428,492	12,895	791	170	----------	266,589	25,400
	School district	----------	14,231	5,762	----------	444,038	9,517	484	--------	----------	----------	57,487
	Park district	----------	----------	----------	----------	23,704	----------	----------	--------	----------	6,234	32,456
	Sanitary district	----------	186	----------	----------	96,122	----------	----------	--------	----------	----------	205
	Town	----------	----------	----------	----------	216,630	----------	----------	--------	----------	----------	1,980
80	South Bend, Ind.	8,679	4,778	----------	86,131	510,117	21,680	398	29	62,956	408	70,180
	City corporation	8,679	3,013	----------	86,131	130,931	4,822	398	29	62,956	408	35,055
	School district	----------	1,765	----------	----------	379,186	16,858	----------	--------	----------	----------	35,125
81	Tacoma, Wash.	63,950	32,555	8,910	86,922	1,169,967	35,403	319	3,840	22,926	9,029	312,337
	City corporation	63,950	17,579	8,910	86,922	47,343	18,782	125	3,840	22,926	9,029	231,422
	School district	----------	14,895	----------	----------	1,122,624	16,621	----------	--------	----------	----------	48,007
	Park district	----------	81	----------	----------	----------	----------	194	--------	----------	----------	32,908

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82	Miami, Fla.	193,976	3,021	1,190	----------	813,447	12,944	2,311	856	164,242	240,344	576,632
	City corporation	193,976	2,505	1,190	----------	176,272	12,944	2,311	856	164,242	240,344	544,489
	School district	----------	516	----------	----------	637,175	----------	----------	--------	----------	----------	32,143
83	Gary, Ind.	10,065	6,116	----------	121,166	545,773	22,345	70	--------	----------	1,645	74,329
	City corporation	10,065	5,164	----------	121,166	140,547	4,864	70	--------	----------	1,645	33,107
	School district	----------	952	----------	----------	405,226	17,481	----------	--------	----------	----------	41,222
84	Canton, Ohio	35,995	66,073	----------	393,790	873,966	43,872	1,993	--------	----------	334,605	149,507
	City corporation	35,995	39,862	----------	393,790	156,482	----------	1,993	--------	----------	334,605	131,767
	School district	----------	26,211	----------	----------	717,484	43,872	----------	--------	----------	----------	17,740
85	Wilmington, Del.	71,123	95,964	8,102	10,867	1,361,634	17,663	17,213	23	----------	85,910	35,765
86	Tampa, Fla.	60,777	71,766	1,651	----------	843,974	6,418	----------	503	64,812	63,681	201,797
	City corporation	60,777	69,544	1,651	----------	91,403	6,418	----------	503	64,812	63,681	199,973
	School district	----------	2,222	----------	----------	752,571	----------	----------	--------	----------	----------	1,824
87	Somerville, Mass.	6,419	9,918	----------	361,003	703,365	80,287	----------	--------	33,476	2,005	63,503
88	El Paso, Tex.	19,509	19,424	729	----------	701,073	3,496	296	--------	----------	----------	122,790
89	Evansville, Ind.	8,680	11,978	4,703	53,453	562,043	21,956	769	--------	----------	8,571	216,931
	City corporation	8,680	9,225	2,122	53,453	247,513	7,890	769	--------	----------	8,571	138,262
	School district	----------	2,753	2,581	----------	314,530	14,066	----------	--------	----------	----------	78,669
90	Lynn, Mass.	9,607	31,492	13,234	608,820	766,567	61,456	----------	--------	178,597	22,651	179,630
91	Utica, N. Y.	11,123	14,629	----------	328,704	1,128,292	121,939	1,350	--------	----------	85,321	33,990
92	Duluth, Minn.	28,628	148,210	24,892	17,165	540,530	61,096	3,452	--------	----------	59,900	155,262
	City corporation	28,628	62,206	8,771	17,165	102,617	6,734	2,500	--------	----------	59,900	116,076
	School district	----------	86,004	16,121	----------	437,913	54,362	952	--------	----------	----------	39,186
93	Waterbury, Conn.	21,078	14,754	2,202	119,141	62,578	62,555	7,167	--------	----------	54,985	176,800
94	Lowell, Mass.	5,725	5,789	----------	615,300	564,407	44,234	440	--------	----------	7,782	140,027
	Honolulu, Hawaii 1/	92,610	813	432	654,591	382,511	----------	----------	2,661	205,218	302,425	287,541

1/ Not included in group or grand totals.

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TABLE 4

The revenues of the 94 cities in 1937 are reduced to a per capita basis in table 4, the figures being based upon the absolute amounts shown in table 3.

PER CAPITA REVENUES.—The per capita for total revenues was $71.89, with New York, Jersey City, and Boston having the highest per capitas of $107.77, $107.24, and $99.77, respectively, while the lowest were Birmingham, El Paso, and Fort Wayne, with per capitas of $22.76, $26.02, and $27.97, respectively.

Taxes yielded $51.49 per capita, and nontaxes $20.40. Within the tax group, general property taxes and sales and service taxes showed the highest per capita yields, while in the nontax group the highest per capita yield was from grants.

TREND OF PER CAPITA REVENUES.—Per capita revenues in 1937 for the first time exceeded the high of $69.90 established in 1930, as may be seen from the comparison shown in the accompanying statement.

1926	$62.20
1928	68.95
1930	69.90
1932	62.50
1934	65.06
1936	69.12
1937	71.89

In normal times a variety of factors controls the trend of per capita revenues within the individual cities, although it follows that significant per capita variations in the cost of general government for these cities will necessarily introduce similar fluctuations in the revenues which must be produced to meet such costs. As a population group, however, the cities in group I consistently show a combined per capita revenue which is much higher than for either group II or group III, although there are individual cities in both latter groups with per capita revenues substantially higher than most of the cities having a population of over 500,000. During the depression period special factors have introduced sharp variances in per capita revenues of individual cities, such as the fact that unusually severe welfare and relief problems in some localities may have temporarily inflated the level of per capita revenues because of Federal and State grants.

POPULATION BASE USED.—The population on which the per capitas for each city are computed is the estimated population of the city as at July 1, 1933, no later estimates having been made, except for Washington, D. C., which is estimated as at January 1, 1937.

TABLE 5

The percentage distribution of revenues by principal classes is shown in table 5. Some of the data disclosed in this table have already been summarized in part I and also have been discussed earlier in this section. The percentages in table 5 are computed upon the basis of the absolute figures presented in table 3.

PERCENT DISTRIBUTION OF REVENUES.—The four major sources of revenue for the 94 cities in 1937 were, in order of their importance, general property taxes, State and Federal grants, locally-shared State taxes, and charges for current services. Together these sources of revenue represent approximately 87 percent of all income reported by the cities considered in this study. Other sources of revenue, although appearing as a negligible percentage of total revenue for all cities, nevertheless are of great importance to certain individual cities. For example, the 2 percent tax enforced in New York on retail sales produces income amounting to 6.4 percent of total revenues in that municipality, while a sales tax on selective items in New Orleans is the source of 6.6 percent of all revenue. Similarly, although revenue from public-service enterprises is only 1.2 percent of total municipal receipts, it is the source of approximately one-third of Jacksonville's total income and almost one-seventh of Atlanta's.

PERCENT DISTRIBUTION, TAXES AND NONTAXES.—Revenues from general property and other local taxes represented 71.6 percent of total revenue, the balance of 28.4 percent being realized from sources which, so far as current local fiscal aspects were concerned, were of a nontax character. Comparable figures for previous years are not available, since revenues from shared taxes were not separately reported prior to 1937.

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TABLE 4.—PER CAPITA REVENUES, BY MAJOR SOURCES: 1937

City number	CITY	Total	General property taxes	OTHER LOCAL TAXES								Fines, forfeits, and penalties	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES						Special assessments for outlays	Charges for current services
				Property	Business	Sales and service	Poll	All other	Licenses and permits				Interest	Rents and royalties	Proportionately shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed money	Contributions from public-service enterprises		
									Use of street	All other												
										Business	Non-business											
	Grand total	$71.89	$46.90	$0.07	$1.43	$1.48	$0.06	$0.10	$0.33	$0.97	$0.15	$0.32	$1.47	$0.25	$2.59	$10.75	$1.00	$0.06	$0.02	$0.84	$0.89	$2.23
	Group I	84.19	53.96	.07	1.78	2.39	.01	.16	.41	.98	.15	.32	2.04	.32	3.33	12.71	1.33	.04	.03	1.03	.77	2.37
	Group II	69.13	46.70	.02	1.86	.55	.01	.01	.20	1.16	.18	.32	1.02	.22	1.33	10.01	.82	.17	.01	.52	1.25	2.77
	Group III	48.14	32.70	.08	.55	.04	.18	.01	.21	.85	.13	.33	.52	.12	1.62	7.09	.39	.03	(1/)	.60	.97	1.71
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																					
1	New York, N. Y.	$107.77	$64.26	-----	$3.65	$6.87	-----	-----	$0.18	$0.49	$0.03	$0.22	$2.99	$0.06	$5.49	$16.63	$2.20	(1/)	$0.07	$1.72	$1.08	$1.82
2	Chicago, Ill.	80.67	55.29	-----	1.44	-----	-----	-----	1.64	2.51	.11	.34	1.36	.25	.09	13.02	1.30	$0.01	(1/)	.10	.70	2.49
3	Philadelphia, Pa.	56.88	39.47	$0.09	.23	-----	-----	$0.02	.04	.20	.09	.19	4.69	1.37	.90	4.40	.87	.02	(1/)	2.53	.11	1.63
4	Detroit, Mich.	68.46	49.68	.04	-----	-----	-----	.06	.15	.31	.21	.48	.09	.01	3.27	8.38	.36	.01	.03	-----	1.27	4.11
5	Los Angeles, Calif.	79.84	46.69	-----	.85	-----	-----	-----	.08	1.01	.74	.73	1.14	.04	3.45	20.65	.50	.01	.02	.76	.10	3.07
6	Cleveland, Ohio	68.55	41.74	-----	-----	-----	-----	-----	.02	.11	.14	.34	.59	.02	5.29	14.89	.45	.01	(1/)	.17	1.75	3.03
7	St. Louis, Mo.	49.85	34.78	-----	3.22	1.42	-----	-----	1.02	1.05	.10	.20	.43	.19	-----	2.64	.23	.11	.01	.11	.83	3.54
8	Baltimore, Md.	65.78	41.73	1.49	.86	-----	-----	-----	.03	1.33	.12	.06	1.90	.08	3.04	9.99	.91	.01	(1/)	2.86	.28	1.09
9	Boston, Mass.	99.77	70.16	-----	-----	-----	$0.29	-----	.09	2.10	.19	.29	2.64	.44	6.87	10.49	1.45	.78	.01	-----	.39	3.58
10	Pittsburgh, Pa.	81.28	66.11	.02	.09	-----	.01	-----	(1/)	.13	.18	.37	.82	.11	1.28	6.97	1.28	.07	(1/)	1.00	.18	2.65
11	San Francisco, Calif.	73.10	48.02	-----	.56	-----	-----	-----	.08	.44	.21	.24	1.33	3.25	2.61	12.36	1.30	.02	.04	.42	.02	2.19
12	Washington, D. C.	70.50	35.43	.01	4.25	4.14	-----	5.60	.75	3.75	.36	.75	.49	.12	-----	10.93	1.27	.02	(1/)	-----	.85	1.78
13	Milwaukee, Wis.	75.37	50.01	-----	.07	-----	-----	-----	.14	1.04	.23	.52	2.72	.09	6.85	8.41	.59	.02	(1/)	.74	.68	3.24
14	Buffalo, N. Y.	81.23	55.94	-----	.10	-----	-----	-----	.03	.27	.10	.15	.17	.03	4.66	15.96	1.56	.07	-----	-----	.58	1.61
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																					
15	Minneapolis, Minn.	$71.33	$44.46	-----	$0.07	-----	-----	$0.13	$0.02	$1.27	$0.20	$0.27	$1.41	$0.02	$0.32	$16.86	$1.45	$0.08	$0.03	-----	$2.54	$2.21
16	New Orleans, La.	61.72	40.99	-----	1.45	$4.08	-----	-----	.31	3.47	.06	.32	.55	.11	.05	6.01	.46	.10	(1/)	$0.33	1.76	1.67
17	Cincinnati, Ohio	75.38	38.81	-----	.13	-----	-----	-----	.01	.17	.25	.52	2.77	.25	5.58	15.69	.90	1.05	.03	1.95	2.67	4.62
18	Newark, N. J.	97.03	67.13	$0.18	7.19	-----	(1/)	-----	-----	1.69	.19	.30	2.03	.18	.26	11.85	1.46	.03	-----	1.16	.16	3.21
19	Kansas City, Mo.	53.34	39.29	-----	.74	1.51	-----	-----	1.09	1.97	.20	.13	.62	.01	-----	5.15	.03	.03	.01	-----	.79	1.76
20	Seattle, Wash.	58.46	36.15	-----	1.90	-----	-----	-----	.01	.61	.22	.71	.79	.07	.93	12.31	1.40	(1/)	.01	-----	.53	2.82

See footnotes at end of table.

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TABLE 4.—PER CAPITA REVENUES, BY MAJOR SOURCES: 1937—Continued

City number	CITY	Total	General property taxes	OTHER LOCAL TAXES								Fines, forfeits, and penalties	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES						Special assessments for outlays	Charges for current services
				Property	Business	Sales and service	Poll	All other	Licenses and permits				Interest	Rents and royalties	Proportionately shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed money	Contributions from public-service enterprises		
									Use of street	All other												
										Business	Non-business												
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued																					
21	Indianapolis, Ind.	$48.56	$36.97	-----	$0.05	-----	$0.18	-----	$0.06	$0.16	$0.18	$0.18	$0.13	$0.01	$0.67	$7.69	$0.25	$0.02	-----	$0.13	$0.10	$1.76
22	Rochester, N. Y.	96.65	66.35	-----	.38	-----	-----	-----	(1/)	.15	.15	.15	.36	.05	5.69	15.58	1.12	-----	.01	-----	2.71	3.95
23	Jersey City, N. J.	107.24	75.55	.11	8.59	-----	(1/)	-----	.10	1.30	.07	.11	.94	1.76	.18	12.04	1.70	(1/)	-----	.52	.06	4.22
24	Houston, Tex.	53.80	38.65	-----	.84	-----	-----	-----	.60	.41	.18	.40	.54	.16	-----	9.20	-----	(1/)	.01	.12	------	2.68
25	Louisville, Ky.	43.61	32.48	-----	.43	-----	-----	-----	.19	1.32	.08	.17	.82	.18	.02	3.03	.07	.50	.02	1.74	.13	2.44
26	Portland, Oreg.	59.02	47.21	-----	.85	-----	-----	-----	.05	.57	.36	.57	.47	.08	2.35	.76	.77	.03	(1/)	-----	2.96	1.99
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																					
27	Columbus, Ohio	$47.85	$27.71	-----	-----	-----	-----	-----	$0.02	$0.11	$0.17	$0.71	$0.45	$0.05	$4.09	$8.98	$0.36	$0.05	-----	$0.50	$3.34	$1.31
28	Toledo, Ohio	46.78	28.23	-----	-----	-----	-----	-----	.39	.22	.09	.31	.32	.02	3.77	8.79	.48	.03	-----	-----	.57	3.55
29	Oakland, Calif.	50.18	32.92	-----	-----	-----	-----	-----	.53	.76	.32	.48	.12	-----	.54	12.73	.31	(1/)	-----	-----	------	1.48
30	Denver, Colo.	68.62	40.65	-----	$0.59	-----	-----	-----	.22	1.17	.17	.35	.25	.16	.38	18.10	.10	.04	(1/)	-----	3.88	2.57
31	Atlanta, Ga.	38.22	21.31	-----	1.46	-----	$0.42	-----	.05	2.56	.03	.85	.11	.03	.10	2.14	.12	(1/)	(1/)	5.33	.65	3.06
32	Dallas, Tex.	34.17	24.38	-----	.57	-----	-----	-----	.56	.26	.12	.38	.31	.03	-----	4.39	.08	.04	-----	.48	.96	1.59
33	St. Paul, Minn.	47.83	29.56	-----	1.54	-----	-----	$0.27	.01	1.36	.09	.32	2.01	.22	.23	8.16	.18	(1/)	(1/)	-----	2.06	1.83
34	Birmingham, Ala.	22.76	10.79	-----	1.06	$1.05	-----	-----	.08	2.08	.08	.71	.48	.07	.53	3.02	.05	(1/)	(1/)	-----	1.91	.83
35	Akron, Ohio	46.62	27.07	-----	-----	-----	-----	-----	.01	.10	-----	.25	.94	.05	3.68	9.07	.42	.06	-----	.01	2.67	2.28
36	Memphis, Tenn.	35.47	21.91	$3.28	.11	-----	-----	-----	.98	.82	.21	.56	.10	.02	.45	5.08	.03	.02	(1/)	.42	.48	1.01
37	Providence, R. I.	65.26	49.45	-----	-----	-----	.20	-----	.11	1.43	.12	.16	2.17	.12	1.48	7.01	1.18	-----	-----	-----	.08	1.76
38	San Antonio, Tex.	28.85	21.50	-----	.59	-----	-----	-----	.41	.25	.10	.08	.07	.01	-----	4.78	.05	.03	(1/)	-----	------	.99
39	Omaha, Nebr.	40.03	30.89	-----	1.65	-----	-----	-----	.92	1.66	.23	.20	.53	.01	.22	1.50	.14	-----	-----	-----	.75	1.34
40	Syracuse, N. Y.	72.46	49.70	-----	.19	-----	-----	-----	-----	.16	.15	.30	.04	.06	3.80	13.41	1.12	(1/)	-----	.06	1.24	2.22
41	Dayton, Ohio	51.13	32.98	-----	.06	-----	-----	-----	.02	.19	.12	.34	.44	.10	3.19	8.76	.36	.03	-----	-----	1.34	3.20
42	Oklahoma City, Okla.	37.58	22.90	-----	.61	-----	-----	-----	.48	.25	.47	.62	.99	3.78	.46	5.25	.04	-----	-----	-----	.14	1.58
43	Worcester, Mass.	69.21	48.02	-----	-----	-----	.55	-----	(1/)	1.31	.05	.06	.54	(1/)	7.06	7.23	.97	.14	-----	-----	.19	3.10
44	Richmond, Va.	50.33	30.37	-----	1.16	-----	.26	-----	1.39	3.31	.08	.30	2.87	.02	.90	3.42	.13	.11	(1/)	3.43	.06	2.54
45	Youngstown, Ohio	43.09	27.40	-----	-----	-----	-----	-----	-----	.20	.09	.28	.06	(1/)	3.09	9.13	.44	-----	(1/)	-----	1.49	.92
46	Grand Rapids, Mich.	40.16	24.98	-----	.01	-----	-----	-----	.03	.26	.14	.30	.42	(1/)	.22	7.74	.14	.50	-----	.79	1.50	3.13
47	Fort Worth, Tex.	40.72	26.28	-----	.18	-----	-----	-----	.31	.12	.05	.28	.38	.20	-----	9.46	.04	-----	.01	.88	.12	2.41
48	Hartford, Conn.	70.33	57.85	-----	.24	-----	1.64	-----	.03	.05	.18	.15	.87	.12	1.05	4.72	.08	.02	-----	.01	.29	3.04
49	Flint, Mich.	49.91	32.28	-----	-----	-----	-----	-----	.03	.21	.07	.58	.52	.01	.19	8.64	.17	.04	-----	.68	2.08	4.40
50	New Haven, Conn.	59.28	51.12	.01	-----	-----	1.45	-----	.05	.08	.19	.04	.45	.06	1.15	2.18	.71	.07	-----	-----	.10	1.63

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51	San Diego, Calif.	49.69	30.14	-----	.81	-----	-----	-----	.03	.66	.46	.82	.41	.05	.46	13.92	.53	(1/)	-----	-----	------	1.38
52	Long Beach, Calif.	57.09	34.30	-----	.26	-----	-----	-----	.31	1.08	.37	.71	1.06	.14	.33	14.54	.11	(1/)	(1/)	2.67	.09	1.10
53	Nashville, Tenn.	34.88	23.38	-----	.72	-----	-----	-----	.31	.93	.08	.28	.21	.02	.39	7.01	.07	(1/)	-----	.24	.57	.66
54	Springfield, Mass.	74.50	55.24	-----	-----	-----	.56	-----	.06	1.22	.02	.10	.01	(1/)	7.27	6.43	.71	.14	.01	-----	.42	2.30
55	Tulsa, Okla.	38.84	29.75	-----	1.03	-----	-----	-----	.07	.13	.10	.27	.42	.16	.43	5.97	-----	-----	.08	-----	------	.44
56	Bridgeport, Conn.	57.39	47.92	-----	-----	-----	1.70	-----	.01	.07	.07	.23	.08	.08	1.26	3.04	.60	-----	-----	-----	.48	1.85
57	Des Moines, Iowa	43.29	38.22	-----	.40	-----	-----	-----	.13	.90	.30	.26	.20	.04	-----	.55	.75	.01	.01	-----	.21	1.33
58	Scranton, Pa.	36.97	26.77	-----	.12	-----	.45	-----	.05	.09	.06	.09	.16	(1/)	1.33	5.94	.62	.08	.01	-----	.91	.29
59	Salt Lake City, Utah	38.44	26.70	-----	.18	-----	-----	-----	.34	.96	.14	.47	.15	.01	-----	6.24	.11	-----	.01	-----	1.40	1.74
60	Yonkers, N. Y.	95.86	73.10	-----	.21	-----	-----	-----	.04	.30	.15	.07	.49	.23	3.54	11.84	1.84	.01	-----	-----	3.38	.65
61	Paterson, N. J.	60.89	45.68	.06	4.08	-----	.09	-----	.05	1.52	.16	.12	.56	-----	.17	4.70	1.11	-----	-----	-----	.02	2.58
62	Jacksonville, Fla.	42.08	16.65	-----	.08	-----	.05	-----	-----	2.09	.01	.18	.09	-----	-----	7.14	.24	.01	-----	13.66	1.35	.53
63	Albany, N. Y.	63.14	46.81	-----	.03	-----	-----	-----	.01	.09	.06	.11	.51	-----	4.08	6.92	.84	.01	(1/)	.11	2.86	.69
64	Norfolk, Va.	47.22	31.52	-----	.54	-----	-----	-----	1.92	2.89	.19	.64	2.63	.10	.93	3.23	.27	-----	(1/)	.26	.07	2.02
65	Trenton, N. J.	60.22	42.78	.05	3.16	-----	-----	-----	-----	1.36	.16	.16	.37	.03	.13	7.86	.86	.20	(1/)	.89	.26	1.95
66	Chattanooga, Tenn.	34.42	19.59	-----	(1/)	-----	-----	-----	.31	.72	.05	.40	.18	.01	.15	9.32	.09	.03	-----	-----	1.95	1.61
67	Kansas City, Kans.	29.70	24.11	-----	.41	-----	-----	-----	.04	.67	.08	.08	.55	.02	.09	2.14	-----	-----	-----	.05	.96	.50
68	Fort Wayne, Ind.	27.97	21.60	-----	-----	-----	.50	-----	.01	.17	.11	.05	.06	(1/)	.70	3.79	.21	(1/)	-----	-----	.36	.42
69	Camden, N. J.	65.61	42.17	.22	8.74	-----	.02	-----	.01	1.38	.08	.08	.54	.15	.09	7.79	.77	(1/)	-----	2.48	.39	.69
70	Erie, Pa.	38.39	33.02	-----	.09	-----	-----	-----	-----	.02	.02	.08	.06	.03	1.00	2.36	.50	-----	-----	.22	.56	.44
71	Elizabeth, N. J.	49.98	38.85	.01	2.28	-----	-----	-----	.03	1.35	.18	.07	.33	.04	.13	5.19	.81	(1/)	-----	.02	.30	.39
72	Wichita, Kans.	39.71	31.60	-----	.43	-----	-----	-----	.10	.61	.20	.28	.07	(1/)	.18	.67	.02	.03	.01	-----	2.97	2.55
73	Spokane, Wash.	37.26	17.86	-----	1.55	-----	-----	-----	.01	.29	.09	.73	.08	(1/)	.81	11.55	.22	(1/)	.01	-----	2.28	1.79
74	Fall River, Mass.	48.49	30.33	-----	-----	-----	.48	-----	(1/)	1.01	.02	.03	.27	.22	7.83	5.43	.45	(1/)	-----	1.60	------	.80
75	Cambridge, Mass.	75.63	56.22	-----	-----	-----	.36	-----	(1/)	1.45	.12	.05	.87	-----	8.41	5.16	.75	.01	-----	.53	.03	1.65
76	New Bedford, Mass.	52.77	31.94	(1/)	-----	-----	.48	-----	.01	1.12	.02	.05	.49	.01	9.41	7.49	.56	-----	-----	.13	.13	.93
77	Reading, Pa.	45.94	35.52	-----	.09	-----	.81	-----	.04	.20	.08	.19	.06	-----	.89	6.03	.53	.08	(1/)	-----	.63	.80
78	Knoxville, Tenn.	41.29	30.90	-----	-----	-----	-----	-----	.31	.78	-----	.26	1.17	.01	.36	5.96	.30	-----	-----	-----	.02	1.23
79	Peoria, Ill.	46.67	28.14	-----	.12	-----	-----	-----	.12	2.51	.11	.41	.42	.05	-----	11.01	.20	.01	(1/)	-----	2.48	1.07
80	South Bend, Ind.	29.57	22.13	(1/)	-----	-----	.26	-----	.03	.10	.07	.08	.04	-----	.79	4.65	.20	(1/)	(1/)	.57	(1/)	.64
81	Tacoma, Wash.	37.68	18.71	-----	2.45	-----	-----	-----	-----	.32	.06	.59	.30	.08	.80	10.81	.33	(1/)	.04	.21	.08	2.89
82	Miami, Fla.	67.49	42.64	-----	.31	-----	.17	-----	.93	4.10	.78	1.79	.03	.01	-----	7.52	.12	.02	.01	1.52	2.22	5.33
83	Gary, Ind.	37.05	29.49	-----	-----	-----	.14	-----	.01	.07	.11	.09	.06	-----	1.12	5.05	.21	(1/)	-----	-----	.02	.69
84	Canton, Ohio	40.74	22.85	-----	-----	-----	-----	-----	(1/)	.12	.09	.33	.61	-----	3.66	8.13	.41	.02	-----	-----	3.11	1.39
85	Wilmington, Del.	40.18	23.24	-----	.14	-----	-----	-----	.07	.57	.17	.67	.90	.08	.10	12.77	.17	.16	(1/)	-----	.81	.34
86	Tampa, Fla.	42.08	26.14	-----	.03	1.25	.01	-----	-----	2.21	.08	.57	.67	.02	-----	7.92	.06	-----	(1/)	.61	.60	1.89
87	Somerville, Mass.	57.58	44.21	-----	-----	-----	.49	-----	(1/)	.89	.07	.06	.09	-----	3.41	6.65	.76	-----	-----	.32	.02	.60
88	El Paso, Tex.	26.02	17.13	-----	.06	-----	-----	-----	.36	.20	.09	.18	.18	.01	-----	6.63	.03	(1/)	-----	-----	------	1.16
89	Evansville, Ind.	30.04	20.82	-----	.10	-----	.19	-----	.21	.15	.10	.08	.11	.04	.51	5.35	.21	.01	-----	-----	.08	2.06
90	Lynn, Mass.	61.92	41.77	-----	-----	-----	.56	-----	.01	1.32	.06	.09	.31	.13	5.92	7.45	.60	-----	-----	1.74	.22	1.75
91	Utica, N. Y.	61.06	43.89	-----	.23	-----	-----	-----	-----	.05	.07	.11	.14	-----	3.20	11.00	1.19	.01	-----	-----	.83	.33
92	Duluth, Minn.	51.02	39.54	-----	.04	-----	-----	.10	.04	.99	.12	.28	1.45	.24	.17	5.30	.60	.03	-----	-----	.59	1.52
93	Waterbury, Conn.	57.21	50.41	-----	-----	-----	1.38	-----	.04	.08	.16	.21	.15	.02	1.18	.62	.62	.07	-----	-----	.54	1.75
94	Lowell, Mass.	55.12	39.81	-----	-----	-----	.40	-----	-----	1.09	.02	.06	.06	-----	6.14	5.63	.44	(1/)	-----	-----	.08	1.40
	Honolulu, Hawaii 2/	36.53	19.71	-----	.48	-----	.04	-----	5.53	1.05	.22	.46	(1/)	(1/)	3.23	1.89	-----	-----	.01	1.01	1.49	1.42

1/ Less than 1/2 of 1 cent.
2/ Not included in group or grand totals.

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TABLE 5.—PERCENT DISTRIBUTION OF

(See text

City number	CITY	General property taxes	OTHER LOCAL TAXES								Fines, forfeits, and penalties
			Property	Business	Sales and service	Poll	All other	Licenses and permits			
								Use of street	All other		
									Business	Non-business	
	Grand total	65.2	0.1	2.0	2.1	0.1	0.1	0.5	1.3	0.2	0.4
	Group I	64.1	.1	2.1	2.8	(1/)	.2	.5	1.2	.2	.4
	Group II	67.5	(1/)	2.7	.8	(1/)	(1/)	.3	1.7	.3	.5
	Group III	67.9	.2	1.2	.1	.4	(1/)	.4	1.8	.3	.7
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	59.6	-----	3.4	6.4	----	-----	0.2	0.5	(1/)	0.2
2	Chicago, Ill.	68.5	-----	1.8	-----	----	-----	2.0	3.1	.1	.4
3	Philadelphia, Pa.	69.4	0.2	.4	-----	----	(1/)	.1	.4	.2	.3
4	Detroit, Mich.	72.6	.1	-----	-----	----	0.1	.2	.4	.3	.7
5	Los Angeles, Calif.	58.5	-----	1.1	-----	----	-----	.1	1.3	.9	.9
6	Cleveland, Ohio	60.9	-----	-----	-----	----	-----	(1/)	.2	.2	.5
7	St. Louis, Mo.	69.8	-----	6.5	2.8	----	-----	2.0	2.1	.2	.4
8	Baltimore, Md.	63.4	2.3	1.3	-----	----	-----	(1/)	2.0	.2	.1
9	Boston, Mass.	70.3	-----	-----	-----	0.3	-----	.1	2.1	.2	.3
10	Pittsburgh, Pa.	81.3	(1/)	.1	-----	(1/)	-----	(1/)	.2	.2	.5
11	San Francisco, Calif.	65.7	-----	.8	-----	----	-----	.1	.6	.3	.3
12	Washington, D. C.	50.3	(1/)	6.0	5.9	----	7.9	1.1	5.3	.5	1.1
13	Milwaukee, Wis.	66.4	-----	.1	-----	----	-----	.2	1.4	.3	.7
14	Buffalo, N. Y.	68.9	-----	.1	-----	----	-----	(1/)	.3	.1	.2
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	62.3	-----	0.1	-----	----	0.2	(1/)	1.8	0.3	0.4
16	New Orleans, La.	66.4	-----	2.4	6.6	----	-----	0.5	5.6	.1	.5
17	Cincinnati, Ohio	51.5	-----	.2	-----	----	-----	(1/)	.2	.3	.7
18	Newark, N. J.	69.2	0.2	7.4	-----	(1/)	-----	------	1.7	.2	.3
19	Kansas City, Mo.	73.7	-----	1.4	2.8	----	-----	2.0	3.7	.4	.3
20	Seattle, Wash.	61.8	-----	3.3	-----	----	-----	(1/)	1.0	.4	1.2
21	Indianapolis, Ind.	76.1	-----	.1	-----	0.4	-----	.1	.3	.4	.4
22	Rochester, N. Y.	68.6	-----	.4	-----	----	-----	(1/)	.2	.2	.2
23	Jersey City, N. J.	70.4	.1	8.0	-----	(1/)	-----	.1	1.2	.1	.1
24	Houston, Tex.	71.8	-----	1.6	-----	----	-----	1.1	.8	.3	.8
25	Louisville, Ky.	74.5	-----	1.0	-----	----	-----	.4	3.0	.2	.4
26	Portland, Oreg.	80.0	-----	1.4	-----	----	-----	.1	1.0	.6	1.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
27	Columbus, Ohio	57.9	-----	-----	-----	----	-----	(1/)	0.2	0.4	1.5
28	Toledo, Ohio	60.4	-----	-----	-----	----	-----	0.8	.5	.2	.7
29	Oakland, Calif.	65.6	-----	-----	-----	----	-----	1.1	1.5	.6	1.0
30	Denver, Colo.	59.2	-----	0.9	-----	----	-----	.3	1.7	.2	.5
31	Atlanta, Ga.	55.8	-----	3.8	-----	1.1	-----	.1	6.7	.1	2.2
32	Dallas, Tex.	71.3	-----	1.7	-----	----	-----	1.6	.8	.4	1.1
33	St. Paul, Minn.	61.8	-----	3.2	-----	----	0.6	(1/)	2.9	.2	.7
34	Birmingham, Ala.	47.4	-----	4.7	4.6	(1/)	-----	.4	9.2	.4	3.1
35	Akron, Ohio	58.1	-----	-----	-----	----	-----	(1/)	.2	-----	.5
36	Memphis, Tenn.	61.8	9.2	.3	-----	----	-----	2.8	2.3	.6	1.6
37	Providence, R. I.	75.8	-----	-----	-----	.3	-----	.2	2.2	.2	.2
38	San Antonio, Tex.	74.5	-----	2.1	-----	----	-----	1.4	.9	.3	.3
39	Omaha, Nebr.	77.2	-----	4.1	-----	----	-----	2.3	4.1	.6	.5
40	Syracuse, N. Y.	68.6	-----	.3	-----	----	-----	------	.2	.2	.4
41	Dayton, Ohio	64.5	-----	.1	-----	----	-----	(1/)	.4	.2	.7
42	Oklahoma City, Okla.	61.1	-----	1.6	-----	----	-----	1.3	.7	1.3	1.6
43	Worcester, Mass.	69.4	-----	-----	-----	.8	-----	(1/)	1.9	.1	.1
44	Richmond, Va.	60.3	-----	2.3	-----	.5	-----	2.8	6.6	.2	.6
45	Youngstown, Ohio	63.6	-----	-----	-----	----	-----	------	.5	.2	.7
46	Grand Rapids, Mich.	62.2	-----	(1/)	-----	----	-----	.1	.6	.3	.7

See footnotes at end of table.

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REVENUES, BY MAJOR SOURCES: 1937

discussion, p. 42)

City number	CITY	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES						Special assessments for outlays	Charges for current services
		Interest	Rents and royalties	Proportionately shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed moneys	Contributions from public-service enterprises		
	Grand total	2.0	0.3	3.6	15.0	1.4	0.1	(1/)	1.2	1.2	3.1
	Group I	2.4	.4	4.0	15.1	1.6	.1	(1/)	1.2	.9	2.8
	Group II	1.5	.3	1.9	14.5	1.2	.2	(1/)	.7	1.8	4.0
	Group III	1.1	.3	3.4	14.7	.8	.1	(1/)	1.2	2.0	3.6
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	2.8	0.1	5.1	15.4	2.0	(1/)	0.1	1.6	1.0	1.7
2	Chicago, Ill.	1.7	.3	.1	16.1	1.6	(1/)	(1/)	.1	.9	3.1
3	Philadelphia, Pa.	8.3	2.4	1.6	7.7	1.5	(1/)	(1/)	4.5	.2	2.9
4	Detroit, Mich.	.1	(1/)	4.8	12.2	.5	(1/)	(1/)	-------	1.9	6.0
5	Los Angeles, Calif.	1.4	(1/)	4.3	25.9	.6	(1/)	(1/)	.9	.1	3.8
6	Cleveland, Ohio	.9	(1/)	7.7	21.7	.7	(1/)	(1/)	.3	2.6	4.4
7	St. Louis, Mo.	.9	.4	------	5.3	.5	0.2	(1/)	.2	1.7	7.1
8	Baltimore, Md.	2.9	.1	4.6	15.2	1.4	(1/)	(1/)	4.4	.4	1.7
9	Boston, Mass.	2.6	.4	6.9	10.5	1.5	.8	(1/)	-------	.4	3.6
10	Pittsburgh, Pa.	1.0	.1	1.6	8.6	1.6	.1	(1/)	1.2	.2	3.3
11	San Francisco, Calif.	1.8	4.4	3.6	16.9	1.8	(1/)	.1	.6	(1/)	3.0
12	Washington, D. C.	.7	.2	------	15.5	1.8	(1/)	(1/)	-------	1.2	2.5
13	Milwaukee, Wis.	3.6	.1	9.1	11.2	.8	(1/)	(1/)	1.0	.9	4.3
14	Buffalo, N. Y.	.2	(1/)	5.7	19.7	1.9	.1	------	-------	.7	2.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	2.0	(1/)	0.5	23.6	2.0	0.1	(1/)	-------	3.6	3.1
16	New Orleans, La.	.9	.2	.1	9.7	.7	.2	(1/)	0.5	2.9	2.7
17	Cincinnati, Ohio	3.7	.3	7.4	20.8	1.2	1.4	(1/)	2.6	3.5	6.1
18	Newark, N. J.	2.1	.2	.3	12.2	1.5	(1/)	------	1.2	.2	3.3
19	Kansas City, Mo.	1.2	(1/)	------	9.7	.1	.1	(1/)	-------	1.5	3.3
20	Seattle, Wash.	1.3	.1	1.6	21.1	2.4	(1/)	(1/)	-------	.9	4.8
21	Indianapolis, Ind.	.3	(1/)	1.4	15.8	.5	(1/)	------	.3	.2	3.6
22	Rochester, N. Y.	.4	.1	5.9	16.1	1.2	------	(1/)	-------	2.8	4.1
23	Jersey City, N. J.	.9	1.6	.2	11.2	1.6	(1/)	------	.5	.1	3.9
24	Houston, Tex.	1.0	.3	------	17.1	-----	(1/)	(1/)	.2	-----	5.0
25	Louisville, Ky.	1.9	.4	(1/)	7.0	.2	1.1	(1/)	4.0	.3	5.6
26	Portland, Oreg.	.8	.1	4.0	1.3	1.3	.1	(1/)	-------	5.0	3.4
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
27	Columbus, Ohio	0.9	0.1	8.5	18.8	0.8	0.1	------	1.0	7.0	2.7
28	Toledo, Ohio	.7	(1/)	8.1	18.8	1.0	.1	------	-------	1.2	7.6
29	Oakland, Calif.	.2	-----	1.1	25.4	.6	(1/)	------	-------	-----	2.9
30	Denver, Colo.	.4	.2	.5	26.4	.2	.1	(1/)	-------	5.7	3.7
31	Atlanta, Ga.	.3	.1	.3	5.6	.3	(1/)	(1/)	13.9	1.7	8.0
32	Dallas, Tex.	.9	.1	------	12.9	.2	.1	------	1.4	2.8	4.7
33	St. Paul, Minn.	4.2	.5	.5	17.1	.4	(1/)	(1/)	-------	4.3	3.8
34	Birmingham, Ala.	2.1	.3	2.3	13.3	.2	(1/)	(1/)	-------	8.4	3.6
35	Akron, Ohio	2.0	.1	7.9	19.5	.9	.1	------	(1/)	5.7	4.9
36	Memphis, Tenn.	.3	(1/)	1.3	14.3	.1	(1/)	(1/)	1.2	1.3	2.8
37	Providence, R. I.	3.3	.2	2.3	10.7	1.8	------	------	(1/)	.1	2.7
38	San Antonio, Tex.	.2	(1/)	------	16.6	.2	.1	(1/)	-------	-----	3.4
39	Omaha, Nebr.	1.3	(1/)	.5	3.7	.3	------	------	-------	1.9	3.3
40	Syracuse, N. Y.	.1	.1	5.2	18.5	1.5	(1/)	------	.1	1.7	3.1
41	Dayton, Ohio	.9	.2	6.2	17.1	.7	.1	------	-------	2.6	6.3
42	Oklahoma City, Okla.	2.6	10.1	1.2	14.0	.1	------	------	-------	.4	4.0
43	Worcester, Mass.	.8	(1/)	10.2	10.4	1.4	.2	------	-------	.3	4.5
44	Richmond, Va.	5.7	(1/)	1.8	6.8	.3	.2	(1/)	6.8	.1	5.0
45	Youngstown, Ohio	.1	(1/)	7.2	21.2	1.0	------	(1/)	-------	3.4	2.1
46	Grand Rapids, Mich.	1.1	(1/)	.5	19.3	.3	1.2	------	2.0	3.7	7.8

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TABLE 5.—PERCENT DISTRIBUTION OF

(See text

City number	CITY	General property taxes	OTHER LOCAL TAXES								Fines, forfeits, and penalties
			Property	Business	Sales and service	Poll	All other	Licenses and permits			
								Use of street	All other		
									Business	Non-business	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
47	Fort Worth, Tex.	64.6	-----	0.4	-----	----	-----	0.8	0.3	0.1	0.7
48	Hartford, Conn.	82.3	-----	.3	-----	2.3	-----	(1/)	.1	.3	.2
49	Flint, Mich.	64.7	-----	-----	-----	----	-----	.1	.4	.1	1.2
50	New Haven, Conn.	86.2	(1/)	-----	-----	2.4	-----	.1	.1	.3	.1
51	San Diego, Calif.	60.7	-----	1.6	-----	----	-----	.1	1.3	.9	1.6
52	Long Beach, Calif.	60.1	-----	.5	-----	----	-----	.5	1.9	.7	1.2
53	Nashville, Tenn.	67.0	-----	2.1	-----	----	-----	.9	2.7	.2	.8
54	Springfield, Mass.	74.1	-----	-----	-----	.8	-----	.1	1.6	(1/)	.1
55	Tulsa, Okla.	76.6	-----	2.6	-----	----	-----	.2	.3	.3	.7
56	Bridgeport, Conn.	83.5	-----	-----	-----	3.0	-----	(1/)	.1	.1	.4
57	Des Moines, Iowa	88.3	-----	.9	-----	----	-----	.3	2.1	.7	.6
58	Scranton, Pa.	72.4	-----	.3	-----	1.2	-----	.1	.2	.2	.2
59	Salt Lake City, Utah	69.5	-----	.5	-----	----	-----	.9	2.5	.4	1.2
60	Yonkers, N. Y.	76.3	-----	.2	-----	----	-----	(1/)	.3	.2	.1
61	Paterson, N. J.	75.0	0.1	6.7	-----	.1	-----	.1	2.5	.3	.2
62	Jacksonville, Fla.	39.6	-----	.2	-----	.1	-----	------	5.0	(1/)	.4
63	Albany, N. Y.	74.1	-----	(1/)	-----	----	-----	(1/)	.1	.1	.2
64	Norfolk, Va.	66.8	-----	1.1	-----	----	-----	4.1	6.1	.4	1.4
65	Trenton, N. J.	71.0	.1	5.3	-----	----	-----	------	2.3	.3	.3
66	Chattanooga, Tenn.	56.9	-----	(1/)	-----	----	-----	.9	2.1	.2	1.2
67	Kansas City, Kans.	81.2	-----	1.4	-----	----	-----	.1	2.3	.3	.3
68	Fort Wayne, Ind.	77.2	-----	-----	-----	1.8	-----	(1/)	.6	.4	.2
69	Camden, N. J.	64.3	.3	13.3	-----	(1/)	-----	(1/)	2.1	.1	.1
70	Erie, Pa.	86.0	-----	.2	-----	----	-----	------	(1/)	.1	.2
71	Elizabeth, N. J.	77.7	(1/)	4.6	-----	----	-----	.1	2.7	.4	.1
72	Wichita, Kans.	79.6	-----	1.1	-----	----	-----	.2	1.5	.5	.7
73	Spokane, Wash.	47.9	-----	4.2	-----	----	-----	(1/)	.8	.2	2.0
74	Fall River, Mass.	82.5	-----	-----	-----	1.0	-----	(1/)	2.1	(1/)	.1
75	Cambridge, Mass.	74.3	-----	-----	-----	.5	-----	(1/)	1.9	.2	.1
76	New Bedford, Mass.	60.5	(1/)	-----	-----	.9	-----	(1/)	2.1	(1/)	.1
77	Reading, Pa.	77.3	-----	.2	-----	1.8	-----	.1	.4	.2	.4
78	Knoxville, Tenn.	74.8	-----	-----	-----	----	-----	.7	1.9	-----	.6
79	Peoria, Ill.	60.3	-----	.3	-----	----	-----	.3	5.4	.2	.9
80	South Bend, Ind.	74.8	(1/)	-----	-----	.9	-----	.1	.3	.2	.3
81	Tacoma, Wash.	49.7	-----	6.5	-----	----	-----	------	.9	.2	1.6
82	Miami, Fla.	63.2	-----	.5	-----	.2	-----	1.4	6.1	1.2	2.7
83	Gary, Ind.	79.6	-----	-----	-----	.4	-----	(1/)	.2	.3	.3
84	Canton, Ohio	56.1	-----	-----	-----	----	-----	(1/)	.3	.2	.8
85	Wilmington, Del.	57.8	-----	.3	-----	----	-----	.2	1.4	.4	1.7
86	Tampa, Fla.	62.1	-----	.1	3.0	(1/)	-----	------	5.2	.2	1.4
87	Somerville, Mass.	76.8	-----	-----	-----	.9	-----	(1/)	1.6	.1	.1
88	El Paso, Tex.	65.8	-----	.2	-----	----	-----	1.4	.8	.3	.7
89	Evansville, Ind.	69.3	-----	.3	-----	.6	-----	.7	.5	.3	.3
90	Lynn, Mass.	67.5	-----	-----	-----	.9	-----	(1/)	2.1	.1	.2
91	Utica, N. Y.	71.9	-----	.4	-----	----	-----	------	.1	.1	.2
92	Duluth, Minn.	77.5	-----	.1	-----	----	0.2	.1	1.9	.2	.6
93	Waterbury, Conn.	88.1	-----	-----	-----	2.4	-----	.1	.1	.3	.4
94	Lowell, Mass.	72.2	-----	-----	-----	.7	-----	------	2.0	(1/)	.1
	Honolulu, Hawaii 2/	54.0	-----	1.3	-----	(1/)	-----	15.1	2.9	.6	1.2

1/ Less than 1/20 of 1 percent.
2/ Not included in group or grand totals.

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REVENUES, BY MAJOR SOURCES: 1937—Continued

discussion, p. 42)

City number	CITY	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES						Special assessments for outlays	Charges for current services
		Interest	Rents and royalties	Proportionately shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed moneys	Contributions from public-service enterprises		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
47	Fort Worth, Tex.	0.9	0.5	------	23.2	0.1	------	(1/)	2.2	0.3	5.9
48	Hartford, Conn.	1.2	.2	1.5	6.7	.1	(1/)	------	(1/)	.4	4.3
49	Flint, Mich.	1.1	(1/)	.4	17.3	.3	0.1	------	1.4	4.2	8.8
50	New Haven, Conn.	.8	.1	1.9	3.7	1.2	.1	------	-------	.2	2.7
51	San Diego, Calif.	.8	.1	.9	28.0	1.1	(1/)	------	-------	-----	2.8
52	Long Beach, Calif.	1.8	.2	.6	25.5	.2	(1/)	(1/)	4.7	.2	1.9
53	Nashville, Tenn.	.6	.1	1.1	20.1	.2	(1/)	------	.7	1.6	1.9
54	Springfield, Mass.	(1/)	(1/)	9.8	8.6	1.0	.2	(1/)	-------	.6	3.1
55	Tulsa, Okla.	1.1	.4	1.1	15.4	-----	------	0.2	-------	-----	1.1
56	Bridgeport, Conn.	.1	.1	2.2	5.3	1.0	------	------	-------	.8	3.2
57	Des Moines, Iowa	.5	.1	------	1.3	1.7	(1/)	(1/)	-------	.5	3.1
58	Scranton, Pa.	.4	(1/)	3.6	16.1	1.7	.2	(1/)	-------	2.5	.8
59	Salt Lake City, Utah	.4	(1/)	------	16.2	.3	------	(1/)	-------	3.6	4.5
60	Yonkers, N. Y.	.5	.2	3.7	12.3	1.9	(1/)	------	-------	3.5	.7
61	Paterson, N. J.	.9	-----	.3	7.7	1.8	------	------	-------	(1/)	4.2
62	Jacksonville, Fla.	.2	-----	------	17.0	.6	(1/)	------	32.5	3.2	1.3
63	Albany, N. Y.	.8	-----	6.5	11.0	1.3	(1/)	(1/)	.2	4.5	1.1
64	Norfolk, Va.	5.6	.2	2.0	6.8	.6	------	(1/)	.6	.2	4.3
65	Trenton, N. J.	.6	.1	.2	13.1	1.4	.3	(1/)	1.5	.4	3.2
66	Chattanooga, Tenn.	.5	(1/)	.4	27.1	.3	.1	------	-------	5.7	4.7
67	Kansas City, Kans.	1.8	.1	.3	7.2	-----	------	------	.2	3.2	1.7
68	Fort Wayne, Ind.	.2	(1/)	2.5	13.5	.7	(1/)	------	-------	1.3	1.5
69	Camden, N. J.	.8	.2	.1	11.9	1.2	(1/)	------	3.8	.6	1.1
70	Erie, Pa.	.2	.1	2.6	6.1	1.3	------	------	.6	1.5	1.1
71	Elizabeth, N. J.	.7	.1	.3	10.4	1.6	(1/)	------	(1/)	.6	.8
72	Wichita, Kans.	.2	(1/)	.5	1.7	(1/)	.1	(1/)	-------	7.5	6.4
73	Spokane, Wash.	.2	(1/)	2.2	31.0	.6	(1/)	(1/)	-------	6.1	4.8
74	Fall River, Mass.	.6	.5	16.1	11.2	.9	(1/)	------	3.3	-----	1.7
75	Cambridge, Mass.	1.2	-----	11.1	6.8	1.0	(1/)	------	.7	(1/)	2.2
76	New Bedford, Mass.	.9	(1/)	17.8	14.2	1.1	------	------	.2	.2	1.8
77	Reading, Pa.	.1	-----	1.9	13.1	1.2	.2	(1/)	-------	1.4	1.7
78	Knoxville, Tenn.	2.8	(1/)	.9	14.4	.7	------	------	-------	(1/)	3.0
79	Peoria, Ill.	.9	.1	------	23.6	.4	(1/)	(1/)	-------	5.3	2.3
80	South Bend, Ind.	.1	-----	2.7	15.7	.7	(1/)	(1/)	1.9	(1/)	2.2
81	Tacoma, Wash.	.8	.2	2.1	28.7	.9	(1/)	.1	.6	.2	7.7
82	Miami, Fla.	(1/)	(1/)	------	11.1	.2	(1/)	(1/)	2.2	3.3	7.9
83	Gary, Ind.	.2	-----	3.0	13.6	.6	(1/)	------	-------	(1/)	1.9
84	Canton, Ohio	1.5	-----	9.0	20.0	1.0	(1/)	------	-------	7.6	3.4
85	Wilmington, Del.	2.2	.2	.3	31.8	.4	.4	(1/)	-------	2.0	.8
86	Tampa, Fla.	1.6	(1/)	------	18.8	.1	------	(1/)	1.4	1.4	4.5
87	Somerville, Mass.	.2	-----	5.9	11.5	1.3	------	------	.5	(1/)	1.0
88	El Paso, Tex.	.7	(1/)	------	25.5	.1	(1/)	------	-------	-----	4.5
89	Evansville, Ind.	.4	.1	1.7	17.8	.7	(1/)	------	-------	.3	6.9
90	Lynn, Mass.	.5	.2	9.6	12.0	1.0	------	------	2.8	.4	2.8
91	Utica, N. Y.	.2	-----	5.2	18.0	1.9	(1/)	------	-------	1.4	.5
92	Duluth, Minn.	2.9	.5	.3	10.4	1.2	.1	------	-------	1.2	3.0
93	Waterbury, Conn.	.3	(1/)	2.1	1.1	1.1	.1	------	-------	.9	3.1
94	Lowell, Mass.	.1	-----	11.1	10.2	.8	(1/)	------	-------	.1	2.5
	Honolulu, Hawaii 2/	(1/)	(1/)	8.8	5.2	-----	------	(1/)	2.8	4.1	3.9

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TABLE 6

Revenues of the 94 cities in 1937 from general property taxes and other local taxes are shown in greater detail in table 6. General property tax receipts have been considered also in the opening discussion of this section.

GENERAL PROPERTY TAXES.—General property taxes yielded over $1,767,000,000 to the 94 cities in 1937, an increase of approximately $41,000,000 over 1936. After general property tax yields reached their peak in 1930, such receipts, it will be observed, remained comparatively stable, the greatest fluctuation being a decline of $102,000,000 in the 1934 yield as compared with 1930—a decrease of only 4 percent. Concomitant with this discussion, it may be of interest to refer to section D, Assessed Valuations and Tax Levies, which shows, in contrast to the stability of property tax receipts, a sharp decline in the assessed valuations upon which these taxes were levied.

The figures shown in the accompanying statement indicate the trend of general property tax yields over the twelve-year period, 1926 to 1937, inclusive. From these data it will be seen that general property tax receipts in 1937 were higher than in any year except the peak year of 1930.

1926	$1,490,000,000
1928	1,708,000,000
1930	1,800,000,000
1932	1,719,000,000
1934	1,698,000,000
1936	1,726,000,000
1937	1,767,000,000

In contrast to the municipal situation is that of the State. Whereas the property tax has remained a stable and substantial source of municipal revenue, it has fallen in the past quarter-century to a position of small importance as a source of revenue on the State level.[6]

CURRENT AND PRIOR YEARS' LEVIES.—Receipts from general property taxes are classified to show collections on levies for the current year reported, collections from prior years' levies, and collections from penalties and interest on delinquent taxes. It will be observed that 16 percent of total receipts from general property taxes were from prior years' levies, reflecting in part the efficient and aggressive tax collection methods pursued by some local governments and in part the improved economic status of property owners.

OTHER LOCAL TAXES.—The phrase "Other local taxes," as used here, is to be distinguished from the same phrase as used in tables 3, 4, and 5, for in the present case it is exclusive of licenses and permits. It includes property taxes other than on assessed valuations, business taxes (but not business licenses), sales taxes, poll taxes, and other miscellaneous local taxes. Receipts from these sources in 1937 totaled $118,329,578, or 4.4 percent of the total city revenues. Each of these classifications is discussed separately below.

PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION.—This classification includes taxes upon property which differ from the general property tax particularly in the manner of their levy. Such taxes may be imposed 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. They include taxes levied upon savings banks and kindred corporations in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; taxes upon life insurance corporations assessed upon the basis of the valuations of their policies; and all specific taxes upon property, such as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes upon vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel. From this group of taxes the cities derived $2,485,368 in revenue in 1937, almost half of which came from taxes on bank deposits and corporate shares in Baltimore.

BUSINESS TAXES.—Business taxes are taxes upon business activity exacted in proportion to the volume of business and computed through a levy which measures activity by earnings, premiums, etc. They include the taxes on insurance premiums,

6/ Cf. the companion volume Financial Statistics of States: 1937.

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on earnings or income of banks and corporations, and those on public utilities based on gross or net income. Total revenue from these taxes was $53,971,646 in 1937.

SALES TAXES.— A detailed discussion of sales taxes is presented in the introduction to the revenue section. Total revenues in 1937 from sales taxes were $55,852,014, of which sum New York produced $49,129,460.

POLL TAXES.— A number of cities, particularly in Massachusetts and Connecticut, derived small sums from the poll tax. The total in 1937 was $2,235,027.

ALL OTHER TAXES.—Reported here are local taxes other than those separately classified, including mortgage and inheritance taxes, stock transfer taxes, and taxes on legal instruments. Total revenues from such taxes in 1937 were $3,785,523. The largest amount was $3,490,691 in unemployment compensation taxes in Washington, D. C., the city collecting what in effect is a State tax. The amounts shown here are exclusive of business and nonbusiness licenses and permits, which are presented in table 7.

TABLE 7

Revenues of the 94 cities from licenses and permits in 1937 are shown in table 7.

LICENSES AND PERMITS.—The 94 cities reported total revenues of $54,258,633 from licenses and permits in 1937. This group of revenues falls into the three general classifications of licenses and permits for use of street, business licenses, and nonbusiness licenses and permits. They may have been imposed primarily for regulation, with the revenue aspect incidental to the regulation, or they may have been imposed chiefly for revenue purposes with regulation only an incidental aspect.

LICENSES AND PERMITS FOR USE OF STREET.—Revenues from licenses and permits for use of streets totaled $12,253,182, the largest item being $8,460,829 realized from licenses and fees imposed locally on motor vehicles. Chicago accounted for over 60 percent of the latter amount. A rather interesting source of revenue within this group, because of its comparative newness, is the $922,271 derived from parking meters. There were 14 cities reporting income from this source in 1937, the largest amount reported being $188,774 received by Houston, Texas. It is to be noted that none of the cities with a population of 500,000 or over reported use of the parking meter as a revenue device.

BUSINESS LICENSES.—Revenues from business licenses amounted to $36,455,840, approximately two-thirds of total receipts from licenses and permits. Licenses on the wholesalers and retailers of liquor and beer produced revenues of $17,788,975. During 1937, revenues from this source were reported by 51 of the 94 cities, the largest single item being the amount of $5,669,297 reported by the city of Chicago. The next largest amount of revenue within the business license group is derived from certain commercial activities subject to safety regulation and inspection, such as auto service stations, peddlers, junk dealers, pawn shops, and dealers in explosives, firearms, and inflammable materials.

NONBUSINESS LICENSES AND PERMITS.— Revenues from nonbusiness licenses and permits, other than for use of streets, totaled $5,549,611, the largest amount being derived from permits and licenses for building construction and equipment, including excavation, blasting, wrecking, elevators, plumbing, etc. Other sources of income within this group are of negligible importance in the municipal revenue structure.

REVISIONS IN LICENSE CLASSIFICATION.—Numerous refinements have been made in the presentation of statistics on revenues from licenses and permits, details being set forth in figure 1 on pages 18-21.

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TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1937

City number	CITY	GENERAL PROPERTY TAXES							
		Total	On current year's levy			On prior years' levies			Penalties and interest
			Real property	Personal		Real property	Personal		
				Tangible	Intangible		Tangible	Intangible	
	Grand total	$1,766,972,358	$1,369,544,700	$63,680,404	$18,777,646	$275,105,470	$6,638,883	$1,119,450	$32,105,805
	Group I	1,194,225,008	944,232,384	25,388,487	12,882,736	185,743,115	2,165,011	835,153	22,978,122
	Group II	215,382,832	156,265,941	15,200,902	3,431,550	34,602,903	1,748,378	215,217	3,917,941
	Group III	357,364,518	269,046,375	23,091,015	2,463,360	54,759,452	2,725,494	69,080	5,209,742
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.	$459,755,607	$409,733,809	----------	----------	$42,032,426	----------	----------	$7,989,372
2	Chicago, Ill.	193,000,947	125,332,880	(1/)	(1/)	60,582,456	(1/)	(1/)	7,085,611
3	Philadelphia, Pa.	77,859,128	60,229,359	----------	$4,144,812	11,599,759	----------	$526,592	1,358,606
4	Detroit, Mich.	82,776,320	57,037,805	(1/)	(1/)	23,826,576	(1/)	(1/)	1,911,939
5	Los Angeles, Calif.	63,225,838	49,656,435	$7,614,146	310,924	4,626,061	$626,712	124,941	266,619
6	Cleveland, Ohio	38,331,015	25,708,345	3,766,464	2,254,291	6,172,089	323,445	106,381	----------
7	St. Louis, Mo.	28,875,803	23,123,164	1,373,565	(2/)	3,769,562	103,344	(2/)	506,168
8	Baltimore, Md.	34,100,708	24,853,197	3,576,514	1,243,111	3,852,041	----------	----------	575,845
9	Boston, Mass.	55,210,497	41,637,472	613,360	----------	12,082,411	272,634	----------	604,620
10	Pittsburgh, Pa.	44,854,995	33,892,205	----------	2,138,088	8,003,901	----------	30,806	789,995
11	San Francisco, Calif.	31,512,492	25,832,365	4,707,955	171,456	691,075	38,981	370	70,290
12	Washington, D. C.	22,070,626	15,606,833	1,592,842	2,620,054	1,812,850	96,281	46,063	295,703
13	Milwaukee, Wis.	29,962,154	21,877,401	2,143,641	----------	4,058,806	703,614	----------	1,178,692
14	Buffalo, N. Y.	32,688,878	29,711,114	----------	----------	2,633,102	----------	----------	344,662
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$21,238,361	$15,043,697	$3,121,342	$731,705	$2,212,470	$25,010	$12,927	$91,210
16	New Orleans, La.	19,306,004	3/ 11,058,730	2,197,103	(2/)	3/ 4,803,126	703,691	(2/)	543,354
17	Cincinnati, Ohio	17,854,308	13,357,689	1,570,147	2,158,737	521,008	117,456	129,271	----------
18	Newark, N. J.	30,007,122	17,652,977	5,654,325	(2/)	5,071,475	702,526	(2/)	925,819
19	Kansas City, Mo.	16,210,649	13,219,128	1,292,377	(2/)	1,510,195	21,715	(2/)	167,234
20	Seattle, Wash.	13,523,239	9,866,570	(1/)	----------	3,229,534	(1/)	----------	427,135
21	Indianapolis, Ind.	13,758,151	10,164,622	(1/)	519,909	3,000,601	(1/)	73,019	----------
22	Rochester, N. Y.	22,126,849	20,314,225	----------	----------	1,445,229	----------	----------	367,395

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23	Jersey City, N. J.	24,166,983	15,011,046	1,104,881	(2/)	7,077,375	177,980	(2/)	795,701
24	Houston, Tex.	12,287,690	10,281,143	(1/)	(1/)	1,743,604	(1/)	(1/)	262,943
25	Louisville, Ky.	10,310,934	8,244,116	260,727	21,199	1,697,446	----------	----------	87,446
26	Portland, Oreg.	14,592,542	12,051,998	(1/)	----------	2,290,840	(1/)	----------	249,704
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
27	Columbus, Ohio	$8,303,891	$5,715,235	$652,102	$447,571	$1,211,927	$276,511	$545	----------
28	Toledo, Ohio	8,439,193	6,329,785	503,916	690,556	827,194	59,786	19,985	$7,971
29	Oakland, Calif.	9,729,728	9,048,597	181,495	5,156	461,708	1,472	78	31,222
30	Denver, Colo.	11,919,287	7,446,960	3,980,902	----------	176,195	238,087	----------	77,143
31	Atlanta, Ga.	5,976,471	5,319,285	(1/)	(1/)	524,088	(1/)	(1/)	133,098
32	Dallas, Tex.	6,776,539	4,499,932	1,664,469	(2/)	342,058	126,514	(2/)	143,566
33	St. Paul, Minn.	8,214,891	6,040,242	1,294,284	(2/)	856,189	(1/)	(1/)	24,176
34	Birmingham, Ala.	2,949,595	2,460,984	400,573	(2/)	66,940	12,171	(2/)	8,927
35	Akron, Ohio	7,176,005	4,631,869	760,285	238,527	1,277,707	267,617	(2/)	----------
36	Memphis, Tenn.	5,728,699	3,584,206	687,997	(2/)	1,398,566	18,863	(2/)	39,067
37	Providence, R. I.	12,639,956	11,920,591	(1/)	(1/)	609,161	(1/)	(1/)	110,204
38	San Antonio, Tex.	5,235,070	3,974,868	(1/)	(1/)	1,132,678	(1/)	(1/)	127,524
39	Omaha, Nebr.	6,728,710	5,851,513	(1/)	(1/)	823,626	(1/)	(1/)	53,571
40	Syracuse, N. Y.	10,660,049	9,799,260	----------	----------	768,985	----------	----------	91,804
41	Dayton, Ohio	6,813,473	3,698,013	476,306	418,926	2,155,614	47,404	17,210	----------
42	Oklahoma City, Okla.	4,612,948	3,076,455	113,134	(2/)	1,311,158	47,437	(2/)	64,764
43	Worcester, Mass.	9,507,996	5,997,259	907,569	----------	2,367,059	130,844	----------	105,265
44	Richmond, Va.	5,615,076	4,713,035	369,732	----------	423,802	42,010	----------	61,497
45	Youngstown, Ohio	4,772,540	3,278,064	439,128	74,095	961,865	19,388	(2/)	----------
46	Grand Rapids, Mich.	4,317,188	2,475,122	608,154	(2/)	946,602	100,714	(2/)	186,596
47	Fort Worth, Tex.	4,447,054	3,511,161	(1/)	(1/)	498,229	306,906	(2/)	130,758
48	Hartford, Conn.	9,748,162	8,507,944	(1/)	----------	991,570	(1/)	----------	248,648
49	Flint, Mich.	5,397,821	3,824,446	(1/)	(1/)	1,415,533	21,650	(2/)	136,192
50	New Haven, Conn.	8,317,073	7,437,667	(1/)	----------	762,273	(1/)	----------	117,133
51	San Diego, Calif.	4,825,859	3,788,408	565,325	10,432	399,401	57,378	507	4,408
52	Long Beach, Calif.	5,384,209	4,222,911	769,509	8,799	330,726	39,562	2,558	10,144
53	Nashville, Tenn.	3,652,674	2,341,321	571,751	(2/)	702,872	10,519	(2/)	26,211
54	Springfield, Mass.	8,473,937	5,501,004	886,122	----------	1,953,281	46,915	----------	86,615
55	Tulsa, Okla.	4,402,697	3,476,363	(1/)	(1/)	865,229	(1/)	(1/)	61,105
56	Bridgeport, Conn.	7,059,105	6,284,427	(1/)	----------	601,247	(1/)	----------	173,431
57	Des Moines, Iowa	5,553,434	4,985,257	(1/)	(1/)	568,177	(1/)	(1/)	----------
58	Scranton, Pa.	3,866,130	3,139,486	----------	----------	662,034	----------	----------	64,610
59	Salt Lake City, Utah	3,850,136	2,366,390	845,783	----------	465,357	166,526	----------	6,080
60	Yonkers, N. Y.	10,270,299	7,560,930	----------	----------	2,053,948	----------	----------	655,421
61	Paterson, N. J.	6,350,165	3,830,285	(1/)	(1/)	2,259,219	(1/)	(1/)	260,661
62	Jacksonville, Fla.	2,313,021	1,945,456	(1/)	----------	281,486	8,200	----------	77,879
63	Albany, N. Y.	6,075,424	6,005,540	----------	----------	----------	----------	----------	69,884
64	Norfolk, Va.	4,089,093	2,920,656	156,216	----------	793,635	81,260	----------	137,326
65	Trenton, N. J.	5,309,321	2,334,332	641,391	(2/)	1,981,796	18,324	(2/)	333,478
66	Chattanooga, Tenn.	2,419,619	1,752,727	235,651	(2/)	357,482	36,124	(2/)	37,635

See footnotes at end of table.

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TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1937—Continued

City number	CITY	GENERAL PROPERTY TAXES							
		Total	On current year's levy			On prior years' levies			Penalties and interest
			Real property	Personal		Real property	Personal		
				Tangible	Intangible		Tangible	Intangible	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
67	Kansas City, Kans.	$2,974,905	$2,824,607	(1/)	$8,163	$142,135	(1/)	(1/)	----------
68	Fort Wayne, Ind.	2,593,731	1,833,524	$402,481	72,869	233,583	$31,766	$19,508	----------
69	Camden, N. J.	5,022,192	2,730,897	(1/)	(1/)	2,033,794	(1/)	(1/)	$257,501
70	Erie, Pa.	3,906,251	2,945,944	----------	----------	913,813	----------	----------	46,494
71	Elizabeth, N. J.	4,580,156	3,032,447	(1/)	(1/)	1,349,217	(1/)	(1/)	198,492
72	Wichita, Kans.	3,715,616	2,812,425	(1/)	60,714	826,823	(1/)	6,804	8,850
73	Spokane, Wash.	2,082,053	1,390,418	415,281	----------	211,924	63,445	----------	985
74	Fall River, Mass.	3,495,933	2,322,560	474,399	----------	652,830	25,116	----------	21,028
75	Cambridge, Mass.	6,426,386	4,577,108	116,526	----------	1,619,758	24,133	----------	88,861
76	New Bedford, Mass.	3,596,090	2,299,526	585,638	----------	619,790	55,511	----------	35,625
77	Reading, Pa.	3,971,101	3,166,987	----------	----------	753,847	----------	----------	50,267
78	Knoxville, Tenn.	3,417,243	2,654,025	167,640	(2/)	536,703	(1/)	(1/)	58,875
79	Peoria, Ill.	3,089,570	2,932,868	(1/)	(1/)	156,702	(1/)	(1/)	----------
80	South Bend, Ind.	2,424,923	1,966,309	2,351	76,161	380,102	----------	----------	----------
81	Tacoma, Wash.	2,024,790	1,470,133	(1/)	----------	554,657	(1/)	----------	----------
82	Miami, Fla.	4,614,100	3,748,872	262,035	----------	458,175	52,383	----------	92,635
83	Gary, Ind.	3,184,598	2,842,002	(1/)	48,801	293,795	(1/)	(1/)	----------
84	Canton, Ohio	2,456,679	1,833,260	302,646	205,705	111,906	1,277	1,885	----------
85	Wilmington, Del.	2,476,973	2,117,160	----------	----------	359,813	----------	----------	----------
86	Tampa, Fla.	2,784,196	1,944,518	223,701	----------	513,911	18,254	----------	83,812
87	Somerville, Mass.	4,677,416	2,694,695	312,500	----------	1,488,679	97,267	----------	84,275
88	El Paso, Tex.	1,811,993	1,128,467	305,283	(2/)	285,624	47,376	(2/)	45,243
89	Evansville, Ind.	2,188,175	1,972,165	(1/)	96,885	119,125	(1/)	(1/)	----------
90	Lynn, Mass.	4,298,564	2,450,435	463,525	----------	1,287,379	21,303	----------	75,922
91	Utica, N. Y.	4,502,879	3,934,029	----------	----------	514,382	----------	----------	54,468
92	Duluth, Minn.	4,028,739	3,798,201	(1/)	(1/)	225,537	(1/)	(1/)	5,001
93	Waterbury, Conn.	5,106,400	3,683,314	985,364	----------	351,446	24,036	----------	62,240
94	Lowell, Mass.	3,990,328	2,341,493	359,851	----------	1,172,385	81,145	----------	35,154
	Honolulu, Hawaii 4/	4,000,000	3,500,000	500,000	----------	----------	----------	----------	----------

See footnotes at end of table.

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TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1937—Continued

City number	CITY	OTHER LOCAL TAXES								
		Total	Property on other than assessed valuation		Business			Sales and service	Poll	All other
			Public utility	All other	Public utility		All other			
					Privately owned	Publicly owned				
	Grand total	$118,329,578	$1,046,487	$1,438,881	$41,075,358	$1,072,632	$11,823,656	$55,852,014	$2,235,027	$3,785,523
	Group I	97,582,872	189,544	1,282,624	27,858,774	----------	11,491,123	52,885,764	235,679	3,639,364
	Group II	11,361,171	----------	113,955	7,621,937	832,821	115,588	2,546,517	67,707	62,646
	Group III	9,385,535	856,943	42,302	5,594,647	239,811	216,945	419,733	1,931,641	83,513
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$75,277,780	----------	----------	$17,504,432	----------	$8,643,888	$49,129,460	----------	----------
2	Chicago, Ill.	5,031,029	----------	----------	5,031,029	----------	----------	----------	----------	----------
3	Philadelphia, Pa.	680,241	$174,998	----------	----------	----------	460,323	----------	----------	$44,920
4	Detroit, Mich.	164,385	----------	$60,632	----------	----------	----------	----------	----------	103,753
5	Los Angeles, Calif.	1,156,565	----------	----------	1,156,565	----------	----------	----------	----------	----------
6	Cleveland, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
7	St. Louis, Mo.	3,853,998	----------	----------	1,620,101	----------	1,056,371	1,177,526	----------	----------
8	Baltimore, Md.	1,917,434	----------	1,214,900	536,703	----------	165,831	----------	----------	----------
9	Boston, Mass.	227,083	----------	----------	----------	----------	----------	----------	$227,083	----------
10	Pittsburgh, Pa.	81,430	14,546	----------	58,288	----------	----------	----------	8,596	----------
11	San Francisco, Calif.	366,111	----------	----------	366,111	----------	----------	----------	----------	----------
12	Washington, D. C.	8,725,395	----------	7,092	1,527,708	----------	1,121,126	2,578,778	----------	3,490,691
13	Milwaukee, Wis.	43,584	----------	----------	----------	----------	43,584	----------	----------	----------
14	Buffalo, N. Y.	57,837	----------	----------	57,837	----------	----------	----------	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$98,172	----------	----------	$35,526	----------	----------	----------	----------	$62,646
16	New Orleans, La.	2,606,030	----------	----------	----------	$684,099	----------	$1,921,931	----------	----------
17	Cincinnati, Ohio	59,263	----------	----------	59,263	----------	----------	----------	----------	----------
18	Newark, N. J.	3,295,281	----------	$79,025	3,216,151	----------	----------	----------	$105	----------
19	Kansas City, Mo.	928,173	----------	----------	303,587	----------	----------	624,586	----------	----------
20	Seattle, Wash.	712,494	----------	----------	563,772	148,722	----------	----------	----------	----------

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TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1937—Continued

City number	CITY	OTHER LOCAL TAXES								
		Total	Property on other than assessed valuation		Business			Sales and service	Poll	All other
			Public utility	All other	Public utility		All other			
					Privately owned	Publicly owned				
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
21	Indianapolis, Ind.	$87,198	----------	----------	$19,871	----------	----------	----------	$67,327	----------
22	Rochester, N. Y.	125,213	----------	----------	125,213	----------	----------	----------	----------	----------
23	Jersey City, N. J.	2,783,387	----------	$34,930	2,748,182	----------	----------	----------	275	----------
24	Houston, Tex.	266,321	----------	----------	266,321	----------	----------	----------	----------	----------
25	Louisville, Ky.	135,588	----------	----------	20,000	----------	$115,588	----------	----------	----------
26	Portland, Oreg.	264,051	----------	----------	264,051	----------	----------	----------	----------	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
27	Columbus, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
28	Toledo, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
29	Oakland, Calif.	----------	----------	----------	----------	----------	----------	----------	----------	----------
30	Denver, Colo.	$171,547	----------	----------	$171,547	----------	----------	----------	----------	----------
31	Atlanta, Ga.	526,044	----------	----------	284,621	----------	$124,174	----------	$117,249	----------
32	Dallas, Tex.	159,501	----------	----------	159,501	----------	----------	----------	----------	----------
33	St. Paul, Minn.	502,473	----------	----------	428,714	----------	----------	----------	----------	$73,759
34	Birmingham, Ala.	576,854	----------	----------	217,339	----------	73,055	$286,460	----------	----------
35	Akron, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
36	Memphis, Tenn.	885,219	$856,543	----------	28,676	----------	----------	----------	----------	----------
37	Providence, R. I.	51,599	----------	----------	----------	----------	----------	----------	51,599	----------
38	San Antonio, Tex.	144,212	----------	----------	144,212	----------	----------	----------	----------	----------
39	Omaha, Nebr.	360,141	----------	----------	360,141	----------	----------	----------	----------	----------
40	Syracuse, N. Y.	41,668	----------	----------	41,668	----------	----------	----------	----------	----------
41	Dayton, Ohio	11,368	----------	----------	11,368	----------	----------	----------	----------	----------
42	Oklahoma City, Okla.	123,208	----------	----------	115,293	----------	7,915	----------	----------	----------
43	Worcester, Mass.	107,968	----------	----------	----------	----------	----------	----------	107,968	----------
44	Richmond, Va.	261,072	----------	----------	213,584	----------	----------	----------	47,488	----------
45	Youngstown, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
46	Grand Rapids, Mich.	1,630	----------	----------	1,630	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	29,675	----------	----------	29,675	----------	----------	----------	----------	----------
48	Hartford, Conn.	316,488	----------	----------	40,775	----------	----------	----------	275,713	----------
49	Flint, Mich.	----------	----------	----------	----------	----------	----------	----------	----------	----------
50	New Haven, Conn.	236,615	----------	$1,170	----------	----------	----------	----------	235,445	----------

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51	San Diego, Calif.	130,428	----------	----------	130,428	----------	----------	----------	----------	----------
52	Long Beach, Calif.	41,156	----------	----------	41,156	----------	----------	----------	----------	----------
53	Nashville, Tenn.	112,079	----------	----------	112,079	----------	----------	----------	----------	----------
54	Springfield, Mass.	85,958	----------	----------	----------	----------	----------	----------	85,958	----------
55	Tulsa, Okla.	151,852	----------	----------	151,852	----------	----------	----------	----------	----------
56	Bridgeport, Conn.	250,254	----------	----------	----------	----------	----------	----------	250,254	----------
57	Des Moines, Iowa	57,469	----------	----------	57,469	----------	----------	----------	----------	----------
58	Scranton, Pa.	82,119	----------	----------	16,784	----------	----------	----------	65,335	----------
59	Salt Lake City, Utah	25,248	----------	----------	25,248	----------	----------	----------	----------	----------
60	Yonkers, N. Y.	29,557	----------	----------	29,557	----------	----------	----------	----------	----------
61	Paterson, N. J.	587,956	----------	7,747	567,760	----------	----------	----------	12,449	----------
62	Jacksonville, Fla.	17,769	----------	----------	11,045	----------	----------	----------	6,724	----------
63	Albany, N. Y.	3,800	----------	----------	3,800	----------	----------	----------	----------	----------
64	Norfolk, Va.	69,927	----------	----------	69,927	----------	----------	----------	----------	----------
65	Trenton, N. J.	398,264	----------	5,738	392,526	----------	----------	----------	----------	----------
66	Chattanooga, Tenn.	300	----------	----------	300	----------	----------	----------	----------	----------
67	Kansas City, Kans.	50,662	----------	----------	50,662	----------	----------	----------	----------	----------
68	Fort Wayne, Ind.	59,681	----------	----------	----------	----------	----------	----------	59,681	----------
69	Camden, N. J.	1,069,339	----------	25,773	1,041,494	----------	----------	----------	2,072	----------
70	Erie, Pa.	10,526	----------	----------	10,526	----------	----------	----------	----------	----------
71	Elizabeth, N. J.	269,825	----------	1,379	268,446	----------	----------	----------	----------	----------
72	Wichita, Kans.	50,130	----------	----------	50,130	----------	----------	----------	----------	----------
73	Spokane, Wash.	181,230	----------	----------	163,197	$18,033	----------	----------	----------	----------
74	Fall River, Mass.	55,844	----------	----------	----------	----------	----------	----------	55,844	----------
75	Cambridge, Mass.	41,671	----------	----------	----------	----------	----------	----------	41,671	----------
76	New Bedford, Mass.	54,375	----------	495	----------	----------	----------	----------	53,880	----------
77	Reading, Pa.	100,428	----------	----------	9,789	----------	----------	----------	90,639	----------
78	Knoxville, Tenn.	----------	----------	----------	----------	----------	----------	----------	----------	----------
79	Peoria, Ill.	13,676	----------	----------	1,875	----------	11,801	----------	----------	----------
80	South Bend, Ind.	28,384	400	----------	----------	----------	----------	----------	27,984	----------
81	Tacoma, Wash.	265,499	----------	----------	43,721	221,778	----------	----------	----------	----------
82	Miami, Fla.	51,470	----------	----------	33,359	----------	----------	----------	18,111	----------
83	Gary, Ind.	15,224	----------	----------	----------	----------	----------	----------	15,224	----------
84	Canton, Ohio	----------	----------	----------	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	14,990	----------	----------	14,990	----------	----------	----------	----------	----------
86	Tampa, Fla.	138,253	----------	----------	3,500	----------	----------	133,273	1,480	----------
87	Somerville, Mass.	52,120	----------	----------	----------	----------	----------	----------	52,120	----------
88	El Paso, Tex.	5,999	----------	----------	5,999	----------	----------	----------	----------	----------
89	Evansville, Ind.	30,840	----------	----------	10,729	----------	----------	----------	20,111	----------
90	Lynn, Mass.	57,386	----------	----------	----------	----------	----------	----------	57,386	----------
91	Utica, N. Y.	23,776	----------	----------	23,776	----------	----------	----------	----------	----------
92	Duluth, Minn.	13,533	----------	----------	3,779	----------	----------	----------	----------	9,754
93	Waterbury, Conn.	139,630	----------	----------	----------	----------	----------	----------	139,630	----------
94	Lowell, Mass.	39,626	----------	----------	----------	----------	----------	----------	39,626	----------
	Honolulu, Hawaii 4/	105,018	----------	----------	97,040	----------	----------	----------	7,978	----------

1/ Included with real property. 2/ Included with tangible personal. 3/ Includes tax on personal property for New Orleans Levee Board and Parish School Board. 4/ Not included in group or grand totals.

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TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1937

(See text discussion, p. 51)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)								
		Total	Licenses and permits for use of street				Other licenses and permits			
							Business licenses			
			Motor vehicles	Other vehicles	Parking meters	Street privileges	Alcoholic beverage	Health	Police and protective	Amusement
	Grand total	$54,258,633	$8,460,829	$90,550	$922,271	$2,779,532	$17,788,975	$3,343,464	$4,355,366	$2,418,571
	Group I	34,040,103	6,724,053	25,653	--------	2,257,753	11,140,055	2,280,882	3,294,622	1,397,502
	Group II	7,121,102	592,705	17,418	245,951	77,640	3,084,709	281,254	305,483	309,289
	Group III	13,097,428	1,144,071	47,479	676,320	444,139	3,564,211	781,328	755,261	711,780
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$5,004,379	----------	-------	--------	$1,286,226	----------	$413,195	$1,701,107	$639,341
2	Chicago, Ill.	14,864,925	$5,123,918	-------	--------	587,331	$5,669,297	756,775	622,024	274,243
3	Philadelphia, Pa.	658,783	----------	-------	--------	70,235	----------	124,042	125,276	62,434
4	Detroit, Mich.	1,110,226	216,773	-------	--------	35,961	----------	196,351	158,032	40,091
5	Los Angeles, Calif.	2,473,063	----------	$11,468	--------	93,217	----------	380,942	255,725	115,714
6	Cleveland, Ohio	247,898	----------	-------	--------	18,985	----------	40,128	17,540	15,221
7	St. Louis, Mo.	1,794,197	833,366	10,594	--------	----------	566,312	43,968	26,992	44,311
8	Baltimore, Md.	1,207,220	----------	-------	--------	22,066	979,053	38,015	----------	1,114
9	Boston, Mass.	1,876,849	----------	-------	--------	70,708	1,473,423	41,383	54,091	74,293
10	Pittsburgh, Pa.	213,067	----------	1,098	--------	1,166	----------	5,408	28,522	41,344
11	San Francisco, Calif.	476,129	35,255	2,493	--------	11,564	----------	115,168	67,064	25,566
12	Washington, D. C.	3,026,565	444,799	-------	--------	24,065	1,955,132	53,220	219,501	13,782
13	Milwaukee, Wis.	848,624	69,942	-------	--------	15,878	496,838	24,741	11,506	19,013
14	Buffalo, N. Y.	238,178	----------	-------	--------	20,351	----------	47,546	7,242	31,035
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$709,642	----------	$7,129	--------	$1,616	$389,994	$46,380	$50,020	$80,353
16	New Orleans, La.	1,810,251	$114,080	8,919	--------	21,568	1,074,636	----------	2,025	26,750
17	Cincinnati, Ohio	197,523	----------	734	--------	4,314	----------	3,076	27,337	34,531
18	Newark, N. J.	837,771	----------	-------	--------	----------	629,003	43,510	35,358	34,022
19	Kansas City, Mo.	1,343,498	391,372	-------	$57,177	----------	310,620	----------	19,252	1,652
20	Seattle, Wash.	314,716	----------	-------	--------	3,910	----------	34,621	63,022	63,566
21	Indianapolis, Ind.	150,401	20,861	-------	--------	1,538	----------	23,459	6,523	8,116
22	Rochester, N. Y.	101,086	----------	-------	--------	1,071	----------	20,253	4,369	20,710

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23	Jersey City, N. J.	469,715	----------	--------	--------	33,222	388,218	3,805	11,894	4,022
24	Houston, Tex.	379,998	----------	--------	188,774	2,499	93,439	7,327	----------	----------
25	Louisville, Ky.	505,507	51,357	636	--------	7,902	184,798	60,635	56,360	18,288
26	Portland, Oreg.	300,994	15,035	--------	--------	----------	14,001	38,188	19,323	17,279
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
27	Columbus, Ohio	$90,783	----------	$2,468	--------	$3,013	----------	$9,477	$9,058	$5,522
28	Toledo, Ohio	212,163	----------	--------	$109,140	8,080	$7,190	13,478	9,915	20,097
29	Oakland, Calif.	475,915	----------	--------	--------	156,978	----------	----------	----------	----------
30	Denver, Colo.	455,163	$53,540	9,356	--------	1,287	168,675	32,368	72,584	15,468
31	Atlanta, Ga.	741,375	14,559	115	--------	----------	103,934	----------	----------	2,234
32	Dallas, Tex.	263,379	----------	--------	147,582	8,468	41,050	----------	9,347	2,955
33	St. Paul, Minn.	404,740	----------	--------	--------	1,824	265,087	54,780	25,615	8,105
34	Birmingham, Ala.	614,176	19,420	1,388	--------	1,198	38,978	140,740	40,493	7,575
35	Akron, Ohio	28,694	----------	2,400	--------	264	----------	7,397	2,164	7,006
36	Memphis, Tenn.	524,364	253,359	440	--------	1,334	8,624	42,709	26,640	14,746
37	Providence, R. I.	423,744	2,370	2,234	21,639	765	322,656	7,043	18,667	12,718
38	San Antonio, Tex.	183,756	----------	1,177	97,888	----------	29,954	10,794	10,143	689
39	Omaha, Nebr.	609,895	119,459	--------	39,722	40,123	234,436	5,742	44,715	3,892
40	Syracuse, N. Y.	66,559	----------	--------	--------	----------	----------	5,905	4,429	4,665
41	Dayton, Ohio	68,961	----------	2,281	--------	2,235	----------	13,428	7,151	5,994
42	Oklahoma City, Okla.	241,306	----------	3,750	66,177	26,720	----------	----------	19,569	15,336
43	Worcester, Mass.	269,335	----------	--------	--------	269	235,628	5,116	10,858	4,383
44	Richmond, Va.	883,818	213,065	707	--------	43,844	35,640	108,221	37,490	14,972
45	Youngstown, Ohio	50,464	----------	--------	--------	----------	----------	16,330	1,952	14,705
46	Grand Rapids, Mich.	72,999	----------	415	--------	4,447	----------	17,862	16,088	4,946
47	Fort Worth, Tex.	81,281	----------	--------	51,359	875	17,018	----------	97	----------
48	Hartford, Conn.	43,797	----------	72	--------	4,586	----------	481	4,401	3,997
49	Flint, Mich.	53,064	----------	--------	--------	5,700	----------	10,653	8,329	8,026
50	New Haven, Conn.	53,084	----------	18	--------	8,309	----------	770	3,755	4,472
51	San Diego, Calif.	184,494	----------	2,215	--------	1,837	----------	10,794	----------	305
52	Long Beach, Calif.	276,802	----------	786	23,594	23,870	----------	----------	350	----------
53	Nashville, Tenn.	205,709	48,673	348	--------	----------	11,000	----------	1,911	25,000
54	Springfield, Mass.	199,040	486	--------	--------	8,530	159,918	4,052	4,929	16,461
55	Tulsa, Okla.	43,614	2,681	7,424	--------	353	----------	----------	----------	1,214
56	Bridgeport, Conn.	22,564	----------	--------	--------	933	----------	586	2,532	4,729
57	Des Moines, Iowa	192,539	----------	--------	--------	19,244	68,406	869	6,357	7,635
58	Scranton, Pa.	29,357	3,330	--------	--------	4,407	----------	2,470	5,322	3,487
59	Salt Lake City, Utah	207,657	35,000	3,018	--------	10,581	67,495	7,003	16,070	18,813
60	Yonkers, N. Y.	68,539	----------	--------	--------	4,940	----------	2,272	19,635	2,860
61	Paterson, N. J.	241,229	----------	--------	--------	7,130	190,268	5,279	14,336	360
62	Jacksonville, Fla.	291,883	----------	--------	--------	----------	31,714	----------	----------	1/ 255,797
63	Albany, N. Y.	21,088	----------	--------	--------	1,360	----------	----------	----------	725
64	Norfolk, Va.	649,018	228,625	1,826	18,565	380	34,029	----------	15,603	70
65	Trenton, N. J.	188,911	----------	--------	--------	----------	154,910	1,228	2,399	9,698
66	Chattanooga, Tenn.	133,343	37,014	--------	--------	1,357	----------	----------	----------	----------
67	Kansas City, Kans.	96,920	----------	--------	--------	4,437	20,935	----------	----------	292

1/ Includes other business licenses not separately reported.

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TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1937—Continued

(See text discussion, p. 51)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)								
		Total	Licenses and permits for use of street				Other licenses and permits			
							Business licenses			
			Motor vehicles	Other vehicles	Parking meters	Street privileges	Alcoholic beverage	Health	Police and protective	Amusement
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
68	Fort Wayne, Ind.	$34,602	$576	-------	-------	$429	----------	$11,550	$430	$2,167
69	Camden, N. J.	175,609	----------	-------	-------	1,364	$124,798	6,830	13,561	2,483
70	Erie, Pa.	4,852	----------	-------	-------	----------	----------	---------	437	1,695
71	Elizabeth, N. J.	182,856	----------	-------	-------	3,129	142,601	1,910	7,248	5,036
72	Wichita, Kans.	106,470	9,375	-------	-------	1,991	22,025	5,844	4,614	14,431
73	Spokane, Wash.	45,404	----------	$710	-------	----------	----------	9,645	3,156	11,565
74	Fall River, Mass.	119,321	----------	331	-------	75	101,875	1,062	7,056	6,340
75	Cambridge, Mass.	179,591	----------	103	-------	293	150,513	3,124	7,188	2,575
76	New Bedford, Mass.	130,463	----------	593	-------	567	110,490	2,431	4,171	6,398
77	Reading, Pa.	35,170	----------	-------	-------	3,988	----------	15,492	1,362	3,676
78	Knoxville, Tenn.	120,143	28,752	-------	$5,181	----------	----------	---------	72,062	---------
79	Peoria, Ill.	300,874	----------	-------	-------	13,288	198,773	2,719	61,915	2,711
80	South Bend, Ind.	22,018	855	402	-------	2,106	----------	5,018	1,369	1,425
81	Tacoma, Wash.	40,868	----------	-------	-------	----------	----------	3,458	11,921	12,864
82	Miami, Fla.	628,189	42,039	-------	58,121	25	56,789	108,435	28,538	63,348
83	Gary, Ind.	19,841	840	77	-------	----------	----------	1,286	3,308	1,794
84	Canton, Ohio	22,860	----------	-------	-------	27	----------	2,029	2,499	3,111
85	Wilmington, Del.	87,007	7,600	-------	-------	305	1,500	14,550	6,500	4,945
86	Tampa, Fla.	243,622	----------	-------	-------	----------	24,953	25,000	15,000	3,500
87	Somerville, Mass.	102,716	----------	-------	-------	377	78,258	2,853	9,126	3,239
88	El Paso, Tex.	68,056	----------	340	37,352	196	7,587	5,269	3,347	890
89	Evansville, Ind.	49,139	19,527	2,485	-------	----------	----------	---------	3,323	2,411
90	Lynn, Mass.	143,598	----------	-------	-------	1,446	117,425	2,773	2,899	11,138
91	Utica, N. Y.	12,303	----------	-------	-------	----------	----------	504	740	2,423
92	Duluth, Minn.	117,819	2,926	-------	-------	847	83,509	8,496	5,781	2,638
93	Waterbury, Conn.	27,754	----------	-------	-------	4,008	----------	187	2,380	1,115
94	Lowell, Mass.	110,761	----------	-------	-------	----------	95,570	3,016	2,426	7,913
	Honolulu, Hawaii 2/	1,379,532	1,115,048	6,614	-------	----------	167,399	5,991	----------	----------

2/ Not included in group or grand totals.

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TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1937—Continued

(See text discussion, p. 51)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)—Continued								
		Other licenses and permits—Continued								
		Business licenses—Continued				Nonbusiness licenses and permits				
		Manufacturing	Merchandising	Professional and occupational	All other	Animal	Marriage	Burial	Building structure and equipment	All other
	Grand total	$262,245	$3,207,554	$1,948,294	$3,131,371	$1,241,963	$508,889	$16,054	$3,442,425	$340,280
	Group I	149,041	1,866,933	1,037,607	608,656	739,358	381,455	9,494	1,966,676	160,363
	Group II	4,517	140,606	173,056	1,065,626	191,403	73,929	646	528,239	28,631
	Group III	108,687	1,200,015	737,631	1,457,089	311,202	53,505	5,914	947,510	151,286
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	--------	$343,556	$227,951	$193,306	----------	$169,897	-------	----------	$29,800
2	Chicago, Ill.	$109,859	915,303	151,515	273,171	$144,618	101,508	--------	$114,818	20,545
3	Philadelphia, Pa.	--------	78,554	7,679	5,965	27,101	--------	--------	135,737	21,760
4	Detroit, Mich.	4,738	69,526	35,851	3,972	82,283	19,761	--------	229,476	17,411
5	Los Angeles, Calif.	24,682	298,143	237,149	58,786	224,103	14,296	-------	755,226	3,612
6	Cleveland, Ohio	1,017	8,167	9,737	8,005	50,620	6,370	$761	56,015	15,332
7	St. Louis, Mo.	7,875	35,210	138,137	6,545	8,652	10,900	-------	61,335	--------
8	Baltimore, Md.	--------	14,042	----------	53,174	20,724	--------	-------	79,032	--------
9	Boston, Mass.	--------	----------	12,326	----------	29,377	15,619	-------	74,589	31,040
10	Pittsburgh, Pa.	--------	----------	10,340	----------	34,872	18,222	-------	67,479	4,616
11	San Francisco, Calif.	--------	12,200	64,483	4,800	15,600	14,064	8,733	99,139	--------
12	Washington, D. C.	870	8,832	83,025	----------	50,204	--------	-------	168,141	4,994
13	Milwaukee, Wis.	--------	58,469	12,051	----------	28,672	2,724	-------	103,967	4,823
14	Buffalo, N. Y.	--------	24,931	47,363	932	22,532	8,094	-------	21,722	6,430
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$878	$523	$25,553	$2,756	$13,528	$11,162	--------	$69,750	--------
16	New Orleans, La.	--------	----------	----------	532,767	7,417	5,866	-------	16,097	$126
17	Cincinnati, Ohio	--------	----------	9,361	3,009	40,130	3,425	-------	71,513	93
18	Newark, N. J.	--------	6,099	5,555	320	12,705	9,652	-------	59,097	2,450
19	Kansas City, Mo.	--------	----------	6,954	473,610	18,485	8,957	--------	36,825	18,594
20	Seattle, Wash.	--------	26,910	27,960	10,800	22,069	9,181	--------	52,224	453
21	Indianapolis, Ind.	575	5,460	7,985	8,633	8,542	8,457	--------	45,238	5,014
22	Rochester, N. Y.	--------	----------	5,353	----------	31,068	4,449	-------	13,813	--------

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TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1937—Continued

(See text discussion, p. 51)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)—Continued								
		Other licenses and permits—Continued								
		Business licenses—Continued				Nonbusiness licenses and permits				
		Manufacturing	Merchandising	Professional and occupational	All other	Animal	Marriage	Burial	Building structure and equipment	All other
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
23	Jersey City, N. J.	---	$5,225	$1,356	---	$2,696	$6,420	$646	$12,211	---
24	Houston, Tex.	---	---	13,549	$17,206	3,092	---	---	52,211	$1,901
25	Louisville, Ky.	$1,400	49,065	45,640	2,820	1,834	---	---	24,772	---
26	Portland, Oreg.	1,664	47,324	23,790	13,705	29,837	6,360	---	74,488	---
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
27	Columbus, Ohio	---	---	$9,774	---	---	---	---	$50,754	$717
28	Toledo, Ohio	$1,250	$7,795	7,512	---	---	---	---	26,421	1,285
29	Oakland, Calif.	---	---	---	$223,540	$5,693	---	$3,554	38,931	47,219
30	Denver, Colo.	---	18,206	32,764	1,525	26,341	$9,669	---	13,370	10
31	Atlanta, Ga.	---	---	---	611,474	9,059	---	---	---	---
32	Dallas, Tex.	---	11,119	9,165	---	826	---	---	32,867	---
33	St. Paul, Minn.	330	5,629	17,787	1,625	2,557	---	---	21,401	---
34	Birmingham, Ala.	58,684	167,104	78,906	36,803	---	---	---	22,887	---
35	Akron, Ohio	---	4,820	4,643	---	---	---	---	---	---
36	Memphis, Tenn.	7,445	55,570	51,003	7,074	18,432	---	---	36,988	---
37	Providence, R. I.	---	---	3,836	---	11,259	4,682	---	14,981	894
38	San Antonio, Tex.	500	7,387	2,065	4	---	---	---	23,155	---
39	Omaha, Nebr.	2,975	5,085	28,305	35,402	15,640	---	---	27,187	7,212
40	Syracuse, N. Y.	340	---	4,221	13,860	19,927	2,180	---	11,032	---
41	Dayton, Ohio	---	3,050	7,490	1,884	---	---	---	22,201	3,247
42	Oklahoma City, Okla.	1,059	2,009	12,049	---	5,559	---	---	31,078	58,000
43	Worcester, Mass.	850	2,100	676	---	5,615	3,734	---	---	106
44	Richmond, Va.	---	274,832	73,972	67,093	14,082	---	---	---	---
45	Youngstown, Ohio	---	---	1,941	---	---	---	---	15,380	156
46	Grand Rapids, Mich.	332	4,872	120	193	12	---	---	23,632	80
47	Fort Worth, Tex.	---	1,464	2,235	---	1,431	---	---	6,802	---
48	Hartford, Conn.	---	---	---	---	---	962	---	28,990	308
49	Flint, Mich.	200	2,885	5,126	---	---	---	---	12,145	---
50	New Haven, Conn.	---	---	4,426	375	3,920	1,262	---	13,473	12,304

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51	San Diego, Calif.	--------	92,032	3,044	45	15,056	--------	-------	59,166	--------
52	Long Beach, Calif.	--------	----------	555	169,173	7,065	--------	-------	51,409	--------
53	Nashville, Tenn.	--------	69,000	37,899	----------	----------	--------	-------	11,809	69
54	Springfield, Mass.	--------	1,585	395	2	----------	2,682	-------	----------	--------
55	Tulsa, Okla.	--------	----------	17,414	----------	386	--------	-------	14,142	--------
56	Bridgeport, Conn.	--------	----------	3,026	----------	3,311	774	-------	6,379	294
57	Des Moines, Iowa	--------	39,600	6,360	1,105	7,343	--------	-------	22,005	13,615
58	Scranton, Pa.	--------	125	1,446	----------	6,079	--------	-------	2,556	135
59	Salt Lake City, Utah	--------	----------	7,370	21,517	14,440	--------	-------	6,350	--------
60	Yonkers, N. Y.	1,385	4,995	10,713	----------	14,997	1,846	-------	4,272	624
61	Paterson, N. J.	--------	----------	1,259	----------	7,183	1,455	-------	13,779	180
62	Jacksonville, Fla.	--------	2,496	----------	----------	1,876	--------	-------	----------	--------
63	Albany, N. Y.	--------	5,195	4,709	1,498	5,808	1,793	-------	----------	--------
64	Norfolk, Va.	--------	171,577	30,535	123,590	10,249	--------	1,123	12,846	--------
65	Trenton, N. J.	--------	996	125	----------	11,276	2,092	-------	6,187	--------
66	Chattanooga, Tenn.	--------	88,321	----------	----------	----------	--------	-------	6,651	--------
67	Kansas City, Kans.	--------	----------	61,492	----------	4,034	--------	-------	5,730	--------
68	Fort Wayne, Ind.	150	1,262	4,991	----------	----------	--------	-------	12,548	499
69	Camden, N. J.	675	1,224	12,546	2,250	1,084	2,626	571	5,117	480
70	Erie, Pa.	--------	----------	20	100	----------	--------	--------	2,234	366
71	Elizabeth, N. J.	--------	----------	1,441	720	4,735	2,240	-------	13,726	70
72	Wichita, Kans.	170	5,120	19,124	----------	13,410	--------	-------	10,366	--------
73	Spokane, Wash.	--------	4,835	4,632	30	10,797	--------	-------	34	--------
74	Fall River, Mass.	--------	----------	93	15	----------	2,474	-------	----------	--------
75	Cambridge, Mass.	478	1,425	419	----------	----------	2,676	--------	10,177	620
76	New Bedford, Mass.	--------	2,260	68	680	596	2,109	--------	----------	100
77	Reading, Pa.	--------	----------	560	1,300	----------	--------	-------	8,792	--------
78	Knoxville, Tenn.	--------	13,969	----------	179	----------	--------	-------	----------	--------
79	Peoria, Ill.	--------	9,005	637	42	1,324	--------	-------	10,170	290
80	South Bend, Ind.	--------	585	2,554	57	1,045	--------	-------	6,602	--------
81	Tacoma, Wash.	--------	2,287	4,197	----------	2,830	--------	-------	3,311	--------
82	Miami, Fla.	23,067	47,512	101,627	13,917	----------	--------	-------	84,771	--------
83	Gary, Ind.	--------	825	15	----------	822	--------	-------	10,874	--------
84	Canton, Ohio	--------	2,427	3,368	----------	----------	--------	-------	9,399	--------
85	Wilmington, Del.	3,550	14,783	15,120	----------	6,422	--------	-------	11,732	--------
86	Tampa, Fla.	4,500	28,000	14,180	119,796	494	--------	666	7,533	--------
87	Somerville, Mass.	--------	1,020	107	----------	----------	2,174	--------	3,957	1,605
88	El Paso, Tex.	747	898	2,044	----------	311	--------	-------	9,075	--------
89	Evansville, Ind.	--------	8,820	1,539	150	4,856	--------	-------	6,028	--------
90	Lynn, Mass.	--------	1,735	315	----------	----------	2,306	-------	3,365	196
91	Utica, N. Y.	--------	58	939	----------	4,141	1,320	-------	2,178	--------
92	Duluth, Minn.	--------	----------	836	71	5,443	--------	-------	6,756	516
93	Waterbury, Conn.	--------	2,116	1,917	----------	3,436	697	-------	11,809	89
94	Lowell, Mass.	--------	----------	84	----------	----------	1,752	--------	----------	--------
	Honolulu, Hawaii 2/	2,229	22,713	239	15,058	4,257	--------	-------	38,194	1,790

2/ Not included in group or grand totals.

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TABLE 8

Revenues of the 94 cities from fines, forfeits, and penalties, from interest on deposits and investments, and from rents and royalties are shown in table 8. During 1937 approximately $76,900,000 was realized from these sources, or about 2.8 percent of total municipal revenue.

FINES, FORFEITS, AND PENALTIES.—Revenues during 1937 from fines, forfeits, and penalties amounted to $12,103,118, which was derived almost entirely from fines imposed for the commission of offenses and for the neglect of official duty. New York received the largest revenue from this source, closely followed by Chicago, while New Bedford reported the lowest.

INTEREST.—Revenue in the amount of $53,373,332 was realized from interest earned on investments by several types of funds, the most important being the earnings on assets of sinking funds and public trust funds. The larger part of such municipal income was reported by the cities in population group I. Revenues from interest on bank deposits totaled $2,057,511, approximately 90 percent of which represented interest drawn on general fund deposits.

RENTS AND ROYALTIES.—Revenues in the amount of $9,366,693 were reported for 1937 by 82 of the 94 cities as rents or royalties derived from miscellaneous real estate, investment properties, and properties held by public trust and investment funds. Philadelphia reported revenues of $2,710,404 from these sources, the major portion of which is rents received from the lease of extensive properties held in the Girard Trust Fund. Practically all of the revenues reported by San Francisco under this classification were derived from a lease of the new airport site to the Exposition Company for the period of the Exposition. The major portion of Oklahoma City's revenue under this classification, which amounted to approximately one-tenth of all revenue received by the city in 1937, was from oil and gas royalties.

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TABLE 8.—REVENUES FROM FINES, FORFEITS, AND PENALTIES AND FROM USE OF MONEY AND PROPERTY: 1937

City number	CITY	FINES, FORFEITS, AND PENALTIES				USE OF MONEY AND PROPERTY									
							Interest								
							On bank deposits				On investments				Rents and royalties
		Total	Fines	Forfeits	Penal-ties	Total	General funds	Sinking funds	Public trust funds	All other	General funds	Sinking funds	Public trust funds	All other	
	Grand total	$12,103,118	$11,976,508	$123,213	$3,397	$64,797,536	$1,865,994	$167,656	$11,336	$12,525	$356,512	$24,797,256	$25,418,040	$2,801,524	$9,366,693
	Group I	6,995,351	6,937,590	57,761	------	52,094,472	1,361,065	94,000	7,017	7,988	337,969	18,278,606	22,708,074	2,268,789	7,030,964
	Group II	1,480,218	1,471,752	8,466	------	5,711,272	137,112	36,586	1,580	338	5,404	2,646,672	1,640,074	239,619	1,003,887
	Group III	3,627,549	3,567,166	56,986	3,397	6,991,792	367,817	37,070	2,739	4,199	13,139	3,871,978	1,069,892	293,116	1,331,842
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$1,605,559	$1,556,786	$48,773	------	$21,802,215	$597,963	--------	-------	-------	$93,333	$8,177,744	$12,463,362	$27,018	$442,795
2	Chicago, Ill.	1,194,341	1,193,576	765	------	5,631,372	40,627	--------	-------	$280	--------	3,478	2,870,155	1,846,842	869,990
3	Philadelphia, Pa.	378,093	378,093	--------	------	11,971,795	24,095	$1,402	-------	88	--------	6,899,384	2,291,321	45,101	2,710,404
4	Detroit, Mich.	794,134	793,634	500	------	172,047	---------	--------	-------	-------	--------	33,028	120,433	3,315	15,271
5	Los Angeles, Calif.	988,902	984,369	4,533	------	1,597,269	288,587	--------	-------	-------	244,636	----------	837,796	172,747	53,503
6	Cleveland, Ohio	311,954	311,654	300	------	558,077	119,721	26,923	$1,572	-------	--------	248,952	23,521	118,437	18,951
7	St. Louis, Mo.	167,881	167,881	--------	------	507,889	45,885	45	3	-------	--------	56,184	239,989	11,226	154,557
8	Baltimore, Md.	45,042	44,160	882	------	1,619,631	259	--------	-------	-------	--------	858,506	680,831	15,720	64,315
9	Boston, Mass.	229,438	228,438	1,000	------	2,421,801	19	--------	207	-------	--------	495,555	1,580,497	----------	345,523
10	Pittsburgh, Pa.	253,500	253,500	--------	------	629,892	112,639	65,596	5,235	4,488	--------	290,636	49,311	26,256	75,731
11	San Francisco, Calif.	155,639	155,639	--------	------	3,007,978	76,146	--------	-------	2,779	--------	----------	796,262	----------	2,132,791
12	Washington, D. C.	469,375	468,562	813	------	376,694	203	--------	-------	-------	--------	----------	303,261	----------	73,230
13	Milwaukee, Wis.	313,868	313,673	195	------	1,682,984	10,951	--------	-------	-------	--------	1,165,703	448,027	1,927	56,376
14	Buffalo, N. Y.	87,625	87,625	--------	------	114,828	43,970	34	-------	353	--------	49,436	3,308	200	17,527
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	$126,805	$126,805	--------	------	$682,378	---------	-------	-------	-------	$108	$189,072	$481,454	$985	$10,759
16	New Orleans, La.	149,606	149,606	--------	------	307,834	$22,985	$7,102	-------	-------	--------	27,351	161,664	38,557	50,175
17	Cincinnati, Ohio	236,952	236,952	--------	------	1,388,009	5,702	3,960	$43	$138	--------	698,583	466,677	99,287	113,619
18	Newark, N. J.	135,706	129,183	$6,523	------	989,022	251	--------	-------	-------	--------	830,741	50,189	26,944	80,897
19	Kansas City, Mo.	55,129	55,129	--------	------	261,642	9,551	2,555	-------	-------	--------	206,724	10,608	26,585	5,619
20	Seattle, Wash.	266,561	265,264	1,297	------	319,758	11,811	--------	-------	-------	--------	9,917	262,896	9,088	26,046
21	Indianapolis, Ind.	66,802	66,802	--------	------	51,950	6,696	--------	-------	-------	--------	24,451	17,236	859	2,708
22	Rochester, N. Y.	49,300	49,300	--------	------	136,910	30,586	6,532	479	200	2,390	44,176	3,072	31,786	17,689
23	Jersey City, N. J.	34,537	34,537	--------	------	862,765	18,901	1,497	1,058	-------	--------	224,811	52,970	----------	563,528
24	Houston, Tex.	128,608	127,962	646	------	224,500	8,776	--------	-------	-------	--------	155,696	6,543	1,725	51,760
25	Louisville, Ky.	54,506	54,506	--------	------	319,067	14,669	14,940	-------	-------	2,906	186,074	42,850	----------	57,628
26	Portland, Oreg.	175,706	175,706	--------	------	167,437	7,184	--------	-------	-------	--------	49,076	83,915	3,803	23,459

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TABLE 8.—REVENUES FROM FINES, FORFEITS, AND PENALTIES AND FROM USE OF MONEY AND PROPERTY: 1937—Continued

City number	CITY	FINES, FORFEITS, AND PENALTIES				USE OF MONEY AND PROPERTY									
							Interest								
							On bank deposits				On investments				Rents and royalties
		Total	Fines	Forfeits	Penalties	Total	General funds	Sinking funds	Public trust funds	All other	General funds	Sinking funds	Public trust funds	All other	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000															
27	Columbus, Ohio	$212,369	$212,369	--------	------	$149,364	$3,235	$4,934	$175	$3	--------	$103,421	$22,785	$214	$14,597
28	Toledo, Ohio	91,436	82,713	$8,723	------	100,499	10,245	2,681	-------	-------	--------	50,021	25,517	7,096	4,939
29	Oakland, Calif.	140,943	140,943	--------	------	36,847	36,003	--------	-------	-------	--------	----------	----------	844	----------
30	Denver, Colo.	103,241	103,241	--------	------	118,889	5,885	--------	-------	-------	--------	7,240	56,179	3,742	45,843
31	Atlanta, Ga.	237,635	235,035	19	$2,581	38,601	----------	--------	-------	-------	--------	24,202	7,246	----------	7,153
32	Dallas, Tex.	105,017	105,017	--------	------	95,057	4,226	14,917	2	2,693	--------	23,626	1,791	39,754	8,048
33	St. Paul, Minn.	88,635	88,635	--------	------	618,610	----------	--------	-------	-------	--------	514,223	38,635	5,637	60,115
34	Birmingham, Ala.	193,866	189,816	4,050	------	150,039	----------	--------	-------	139	--------	46,255	4,913	80,536	18,196
35	Akron, Ohio	66,170	66,170	--------	------	263,360	2,032	131	50	-------	$2,764	231,505	13,041	----------	13,837
36	Memphis, Tenn.	146,458	146,458	--------	------	30,764	7,921	--------	-------	-------	--------	16,748	1,070	834	4,191
37	Providence, R. I.	39,909	39,779	130	------	583,387	7,984	--------	-------	-------	--------	344,789	196,234	4,936	29,444
38	San Antonio, Tex.	18,642	18,642	--------	------	19,174	8,057	--------	-------	-------	--------	9,279	145	----------	1,693
39	Omaha, Nebr.	43,157	29,590	13,567	------	118,796	----------	--------	-------	-------	5,468	100,687	8,878	1,377	2,386
40	Syracuse, N. Y.	65,316	65,316	--------	------	22,820	9,079	--------	50	-------	--------	----------	478	----------	13,213
41	Dayton, Ohio	69,572	69,572	--------	------	111,854	1,127	1,080	8	-------	--------	76,465	4,448	7,312	21,414
42	Oklahoma City, Okla.	124,667	124,667	--------	------	960,350	4,893	6,666	-------	-------	--------	187,416	----------	----------	761,375
43	Worcester, Mass.	10,949	10,949	--------	------	106,816	----------	--------	-------	-------	--------	9,185	97,111	----------	520
44	Richmond, Va.	54,580	54,580	--------	------	534,755	----------	--------	76	-------	--------	496,610	26,391	8,247	3,431
45	Youngstown, Ohio	49,638	49,638	--------	------	10,110	1,865	--------	-------	-------	--------	3,146	4,795	----------	304
46	Grand Rapids, Mich.	51,061	51,061	--------	------	73,801	----------	--------	-------	-------	--------	68,209	1,660	3,147	785
47	Fort Worth, Tex.	48,044	48,044	--------	------	97,607	55	--------	-------	-------	--------	63,915	----------	----------	33,637
48	Hartford, Conn.	25,644	25,628	16	------	167,410	3,840	--------	-------	-------	--------	124,831	13,676	4,886	20,177
49	Flint, Mich.	96,483	96,483	--------	------	89,503	2,935	--------	614	-------	2,719	80,740	----------	667	1,828
50	New Haven, Conn.	5,950	5,950	--------	------	82,238	----------	--------	-------	-------	--------	33,399	39,554	185	9,100
51	San Diego, Calif.	130,868	130,868	--------	------	73,650	8,007	--------	524	-------	--------	----------	46,750	11,096	7,273
52	Long Beach, Calif.	112,024	112,024	--------	------	186,979	161,270	--------	-------	-------	--------	38	56	4,164	21,451
53	Nashville, Tenn.	44,294	44,294	--------	------	36,469	----------	--------	-------	-------	--------	10,283	16,333	6,250	3,603
54	Springfield, Mass.	15,534	15,534	--------	------	2,480	626	--------	-------	-------	--------	----------	1,213	----------	641
55	Tulsa, Okla.	39,585	39,585	--------	------	86,316	2,363	--------	-------	-------	--------	58,291	1,111	231	24,320
56	Bridgeport, Conn.	33,748	33,748	--------	------	23,613	5,127	--------	-------	1,364	--------	----------	1,185	3,543	12,394
57	Des Moines, Iowa	37,186	37,186	--------	------	33,736	7,802	--------	-------	-------	--------	----------	15,653	5,130	5,151
58	Scranton, Pa.	12,804	12,704	100	------	23,436	4,653	2,148	292	-------	--------	507	13,982	1,434	420

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59	Salt Lake City, Utah	67,463	67,463	--------	------	23,883	3,103	283	--------	--------	--------	2,125	15,295	1,187	1,890
60	Yonkers, N. Y.------	10,263	10,263	--------	------	101,710	2,626	--------	--------	--------	--------	----------	42,543	24,279	32,262
61	Paterson, N. J.-----	16,060	16,060	--------	------	77,813	---------	--------	--------	--------	--------	76,872	941	----------	----------
62	Jacksonville, Fla.--	24,583	24,583	--------	------	12,222	865	1,881	--------	--------	--------	9,377	99	----------	----------
63	Albany, N. Y.-------	14,749	14,749	--------	------	65,956	7,843	461	--------	--------	--------	53,944	3,708	----------	----------
64	Norfolk, Va.--------	83,600	83,600	--------	------	353,210	313	--------	-------	-------	238	340,112	----------	----------	12,547
65	Trenton, N. J.------	19,738	19,738	--------	------	50,479	---------	--------	91	-------	--------	42,796	3,342	----------	4,250
66	Chattanooga, Tenn.--	48,933	48,933	--------	------	23,277	316	--------	-------	-------	--------	20,036	1,298	----------	1,627
67	Kansas City, Kans.--	10,232	10,232	--------	------	70,054	18,072	--------	-------	-------	--------	49,412	----------	----------	2,570
68	Fort Wayne, Ind.----	5,929	5,653	276	------	7,666	2,405	--------	-------	-------	--------	----------	5,174	----------	87
69	Camden, N. J.-------	9,777	9,777	--------	------	82,287	---------	--------	-------	-------	--------	59,407	2,033	3,259	17,588
70	Erie, Pa.-----------	9,077	8,537	10	530	9,949	280	--------	-------	-------	--------	6,115	501	----------	3,053
71	Elizabeth, N. J.----	8,548	8,262	--------	286	44,272	8,076	247	-------	-------	--------	25,570	435	4,943	5,001
72	Wichita, Kans.------	33,051	33,051	--------	------	8,398	---------	--------	-------	-------	--------	----------	7,009	1,142	247
73	Spokane, Wash.------	84,982	84,982	--------	------	9,777	3,233	--------	-------	-------	1,073	169	3,386	1,876	40
74	Fall River, Mass.---	3,868	3,868	--------	------	56,658	---------	--------	-------	-------	--------	29,611	1,685	----------	25,362
75	Cambridge, Mass.----	5,460	5,460	--------	------	99,802	---------	--------	-------	-------	--------	88,890	10,912	----------	----------
76	New Bedford, Mass.--	5,150	5,150	--------	------	55,945	---------	--------	-------	-------	--------	34,476	20,649	----------	820
77	Reading, Pa.--------	20,945	20,945	--------	------	6,647	82	--------	-------	-------	--------	5,706	859	----------	----------
78	Knoxville, Tenn.----	29,199	29,199	--------	------	131,039	---------	475	-------	-------	225	117,692	----------	11,003	1,644
79	Peoria, Ill.--------	45,183	45,183	--------	------	51,338	---------	--------	-------	-------	--------	----------	43,413	2,163	5,762
80	South Bend, Ind.----	8,679	8,679	--------	------	4,778	1,765	--------	-------	-------	--------	67	2,946	----------	----------
81	Tacoma, Wash.-------	63,950	63,950	--------	------	41,465	3,634	--------	-------	-------	--------	14,968	6,284	7,669	8,910
82	Miami, Fla.---------	193,976	163,881	30,095	------	4,211	869	--------	-------	-------	--------	428	405	1,319	1,190
83	Gary, Ind.----------	10,065	10,065	--------	------	6,116	1,535	--------	-------	-------	--------	----------	3,771	810	----------
84	Canton, Ohio--------	35,995	35,995	--------	------	66,073	1,208	590	777	-------	--------	58,516	4,982	----------	----------
85	Wilmington, Del.----	71,123	71,123	--------	------	104,066	914	--------	-------	-------	652	56,115	36,050	2,233	8,102
86	Tampa, Fla.---------	60,777	60,777	--------	------	73,417	535	--------	-------	-------	--------	71,034	----------	197	1,651
87	Somerville, Mass.---	6,419	6,419	--------	------	9,918	---------	--------	-------	-------	--------	----------	9,405	513	----------
88	El Paso, Tex.-------	19,509	19,509	--------	------	20,153	3,132	--------	-------	-------	--------	16,203	89	----------	729
89	Evansville, Ind.----	8,680	8,680	--------	------	16,681	4,493	--------	-------	-------	--------	141	2,700	4,644	4,703
90	Lynn, Mass.---------	9,607	9,607	--------	------	44,726	---------	--------	-------	-------	--------	2,691	4,187	24,614	13,234
91	Utica, N. Y.--------	11,123	11,123	--------	------	14,629	3,288	576	80	-------	--------	3,052	7,633	----------	----------
92	Duluth, Minn.-------	28,628	28,628	--------	------	173,102	---------	--------	-------	-------	--------	----------	148,207	3	24,892
93	Waterbury, Conn.----	21,078	21,078	--------	------	16,956	---------	--------	-------	-------	--------	1,422	13,332	----------	2,202
94	Lowell, Mass.-------	5,725	5,725	--------	------	5,789	---------	--------	-------	-------	--------	----------	5,789	----------	----------
	Honolulu, Hawaii 1/-	92,610	92,610	--------	------	1,245	813	--------	-------	-------	--------	----------	----------	----------	432

1/ Not included in group or grand totals.

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TABLE 9

The revenues of the 94 cities from State-shared taxes, classified by purpose and source, are presented in table 9.

SHARED STATE TAXES.—Shared tax revenues of $97,486,655 were reported by 80 cities located in 26 States, while 13 remaining cities[7] situated in the States of Missouri, Texas, Iowa, Utah, Florida, and Illinois reported no revenues from this source. This should not necessarily be interpreted to mean that these States had no shared taxes, but only that they shared no taxes with their cities of over 100,000 population and counties over 300,000 population.[8]

Cities in population groups I and II and those in population group III in the same State may not agree in the types of shared taxes received, because the statistics for cities over 300,000 population, comprising the first two groups, include shared-tax receipts of the county as well as those of the city.[9] Other variations between cities in the same State may be attributed to special laws which apply to one city but not to the others.

DISTINCTION BETWEEN SHARED TAXES AND GRANTS.—A shared tax is a specific tax collected by the State and distributed to cities and other minor civil divisions in proportion, or substantially in proportion, to the amount of tax collected in each division. A tax is regarded as being distributed "substantially in proportion" to the yield when it is shared on the basis of an approximate measure of the amount produced. For example, a motor vehicle fuel tax is classified as shared if its yield is distributed on the basis of motor vehicle registration, because the number of motor vehicles within a particular area is considered to be a fairly good index of the motor vehicle fuel tax yield in that area. Where the amount received by the locality is not substantially proportionate to the yield, it is classified as a grant. (See discussion of table 10.)

PURPOSE AND SOURCE.—Nearly three-fourths of the revenues from shared taxes, amounting to $72,145,310, may be used by the receiving cities for unspecified or general purposes. The remaining one-quarter consists chiefly of the following: $22,705,591 for highways, comprised mainly of motor vehicle fuel and license taxes, which are customarily earmarked for roads; $2,015,862 for pension funds, of which the greater portion consists of gross premium business license taxes on insurance companies designated for firemen's pension and relief funds; and $584,975 for debt service, from inheritance and estate taxes in Ohio.

In addition to showing the purpose for which the shared taxes must be used by the cities, table 11 also indicates the types of taxes shared for each of the purposes. The classification of sources of shared taxes, or the type of taxes shared, that is used here conforms so far as possible to the classification of State tax revenues used by the Bureau of the Census in reporting financial statistics of States.[10] Attention is called to the numerous footnotes to the table; these have been used because some of the sources have been combined to save space.

The three chief sources of revenues which are shared for unspecified purposes are income taxes, motor vehicle licenses, and alcoholic beverage revenues. In addition to these, there are a number of others which have been combined in the column headed "From other specified sources." Table 9-A presents an analysis of these sources. The item business license taxes, in this table, consists solely of amounts which would be classified as "Business license taxes—all other" in the State classification, and such taxes are subdivided into "Corporation," "Bank stock," and "Other." This further breakdown is a departure from the State classification occasioned by the relatively large amounts of the first two items. The column headed "Other" under this heading contains horse-racing taxes, pawnbrokers' licenses, motor bus licenses, real estate brokers' and salesmen's licenses, and other miscellaneous business licenses.

7/ Washington, D. C., because it is not located in any State, is not involved in this discussion.
8/ For a more extended discussion of shared taxes from the point of view of the States, see Financial Statistics of States: 1937.
9/ See page 6, supra.
10/ See Financial Statistics of States: 1937.

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TABLE 9-A.—SHARED STATE TAXES FOR "GENERAL PURPOSES" FROM "OTHER SPECIFIED SOURCES": 1937

City number	CITY	Total	Special property taxes	Inheritance and estate taxes	Tobacco products sales taxes	BUSINESS LICENSE TAXES			All other
						Corporation	Bank stock	Other	
	Total	$19,536,301	$4,772,362	$720,363	$157,374	$6,891,116	$5,043,075	$609,850	$1,342,161
1	New York, N. Y.	11,487,740	---	---	---	5,675,774	4,740,750	130,712	1/940,504
6	Cleveland, Ohio	204,866	---	144,390	57,257	---	---	3,219	---
9	Boston, Mass.	1,074,286	1,074,286	---	---	---	---	---	---
13	Milwaukee, Wis.	373,916	---	97,532	---	---	---	---	2/276,384
14	Buffalo, N. Y.	646,146	---	---	---	528,938	93,791	---	1/23,417
15	Minneapolis, Minn.	65,004	---	---	---	---	---	65,004	---
16	New Orleans, La.	7,332	---	---	---	---	---	7,241	3/91
17	Cincinnati, Ohio	251,047	---	204,046	35,810	---	---	11,191	---
18	Newark, N. J.	30,088	---	30,088	---	---	---	---	---
22	Rochester, N. Y.	500,246	---	---	---	365,325	92,322	6,617	1/35,982
23	Jersey City, N. J.	7,567	---	7,567	---	---	---	---	---
27	Columbus, Ohio	129,213	---	118,366	10,847	---	---	---	---
28	Toledo, Ohio	48,304	---	35,994	11,335	---	---	975	---
33	St. Paul, Minn.	17,862	---	---	---	---	---	17,862	---
34	Birmingham, Ala.	4,770	---	---	---	---	4,770	---	---
35	Akron, Ohio	39,571	---	30,151	9,420	---	---	---	---
37	Providence, R. I.	283,256	---	---	---	---	---	283,256	---
40	Syracuse, N. Y.	207,803	---	---	---	143,879	52,735	---	1/11,189
41	Dayton, Ohio	24,820	---	17,226	7,594	---	---	---	---
43	Worcester, Mass.	674,309	674,309	---	---	---	---	---	---
44	Richmond, Va.	18,350	---	---	---	---	---	664	4/17,686
45	Youngstown, Ohio	30,110	---	24,866	5,244	---	---	---	---
48	Hartford, Conn.	18,515	---	---	---	---	---	18,515	---
50	New Haven, Conn.	4,433	---	---	---	---	---	4,433	---
54	Springfield, Mass.	374,353	374,353	---	---	---	---	---	---
56	Bridgeport, Conn.	23,400	---	---	---	---	---	23,400	---
60	Yonkers, N. Y.	57,867	---	---	---	35,415	762	21,690	---
63	Albany, N. Y.	152,809	---	---	---	87,301	53,858	---	1/11,650
64	Norfolk, Va.	16,491	---	---	---	---	---	331	4/16,160
67	Kansas City, Kans.	4,326	---	---	4,326	---	---	---	---
72	Wichita, Kans.	11,600	---	---	11,600	---	---	---	---
74	Fall River, Mass.	661,306	661,306	---	---	---	---	---	---
75	Cambridge, Mass.	444,725	444,725	---	---	---	---	---	---
76	New Bedford, Mass.	808,342	808,342	---	---	---	---	---	---
84	Canton, Ohio	14,078	---	10,137	3,941	---	---	---	---
87	Somerville, Mass.	70,461	70,461	---	---	---	---	---	---
90	Lynn, Mass.	306,894	306,894	---	---	---	---	---	---
91	Utica, N. Y.	67,669	---	---	---	54,484	4,087	---	1/9,098
92	Duluth, Minn.	6,493	---	---	---	---	---	6,493	---
93	Waterbury, Conn.	8,247	---	---	---	---	---	8,247	---
94	Lowell, Mass.	357,686	357,686	---	---	---	---	---	---

1/ Mortgage tax.
2/ General property tax.
3/ Severance tax.
4/ Poll tax.

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TABLE 9.—REVENUES FROM PROPORTIONATELY-SHARED STATE TAXES, BY PURPOSE AND SOURCE: 1937

City number	CITY	Total	FOR GENERAL PURPOSES					FOR HIGHWAYS			For pension funds, from business license taxes (Insurance)	For debt service, from inheritance taxes
			Total	From individual income taxes	From motor vehicle licenses	From alcoholic beverage revenue	From other specified sources	Total	From motor vehicle licenses	From motor vehicle fuel taxes		
	Grand total	$97,486,655	$72,145,310	1/ $22,955,722	$5,058,270	$24,595,017	$19,536,301	$22,705,591	$12,574,204	2/ $10,131,387	3/ $2,015,862	4/ $619,892
	Group I	73,680,158	55,481,520	5/ 18,394,112	4,949,176	18,351,278	13,786,954	16,740,123	8,905,966	7,834,157	3/ 1,314,125	144,390
	Group II	6,150,173	2,931,252	401,402	----------	1,668,566	861,284	2,748,298	2,291,929	2/ 456,369	262,365	6/ 208,258
	Group III	17,656,324	13,732,538	7/ 4,160,208	109,094	4,575,173	4,888,063	3,217,170	1,376,309	1,840,861	439,372	8/ 267,244
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$39,306,397	$38,906,977	$10,697,058	$4,949,176	$11,773,003	$11,487,740	----------	----------	----------	$399,420	----------
2	Chicago, Ill.	313,968	----------	----------	----------	----------	----------	----------	----------	----------	313,968	----------
3	Philadelphia, Pa.	1,778,558	1,611,481	----------	----------	1,611,481	----------	----------	----------	----------	167,077	----------
4	Detroit, Mich.	5,449,616	921,610	----------	----------	921,610	----------	$4,528,006	$4,528,006	----------	----------	----------
5	Los Angeles, Calif.	4,674,947	565,807	----------	----------	565,807	----------	4,109,140	416,625	$3,692,515	----------	----------
6	Cleveland, Ohio	4,855,932	1,527,634	----------	----------	1,322,768	204,866	3,183,908	2,120,395	1,063,513	----------	$144,390
7	St. Louis, Mo.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
8	Baltimore, Md.	2,484,480	----------	----------	----------	----------	----------	2,484,480	921,055	1,563,425	----------	----------
9	Boston, Mass.	5,405,685	5,405,685	4,331,399	----------	----------	1,074,286	----------	----------	----------	----------	----------
10	Pittsburgh, Pa.	870,128	714,675	----------	----------	714,675	----------	----------	----------	----------	155,453	----------
11	San Francisco, Calif.	1,712,650	558,548	----------	----------	558,548	----------	1,154,102	239,845	914,257	----------	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	4,103,643	3,288,086	5/ 2,914,170	----------	----------	373,916	600,447	----------	600,447	9/ 215,110	----------
14	Buffalo, N. Y.	2,724,154	1,981,017	451,485	----------	883,386	646,146	680,040	680,040	----------	10/ 63,097	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	$153,415	$65,004	----------	----------	----------	$65,004	----------	----------	----------	$88,411	----------
16	New Orleans, La.	24,997	7,332	----------	----------	----------	7,332	----------	----------	----------	17,665	----------
17	Cincinnati, Ohio	2,566,518	719,887	----------	----------	$468,840	251,047	$1,642,785	$1,188,499	$454,286	----------	$203,846
18	Newark, N. J.	115,702	30,088	----------	----------	----------	30,088	----------	----------	----------	85,614	----------
19	Kansas City, Mo.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
20	Seattle, Wash.	349,371	349,371	----------	----------	349,371	----------	----------	----------	----------	----------	----------
21	Indianapolis, Ind.	249,311	249,311	----------	----------	249,311	----------	----------	----------	----------	----------	----------
22	Rochester, N. Y.	1,898,830	1,459,603	$401,402	----------	557,955	500,246	419,857	419,857	----------	19,370	----------
23	Jersey City, N. J.	58,872	7,567	----------	----------	----------	7,567	----------	----------	----------	51,305	----------
24	Houston, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
25	Louisville, Ky.	5,893	----------	----------	----------	----------	----------	5,893	3,810	11/ 2,083	----------	----------
26	Portland, Oreg.	727,264	43,089	----------	----------	43,089	----------	679,763	679,763	----------	----------	12/ 4,412

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

27	Columbus, Ohio	$1,224,977	$378,826	----------	----------	$249,613	$129,213	$727,785	$297,568	$430,217	----------	$118,366
28	Toledo, Ohio	1,127,309	376,406	----------	----------	328,102	48,304	714,909	287,607	427,302	----------	35,994
29	Oakland, Calif.	159,015	159,015	----------	----------	159,015	----------	----------	----------	----------	----------	----------
30	Denver, Colo.	110,400	----------	----------	----------	----------	----------	----------	----------	----------	$110,400	----------
31	Atlanta, Ga.	27,471	----------	----------	----------	----------	----------	----------	----------	----------	27,471	----------
32	Dallas, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
33	St. Paul, Minn.	64,943	17,862	----------	----------	----------	17,862	----------	----------	----------	47,081	----------
34	Birmingham, Ala.	144,369	113,864	----------	$109,094	----------	4,770	----------	----------	----------	----------	13/ 30,505
35	Akron, Ohio	975,959	326,993	----------	----------	287,422	39,571	618,815	251,903	366,912	----------	30,151
36	Memphis, Tenn.	118,830	118,830	14/ $83,114	----------	35,716	----------	----------	----------	----------	----------	----------
37	Providence, R. I.	378,675	378,675	----------	----------	95,419	283,256	----------	----------	----------	----------	----------
38	San Antonio, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
39	Omaha, Nebr.	47,535	----------	----------	----------	----------	----------	47,535	----------	47,535	----------	----------
40	Syracuse, N. Y.	815,584	805,239	242,134	----------	355,302	207,803	----------	----------	----------	10,345	----------
41	Dayton, Ohio	658,863	213,762	----------	----------	188,942	24,820	427,874	192,958	234,916	----------	17,227
42	Oklahoma City, Okla.	93,508	----------	----------	----------	----------	----------	62,301	62,301	----------	31,207	----------
43	Worcester, Mass.	1,397,945	1,397,945	723,636	----------	----------	674,309	----------	----------	----------	----------	----------
44	Richmond, Va.	165,615	165,615	----------	----------	147,265	18,350	----------	----------	----------	----------	----------
45	Youngstown, Ohio	538,254	186,332	----------	----------	156,222	30,110	327,059	138,799	188,260	----------	24,863
46	Grand Rapids, Mich.	38,084	38,084	----------	----------	38,084	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
48	Hartford, Conn.	177,102	177,102	----------	----------	158,587	18,515	----------	----------	----------	----------	----------
49	Flint, Mich.	31,009	31,009	----------	----------	31,009	----------	----------	----------	----------	----------	----------
50	New Haven, Conn.	187,682	187,682	----------	----------	183,249	4,433	----------	----------	----------	----------	----------
51	San Diego, Calif.	74,395	74,395	----------	----------	74,395	----------	----------	----------	----------	----------	----------
52	Long Beach, Calif.	51,997	51,997	----------	----------	51,997	----------	----------	----------	----------	----------	----------
53	Nashville, Tenn.	60,414	60,414	14/ 48,324	----------	12,090	----------	----------	----------	----------	----------	----------
54	Springfield, Mass.	1,115,579	1,115,579	741,226	----------	----------	374,353	----------	----------	----------	----------	----------
55	Tulsa, Okla.	64,027	----------	----------	----------	----------	----------	41,951	41,951	----------	22,076	----------
56	Bridgeport, Conn.	186,053	186,053	----------	----------	162,653	23,400	----------	----------	----------	----------	----------
57	Des Moines, Iowa	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
58	Scranton, Pa.	192,128	148,950	----------	----------	148,950	----------	----------	----------	----------	43,178	----------
59	Salt Lake City, Utah	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
60	Yonkers, N. Y.	497,646	490,117	203,298	----------	228,952	57,867	----------	----------	----------	7,529	----------
61	Paterson, N. J.	23,155	----------	----------	----------	----------	----------	----------	----------	----------	23,155	----------
62	Jacksonville, Fla.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
63	Albany, N. Y.	529,040	519,376	149,916	----------	216,651	152,809	----------	----------	----------	9,664	----------
64	Norfolk, Va.	120,913	120,913	----------	----------	104,422	16,491	----------	----------	----------	----------	----------
65	Trenton, N. J.	16,515	----------	----------	----------	----------	----------	----------	----------	----------	16,515	----------
66	Chattanooga, Tenn.	18,992	18,992	----------	----------	18,992	----------	----------	----------	----------	----------	----------
67	Kansas City, Kans.	11,367	4,326	----------	----------	----------	4,326	----------	----------	----------	7,041	----------
68	Fort Wayne, Ind.	84,356	84,356	----------	----------	84,356	----------	----------	----------	----------	----------	----------

See footnotes at end of table.

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TABLE 9.—REVENUES FROM PROPORTIONATELY-SHARED STATE TAXES, BY PURPOSE AND SOURCE: 1937—Continued

City number	CITY	Total	FOR GENERAL PURPOSES					FOR HIGHWAYS			For pension funds, from business license taxes (Insurance)	For debt service, from inheritance taxes
			Total	From individual income taxes	From motor vehicle licenses	From alcoholic beverage revenue	From other specified sources	Total	From motor vehicle licenses	From motor vehicle fuel taxes		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
69	Camden, N. J.	$11,161	----------	----------	----------	----------	----------	----------	----------	----------	$11,161	----------
70	Erie, Pa.	118,764	$107,869	----------	----------	$107,869	----------	----------	----------	----------	10,895	----------
71	Elizabeth, N. J.	15,694	----------	----------	----------	----------	----------	----------	----------	----------	15,694	----------
72	Wichita, Kans.	21,187	11,600	----------	----------	----------	$11,600	----------	----------	----------	9,587	----------
73	Spokane, Wash.	93,999	93,999	----------	----------	93,999	----------	----------	----------	----------	----------	----------
74	Fall River, Mass.	902,666	902,666	241,360	----------	----------	661,306	----------	----------	----------	----------	----------
75	Cambridge, Mass.	961,696	961,696	516,971	----------	----------	444,725	----------	----------	----------	----------	----------
76	New Bedford, Mass.	1,059,970	1,059,970	251,628	----------	----------	808,342	----------	----------	----------	----------	----------
77	Reading, Pa.	99,686	88,775	----------	----------	88,775	----------	----------	----------	----------	10,911	----------
78	Knoxville, Tenn.	39,333	39,333	14/ 24,406	----------	14,927	----------	----------	----------	----------	----------	----------
79	Peoria, Ill.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
80	South Bend, Ind.	86,131	86,131	----------	----------	86,131	----------	----------	----------	----------	----------	----------
81	Tacoma, Wash.	86,922	86,922	----------	----------	86,922	----------	----------	----------	----------	----------	----------
82	Miami, Fla.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
83	Gary, Ind.	121,166	121,166	----------	----------	121,166	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	393,790	134,711	----------	----------	120,633	14,078	$248,941	$103,222	$145,719	----------	$10,138
85	Wilmington, Del.	10,867	----------	----------	----------	----------	----------	----------	----------	----------	10,867	----------
86	Tampa, Fla.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
87	Somerville, Mass.	361,003	361,003	290,542	----------	----------	70,461	----------	----------	----------	----------	----------
88	El Paso, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
89	Evansville, Ind.	53,453	53,453	----------	----------	53,453	----------	----------	----------	----------	----------	----------
90	Lynn, Mass.	608,820	608,820	301,926	----------	----------	306,894	----------	----------	----------	----------	----------
91	Utica, N. Y.	328,704	324,781	84,113	----------	172,999	67,669	----------	----------	----------	3,923	----------
92	Duluth, Minn.	17,165	6,493	----------	----------	----------	6,493	----------	----------	----------	10,672	----------
93	Waterbury, Conn.	119,141	119,141	----------	----------	110,894	8,247	----------	----------	----------	----------	----------
94	Lowell, Mass.	615,300	615,300	257,614	----------	----------	357,686	----------	----------	----------	----------	----------
	Honolulu, Hawaii 15/	$654,591	----------	----------	----------	----------	----------	$654,591	----------	$654,591	----------	----------

1/ Includes $2,043,252 corporation income taxes. 2/ Includes $2,083 general sales taxes. 3/ Includes $168,545 corporation income taxes for teachers' retirement and $29,234 alcoholic beverage tax for firemen's pension. 4/ Includes $4,412 alcoholic beverage taxes for general relief and $30,505 poll taxes for schools. 5/ Includes $1,887,408 corporation income taxes. 6/ Includes $4,412 alcoholic beverage taxes for general relief. 7/ Includes $155,844 corporation income taxes. 8/ Includes $30,505 poll taxes for schools. 9/ Includes $168,545 corporation income taxes for teachers' retirement. 10/ Includes $29,234 alcoholic beverage tax for firemen's pension. 11/ General sales tax. 12/ Alcoholic beverage tax for general relief. 13/ Poll taxes for schools. 14/ Corporation income taxes. 15/ Not included in group or grand totals.

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TABLE 10

The revenues of the 94 cities from State grants are shown in table 10. Total revenues from such grants were $336,575,596, all cities reporting receipts—except Washington, D. C., of course. New York City alone accounted for nearly one-third of this amount. Grants are amounts, other than receipts from shared taxes,[11] received by the city from another civil division—as the Federal Government, the State, or a county—to aid in the support of a specified function or for purposes in general.

PURPOSE.—Of the total receipts from State grants, $327,292,317, or 97 percent, was for specified purposes. This is in direct contrast to revenues from shared taxes, which, as previously pointed out, are largely for general purposes. Schools received the largest amount, $167,063,856, or 50 percent of the total grants. Charities were second with $131,724,818 or 39 percent, while highways were third, receiving $22,182,119, or 7 percent. The wide variety of other purposes for which grants are made is indicated in table 10-A, which shows the purposes of the amounts shown in the colums headed "For other specified purposes."

TABLE 10-A.—GRANTS FOR "OTHER SPECIFIED PURPOSES"

CITY AND PURPOSE	Amount	CITY AND PURPOSE	Amount
Total	$5,616,956	Oakland, Calif.	
		W. P. A. construction (not segregated)	$109,560
New York, N. Y.		Police and fire protection	291,388
Police pension fund	500,000	Providence, R. I.	
Chicago, Ill.		Employment placement project	4,686
Library	106,608	Syracuse, N. Y.	
Philadelphia, Pa.		Library	900
Museum	30,000	Dayton, Ohio	
Los Angeles, Calif.		Library	1,530
Police and fire protection	1,528,967	Youngstown, Ohio	
Fire protection	16,624	Parks	48,920
Baltimore, Md.		Hartford, Conn.	
Teachers' pension fund	493,537	Burial of veterans	4,800
Salaries of judges	17,875	San Diego, Calif.	
Care of war memorial	9,804	W. P. A. construction of civic center	330,937
Boston, Mass.		Police and fire protection	153,798
Debt service	129,975	Long Beach, Calif.	
San Francisco, Calif.		Police and fire protection	85,775
Police and fire protection	526,185	Yonkers, N. Y.	
Buffalo, N. Y.		Library	300
Library	1,500	Kansas City, Kans.	
New Orleans, La.		Drainage district	412
Debt service	989,019	Spokane, Wash.	
Cincinnati, Ohio		Firemen's pensions and relief	7,513
Parks	4,434	Cambridge, Mass.	
Seattle, Wash.		Teachers' pensions	1,000
Firemen's pension and relief	27,527	Hospital equipment	316
Rochester, N. Y.		Tacoma, Wash.	
Library	1,300	Firemen's pensions and relief	8,745
Houston, Tex.		Canton, Ohio	
Debt service	119,302	Library	1,600
Salaries of court officials	45,903	Utica, N. Y.	
Portland, Oreg.		Library	200
County fair	14,703		
Undistributed purposes	1,313		

SOURCE.—In table 10, as in table 9, grants for each of the main purposes mentioned above have been subdivided into columns containing the principal sources. As with shared taxes, the classification of sources of grants used follows, so far as possible, the classification of State tax revenues used by the Bureau of the Census. Further, to save space a number of the sources have been combined and indicated with footnotes. Hence, in order to interpret this table correctly, these footnotes should be studied.

In the case of both schools and charities, by far the greater portion of grants comes from unspecified sources, for the former amounting to 90 percent of the total, and for the latter amounting to 97 percent. The diversity of

11/ For the distinction between State grants and State shared taxes (there were no Federal or county shared taxes), see the discussion of table 9.

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miscellaneous sources of grants for schools is shown in table 10-B, which gives the sources of the amounts shown in the column headed "Other" under grants "For schools from other specified sources." As was the case with shared taxes for highways, grants for that purpose also come chiefly from motor vehicle fuel sales taxes and motor vehicle licenses.

TABLE 10-B.—GRANTS FOR SCHOOLS FROM "OTHER SPECIFIED SOURCES"

CITY AND SOURCE OF REVENUE	Amount	CITY AND SOURCE OF REVENUE	Amount
Total	$10,090,793	Jacksonville, Fla.	
		Motor vehicle licenses	$388,306
Chicago, Ill.		General property taxes	430,696
Motor vehicle fuel taxes	2,814,736	Trenton, N. J.	
St. Louis, Mo.		General property taxes	313,935
Business license taxes (insurance)	205,230	Camden, N. J.	
Milwaukee, Wis.		General property taxes	274,951
Motor vehicle fuel taxes	267,164	Elizabeth, N. J.	
Minneapolis, Minn.		General property taxes	338,362
General property taxes	11,487	South Bend, Ind.	
Newark, N. J.		Alcoholic beverage sales taxes	19,494
General property taxes	2,121,260	Miami, Fla.	
Kansas City, Mo.		Motor vehicle licenses	272,746
Business license taxes (insurance)	123,108	Alcoholic beverage taxes	41,453
Indianapolis, Ind.		General property taxes	17,114
Alcoholic beverage sales taxes	58,156	Chain store taxes	76,379
Jersey City, N. J.		Gary, Ind.	
General property taxes	1,286,803	Alcoholic beverage sales taxes	20,292
Oklahoma City, Okla.		Tampa, Fla.	
Alcoholic beverage taxes	71,452	Motor vehicle licenses	330,129
General property taxes	8,893	Alcoholic beverage taxes	2,211
Tulsa, Okla.		General property taxes	20,439
Alcoholic beverage taxes	53,126	Chain store taxes	99,783
General property taxes	7,009	Evansville, Ind.	
Paterson, N. J.		Alcoholic beverage sales taxes	15,320
General property taxes	400,759		

TOTAL STATE-LOCAL FLOW OF FUNDS.—The total of both State-shared taxes and State grants, derived from tables 9 and 10, is shown in summary form in table 10-C, which presents the whole picture of the flow to the cities of State-local financial aid, classified by type of aid (i.e., shared taxes or grants), purpose, and source.

Of the total $434,062,251 in grants and shared taxes, nearly four-fifths, $352,633,662, was for specified purposes, while the remainder, $81,428,589, was for unspecified purposes. Alcoholic beverage sales taxes and other revenues constitute the most important shared tax, followed by income taxes and motor vehicle licenses. By far the greater portion of grants came from unspecified sources, but $51,905,748, or 15 percent of the total, was from specified sources, of which motor vehicle fuel sales taxes of $23,228,687 were easily the most important.

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TABLE 10-C.—STATE SHARED TAXES AND STATE GRANTS, BY PURPOSE AND SOURCE: 1937

TYPE OF REVENUE AND SOURCE	Total	For unspecified purposes	FOR SPECIFIED PURPOSES						
			Total	Schools	Charities	Highways	Health and hospitals 1/	Pension funds 2/	All other
Grand total	$434,062,251	$81,428,589	$352,633,662	$167,094,361	$131,729,230	$44,887,710	$704,568	$3,053,184	$5,164,609
Shared taxes	97,486,655	72,145,310	25,341,345	30,505	4,412	22,705,591	---	2,015,862	584,975
Property taxes:									
General	276,384	276,384	---	---	---	---	---	---	---
Special	4,772,362	4,772,362	---	---	---	---	---	---	---
Income taxes:									
Corporation	2,211,797	2,043,252	168,545	---	---	---	---	168,545	---
Individual	20,912,470	20,912,470	---	---	---	---	---	---	---
Inheritance and estate taxes	1,305,338	720,363	584,975	---	---	---	---	---	584,975
Poll taxes	64,351	33,846	30,505	30,505	---	---	---	---	---
Sales taxes:									
Motor-vehicle fuel	10,129,304	---	10,129,304	---	---	10,129,304	---	---	---
Alcoholic beverage 3/	24,628,663	24,595,017	33,646	---	4,412	---	---	29,234	---
Tobacco products	157,374	157,374	---	---	---	---	---	---	---
General sales	2,083	---	2,083	---	---	2,083	---	---	---
Business license taxes	4/ 14,362,124	12,544,041	1,818,083	---	---	---	---	1,818,083	---
Motor-vehicle licenses	17,632,474	5,058,270	12,574,204	---	---	12,574,204	---	---	---
All other	5/ 1,031,931	1,031,931	---	---	---	---	---	---	---
Grants	336,575,596	9,283,279	327,292,317	167,063,856	131,724,818	22,182,119	704,568	1,037,322	4,579,634
Unspecified sources	284,669,848	---	284,669,848	151,373,774	128,013,231	2,144,571	704,568	493,537	1,940,167
Specified sources	51,905,748	9,283,279	42,622,469	15,690,082	3,711,587	20,037,548	---	543,785	2,639,467
Property taxes:									
General	7,817,821	---	7,817,821	5,231,708	---	---	---	---	2,586,113
Selective	14,606	---	14,606	---	---	14,606	---	---	---
Income taxes:									
Corporation	1,725,688	---	1,725,688	1,725,688	---	---	---	---	---
Individual	1,983,130	---	1,983,130	1,983,130	---	---	---	---	---
Sales taxes:									
Motor-vehicle fuel	23,228,687	1,680,040	21,548,647	3,081,900	---	18,466,747	---	---	---
Alcoholic beverage 3/	1,507,066	725,562	781,504	281,504	---	---	---	500,000	---
General sales	9,664,045	6,871,013	2,793,032	1,890,471	849,207	---	---	---	53,354
Business license taxes	3,410,665	---	3,410,665	504,500	2,862,380	---	---	43,785	---
Motor-vehicle licenses	2,547,376	---	2,547,376	991,181	---	1,556,195	---	---	---
All other	6/ 6,664	6,664	---	---	---	---	---	---	---

1/ Consists of aid for the functions "Conservation of Health" and "Hospitals," the latter comprising chiefly aid to tuberculosis sanatoria. 2/ Consists chiefly of aid to firemen's pension and relief funds. 3/ Includes shared alcoholic beverage business license taxes and shared revenues of State alcoholic beverage monopoly systems. 4/ Consists of $1,818,083 taxes on insurance premiums, $8,891,116 corporation taxes, $5,043,075 bank stock taxes, and $609,850 miscellaneous business licenses. 5/ Consists of $1,031,840 mortgage taxes and $91 severance taxes. 6/ Consists of nonbusiness licenses (dog licenses).

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TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1937

City number	CITY	Total	FOR SCHOOLS					FOR CHARITIES		
			Total	From unspecified sources	From specified sources			Total	From unspecified sources	From business license taxes
					Individual income taxes	General sales taxes	Other			
	Grand total	$336,575,596	$167,063,856	$151,373,774	1/ $3,708,818	$1,890,471	$10,090,793	$131,724,818	$128,013,231	2/ $3,711,587
	Group I	235,770,783	107,237,312	103,062,077	888,105	----------	3,287,130	103,324,377	100,903,577	2,420,800
	Group II	39,399,315	18,602,229	13,411,678	3/ 774,450	815,287	3,600,814	13,871,214	12,853,789	7/ 1,017,425
	Group III	61,405,498	41,224,315	34,900,019	4/ 2,046,263	1,075,184	3,202,849	14,529,227	14,255,865	5/ 273,362
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$110,888,274	$54,992,493	$54,992,493	----------	----------	----------	$53,703,633	$53,703,633	----------
2	Chicago, Ill.	36,400,998	5,668,776	2,854,040	----------	----------	$2,814,736	23,889,665	23,889,665	----------
3	Philadelphia, Pa.	5,017,079	2,830,961	2,830,961	----------	----------	----------	18,964	18,964	----------
4	Detroit, Mich.	11,411,953	9,946,104	9,946,104	----------	----------	----------	----------	----------	----------
5	Los Angeles, Calif.	22,353,239	14,252,207	14,252,207	----------	----------	----------	4,366,152	4,366,152	----------
6	Cleveland, Ohio	12,623,946	4,922,977	4,922,977	----------	----------	----------	4,781,936	2,361,136	$2,420,800
7	St. Louis, Mo.	880,948	866,342	661,112	----------	----------	205,230	----------	----------	----------
8	Baltimore, Md.	6,093,813	953,272	953,272	----------	----------	----------	3,659,767	3,659,767	----------
9	Boston, Mass.	5,824,140	1,336,804	448,699	$888,105	----------	----------	4,357,361	4,357,361	----------
10	Pittsburgh, Pa.	3,622,144	1,247,394	1,247,394	----------	----------	----------	1,738,409	1,738,409	----------
11	San Francisco, Calif.	7,229,023	4,643,609	4,643,609	----------	----------	----------	1,430,855	1,430,855	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	4,742,182	878,225	611,061	----------	----------	267,164	1,688,108	1,688,108	----------
14	Buffalo, N. Y.	8,683,044	4,698,148	4,698,148	----------	----------	----------	3,689,527	3,689,527	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$7,070,532	$1,705,819	$919,882	3/ $774,450	----------	$11,487	$4,715,385	$4,715,385	----------
16	New Orleans, La.	2,679,618	1,690,599	1,690,599	----------	----------	----------	----------	----------	----------
17	Cincinnati, Ohio	6,444,516	2,151,271	2,151,271	----------	----------	----------	2,504,035	1,486,610	7/ $1,017,425
18	Newark, N. J.	5,299,020	2,309,168	187,908	----------	----------	2,121,260	2,659,213	2,659,213	----------
19	Kansas City, Mo.	570,391	546,892	423,784	----------	----------	123,108	----------	----------	----------
20	Seattle, Wash.	4,395,139	2,869,022	2,869,022	----------	----------	----------	7,688	7,688	----------
21	Indianapolis, Ind.	2,564,442	983,789	110,346	----------	$815,287	58,156	938,340	938,340	----------
22	Rochester, N. Y.	4,666,261	2,584,514	2,584,514	----------	----------	----------	1,938,842	1,938,842	----------
23	Jersey City, N. J.	2,912,388	1,394,170	107,367	----------	----------	1,286,803	1,107,711	1,107,711	----------
24	Houston, Tex.	1,739,589	1,425,582	1,425,582	----------	----------	----------	----------	----------	----------
25	Louisville, Ky.	752,036	752,036	752,036	----------	----------	----------	----------	----------	----------
26	Portland, Oreg.	205,383	189,367	189,367	----------	----------	----------	----------	----------	----------

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

27	Columbus, Ohio	$1,985,459	$1,485,471	$1,485,471				$56,732		5/ $56,732
28	Toledo, Ohio	2,026,242	1,525,594	1,525,594						
29	Oakland, Calif.	3,663,891	3,010,005	3,010,005						
30	Denver, Colo.	4,613,617	30,108	30,108				4,295,291	$4,295,291	
31	Atlanta, Ga.	412,813	412,813	412,813						
32	Dallas, Tex.	1,084,830	1,060,929	1,060,929						
33	St. Paul, Minn.	1,312,932	1,136,921	484,395	3/ $652,526			152,462	152,462	
34	Birmingham, Ala.	296,940	289,372	289,372						
35	Akron, Ohio	2,179,501	1,865,617	1,865,617						
36	Memphis, Tenn.	112,725	112,725	112,725						
37	Providence, R. I.	1,254,412	123,352	123,352				1,126,124	1,126,124	
38	San Antonio, Tex.	1,029,454	1,029,454	1,029,454						
39	Omaha, Nebr.	128,857	128,857	128,857						
40	Syracuse, N. Y.	2,876,548	1,814,206	1,814,206				1,019,936	1,019,936	
41	Dayton, Ohio	1,596,087	1,161,375	1,161,375				42,300	42,300	
42	Oklahoma City, Okla.	698,423	698,423	539,153	3/ 69,357	$9,568	$80,345			
43	Worcester, Mass.	1,277,912	423,959	187,181	236,778			754,555	754,555	
44	Richmond, Va.	492,829	346,875	346,875				71,081	71,081	
45	Youngstown, Ohio	1,590,878	1,169,321	1,169,321						
46	Grand Rapids, Mich.	1,075,018	1,066,281	1,066,281						
47	Fort Worth, Tex.	749,612	749,612	749,612						
48	Hartford, Conn.	540,904	93,036	93,036				436,179	436,179	
49	Flint, Mich.	1,356,536	1,335,987	1,335,987						
50	New Haven, Conn.	354,254	116,723	116,723				224,242	224,242	
51	San Diego, Calif.	2,171,003	1,684,962	1,684,962						
52	Long Beach, Calif.	1,818,677	1,409,974	1,409,974				3,950	3,950	
53	Nashville, Tenn.	162,169	162,169	162,169						
54	Springfield, Mass.	879,115	250,237	72,897	177,340			628,878	628,878	
55	Tulsa, Okla.	517,544	517,544	370,560	3/ 86,849		60,135			
56	Bridgeport, Conn.	409,148	83,594	83,594				297,172	297,172	
57	Des Moines, Iowa	45,198	5,016	5,016						
58	Scranton, Pa.	307,524	307,524	307,524						
59	Salt Lake City, Utah	899,485	899,485	899,485						
60	Yonkers, N. Y.	1,560,391	1,265,545	1,265,545				287,796	287,796	
61	Paterson, N. J.	561,096	445,268	44,509			400,759	92,620	92,620	
62	Jacksonville, Fla.	915,393	915,393	96,391			819,002			
63	Albany, N. Y.	824,955	662,560	662,560				162,395	162,395	
64	Norfolk, Va.	390,624	279,083	279,083				65,326	65,326	
65	Trenton, N. J.	888,699	333,426	19,491			313,935	555,273	555,273	
66	Chattanooga, Tenn.	23,751	18,122	18,122						
67	Kansas City, Kans.	111,349	86,519	86,519						
68	Fort Wayne, Ind.	455,124	310,681	32,989		277,692				

See footnotes on page 78.

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TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1937—Continued

City number	CITY	Total	FOR SCHOOLS					FOR CHARITIES		
			Total	From unspecified sources	From specified sources			Total	From unspecified sources	From business license taxes
					Individual income taxes	General sales taxes	Other			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
69	Camden, N. J.	$908,839	$280,447	$5,496	----------	----------	$274,951	$626,517	$626,517	----------
70	Erie, Pa.	278,763	278,763	278,763	----------	----------	----------	----------	----------	----------
71	Elizabeth, N. J.	466,308	389,262	50,900	----------	----------	338,362	77,046	77,046	----------
72	Wichita, Kans.	42,029	37,054	37,054	----------	----------	----------	----------	----------	----------
73	Spokane, Wash.	1,169,366	895,475	895,475	----------	----------	----------	----------	----------	----------
74	Fall River, Mass.	622,116	125,960	17,762	$108,198	----------	----------	496,156	496,156	----------
75	Cambridge, Mass.	586,623	155,043	21,076	133,967	----------	----------	430,264	430,264	----------
76	New Bedford, Mass.	808,223	198,488	84,068	114,420	----------	----------	581,502	581,502	----------
77	Reading, Pa.	338,972	338,972	338,972	----------	----------	----------	----------	----------	----------
78	Knoxville, Tenn.	172,360	172,360	172,360	----------	----------	----------	----------	----------	----------
79	Peoria, Ill.	534,646	133,063	117,389	----------	$15,674	----------	216,630	----------	5/ $216,630
80	South Bend, Ind.	441,464	310,533	39,039	----------	252,000	19,494	----------	----------	----------
81	Tacoma, Wash.	983,934	950,614	950,614	----------	----------	----------	----------	----------	----------
82	Miami, Fla.	597,943	597,943	190,251	----------	----------	407,692	----------	----------	----------
83	Gary, Ind.	477,173	350,976	39,434	----------	291,250	20,292	----------	----------	----------
84	Canton, Ohio	873,966	717,484	717,484	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	1,336,582	1,336,582	1,336,582	----------	----------	----------	----------	----------	----------
86	Tampa, Fla.	745,637	745,546	292,984	----------	----------	452,562	----------	----------	----------
87	Somerville, Mass.	680,327	143,301	28,676	114,625	----------	----------	537,026	537,026	----------
88	El Paso, Tex.	519,390	512,646	512,646	----------	----------	----------	----------	----------	----------
89	Evansville, Ind.	399,518	271,030	26,710	----------	229,000	15,320	----------	----------	----------
90	Lynn, Mass.	763,057	152,413	36,983	115,430	----------	----------	610,644	610,644	----------
91	Utica, N. Y.	1,078,113	817,547	817,547	----------	----------	----------	257,628	257,628	----------
92	Duluth, Minn.	346,286	334,004	191,498	3/ 142,506	----------	----------	----------	----------	----------
93	Waterbury, Conn.	53,141	53,141	53,141	----------	----------	----------	----------	----------	----------
94	Lowell, Mass.	528,803	101,550	7,283	94,267	----------	----------	423,502	423,502	----------
	Honolulu, Hawaii 6/	82,511	----------	----------	----------	----------	----------	82,511	82,511	----------

1/ Includes $861,299 corporation income taxes and $864,389 income taxes not separately reported. 2/ Includes $273,362 general sales taxes. 3/ Includes corporation income taxes not separately reported. 4/ Includes $86,849 corporation income taxes and $864,389 income taxes not separately reported. 5/ General sales taxes. 6/ Not included in group or grand totals. 7/ Includes $193,121 general sales taxes.

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TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1937—Continued

City number	CITY	FOR HIGHWAYS				For health and hospitals, from unspecified sources	FOR OTHER SPECIFIED PURPOSES			For unspecified purposes, from general sales taxes
		Total	From unspecified sources	From specified sources			Total	From unspecified sources	From personal property taxes	
				Motor vehicle fuel taxes	Motor vehicle licenses					
	Grand total	$22,182,119	$2,144,571	$18,466,747	1/ $1,570,801	$704,568	$5,616,956	$2,433,704	2/ $3,183,252	3/ $9,283,279
	Group I	16,165,748	1,511,231	14,139,911	1/ 514,606	358,853	3,361,075	805,923	4/ 2,555,152	5/ 5,323,418
	Group II	3,737,503	403,027	2,650,049	684,427	201,212	1,203,501	1,171,540	6/ 31,961	1,783,656
	Group III	2,278,868	230,313	1,676,787	371,768	144,503	1,052,380	456,241	7/ 596,139	8/ 2,176,205
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	----------	----------	----------	----------	$12,108	$500,000	----------	9/ $500,000	10/$1,680,040
2	Chicago, Ill.	$6,735,949	$602,741	$6,133,208	----------	----------	106,608	$106,608	----------	----------
3	Philadelphia, Pa.	2,097,966	----------	1,597,966	$500,000	39,188	30,000	30,000	----------	----------
4	Detroit, Mich.	1,434,799	758,201	676,598	----------	31,050	----------	----------	----------	----------
5	Los Angeles, Calif.	2,096,864	----------	2,096,864	----------	92,425	1,545,591	16,624	1,528,967	----------
6	Cleveland, Ohio	----------	----------	----------	----------	1,217	----------	----------	----------	2,917,816
7	St. Louis, Mo.	14,606	----------	----------	11/ 14,606	----------	----------	----------	----------	----------
8	Baltimore, Md.	959,558	----------	959,558	----------	----------	521,216	521,216	----------	----------
9	Boston, Mass.	----------	----------	----------	----------	----------	129,975	129,975	----------	----------
10	Pittsburgh, Pa.	636,341	----------	636,341	----------	----------	----------	----------	----------	----------
11	San Francisco, Calif.	588,153	----------	588,153	----------	40,221	526,185	----------	526,185	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	1,314,037	----------	1,314,037	----------	136,250	----------	----------	----------	12/ 725,562
14	Buffalo, N. Y.	287,475	150,289	137,186	----------	6,394	1,500	1,500	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$478,256	$323,936	$154,320	----------	$171,072	----------	----------	----------	----------
16	New Orleans, La.	----------	----------	----------	----------	----------	$989,019	$989,019	----------	----------
17	Cincinnati, Ohio	----------	----------	----------	----------	1,120	4,434	----------	13/ $4,434	$1,783,656
18	Newark, N. J.	321,975	----------	321,975	----------	8,664	----------	----------	----------	----------
19	Kansas City, Mo.	23,499	22,300	----------	$1,199	----------	----------	----------	----------	----------
20	Seattle, Wash.	1,490,902	18,130	1,472,772	----------	----------	27,527	----------	14/ 27,527	----------
21	Indianapolis, Ind.	742,313	----------	618,394	123,919	----------	----------	----------	----------	----------
22	Rochester, N. Y.	121,249	38,661	82,588	----------	20,356	1,300	1,300	----------	----------
23	Jersey City, N. J.	410,507	----------	----------	410,507	----------	----------	----------	----------	----------
24	Houston, Tex.	148,802	----------	----------	148,802	----------	165,205	165,205	----------	----------
25	Louisville, Ky.	----------	----------	----------	----------	----------	----------	----------	----------	----------
26	Portland, Oreg.	----------	----------	----------	----------	----------	16,016	16,016	----------	----------

See footnotes on page 81.

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TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1937—Continued

City number	CITY	FOR HIGHWAYS				For health and hospitals, from unspecified sources	FOR OTHER SPECIFIED PURPOSES			For unspecified purposes, from general sales taxes
		Total	From unspecified sources	From specified sources			Total	From unspecified sources	From personal property taxes	
				Motor vehicle fuel taxes	Motor vehicle licenses					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
27	Columbus, Ohio	----------	----------	----------	----------	$1,120	----------	----------	----------	$442,136
28	Toledo, Ohio	----------	----------	----------	----------	1,120	----------	----------	----------	499,528
29	Oakland, Calif.	$252,938	----------	$252,938	----------	----------	$400,948	$109,560	$291,388	----------
30	Denver, Colo.	288,218	----------	----------	$288,218	----------	----------	----------	----------	----------
31	Atlanta, Ga.	----------	----------	----------	----------	----------	----------	----------	----------	----------
32	Dallas, Tex.	23,901	$23,901	----------	----------	----------	----------	----------	----------	----------
33	St. Paul, Minn.	23,549	23,549	----------	----------	----------	----------	----------	----------	----------
34	Birmingham, Ala.	----------	----------	----------	----------	7,568	----------	----------	----------	----------
35	Akron, Ohio	----------	----------	----------	----------	1,120	----------	----------	----------	312,764
36	Memphis, Tenn.	----------	----------	----------	----------	----------	----------	----------	----------	----------
37	Providence, R. I.	----------	----------	----------	----------	250	4,686	4,686	----------	----------
38	San Antonio, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------
39	Omaha, Nebr.	----------	----------	----------	----------	----------	----------	----------	----------	----------
40	Syracuse, N. Y.	33,658	33,658	----------	----------	7,848	900	900	----------	----------
41	Dayton, Ohio	----------	----------	----------	----------	1,120	1,530	1,530	----------	389,762
42	Oklahoma City, Okla.	----------	----------	----------	----------	----------	----------	----------	----------	----------
43	Worcester, Mass.	57,186	----------	----------	57,186	42,212	----------	----------	----------	----------
44	Richmond, Va.	74,342	----------	74,342	----------	531	----------	----------	----------	----------
45	Youngstown, Ohio	----------	----------	----------	----------	1,048	48,920	----------	13/ 48,920	371,589
46	Grand Rapids, Mich.	----------	----------	----------	----------	8,737	----------	----------	----------	----------
47	Fort Worth, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------
48	Hartford, Conn.	----------	----------	----------	----------	5,021	4,800	4,800	----------	15/ 1,868
49	Flint, Mich.	20,549	20,549	----------	----------	----------	----------	----------	----------	----------
50	New Haven, Conn.	10,125	10,125	----------	----------	----------	----------	----------	----------	15/ 3,164
51	San Diego, Calif.	1,306	----------	1,306	----------	----------	484,735	330,937	153,798	----------
52	Long Beach, Calif.	318,978	----------	318,978	----------	----------	85,775	----------	85,775	----------
53	Nashville, Tenn.	----------	----------	----------	----------	----------	----------	----------	----------	----------
54	Springfield, Mass.	----------	----------	----------	----------	----------	----------	----------	----------	----------
55	Tulsa, Okla.	----------	----------	----------	----------	----------	----------	----------	----------	----------
56	Bridgeport, Conn.	26,750	26,750	----------	----------	----------	----------	----------	----------	15/ 1,632
57	Des Moines, Iowa	40,182	40,182	----------	----------	----------	----------	----------	----------	----------
58	Scranton, Pa.	----------	----------	----------	----------	----------	----------	----------	----------	----------
59	Salt Lake City, Utah	----------	----------	----------	----------	----------	----------	----------	----------	----------

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60	Yonkers, N. Y.					6,750	300	300		
61	Paterson, N. J.	23,208	23,208							
62	Jacksonville, Fla.									
63	Albany, N. Y.									
64	Norfolk, Va.	46,215		46,215						
65	Trenton, N. J.									
66	Chattanooga, Tenn.	5,629	5,629							
67	Kansas City, Kans.	5,505	5,505			18,913	412	412		
68	Fort Wayne, Ind.	144,443		144,443						
69	Camden, N. J.					1,875				
70	Erie, Pa.									
71	Elizabeth, N. J.									
72	Wichita, Kans.	4,975	4,975							
73	Spokane, Wash.	266,378		266,378			7,513		14/ 7,513	
74	Fall River, Mass.									
75	Cambridge, Mass.						1,316	1,316		
76	New Bedford, Mass.					28,233				
77	Reading, Pa.									
78	Knoxville, Tenn.									
79	Peoria, Ill.	184,953		184,953						
80	South Bend, Ind.	130,931		130,931						
81	Tacoma, Wash.	24,575		24,575			8,745		14/ 8,745	
82	Miami, Fla.									
83	Gary, Ind.	126,197		102,977	23,220					
84	Canton, Ohio					1,120	1,600	1,600		153,762
85	Wilmington, Del.									
86	Tampa, Fla.	91			91					
87	Somerville, Mass.									
88	El Paso, Tex.					6,744				
89	Evansville, Ind.	128,488		128,488						
90	Lynn, Mass.									
91	Utica, N. Y.					2,738	200	200		
92	Duluth, Minn.	12,282	12,282							
93	Waterbury, Conn.									
94	Lowell, Mass.	3,316		263	3,053	435				
	Honolulu, Hawaii									

1/ Includes $14,606 selective property taxes. 2/ Includes $500,000 alcoholic beverage taxes, $53,354 general sales taxes, and $43,785 business license taxes (insurance). 3/ Includes $1,680,040 motor vehicle fuel taxes, $725,562 alcoholic beverage sales taxes, and $6,664 nonbusiness license taxes. 4/ Includes $500,000 alcoholic beverage taxes. 5/ Includes $1,680,040 motor vehicle fuel taxes and $725,562 alcoholic beverage sales taxes. 6/ Consists of $4,434 general sales taxes and $27,527 business license taxes (insurance). 7/ Includes $48,920 general sales taxes and $16,258 business license taxes (insurance). 8/ Includes $6,664 nonbusiness license taxes. 9/ Alcoholic beverage taxes. 10/ Motor vehicle fuel taxes. 11/ Selective property taxes. 12/ Alcoholic beverage sales taxes. 13/ General sales taxes. 14/ Business license taxes (insurance). 15/ Nonbusiness license taxes.

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TABLE 11

Revenues of the 94 cities in 1937 from grants by the Federal Government and by counties and other local units are shown in table 11. These receipts complete the picture of intergovernmental aid received by the cities.

FEDERAL GRANTS.—Federal grants consist almost exclusively of P.W.A. grants for capital improvements, the single major exception being the contribution of the Federal Government to the municipal government of Washington, D. C., which is made annually because of the national character of the Capital City. Seventy-nine cities reported total receipts of $57,055,078 from P.W.A. grants in 1937. Other Federal grants were small amounts for fire protection and to municipal universities for R.O.T.C. uniforms.

GRANTS BY THE COUNTY AND OTHER LOCAL UNITS.—Aid to schools constituted the chief purpose of county and other local-unit grants received by the 94 cities. Highway aid ranked second. As indicated by footnotes, the column headed "All other" contains grants for charities, health, libraries, a civic center, and unreported purposes. Cities in population groups I and II do not show receipts of grants from counties for either of two reasons: First, in 18 of these 26 cities, called "county cities" by the Bureau,[12] a proportionate share of the transactions of the county is included in the city report, county-city grants being shown as transfers; second, in the remaining 8 cities, the city and county governments are combined.[13]

TABLE 12

Receipts from private sources, from special assessments for capital outlays, and from contributions from public-service enterprises are shown in table 12. Revenues from these sources amounted to $105,389,575 in 1937, or approximately 3.9 percent of total municipal revenue reported by the 94 cities.

PENSION ASSESSMENTS.—During 1937 the reporting cities collected $37,538,946 from city employees on account of policemen's, firemen's, school teachers', or other pension or retirement funds, the largest assessment being made for school teachers retirement benefits. Of the 94 cities included in this study, 73 reported assessments for a pension or retirement system for policemen, 69 for firemen, and 69 for school teachers. Coincident with the growing interest in social security, it might be pointed out, there has been a constant increase in pension assessments collected by the 94 cities in recent years, as is indicated by the accompanying statement.

1916	$2,000,000
1926	20,000,000
1928	24,000,000
1930	30,000,000
1932	31,000,000
1934	33,000,000
1936	36,000,000
1937	37,500,000

The foregoing trend comparison has, of course, a definite relation to the liability side of the municipal balance sheet as well. With the adoption of a pension or retirement system, the city incurs an accrued liability amounting to the difference between the sum necessary to retire those included under the system and the amount contributed by the beneficiaries plus interest earned. If it may be assumed that the rising level of pension assessments reflects in large part a widening scope of such retirement or pension systems, it is possible that the cities will find it necessary to discover supplemental sources of revenue to meet these accrued liabilities.

SPECIAL ASSESSMENTS FOR CAPITAL OUTLAYS.—Revenues from special assessments for capital outlays amounted to $33,361,059 in 1937, as compared with $41,590,664 in 1936. As previously indicated there has been a gradual decline in this source of revenue from its peak of $205,000,000 in 1928. To what extent this reflects the reluctance of local officials to burden property owners with additional assessments in periods of general financial stringency, or reflects the increased use of W.P.A. and P.W.A. funds for local improvements, is not readily ascertainable.

12/ See part I of this report, p. 6, supra.

13/ The two amounts shown as receipts in groups I and II are grants to the city by local units other than the county.

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CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES.—Public-service enterprises contributed $31,636,434 to general government in 1937. Although the general government of 47 of the 94 cities reported no contributions from public-service enterprises, and although such receipts constituted only slightly more than one percent of the total revenue, this source of revenue was of considerable importance to the fiscal structure of some of the reporting cities. This was especially true in the case of Jacksonville, which derived almost one-third of its total municipal revenue from its public-service enterprises, most of which came from the electric light and power system. Approximately one-seventh of Atlanta's total revenue was in the form of profit derived from its water system. The larger part of approximately $4,000,000 received by Philadelphia as contributions from public-service enterprises was derived from its gas system, owned but not operated by the city. New York and Baltimore reported substantial contributions from their water systems—$12,334,614 and $2,186,332, respectively.[14]

TABLE 13

Revenues of the 94 cities in 1937 from charges for current services are shown in table 13. These sources of revenue are broken down in such detail as to require little explanation or comment.

CHARGES FOR CURRENT SERVICES.—During 1937 revenues of $83,997,898 were derived by the 94 cities from charges for current services of a varied nature. These charges are for services incidental to the performance by the municipalities of general governmental functions. The largest of these revenues is under the classification of schools, most of which is tuition of students. Next in the order of their importance are hospital fees; court costs, fees, and charges; and fees for the recording of legal documents. Bridge and tunnel tolls, which amounted to almost $5,000,000, are virtually all distributed within only 3 cities—New York, St. Louis, and Boston.

COMPARISON WITH 1936.—Revenues from charges for current services in 1937 were 10.8 percent greater than the $75,817,000 reported by the 94 cities in 1936 from similar sources. Owing to the fact that in 1937 there was an extensive breakdown of the many sources of such revenues, together with a shifting of revenues from previous classifications to others more appropriate functionally, a detailed comparison with previous years as to individual sources is not possible in many instances.

14/ See part III for a discussion of public-service enterprises.

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TABLE 11.—REVENUES FROM GRANTS FROM COUNTIES AND OTHER LOCAL UNITS AND FROM THE FEDERAL GOVERNMENT, BY PURPOSE: 1937

City No.	CITY	COUNTY AND OTHER LOCAL UNIT GRANTS FOR—				FEDERAL GRANTS FOR—		
		Total	Highways	Schools	All other	Total	P. W. A.	All other
	Grand total-----	$4,688,912	$767,520	$3,386,641	1/$534,751	$63,693,017	$57,055,078	$6,637,939
	Group I----------	14,787	14,787	----------	--------	45,538,140	38,955,495	6,582,645
	Group II---------	101,594	--------	----------	2/101,594	6,662,837	6,612,963	49,874
	Group III--------	4,572,531	752,733	3,386,641	3/433,157	11,492,040	11,486,620	5,420
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.----	----------	--------	----------	--------	$8,074,947	$8,074,947	----------
2	Chicago, Ill.------	----------	--------	----------	--------	9,059,629	9,059,629	----------
3	Philadelphia, Pa.--	----------	--------	----------	--------	3,670,810	3,670,810	----------
4	Detroit, Mich.-----	----------	--------	----------	--------	2,548,085	2,548,085	----------
5	Los Angeles, Calif.	----------	--------	----------	--------	5,604,712	5,601,993	$2,719
6	Cleveland, Ohio----	$14,787	$14,787	----------	--------	1,032,160	1,032,160	----------
7	St. Louis, Mo.-----	----------	--------	----------	--------	1,307,685	1,307,685	----------
8	Baltimore, Md.-----	----------	--------	----------	--------	2,067,528	2,067,528	----------
9	Boston, Mass.------	----------	--------	----------	--------	2,430,964	2,430,964	----------
10	Pittsburgh, Pa.----	----------	--------	----------	--------	1,105,403	1,105,403	----------
11	San Francisco,Calif.	----------	--------	----------	--------	883,602	883,602	----------
12	Washington, D. C.--	----------	--------	----------	--------	6,812,426	232,500	6,579,926
13	Milwaukee, Wis.----	----------	--------	----------	--------	295,216	295,216	----------
14	Buffalo, N. Y.-----	----------	--------	----------	--------	644,973	644,973	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.-	----------	--------	----------	--------	$984,226	$984,226	----------
16	New Orleans, La.---	----------	--------	----------	--------	150,583	150,583	----------
17	Cincinnati, Ohio---	$101,594	--------	----------	2/$101,594	670,730	620,856	$49,874
18	Newark, N. J.------	----------	--------	----------	--------	----------	----------	----------
19	Kansas City, Mo.---	----------	--------	----------	--------	1,556,102	1,556,102	----------
20	Seattle, Wash.-----	----------	--------	----------	--------	210,476	210,476	----------
21	Indianapolis, Ind.-	----------	--------	----------	--------	196,739	196,739	----------
22	Rochester, N. Y.---	----------	--------	----------	--------	528,102	528,102	----------
23	Jersey City, N. J.-	----------	--------	----------	--------	940,720	940,720	----------
24	Houston, Tex.------	----------	--------	----------	--------	1,183,809	1,183,809	----------
25	Louisville, Ky.----	----------	--------	----------	--------	210,441	210,441	----------
26	Portland, Oreg.----	----------	--------	----------	--------	30,909	30,909	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio-----	----------	--------	----------	--------	$706,112	$706,112	----------
28	Toledo, Ohio-------	----------	--------	----------	--------	601,463	599,726	$1,737
29	Oakland, Calif.----	$8,800	$8,800	----------	--------	89,992	89,992	----------
30	Denver, Colo.------	----------	--------	----------	--------	694,049	694,049	----------
31	Atlanta, Ga.-------	----------	--------	----------	--------	187,232	187,232	----------
32	Dallas, Tex.-------	----------	--------	----------	--------	136,061	136,061	----------
33	St. Paul, Minn.----	128,379	128,379	----------	--------	825,271	825,271	----------
34	Birmingham, Ala.---	527,916	--------	$527,916	--------	----------	----------	----------
35	Akron, Ohio--------	15,376	--------	----------	2/$15,376	208,923	207,966	957
36	Memphis, Tenn.-----	732,096	50,000	580,496	4/101,600	484,689	484,689	----------
37	Providence, R. I.--	----------	--------	----------	--------	538,092	538,092	----------
38	San Antonio, Tex.--	1,618	--------	1,618	--------	132,938	132,938	----------
39	Omaha, Nebr.-------	----------	--------	----------	--------	196,857	196,857	----------
40	Syracuse, N. Y.----	----------	--------	----------	--------	----------	----------	----------
41	Dayton, Ohio-------	175,956	--------	956	2/175,000	37,901	37,901	----------
42	Oklahoma City, Okla.	----------	--------	----------	--------	358,915	358,915	----------
43	Worcester, Mass.---	49,737	40,270	----------	5/9,467	103,949	103,949	----------
44	Richmond, Va.------	----------	--------	----------	--------	139,129	139,129	----------
45	Youngstown, Ohio---	----------	--------	----------	--------	----------	----------	----------
46	Grand Rapids, Mich.	262,587	253,032	----------	5/9,555	----------	----------	----------
47	Fort Worth, Tex.---	10,068	--------	10,068	--------	840,338	840,338	----------
48	Hartford, Conn.----	----------	--------	----------	--------	253,725	253,725	----------
49	Flint, Mich.-------	87,443	79,253	8,190	--------	----------	----------	----------
50	New Haven, Conn.---	----------	--------	----------	--------	----------	----------	----------
51	San Diego, Calif.--	21,168	11,000	10,168	--------	37,127	37,127	----------

See footnotes at end of table.

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TABLE 11.—REVENUES FROM GRANTS FROM COUNTIES AND OTHER LOCAL UNITS AND FROM THE FEDERAL GOVERNMENT, BY PURPOSE: 1937—Continued

City No.	CITY	COUNTY AND OTHER LOCAL UNIT GRANTS FOR—				FEDERAL GRANTS FOR—		
		Total	Highways	Schools	All other	Total	P. W. A.	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
52	Long Beach, Calif.	$154,000	$154,000	----------	--------	$310,881	$310,881	----------
53	Nashville, Tenn.	614,822	--------	$614,822	--------	317,745	317,745	----------
54	Springfield, Mass.	12,768	--------	12,768	--------	94,247	94,247	----------
55	Tulsa, Okla.	41,425	--------	41,425	--------	324,431	324,431	----------
56	Bridgeport, Conn.	----------	--------	----------	--------	38,310	38,310	----------
57	Des Moines, Iowa	----------	--------	----------	--------	34,248	34,248	----------
58	Scranton, Pa.	----------	--------	----------	--------	549,738	549,738	----------
59	Salt Lake City, Utah	62	--------	62	--------	----------	----------	----------
60	Yonkers, N. Y.	----------	--------	----------	--------	102,886	102,886	----------
61	Paterson, N. J.	----------	--------	----------	--------	91,637	91,637	----------
62	Jacksonville, Fla.	1,929	--------	1,929	--------	74,654	74,654	----------
63	Albany, N. Y.	11,002	--------	----------	2/$11,002	62,311	62,311	----------
64	Norfolk, Va.	----------	--------	----------	--------	27,963	27,963	----------
65	Trenton, N. J.	----------	--------	----------	--------	86,699	86,699	----------
66	Chattanooga, Tenn.	867,539	--------	807,067	6/60,472	259,676	259,676	----------
67	Kansas City, Kans.	----------	--------	----------	--------	153,300	153,300	----------
68	Fort Wayne, Ind.	----------	--------	----------	--------	----------	----------	----------
69	Camden, N. J.	----------	--------	----------	--------	19,091	19,091	----------
70	Erie, Pa.	----------	--------	----------	--------	----------	----------	----------
71	Elizabeth, N. J.	----------	--------	----------	--------	145,312	145,312	----------
72	Wichita, Kans.	----------	--------	----------	--------	36,800	36,800	----------
73	Spokane, Wash.	176,918	--------	176,918	--------	----------	----------	----------
74	Fall River, Mass.	3,857	--------	----------	5/3,857	----------	----------	----------
75	Cambridge, Mass.	2,887	--------	2,887	--------	----------	----------	----------
76	New Bedford, Mass.	5,521	--------	2,761	5/2,760	29,972	29,972	----------
77	Reading, Pa.	----------	--------	----------	--------	334,843	334,843	----------
78	Knoxville, Tenn.	308,011	--------	308,011	--------	178,440	178,440	----------
79	Peoria, Ill.	----------	--------	----------	--------	674,340	674,340	----------
80	South Bend, Ind.	----------	--------	----------	--------	68,653	68,653	----------
81	Tacoma, Wash.	172,010	--------	172,010	--------	14,023	14,023	----------
82	Miami, Fla.	----------	--------	----------	--------	215,504	212,778	$2,726
83	Gary, Ind.	----------	--------	----------	--------	68,600	68,600	----------
84	Canton, Ohio	----------	--------	----------	--------	----------	----------	----------
85	Wilmington, Del.	----------	--------	----------	--------	25,052	25,052	----------
86	Tampa, Fla.	21,312	21,312	----------	--------	77,025	77,025	----------
87	Somerville, Mass.	3,358	--------	----------	5/3,358	19,680	19,680	----------
88	El Paso, Tex.	5,669	5,669	----------	--------	176,014	176,014	----------
89	Evansville, Ind.	----------	--------	----------	--------	162,525	162,525	----------
90	Lynn, Mass.	3,510	--------	----------	5/3,510	----------	----------	----------
91	Utica, N. Y.	----------	--------	----------	--------	50,179	50,179	----------
92	Duluth, Minn.	140,833	--------	103,633	7/37,200	53,411	53,411	----------
93	Waterbury, Conn.	----------	--------	----------	--------	9,437	9,437	----------
94	Lowell, Mass.	3,954	1,018	2,936	--------	31,650	31,650	----------
	Honolulu, Hawaii 8/	----------	--------	----------	--------	300,000	300,000	----------

1/ Includes $42,500 for health, $302,972 for charities, $50,479 for libraries, $37,200 for civic center, and $101,600 for unreported purpose.
2/ For charities.
3/ Includes $201,378 for charities, $42,500 for health, $50,479 for libraries, $37,200 for civic center, and $101,600 for unreported purpose.
4/ For unreported purpose.
5/ For library.
6/ Includes $42,500 for health and $17,972 for library.
7/ For civic center.
8/ Not included in group or grand totals.

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TABLE 12.—REVENUES FROM PRIVATE SOURCES, FROM CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES, AND FROM SPECIAL ASSESSMENTS: 1937

City number	CITY	Total	REVENUE FROM PRIVATE SOURCES						Contributions from public-service enterprises	Special assessments for capital outlays
			Pension assessments				Donations and contributions	Unclaimed moneys		
			Policemen	Firemen	School teachers	All other				
	Grand total	$72,028,516	$4,217,846	$1,922,151	$15,656,205	$15,742,744	$2,097,841	$755,295	$31,636,434	$33,361,059
	Group I	53,862,175	3,328,800	1,108,700	11,559,782	13,531,481	967,262	679,552	22,686,598	16,946,275
	Group II	6,977,830	420,326	347,209	1,563,108	1,450,388	774,112	45,785	2,376,902	5,780,308
	Group III	11,188,511	468,720	466,242	2,533,315	760,875	356,467	29,958	6,572,934	10,634,476
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$28,581,805	$1,096,508	----------	$6,696,374	$7,915,204	$4,506	$534,599	$12,334,614	$7,761,588
2	Chicago, Ill.	4,952,672	705,340	$358,486	1,253,214	2,234,221	46,884	12,624	341,903	2,456,515
3	Philadelphia, Pa.	6,755,415	353,362	136,167	829,890	400,601	34,966	2,479	4,997,950	211,040
4	Detroit, Mich.	666,413	103,876	----------	462,304	33,757	18,598	47,878	----------	2,124,070
5	Los Angeles, Calif.	1,740,836	251,502	168,704	----------	253,835	16,120	25,128	1,025,547	139,296
6	Cleveland, Ohio	592,358	17,517	13,298	317,127	63,984	5,913	15,900	158,619	1,609,562
7	St. Louis, Mo.	379,719	171,669	22,409	----------	----------	91,812	6,022	87,807	686,228
8	Baltimore, Md.	3,098,072	----------	29,280	353,950	364,163	10,135	603	2,339,941	227,048
9	Boston, Mass.	1,762,350	93,289	43,786	391,410	614,983	612,047	6,835	----------	310,699
10	Pittsburgh, Pa.	1,598,170	66,515	58,735	327,047	418,528	48,027	10	679,308	124,866
11	San Francisco, Calif.	1,172,233	112,059	24,896	230,362	487,040	13,716	26,835	277,325	14,939
12	Washington, D. C.	798,360	126,760	84,507	271,797	305,062	10,227	7	----------	530,668
13	Milwaukee, Wis.	813,168	121,022	79,905	155,006	----------	13,019	632	443,584	409,591
14	Buffalo, N. Y.	950,604	109,381	88,527	271,301	440,103	41,292	---------	----------	340,165
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$743,036	$22,023	$18,228	$290,617	$361,553	$37,057	$13,558	----------	$1,213,577
16	New Orleans, La.	418,774	47,217	53,351	115,135	----------	46,693	1,041	$155,337	828,772
17	Cincinnati, Ohio	1,806,683	11,841	2,859	181,615	219,317	481,095	12,082	897,874	1,228,345
18	Newark, N. J.	1,185,978	133,803	80,728	283,921	153,221	14,769	---------	519,536	71,222
19	Kansas City, Mo.	29,594	----------	11,912	----------	----------	14,232	3,450	----------	326,301
20	Seattle, Wash.	526,912	22,318	47,924	48,386	403,284	859	4,141	----------	197,094
21	Indianapolis, Ind.	150,840	12,343	18,857	60,759	----------	8,881	---------	50,000	37,205
22	Rochester, N. Y.	377,345	17,670	19,679	178,767	158,218	----------	3,011	----------	904,535
23	Jersey City, N. J.	710,553	138,599	61,869	189,609	154,795	10	---------	165,671	18,003
24	Houston, Tex.	40,769	----------	----------	----------	----------	1,567	1,955	37,247	----------
25	Louisville, Ky.	737,518	2,519	1,908	17,679	----------	158,778	5,397	551,237	40,976
26	Portland, Oreg.	249,828	11,993	29,894	196,620	----------	10,171	1,150	----------	914,278

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

27	Columbus, Ohio	$273,160	$1,420	----------	$100,494	$6,593	$14,365	----------	$150,288	$1,001,625
28	Toledo, Ohio	152,371	9,842	----------	133,042	1,427	8,060	----------	----------	170,724
29	Oakland, Calif.	92,457	45,274	$46,839	----------	----------	344	----------	----------	----------
30	Denver, Colo.	42,889	14,682	15,985	----------	----------	12,041	$181	----------	1,137,671
31	Atlanta, Ga.	1,528,637	17,404	16,090	----------	----------	300	170	1,494,673	183,638
32	Dallas, Tex.	168,117	8,769	14,151	----------	----------	10,593	----------	134,604	267,303
33	St. Paul, Minn.	51,938	12,032	12,020	26,254	766	325	541	----------	572,866
34	Birmingham, Ala.	15,446	4,036	10,344	----------	----------	100	966	----------	523,350
35	Akron, Ohio	131,111	----------	----------	112,147	----------	15,498	----------	3,466	708,086
36	Memphis, Tenn.	123,633	2,616	3,879	----------	899	4,267	1,277	110,695	125,160
37	Providence, R. I.	300,725	37,561	26,395	122,039	114,730	----------	----------	----------	21,592
38	San Antonio, Tex.	19,489	5,006	6,851	----------	----------	7,502	130	----------	----------
39	Omaha, Nebr.	30,229	2,972	----------	26,879	378	----------	----------	----------	162,892
40	Syracuse, N. Y.	253,014	13,705	8,103	107,127	110,602	405	----------	13,072	266,028
41	Dayton, Ohio	80,305	----------	----------	74,436	----------	5,869	----------	----------	276,917
42	Oklahoma City, Okla.	8,437	----------	8,437	----------	----------	----------	----------	----------	28,968
43	Worcester, Mass.	220,018	1,930	3,343	118,199	67,954	28,592	----------	----------	38,101
44	Richmond, Va.	677,261	4,709	----------	18,744	----------	19,439	84	634,285	11,202
45	Youngstown, Ohio	76,976	----------	----------	76,966	----------	----------	10	----------	258,821
46	Grand Rapids, Mich.	247,917	----------	----------	23,973	----------	86,632	----------	137,312	258,875
47	Fort Worth, Tex.	156,868	----------	----------	----------	7,559	----------	890	148,419	20,823
48	Hartford, Conn.	17,543	7,042	6,504	----------	----------	3,078	----------	919	48,987
49	Flint, Mich.	149,093	2,994	3,054	22,575	----------	6,000	----------	114,470	348,089
50	New Haven, Conn.	127,312	16,060	11,255	85,883	2,381	11,733	----------	----------	16,419
51	San Diego, Calif.	85,809	16,855	16,681	----------	51,970	303	----------	----------	----------
52	Long Beach, Calif.	438,824	7,770	10,101	----------	----------	582	430	419,941	14,633
53	Nashville, Tenn.	50,254	3,799	4,707	----------	3,027	555	----------	38,166	89,304
54	Springfield, Mass.	131,641	----------	----------	88,078	20,956	21,095	1,512	----------	64,707
55	Tulsa, Okla.	11,319	----------	----------	----------	----------	----------	11,319	----------	----------
56	Bridgeport, Conn.	87,887	12,511	10,867	62,800	1,709	----------	----------	----------	70,361
57	Des Moines, Iowa	113,153	3,794	4,345	101,054	----------	2,046	1,914	----------	30,206
58	Scranton, Pa.	102,157	3,428	7,469	65,799	13,049	11,254	1,158	----------	131,188
59	Salt Lake City, Utah	16,729	----------	----------	15,518	----------	----------	1,211	----------	201,357
60	Yonkers, N. Y.	259,839	17,530	10,835	100,880	128,880	1,714	----------	----------	475,353
61	Paterson, N. J.	153,658	32,139	24,579	87,952	8,988	----------	----------	----------	2,721
62	Jacksonville, Fla.	1,931,865	12,462	12,732	----------	8,777	959	----------	1,896,935	187,253
63	Albany, N. Y.	125,614	6,987	11,561	52,155	38,772	1,632	105	14,402	371,855
64	Norfolk, Va.	68,906	11,919	12,789	9,786	----------	----------	196	34,216	9,497
65	Trenton, N. J.	241,439	21,703	20,290	61,632	2,664	25,100	50	110,000	31,720
66	Chattanooga, Tenn.	15,712	4,867	6,736	----------	----------	4,109	----------	----------	241,020
67	Kansas City, Kans.	6,000	----------	----------	----------	----------	----------	----------	6,000	118,304
68	Fort Wayne, Ind.	25,355	1,877	5,476	17,523	----------	479	----------	----------	43,433
69	Camden, N. J.	387,008	15,683	13,237	57,449	4,885	356	----------	295,398	46,239

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TABLE 12.—REVENUES FROM PRIVATE SOURCES, FROM CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES, AND FROM SPECIAL ASSESSMENTS: 1937—Continued

City number	CITY	Total	REVENUE FROM PRIVATE SOURCES						Contributions from public-service enterprises	Special assessments for capital outlays
			Pension assessments				Donations and contributions	Unclaimed moneys		
			Policemen	Firemen	School teachers	All other				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
70	Erie, Pa.	$85,173	----------	----------	$50,041	$8,942	----------	----------	$26,190	$66,704
71	Elizabeth, N. J.	98,544	$21,747	$15,937	54,705	3,130	$525	----------	2,500	35,369
72	Wichita, Kans.	6,653	----------	1,945	----------	----------	3,112	$1,596	----------	349,651
73	Spokane, Wash.	26,580	4,782	6,089	14,992	----------	25	692	----------	265,648
74	Fall River, Mass.	237,048	201	----------	40,998	10,909	150	----------	184,790	----------
75	Cambridge, Mass.	147,389	----------	----------	59,264	26,071	1,271	----------	60,783	3,886
76	New Bedford, Mass.	77,495	----------	----------	49,215	13,879	----------	----------	14,401	14,135
77	Reading, Pa.	68,758	----------	----------	46,216	13,433	9,004	105	----------	70,222
78	Knoxville, Tenn.	33,518	----------	----------	20,952	12,566	----------	----------	----------	1,913
79	Peoria, Ill.	23,857	9,299	3,596	9,517	----------	1,275	170	----------	272,823
80	South Bend, Ind.	85,063	2,113	2,709	16,858	----------	398	29	62,956	408
81	Tacoma, Wash.	62,488	4,292	14,490	16,621	----------	319	3,840	22,926	9,029
82	Miami, Fla.	180,353	7,220	5,724	----------	----------	2,311	856	164,242	240,344
83	Gary, Ind.	22,415	1,852	3,012	17,481	----------	70	----------	----------	1,645
84	Canton, Ohio	45,865	----------	----------	41,338	2,534	1,993	----------	----------	334,605
85	Wilmington, Del.	34,899	5,595	3,513	8,555	----------	17,213	23	----------	85,910
86	Tampa, Fla.	71,733	3,113	3,305	----------	----------	----------	503	64,812	63,681
87	Somerville, Mass.	113,763	2,381	3,057	55,326	19,523	----------	----------	33,476	2,005
88	El Paso, Tex.	3,791	1,463	2,032	----------	----------	296	----------	----------	----------
89	Evansville, Ind.	22,725	3,748	4,142	14,066	----------	769	----------	----------	8,571
90	Lynn, Mass.	240,053	284	85	42,367	18,720	----------	----------	178,597	22,651
91	Utica, N. Y.	123,289	10,900	29,288	47,549	34,202	1,350	----------	----------	85,321
92	Duluth, Minn.	64,548	5,071	1,663	54,362	----------	3,452	----------	----------	59,900
93	Waterbury, Conn.	69,722	3,281	----------	59,274	----------	7,167	----------	----------	54,985
94	Lowell, Mass.	44,674	----------	----------	44,234	----------	440	----------	----------	7,782
	Honolulu, Hawaii 1/	207,879	----------	----------	----------	----------	----------	2,661	205,218	302,425

1/ Not included in group or grand totals.

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937

(See text discussion, p. 83)

City number	CITY	All service charges	GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL				PUBLIC SAFETY								
			Total	Court costs, fees, and charges	Recording of legal instruments	All other	Total	Police charges	Fire protection services	Protective inspection fees	Weights and measures	Inspectors' examination fees	Pounds	Scales	All other
	Grand total	$83,997,898	$20,641,625	$9,093,850	$5,022,949	$6,524,826	$4,952,874	$1,480,086	$374,425	$2,089,282	$196,714	$133,482	$82,066	$19,901	$576,918
	Group I	52,529,838	15,561,321	7,084,536	4,042,533	4,434,252	3,179,468	642,731	248,507	1,579,084	115,852	101,470	32,704	7,837	451,283
	Group II	12,754,395	3,195,909	1,261,083	730,970	1,203,856	855,073	517,791	44,186	185,435	15,821	15,591	10,091	1,082	65,076
	Group III	18,713,665	1,884,395	748,231	249,446	886,718	918,333	319,564	81,732	324,763	65,041	16,421	39,271	10,982	60,559
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$12,987,388	$4,697,863	$2,265,816	$1,917,264	$514,783	$231,610	$104,309	$22,034	$76,537	--------	--------	-------	------	$28,730
2	Chicago, Ill.	8,680,002	3,942,435	1,064,113	393,632	2,484,690	1,149,584	13,071	602	870,997	$67,568	$80,695	$7,154	------	109,497
3	Philadelphia, Pa.	3,216,412	1,361,489	936,206	266,379	158,904	247,366	22,838	1,821	183,911	--------	14,052	-------	------	24,744
4	Detroit, Mich.	6,844,398	478,316	250,376	172,844	55,096	207,574	65,528	5,602	25,807	1,552	1,907	14,952	$1,739	90,487
5	Los Angeles, Calif.	4,159,427	969,577	356,582	375,178	237,817	254,892	51,085	9,317	113,709	--------	926	3,616	------	76,239
6	Cleveland, Ohio	2,781,169	758,692	511,800	99,452	147,440	118,488	94,417	4,152	17,527	--------	--------	1,893	------	499
7	St. Louis, Mo.	2,939,612	804,498	464,484	115,650	224,364	158,103	2,265	4,009	117,980	29,625	--------	-------	3,624	600
8	Baltimore, Md.	886,853	118,695	76,301	----------	42,394	18,103	---------	4,263	11,573	2,267	--------	-------	------	--------
9	Boston, Mass.	2,813,252	269,439	79,918	105,623	83,898	24,648	3,508	2,395	3,905	14,840	--------	-------	------	--------
10	Pittsburgh, Pa.	1,797,098	775,764	454,893	80,064	240,807	335,282	200,147	77,043	9,937	--------	--------	-------	413	47,742
11	San Francisco, Calif.	1,439,933	430,705	222,796	132,117	75,792	220,067	1,635	97,887	113,985	--------	3,680	2,880	------	--------
12	Washington, D. C.	1,107,229	534,193	234,186	262,372	37,635	104,729	1,811	1,395	28,191	--------	--------	1,523	------	71,809
13	Milwaukee, Wis.	1,938,136	229,270	140,553	64,899	23,818	100,076	78,061	15,812	2,520	--------	--------	686	2,061	936
14	Buffalo, N. Y.	938,929	190,385	26,512	57,059	106,814	8,946	4,056	2,175	2,505	--------	210	-------	------	--------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	$1,054,469	$198,567	$92,433	$87,139	$18,995	$47,356	$35,916	$1,915	$514	--------	$461	$1,050	------	$7,500
16	New Orleans, La.	789,644	342,744	146,931	139,794	56,019	154,105	7,223	1,845	110,155	--------	8,805	1,434	------	24,643
17	Cincinnati, Ohio	2,126,311	334,934	190,533	60,630	83,771	68,015	27,807	10,646	27,506	$637	223	-------	------	1,196
18	Newark, N. J.	1,436,187	313,075	208,620	73,728	30,727	123,328	118,571	2,726	1,500	--------	531	-------	------	--------
19	Kansas City, Mo.	728,076	284,339	118,973	69,028	96,338	45,609	9,032	678	9,157	12,643	2,068	--------	$913	11,118
20	Seattle, Wash.	1,053,975	424,610	131,139	102,125	191,346	104,764	78,920	6,873	6,110	134	3,353	2,770	------	6,604
21	Indianapolis, Ind.	656,302	182,307	---------	39,030	143,277	41,540	22,624	14,625	----------	--------	--------	926	------	3,365
22	Rochester, N. Y.	1,318,813	164,480	19,333	42,655	102,492	20,044	17,578	80	----------	--------	150	248	169	1,819
23	Jersey City, N. J.	1,349,628	169,899	127,851	40,345	1,703	63,477	62,836	615	----------	13	--------	-------	------	13
24	Houston, Tex.	852,836	443,248	78,952	----------	364,296	86,957	53,709	--------	30,493	2,394	--------	361	------	--------
25	Louisville, Ky.	774,217	54,400	46,104	1,241	7,055	6,543	---------	--------	----------	--------	--------	-------	------	6,543
26	Portland, Oreg.	613,937	283,306	100,214	75,255	107,837	93,335	83,575	4,183	----------	--------	--------	3,302	------	2,275

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	All service charges	GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL				PUBLIC SAFETY								
			Total	Court costs, fees, and charges	Recording of legal instruments	All other	Total	Police charges	Fire protection services	Protective inspection fees	Weights and measures	Inspectors' examination fees	Pounds	Scales	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000														
27	Columbus, Ohio	$392,270	$37,695	$35,967	----------	$1,728	$19,390	$1,265	$17,727	----------	$398	--------	-------	------	--------
28	Toledo, Ohio	1,062,224	87,454	53,736	----------	33,718	14,193	2,780	1,855	$3,045	$6,106	--------	-------	$407	--------
29	Oakland, Calif.	436,132	24,531	----------	$1,381	23,150	8,219	465	68	----------	--------	--------	$4,592	------	$3,094
30	Denver, Colo.	753,592	476,166	180,852	97,861	197,453	51,741	1,897	2,191	45,780	--------	$906	369	------	598
31	Atlanta, Ga.	857,568	69,069	67,218	----------	1,851	51,806	13,901	312	36,722	--------	605	-------	266	--------
32	Dallas, Tex.	442,313	----------	--------	----------	----------	53,133	21,169	815	----------	--------	--------	289	------	30,860
33	St. Paul, Minn.	507,539	87,919	10,316	6,352	71,251	9,564	3,532	5,600	9	--------	260	163	------	--------
34	Birmingham, Ala.	226,458	13,534	--------	----------	13,534	20,358	2,738	25	16,807	--------	40	748	------	--------
35	Akron, Ohio	605,615	72,290	71,833	----------	457	12,979	255	278	12,446	--------	--------	-------	------	--------
36	Memphis, Tenn.	263,324	230	--------	----------	230	69,552	45,162	500	2,913	14,290	2,374	2,426	1,887	--------
37	Providence, R. I.	449,089	86,813	6,841	23,060	56,912	27,080	15,232	729	----------	5,087	--------	4,914	1,118	--------
38	San Antonio, Tex.	240,680	314	--------	----------	314	865	--------	--------	----------	--------	--------	565	300	--------
39	Omaha, Nebr.	291,397	13,280	11,583	----------	1,697	49,167	43,000	2,689	----------	3,478	--------	-------	------	--------
40	Syracuse, N. Y.	476,138	47,578	13,339	----------	34,239	12,246	3,566	823	49	--------	170	-------	------	7,638
41	Dayton, Ohio	661,272	20,403	20,165	4	234	16,460	1,687	4,569	3,295	6,792	117	-------	------	--------
42	Oklahoma City, Okla.	317,353	4,257	--------	----------	4,257	50,204	----------	1,580	46,499	--------	1,385	740	------	--------
43	Worcester, Mass.	613,656	53,336	--------	219	53,117	4,459	710	149	----------	3,600	--------	-------	------	--------
44	Richmond, Va.	469,865	55,069	44,253	2,068	8,748	24,413	644	4,733	9,522	7,170	184	683	791	686
45	Youngstown, Ohio	159,411	28,224	17,497	----------	10,727	4,171	13	481	75	2,503	--------	-------	1,099	--------
46	Grand Rapids, Mich.	540,649	20,532	10,046	56	10,430	16,908	4,944	2,155	----------	--------	1,838	7,971	------	--------
47	Fort Worth, Tex.	407,923	25,534	--------	----------	25,534	17,521	600	--------	16,543	--------	--------	378	------	--------
48	Hartford, Conn.	511,529	43,884	16,063	24,842	2,979	78,753	75,603	1,035	211	6	1,040	3	------	855
49	Flint, Mich.	736,090	8,046	7,950	24	72	29,706	11,037	3	10,804	85	229	7,548	------	--------
50	New Haven, Conn.	264,529	58,774	33,781	22,806	2,187	1,059	1,059	--------	----------	--------	--------	-------	------	--------
51	San Diego, Calif.	220,446	4,596	----------	384	4,212	5,560	1,073	112	3,183	--------	833	359	------	--------
52	Long Beach, Calif.	172,890	2,397	----------	----------	2,397	906	----------	22	136	--------	433	315	------	--------
53	Nashville, Tenn.	102,487	1,912	--------	63	1,849	4,664	--------	--------	3,950	--------	--------	-------	714	--------
54	Springfield, Mass.	353,467	34,598	--------	17,362	17,236	8,123	1,473	2,327	1,808	2,508	--------	-------	------	7
55	Tulsa, Okla.	65,422	193	--------	----------	193	2,524	----------	--------	1,599	--------	829	96	------	--------
56	Bridgeport, Conn.	271,979	27,653	2,052	21,372	4,229	1,788	377	165	1,246	--------	--------	-------	------	--------
57	Des Moines, Iowa	193,179	16,786	15,028	----------	1,758	13,155	867	287	1	--------	--------	-------	------	12,000
58	Scranton, Pa.	41,734	5,012	357	----------	4,655	1,129	158	561	403	--------	7	-------	------	--------

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59	Salt Lake City, Utah	251,620	16,527	9,838	16	6,673	25,220	1,450	40	23,730	---	---	---	---	---
60	Yonkers, N. Y.	91,391	36,597	5,963	---	30,634	9,396	---	---	8,044	---	175	---	397	780
61	Paterson, N. J.	358,038	26,882	14,487	---	12,395	10,693	545	---	9,393	---	---	368	---	387
62	Jacksonville, Fla.	73,854	10,050	---	---	10,050	1,036	---	---	---	---	782	254	---	---
63	Albany, N. Y.	89,404	20,011	---	---	20,011	3,722	3,272	303	72	---	75	---	---	---
64	Norfolk, Va.	261,967	61,522	49,336	---	12,186	8,647	205	258	8,138	---	46	---	---	---
65	Trenton, N. J.	241,705	25,696	13,385	---	12,311	738	---	---	738	---	---	---	---	---
66	Chattanooga, Tenn.	199,072	10,778	---	---	10,778	613	---	231	---	---	187	---	42	153
67	Kansas City, Kans.	61,604	102	---	---	102	4,231	269	1,483	---	498	198	---	---	1,783
68	Fort Wayne, Ind.	49,916	26	---	---	26	1,169	78	179	---	---	---	---	912	---
69	Camden, N. J.	82,676	27,516	15,419	---	12,097	8,210	---	---	7,910	---	300	---	---	---
70	Erie, Pa.	51,477	6,325	---	4,184	2,141	4,006	369	214	3,189	---	150	---	---	84
71	Elizabeth, N. J.	45,664	3,851	25	---	3,826	665	509	156	---	---	---	---	---	---
72	Wichita, Kans.	299,795	---	---	---	---	5,408	---	5,202	206	---	---	---	---	---
73	Spokane, Wash.	209,139	1,614	---	---	1,614	23,918	1,612	281	22,025	---	---	---	---	---
74	Fall River, Mass.	92,679	8,397	---	2,397	6,000	1,666	45	90	23	1,211	---	297	---	---
75	Cambridge, Mass.	188,611	9,425	---	3,022	6,403	5,065	3,228	136	65	1,636	---	---	---	---
76	New Bedford, Mass.	104,756	5,566	---	4,106	1,460	2,404	271	104	109	1,920	---	---	---	---
77	Reading, Pa.	89,288	10,612	2,225	---	8,387	4,247	1,107	59	---	3,081	---	---	---	---
78	Knoxville, Tenn.	135,781	---	---	---	---	10,477	---	475	6,652	---	---	2,767	---	583
79	Peoria, Ill.	117,528	2,537	---	---	2,537	11,682	---	175	8,678	1,222	962	---	645	---
80	South Bend, Ind.	70,180	4,566	---	---	4,566	1,813	59	---	1,052	---	---	79	313	310
81	Tacoma, Wash.	312,337	5,146	---	---	5,146	1,448	---	---	280	---	---	370	743	55
82	Miami, Fla.	576,632	19,353	---	---	19,353	54,654	36,935	17,000	714	5	---	---	---	---
83	Gary, Ind.	74,329	---	---	---	---	389	---	389	---	---	---	---	---	---
84	Canton, Ohio	149,507	37,444	16,845	---	20,599	4,657	2,299	677	5	---	347	---	1,329	---
85	Wilmington, Del.	35,765	3,855	---	---	3,855	2,808	810	1,106	267	---	266	359	---	---
86	Tampa, Fla.	201,797	1,126	17	---	1,109	1,064	108	---	464	---	375	117	---	---
87	Somerville, Mass.	63,503	14,857	---	---	14,857	1,110	52	149	111	798	---	---	---	---
88	El Paso, Tex.	122,790	2,982	---	---	2,982	762	---	---	---	---	---	95	---	667
89	Evansville, Ind.	216,931	175	---	---	175	6,689	638	251	5,311	---	---	489	---	---
90	Lynn, Mass.	179,630	13,265	---	1,744	11,521	1,773	402	32	37	1,302	---	---	---	---
91	Utica, N. Y.	33,990	5,802	297	7	5,498	3,313	2,669	---	---	---	644	---	---	---
92	Duluth, Minn.	155,262	7,851	42	1,723	6,086	4,442	3,324	668	450	---	---	---	---	---
93	Waterbury, Conn.	176,800	16,618	1,475	14,393	750	3,704	3,650	---	54	---	---	---	---	---
94	Lowell, Mass.	140,027	39,242	---	---	39,242	4,698	451	283	---	1,345	664	1,917	19	19
	Honolulu, Hawaii 1/	287,541	35,506	29,086	14	6,406	6,000	---	---	1,383	3,830	761	26	---	---

1/ Not included in group or grand totals.

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	HIGHWAYS					SANITATION					HEALTH				
		Total	Street and sidewalk assessments	Street lighting charges	Bridge and tunnel tolls	All other	Total	Sewage charges	Street sanitation charges	Waste collection and disposal charges	All other	Total	Vital statistics	Health inspection fees	Clinic fees	All other
	Grand total	$8,976,409	$651,121	$2,031,858	$4,928,283	$1,365,147	$6,583,227	$2,416,143	$1,351,223	$2,261,156	$554,705	$1,309,673	$421,706	$613,814	$64,133	$210,020
	Group I	6,954,064	231,032	1,209,349	4,903,885	609,798	2,782,105	1,137,961	443,267	776,310	424,567	650,273	348,574	189,017	558	112,124
	Group II	1,131,907	345,905	228,340	21,018	536,644	481,855	190,891	36,401	206,844	47,719	163,498	22,605	129,188	4,255	7,450
	Group III	890,438	74,184	594,169	3,380	218,705	3,319,267	1,087,291	871,555	1,278,002	82,419	495,902	50,527	295,609	59,320	90,446
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N. Y.	$3,104,598	$56,907	$663	$3,047,028	---	$257,154	---	$121	$257,033	---	$242,896	$201,507	$10,979	---	$30,410
2	Chicago, Ill.	439,441	---	---	---	$439,441	470,815	---	435,817	---	$34,998	38,542	29,806	5,664	---	3,072
3	Philadelphia, Pa.	4,561	2,638	238	---	1,685	180,358	$26,143	---	154,215	---	20,049	3,261	15,630	---	1,158
4	Detroit, Mich.	53,438	---	---	---	53,438	62,755	50,017	---	11,750	988	81,374	5,718	14,044	---	61,612
5	Los Angeles, Calif.	1,218,595	5,735	1,188,626	---	24,234	529,408	69,146	1,351	201,853	257,058	60,763	56,181	23	154	4,405
6	Cleveland, Ohio	3,798	---	---	---	3,798	241,120	204,457	610	35,487	566	6,436	5,846	---	---	590
7	St. Louis, Mo.	1,088,726	34,600	6,021	1,047,918	187	17,641	8,697	---	8,025	919	31,265	4,237	26,879	---	149
8	Baltimore, Md.	100,584	96,865	---	---	3,719	90,116	22,250	---	42,862	25,004	8,939	8,043	---	---	896
9	Boston, Mass.	810,943	---	---	808,939	2,004	42,962	19,132	---	22,999	831	13,991	10,778	---	---	3,213
10	Pittsburgh, Pa.	12,689	4,679	---	---	8,010	917	693	---	---	224	924	---	---	33	891
11	San Francisco, Calif.	17,591	17,591	---	---	---	71,321	---	---	---	71,321	123,917	7,167	115,798	238	714
12	Washington, D. C.	7,076	---	1,764	---	5,312	42,853	4,557	50	31,589	6,657	4,289	3,804	---	---	485
13	Milwaukee, Wis.	46,413	9,417	12,037	---	24,959	759,272	728,311	5,313	3,897	21,751	8,629	7,001	---	133	1,495
14	Buffalo, N. Y.	45,611	2,600	---	---	43,011	15,413	4,558	5	6,600	4,250	8,259	5,225	---	---	3,034
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000															
15	Minneapolis, Minn.	$322,162	$310,275	$98	---	$11,789	$1,152	$892	---	$260	---	$2,073	---	---	---	$2,073
16	New Orleans, La.	1,156	1,156	---	---	---	630	630	---	---	---	49,171	$8,901	$38,178	---	2,092
17	Cincinnati, Ohio	162,869	---	147,622	---	15,247	10,836	1,322	---	3,900	$5,614	22,962	1,532	19,879	$963	588
18	Newark, N. J.	43,880	20,670	---	$6,034	17,176	88,930	52,149	---	11,850	24,931	5,062	3,237	1,527	---	298
19	Kansas City, Mo.	2,097	---	---	---	2,097	2,253	---	---	1,296	957	20,206	---	20,206	---	---
20	Seattle, Wash.	163,225	67	---	---	163,158	8,950	1,391	---	1,200	6,359	3,571	2,114	975	---	482
21	Indianapolis, Ind.	2,566	---	2,011	---	555	113,346	111,355	---	---	1,991	1,280	1,012	---	---	268

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22	Rochester, N. Y.	399,945	6,646	77,728	---	315,571	195,392	18,094	$36,386	140,547	365	3,297	---	3,180	---	117
23	Jersey City, N. J.	8,528	---	---	4,418	4,110	5,148	---	---	---	5,148	10,380	2,425	7,685	---	270
24	Houston, Tex.	2,381	---	---	---	2,381	48,134	937	---	47,197	---	4,104	---	3,338	---	766
25	Louisville, Ky.	---	---	---	---	---	4,206	4,121	---	35	50	37,414	2,221	33,380	1,813	---
26	Portland, Oreg.	23,098	7,091	881	10,566	4,560	2,878	---	15	559	2,304	3,978	1,163	840	1,479	496

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

27	Columbus, Ohio	$3,335	---	---	---	$3,335	$122,813	$30,109	$87,129	$5,401	$174	$2,344	$564	$1,780	---	---
28	Toledo, Ohio	222,823	$2,257	$217,458	---	3,108	316,341	44,275	269,993	1,817	256	5,827	1,243	4,284	---	$300
29	Oakland, Calif.	50,148	1,696	42,987	---	5,465	20,396	---	---	20,396	---	65,497	5,017	60,432	---	48
30	Denver, Colo.	14,258	---	---	---	14,258	3,355	1,027	2,328	---	---	1,194	1,023	---	---	171
31	Atlanta, Ga.	4,068	---	712	$3,356	---	509,731	1,230	---	508,489	12	14,123	---	10,620	---	3,503
32	Dallas, Tex.	5,507	---	5,507	---	---	84,841	75,667	---	8,545	629	16,640	868	15,772	---	---
33	St. Paul, Minn.	10,733	---	---	---	10,733	192,618	2,098	190,520	---	---	1,957	1,283	663	---	11
34	Birmingham, Ala.	13,436	4,917	8,495	24	---	127	---	---	---	127	220	---	220	---	---
35	Akron, Ohio	60,166	---	60,095	---	71	142,696	19,484	122,176	1,036	---	9,969	562	7,367	$1,988	52
36	Memphis, Tenn.	5,712	---	4,888	---	824	22,538	22,538	---	---	---	2,877	2,565	---	---	312
37	Providence, R. I.	1,823	---	92	---	1,731	55,740	10,860	239	40,200	4,441	5,415	3,633	1,700	---	82
38	San Antonio, Tex.	543	---	---	---	543	7,707	7,012	---	595	100	32,783	2,380	30,188	---	215
39	Omaha, Nebr.	7,086	5,225	---	---	1,861	2,439	2,398	---	---	41	656	656	---	---	---
40	Syracuse, N. Y.	87,116	---	86,978	---	138	152,482	1,838	145,687	58	4,899	19,483	1,453	4,035	---	13,995
41	Dayton, Ohio	34,968	---	25,127	---	9,841	276,527	264,957	---	---	11,570	10,258	560	8,538	1,160	---
42	Oklahoma City, Okla.	---	---	---	---	---	195,833	10,314	---	184,426	1,093	15,042	---	15,042	---	---
43	Worcester, Mass.	18,545	---	---	---	18,545	39,676	4,886	21,292	12,839	659	989	246	---	---	743
44	Richmond, Va.	223	---	---	---	223	185,269	180,688	---	---	4,581	755	---	610	---	145
45	Youngstown, Ohio	15,718	---	12,842	---	2,876	767	610	---	---	157	12,133	1,382	10,652	---	99
46	Grand Rapids, Mich.	---	---	---	---	---	8,484	7,403	---	783	298	1,035	1,033	---	---	2
47	Fort Worth, Tex.	17,597	---	1,541	---	16,056	146,812	146,812	---	---	---	17,684	---	17,681	---	3
48	Hartford, Conn.	2,873	---	---	---	2,873	9,279	534	---	---	8,745	3,020	2,180	---	---	840
49	Flint, Mich.	1,105	---	---	---	1,105	38,326	385	---	37,941	---	5,842	238	5,604	---	---
50	New Haven, Conn.	16,751	---	98	---	16,653	10,502	6,716	---	---	3,786	3,954	2,587	1,160	163	44
51	San Diego, Calif.	48,641	13,211	31,925	---	3,505	21,319	18,088	---	3,231	---	6,822	---	5,598	---	1,224
52	Long Beach, Calif.	3,592	1,726	1,775	---	91	13,029	71	---	10,950	2,008	5,154	3,662	1,492	---	---
53	Nashville, Tenn.	686	686	---	---	---	859	---	409	450	---	---	---	---	---	---
54	Springfield, Mass.	22,424	15,559	2,348	---	4,517	12,974	12,300	---	2	672	---	---	---	---	---
55	Tulsa, Okla.	---	---	---	---	---	3,363	1,683	---	1,680	---	4,019	---	4,019	---	---
56	Bridgeport, Conn.	171	---	---	---	171	813	813	---	---	---	5,126	897	---	3,249	980
57	Des Moines, Iowa	---	---	---	---	---	5,181	2,502	---	2,153	526	2,909	---	2,909	---	---
58	Scranton, Pa.	1,680	---	---	---	1,680	6,668	---	6,320	---	348	1,934	---	1,934	---	---
59	Salt Lake City, Utah	63,119	5,622	56,485	---	1,012	6,855	3,462	---	3,393	---	21,350	841	20,506	---	3
60	Yonkers, N. Y.	923	164	---	---	759	11,470	---	---	---	11,470	5,931	185	---	---	5,746
61	Paterson, N. J.	395	395	---	---	---	10,541	9,356	---	940	245	8,748	4,079	---	---	4,669
62	Jacksonville, Fla.	---	---	---	---	---	17,172	13,205	2,202	---	1,765	6,050	---	6,050	---	---
63	Albany, N. Y.	137	---	---	---	137	6,307	363	---	210	5,734	591	506	85	---	---
64	Norfolk, Va.	1,977	---	364	---	1,613	1,603	1,150	55	398	---	7,598	306	7,064	129	99
65	Trenton, N. J.	9,058	8,810	248	---	---	6,684	1,792	---	---	4,892	1,845	349	---	1,496	---
66	Chattanooga, Tenn.	5,308	---	---	---	5,308	1,296	---	1,286	---	10	2,974	---	2,390	---	584
67	Kansas City, Kans.	513	---	---	---	513	15	---	---	---	15	1,241	1,241	---	---	---

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	HIGHWAYS					SANITATION					HEALTH				
		Total	Street and sidewalk assessments	Street lighting charges	Bridge and tunnel tolls	All other	Total	Sewage charges	Street sanitation charges	Waste collection and disposal charges	All other	Total	Vital statistics	Health inspection fees	Clinic fees	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
68	Fort Wayne, Ind.	$2,827	$70	---	---	$2,757	$954	$954	---	---	---	$963	---	---	$863	$100
69	Camden, N. J.	1,177	1,025	---	---	152	3,581	3,581	---	---	---	3,365	$863	---	---	2,512
70	Erie, Pa.	1,515	269	$600	---	646	8,913	8,378	$42	---	$493	---	---	---	---	---
71	Elizabeth, N. J.	494	---	481	---	13	1,612	1,612	---	---	---	---	---	---	---	---
72	Wichita, Kans.	---	---	---	---	---	22,352	22,352	---	---	---	---	---	---	---	---
73	Spokane, Wash.	27,594	1,511	15,979	---	10,104	86,180	28	---	$86,152	---	509	422	---	61	26
74	Fall River, Mass.	3,524	---	---	---	3,524	25	25	---	---	---	3,070	327	---	2,578	165
75	Cambridge, Mass.	6,335	---	6,144	---	191	18,874	---	---	16,470	2,404	2,232	---	---	734	1,498
76	New Bedford, Mass.	5,440	---	---	---	5,440	6,738	5,214	---	---	1,524	25	---	$25	---	---
77	Reading, Pa.	16,931	6,335	---	---	10,596	41,343	683	---	38,091	2,569	67	60	---	---	7
78	Knoxville, Tenn.	471	---	---	---	471	---	---	---	---	---	976	---	652	324	---
79	Peoria, Ill.	1,927	---	1,804	---	123	468	---	---	---	468	---	---	---	---	---
80	South Bend, Ind.	208	---	---	---	208	---	---	---	---	---	1,793	---	---	1,293	500
81	Tacoma, Wash.	41,181	---	---	---	41,181	171,630	---	---	171,630	---	4,639	613	---	1,214	2,812
82	Miami, Fla.	---	---	---	---	---	40,836	1,404	---	39,432	---	43,126	1,096	17,949	24,051	30
83	Gary, Ind.	56	---	56	---	---	2,659	---	---	2,659	---	12,020	---	---	12,020	---
84	Canton, Ohio	1,585	308	1,180	---	97	63,244	8,581	---	54,663	---	7,868	1,021	6,783	---	64
85	Wilmington, Del.	5,615	---	21	---	5,594	2,025	270	---	1,408	347	---	---	---	---	---
86	Tampa, Fla.	---	---	---	---	---	19,566	1,883	7,825	8,553	1,305	17,589	1,166	14,778	669	976
87	Somerville, Mass.	606	---	---	---	606	377	---	92	---	285	13,969	---	1,546	92	12,331
88	El Paso, Tex.	---	---	---	---	---	67,136	61,930	---	4,743	463	5,520	1,693	1,085	2,742	---
89	Evansville, Ind.	6,388	---	6,345	---	43	66,274	62,777	---	3,497	---	16	---	---	---	16
90	Lynn, Mass.	299	---	---	---	299	3,838	---	---	3,838	---	1,049	---	---	251	798
91	Utica, N. Y.	1,917	---	1,594	---	323	174	---	---	---	174	4,409	13	4,396	---	---
92	Duluth, Minn.	6,404	---	---	---	6,404	16,099	---	13,400	---	2,699	34,291	611	---	3,022	30,658
93	Waterbury, Conn.	388	---	---	---	388	629	---	560	---	69	1,261	1,113	---	---	148
94	Lowell, Mass.	4,398	4,398	---	---	---	2,292	993	---	933	366	5,156	---	---	1,221	3,935
	Honolulu, Hawaii 1/	9,665	---	1,495	---	8,170	39,397	---	---	38,922	475	---	---	---	---	---

1/ Not included in group or grand totals.

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	HOSPITALS			CHARITIES				CORRECTION			Schools	Libraries
		Total	Hospital fees	All other	Total	Institutional receipts	General relief	All other	Total	Institutional industry earnings (net)	All other		
	Grand total	$10,874,768	$10,050,330	$824,438	$3,180,611	$1,029,157	$2,046,304	$105,150	$1,528,232	$175,268	$1,352,964	$10,739,741	$1,139,324
	Group I	6,194,996	5,455,472	739,524	2,209,515	714,018	1,448,117	47,380	1,081,631	123,446	958,185	4,337,299	708,296
	Group II	2,334,719	2,305,038	29,681	151,873	20,489	127,521	3,863	224,177	2,714	221,463	2,490,951	134,585
	Group III	2,345,053	2,289,820	55,233	819,223	294,650	470,666	53,907	222,424	49,108	173,316	3,911,491	296,443
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$880,575	$851,237	$29,338	$223,936	$3,245	$220,691	--------	$55,994	--------	$55,994	$815,791	$4
2	Chicago, Ill.	36,561	36,561	--------	768,647	5,318	751,317	$12,012	391,921	$48,611	343,310	732,192	88,180
3	Philadelphia, Pa.	989,872	977,203	12,669	20,039	19,909	130	--------	105,172	--------	105,172	60,106	13,214
4	Detroit, Mich.	1,787,453	1,138,748	648,705	426,429	374,579	48,913	2,937	237,571	37,392	200,179	1,336,837	56,327
5	Los Angeles, Calif.	237,646	231,817	5,829	65,430	45,169	18,048	2,213	42,921	--------	42,921	143,440	204,382
6	Cleveland, Ohio	594,652	590,228	4,424	138,820	126,567	87	12,166	35,719	--------	35,719	118,384	71,349
7	St. Louis, Mo.	416,928	415,991	937	2,503	110	37	2,356	398	--------	398	117,706	22,817
8	Baltimore, Md.	56,676	56,676	--------	1,654	1,654	----------	--------	9,732	--------	9,732	70,319	91,931
9	Boston, Mass.	365,867	357,474	8,393	248,236	26,387	214,287	7,562	6,789	--------	6,789	350,539	25,045
10	Pittsburgh, Pa.	206,499	206,499	--------	77,903	77,839	----------	64	33,420	14,953	18,467	150,992	42,414
11	San Francisco, Calif.	24,733	24,733	--------	16,724	16,724	----------	--------	90,459	--------	90,459	56,395	20,072
12	Washington, D. C.	134,805	134,277	528	14,757	661	7,785	6,311	6,610	--------	6,610	124,203	24,115
13	Milwaukee, Wis.	209,922	182,735	27,187	81,229	8,395	72,328	506	35,519	19,186	16,333	229,790	29,973
14	Buffalo, N. Y.	252,807	251,293	1,514	123,208	7,461	114,494	1,253	29,406	3,304	26,102	30,605	18,473
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	$72,669	$69,992	$2,677	$3,041	$2,916	----------	$125	$31,048	--------	$31,048	$99,422	$22,607
16	New Orleans, La.	----------	----------	--------	300	----------	----------	300	1,500	--------	1,500	11,158	5,878
17	Cincinnati, Ohio	217,243	217,243	--------	3,940	3,500	$440	--------	100,581	--------	100,581	1,063,709	19,618
18	Newark, N. J.	600,469	600,469	--------	1,182	----------	----------	1,182	8,059	--------	8,059	78,711	20,148
19	Kansas City, Mo.	8,426	----------	8,426	----------	----------	----------	--------	584	--------	584	210,155	9,075
20	Seattle, Wash.	99,080	97,064	2,016	81	81	----------	--------	12,323	--------	12,323	99,486	15,914
21	Indianapolis, Ind.	67,546	67,059	487	14,782	3,847	10,935	--------	----------	--------	----------	115,450	12,020
22	Rochester, N. Y.	114,094	114,094	--------	81,654	1,576	78,209	1,869	35,729	$2,714	33,015	104,024	11,443

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	HOSPITALS			CHARITIES				CORRECTION			Schools	Libraries
		Total	Hospital fees	All other	Total	Institutional receipts	General relief	All other	Total	Institutional industry earnings (net)	All other		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
23	Jersey City, N. J.	$1,040,174	$1,040,174	--------	$387	----------	----------	$387	$3,630	--------	$3,630	$39,029	$3,478
24	Houston, Tex.	77,236	77,236	--------	765	$765	----------	--------	148	--------	148	64,825	8,092
25	Louisville, Ky.	23,552	17,713	$5,839	7,804	7,804	----------	--------	9,936	--------	9,936	553,451	6,312
26	Portland, Oreg.	14,230	3,994	10,236	37,937	----------	37,937	--------	20,639	--------	20,639	51,531	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	----------	----------	--------	$14,444	----------	$14,444	--------	$43,781	--------	$43,781	$81,698	$1,503
28	Toledo, Ohio	$1,828	$1,828	--------	254	----------	254	--------	13,207	--------	13,207	282,758	14,947
29	Oakland, Calif.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	133,564	13,021
30	Denver, Colo.	13,000	8,100	$4,900	29,213	$3,070	20,109	$6,034	8,348	--------	8,348	47,898	16,819
31	Atlanta, Ga.	76,654	75,531	1,123	----------	----------	----------	--------	4,758	--------	4,758	14,996	12,820
32	Dallas, Tex.	15,168	10,012	5,156	----------	----------	----------	--------	4	--------	4	142,015	5,723
33	St. Paul, Minn.	11,595	11,595	--------	14,170	14,170	----------	--------	----------	--------	----------	16,187	13,377
34	Birmingham, Ala.	----------	----------	--------	----------	----------	----------	--------	49,108	$49,108	----------	51,075	6,123
35	Akron, Ohio	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	277,669	7,647
36	Memphis, Tenn.	57,278	55,318	1,960	329	----------	----------	329	16	--------	16	3,272	8,504
37	Providence, R. I.	67,806	53,797	14,009	30,051	24,564	5,447	40	----------	--------	----------	94,449	----------
38	San Antonio, Tex.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	91,264	7,250
39	Omaha, Nebr.	556	556	--------	----------	----------	----------	--------	----------	--------	----------	185,339	5,552
40	Syracuse, N. Y.	24,163	24,163	--------	44,564	----------	28,363	16,201	----------	--------	----------	18,506	5,990
41	Dayton, Ohio	----------	----------	--------	----------	----------	----------	--------	35,599	--------	35,599	153,513	10,060
42	Oklahoma City, Okla.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	26,829	2,698
43	Worcester, Mass.	251,479	245,995	5,484	15,612	1,520	14,092	--------	----------	--------	----------	132,127	3,826
44	Richmond, Va.	30,802	30,802	--------	11,496	11,496	----------	--------	9,266	--------	9,266	50,081	4,383
45	Youngstown, Ohio	1,333	1,333	--------	----------	----------	----------	--------	----------	--------	----------	46,085	----------
46	Grand Rapids, Mich.	148,077	148,077	--------	37	----------	37	--------	----------	--------	----------	172,791	3,255
47	Fort Worth, Tex.	----------	----------	--------	305	----------	----------	305	----------	--------	----------	116,098	1,382
48	Hartford, Conn.	19,751	19,751	--------	275,984	126,995	148,989	--------	----------	--------	----------	6,941	----------
49	Flint, Mich.	550,041	548,733	1,308	----------	----------	----------	--------	----------	--------	----------	58,350	3,970
50	New Haven, Conn.	----------	----------	--------	74,256	18,659	54,517	1,080	----------	--------	----------	41,607	7,743
51	San Diego, Calif.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	28,605	8,624

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52	Long Beach, Calif.	----------	----------	--------	64	----------	64	--------	109	--------	109	19,793	7,818
53	Nashville, Tenn.	35,371	35,371	--------	356	356	----------	--------	8,183	--------	8,183	2,507	2,555
54	Springfield, Mass.	23,074	21,061	2,013	74,794	47,141	12,368	15,285	----------	--------	----------	122,111	----------
55	Tulsa, Okla.	----------	----------	--------	----------	----------	----------	--------	8,255	--------	8,255	23,968	899
56	Bridgeport, Conn.	14,198	14,198	--------	85,604	17,394	68,210	--------	582	--------	582	55,589	11,787
57	Des Moines, Iowa	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	56,014	5,544
58	Scranton, Pa.	153	153	--------	----------	----------	----------	--------	----------	--------	----------	17,536	1,742
59	Salt Lake City, Utah	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	8,380	4,087
60	Yonkers, N. Y.	2,206	2,206	--------	14,321	----------	14,321	--------	----------	--------	----------	5,347	2,219
61	Paterson, N. J.	10,398	10,398	--------	581	----------	581	--------	----------	--------	----------	285,116	2,917
62	Jacksonville, Fla.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	6,070	1,386
63	Albany, N. Y.	26,694	26,694	--------	809	----------	809	--------	----------	--------	----------	9,089	----------
64	Norfolk, Va.	26,346	25,538	808	----------	----------	----------	--------	34,651	--------	34,651	3,281	3,364
65	Trenton, N. J.	68,519	68,519	--------	13,874	13,874	----------	--------	----------	--------	----------	98,591	3,412
66	Chattanooga, Tenn.	132,774	132,774	--------	----------	----------	----------	--------	----------	--------	----------	2,303	2,220
67	Kansas City, Kans.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	37,156	1,449
68	Fort Wayne, Ind.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	23,781	7,147
69	Camden, N. J.	1,601	1,601	--------	8,063	----------	8,063	--------	----------	--------	----------	2,342	808
70	Erie, Pa.	388	388	--------	----------	----------	----------	--------	----------	--------	----------	24,077	2,638
71	Elizabeth, N. J.	1,962	1,763	199	1,818	1,818	----------	--------	----------	--------	----------	11,673	7,340
72	Wichita, Kans.	2,433	2,433	--------	----------	----------	----------	--------	686	--------	686	177,563	5,076
73	Spokane, Wash.	242	242	--------	----------	----------	----------	--------	3,388	--------	3,388	36,617	2,958
74	Fall River, Mass.	30,597	30,366	231	3,800	1,822	1,978	--------	----------	--------	----------	20,025	1,723
75	Cambridge, Mass.	75,881	75,647	234	3,195	2,597	548	50	----------	--------	----------	16,937	848
76	New Bedford, Mass.	----------	----------	--------	4,610	1,208	2,834	568	----------	--------	----------	41,070	777
77	Reading, Pa.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	12,620	1,617
78	Knoxville, Tenn.	87,037	69,457	17,580	----------	----------	----------	--------	----------	--------	----------	7,147	1,704
79	Peoria, Ill.	2,549	2,549	--------	----------	----------	----------	--------	----------	--------	----------	57,487	5,250
80	South Bend, Ind.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	32,455	2,670
81	Tacoma, Wash.	388	388	--------	----------	----------	----------	--------	2,483	--------	2,483	48,007	4,507
82	Miami, Fla.	337,336	337,336	--------	----------	----------	----------	--------	----------	--------	----------	32,143	215
83	Gary, Ind.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	23,543	13,510
84	Canton, Ohio	214	----------	214	----------	----------	----------	--------	----------	--------	----------	15,237	1,541
85	Wilmington, Del.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	4,536	----------
86	Tampa, Fla.	149,941	149,941	--------	----------	----------	----------	--------	----------	--------	----------	1,824	1,723
87	Somerville, Mass.	3,901	3,901	--------	5,379	5,322	57	--------	----------	--------	----------	20,381	1,975
88	El Paso, Tex.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	27,038	1,303
89	Evansville, Ind.	----------	----------	--------	----------	----------	----------	--------	----------	--------	----------	78,669	2,485
90	Lynn, Mass.	29,009	29,009	--------	18,008	1,670	8,088	8,250	----------	--------	----------	40,321	4,302
91	Utica, N. Y.	----------	----------	--------	3,119	----------	3,119	--------	----------	--------	----------	6,818	1,822
92	Duluth, Minn.	11,953	11,939	14	4	----------	4	--------	----------	--------	----------	36,161	2,527
93	Waterbury, Conn.	----------	----------	--------	68,919	590	62,564	5,765	----------	--------	----------	37,853	2,719
94	Lowell, Mass.	357	357	--------	1,190	384	806	--------	----------	--------	----------	48,598	642
	Honolulu, Hawaii 1/	----------	----------	--------	781	764	----------	17	4,118	--------	4,118	545	----------

1/ Not included in group or grand totals.

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	RECREATION							MISCELLANEOUS			
		Total	Golf fees	Auditorium and stadium fees	Other admission and use fees	Concessions	Refectories (net)	All other	Total	Markets	Cemeteries and crematories	All other
	Grand total	$8,051,613	$2,380,119	$1,433,674	$3,156,940	$486,414	$123,086	$471,380	$6,019,801	$2,599,079	$886,265	$2,534,457
	Group I	4,730,066	1,018,356	690,527	2,356,930	290,759	96,570	276,924	4,140,804	1,628,186	203,141	2,309,477
	Group II	987,907	441,606	239,944	173,289	71,034	14,222	47,812	601,941	465,461	85,835	50,645
	Group III	2,333,640	920,157	503,203	626,721	124,621	12,294	146,644	1,277,056	505,432	597,289	174,335
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$1,736,182	$213,686	$24,839	$1,343,523	$142,723	---	$11,411	$740,785	$737,596	---	$3,189
2	Chicago, Ill.	557,251	155,488	51,360	222,695	66,842	---	60,866	64,433	4,825	---	59,608
3	Philadelphia, Pa.	182,707	38,224	63,943	80,540	---	---	---	31,479	29,610	---	1,869
4	Detroit, Mich.	360,193	96,113	---	159,527	5,027	$62,667	36,859	1,756,131	128,633	---	1,627,498
5	Los Angeles, Calif.	420,501	101,028	112,375	171,706	21,875	---	13,517	11,872	---	$425	11,447
6	Cleveland, Ohio	333,488	61,561	206,727	38,628	13,867	---	12,705	360,223	142,050	139,027	79,146
7	St. Louis, Mo.	177,634	30,837	89,496	7,296	4,873	15,574	29,558	101,393	100,831	---	562
8	Baltimore, Md.	130,200	44,434	6,745	58,600	11,347	---	9,074	189,904	159,288	---	30,616
9	Boston, Mass.	78,790	14,906	---	55,573	131	---	8,180	576,003	82,583	63,689	429,731
10	Pittsburgh, Pa.	92,134	52,294	2,165	31,022	5,764	---	889	68,160	68,159	---	1
11	San Francisco, Calif.	365,371	104,256	119,360	127,564	---	7,336	6,855	2,578	---	---	2,578
12	Washington, D. C.	60,700	---	---	---	9,768	---	50,932	48,899	40,598	---	8,301
13	Milwaukee, Wis.	139,436	64,543	1,313	49,190	---	10,993	13,397	68,607	14,651	---	53,956
14	Buffalo, N. Y.	95,479	40,986	12,204	11,066	8,542	---	22,681	120,337	119,362	---	975
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	$237,061	$105,336	$70,320	$45,722	$1,014	$11,505	$3,164	$17,311	$10,763	---	$6,548
16	New Orleans, La.	127,570	23,116	26,339	29,403	32,191	---	16,521	95,432	92,961	---	2,471
17	Cincinnati, Ohio	73,217	36,371	---	27,813	8,534	---	499	48,387	45,974	---	2,413
18	Newark, N. J.	41,324	21,294	---	13,410	---	2,717	3,903	112,019	112,019	---	---
19	Kansas City, Mo.	89,413	21,319	61,767	1,517	2,595	---	2,215	55,919	48,250	---	7,669
20	Seattle, Wash.	96,533	49,274	26,618	11,574	8,926	---	141	25,438	17,565	$9	7,864
21	Indianapolis, Ind.	65,158	49,689	1,308	10,069	3,412	---	680	40,307	40,244	---	63
22	Rochester, N. Y.	63,050	28,829	4,963	9,900	8,235	---	11,123	125,661	42,506	82,084	1,071

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23	Jersey City, N. J.	5,498	----------	639	3,723	---------	---------	1,136	----------	----------	---------	----------
24	Houston, Tex.	60,455	37,285	11,665	3,202	99	---------	8,204	56,491	55,179	---------	1,312
25	Louisville, Ky.	57,481	30,343	7,872	16,956	2,300	---------	10	13,118	----------	2,590	10,528
26	Portland, Oreg.	71,147	38,750	28,453	----------	3,728	---------	216	11,858	----------	1,152	10,706
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
27	Columbus, Ohio	$22,158	$8,056	----------	$13,725	$310	---------	$67	$43,109	$42,167	---------	$942
28	Toledo, Ohio	59,194	22,205	$15,540	19,911	1,538	---------	---------	43,398	15,865	$26,078	1,455
29	Oakland, Calif.	120,756	24,911	37,987	52,258	1,408	---------	4,192	----------	----------	---------	----------
30	Denver, Colo.	61,182	45,182	12,795	15	2,954	---------	236	30,418	26,330	---------	4,088
31	Atlanta, Ga.	93,786	34,700	658	51,206	5,857	---------	1,365	5,757	----------	1,718	4,039
32	Dallas, Tex.	119,130	32,534	375	78,119	4,464	---------	3,638	152	----------	152	----------
33	St. Paul, Minn.	128,746	----------	102,964	----------	900	---------	24,882	20,673	17,031	---------	3,642
34	Birmingham, Ala.	70,502	26,614	29,091	11,028	3,434	---------	335	1,975	----------	---------	1,975
35	Akron, Ohio	15,146	12,132	----------	1,323	1,691	---------	---------	7,053	----------	---------	7,053
36	Memphis, Tenn.	84,639	20,078	23,568	17,942	5,608	---------	17,443	8,377	5,241	---------	3,136
37	Providence, R. I.	39,906	21,705	----------	6,660	900	$4,978	5,663	40,006	----------	38,922	1,084
38	San Antonio, Tex.	45,429	22,792	3,008	14,324	5,180	---------	125	54,525	41,232	12,711	582
39	Omaha, Nebr.	22,889	12,184	8,511	1,230	816	---------	148	4,433	4,433	---------	----------
40	Syracuse, N. Y.	29,926	4,136	22,156	1,736	1,500	---------	398	34,084	33,722	---------	362
41	Dayton, Ohio	64,206	41,730	----------	17,921	1,356	---------	3,199	39,278	39,278	---------	----------
42	Oklahoma City, Okla.	17,363	----------	----------	12,388	3,560	---------	1,415	5,127	----------	---------	5,127
43	Worcester, Mass.	35,456	6,729	21,077	115	---------	---------	7,535	58,151	----------	58,151	----------
44	Richmond, Va.	4,994	----------	4,239	----------	402	---------	353	93,114	16,229	44,606	32,279
45	Youngstown, Ohio	39,414	28,217	----------	8,963	968	---------	1,266	11,566	----------	---------	11,566
46	Grand Rapids, Mich.	74,256	17,297	53,859	2,951	---------	---------	149	95,274	36,363	54,888	4,023
47	Fort Worth, Tex.	48,986	15,617	8,357	12,354	12,658	---------	---------	16,004	----------	---------	16,004
48	Hartford, Conn.	47,724	29,294	----------	18,430	---------	---------	---------	23,320	11,679	11,641	----------
49	Flint, Mich.	32,892	22,542	8,533	142	1,222	---------	453	7,812	7,132	680	----------
50	New Haven, Conn.	49,883	26,656	----------	15,323	172	4,328	3,404	----------	----------	---------	----------
51	San Diego, Calif.	79,449	31,640	----------	3,275	14,466	---------	30,068	16,830	----------	14,174	2,656
52	Long Beach, Calif.	96,179	48,908	25,130	16,874	3,793	---------	1,474	23,849	21,143	519	2,187
53	Nashville, Tenn.	28,074	12,297	----------	12,226	2,210	---------	1,341	17,320	17,320	---------	----------
54	Springfield, Mass.	48,904	38,786	4,934	4,449	60	---------	675	6,465	----------	---------	6,465
55	Tulsa, Okla.	19,680	3,193	----------	11,449	2,867	---------	2,171	2,521	----------	293	2,228
56	Bridgeport, Conn.	42,171	22,688	4,784	8,065	6,634	---------	---------	26,497	----------	---------	26,497
57	Des Moines, Iowa	35,820	13,730	----------	22,090	---------	---------	---------	57,770	20,116	36,589	1,065
58	Scranton, Pa.	5,880	----------	246	2,259	2,834	---------	541	----------	----------	---------	----------
59	Salt Lake City, Utah	65,379	26,891	----------	30,939	7,055	---------	494	40,703	----------	40,703	----------
60	Yonkers, N. Y.	2,786	----------	----------	2,786	---------	---------	---------	195	----------	---------	195
61	Paterson, N. J.	1,496	----------	----------	1,271	---------	---------	225	271	----------	---------	271
62	Jacksonville, Fla.	31,897	14,669	3,899	10,805	---------	---------	2,524	193	----------	---------	193
63	Albany, N. Y.	21,958	13,560	----------	----------	---------	---------	8,378	86	----------	---------	86
64	Norfolk, Va.	17,814	13,222	3,055	937	600	---------	---------	95,164	55,701	38,313	1,150
65	Trenton, N. J.	851	----------	----------	----------	---------	---------	851	12,437	10,600	---------	1,837
66	Chattanooga, Tenn.	32,104	13,831	12,000	3,869	2,233	---------	171	8,702	8,702	---------	----------

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1937—Continued

(See text discussion, p. 83)

City number	CITY	RECREATION							MISCELLANEOUS			
		Total	Golf fees	Auditorium and stadium fees	Other admission and use fees	Concessions	Refectories (net)	All other	Total	Markets	Cemeteries and crematories	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
67	Kansas City, Kans.	$16,507	----------	$12,449	$4,043	$15	---------	---------	$390	----------	$390	----------
68	Fort Wayne, Ind.	11,947	$9,251	----------	2,135	337	---------	$224	1,102	$1,000	---------	$102
69	Camden, N. J.	10,629	----------	9,823	306	---------	---------	500	15,384	1,785	11,237	2,362
70	Erie, Pa.	3,615	----------	2,657	----------	958	---------	---------	----------	----------	---------	----------
71	Elizabeth, N. J.	5,068	----------	----------	5,068	---------	---------	---------	11,181	11,181	---------	----------
72	Wichita, Kans.	76,442	7,744	33,049	25,574	6,857	---------	3,218	9,835	9,835	---------	----------
73	Spokane, Wash.	22,283	21,626	148	----------	271	---------	238	3,836	----------	---------	3,836
74	Fall River, Mass.	6	----------	----------	----------	---------	---------	6	19,846	----------	19,621	225
75	Cambridge, Mass.	8,737	8,315	26	----------	---------	---------	396	41,082	----------	41,082	----------
76	New Bedford, Mass.	2,300	----------	----------	1,800	441	---------	59	35,826	----------	35,826	----------
77	Reading, Pa.	1,736	----------	----------	----------	---------	---------	1,736	115	----------	---------	115
78	Knoxville, Tenn.	11,627	10,744	833	----------	---------	---------	50	16,342	12,696	---------	3,646
79	Peoria, Ill.	33,406	19,140	884	10,620	805	---------	1,957	2,222	2,017	---------	205
80	South Bend, Ind.	22,413	14,071	----------	7,723	---------	---------	619	4,262	----------	3,726	536
81	Tacoma, Wash.	32,908	----------	----------	26,283	264	1,580	4,781	----------	----------	---------	----------
82	Miami, Fla.	36,441	21,174	8,894	6,148	225	---------	---------	12,528	7,735	654	4,139
83	Gary, Ind.	20,796	7,940	5,659	4,176	2,616	---------	405	1,356	----------	---------	1,356
84	Canton, Ohio	6,508	----------	4,005	2,503	---------	---------	---------	11,209	10,142	---------	1,067
85	Wilmington, Del.	10,172	----------	----------	9,240	---------	---------	932	6,754	4,642	---------	2,112
86	Tampa, Fla.	7,754	----------	1,066	3,558	56	---------	3,074	1,210	----------	405	805
87	Somerville, Mass.	448	----------	----------	448	---------	---------	---------	500	----------	---------	500
88	El Paso, Tex.	18,049	9,132	----------	8,752	165	---------	---------	----------	----------	---------	----------
89	Evansville, Ind.	10,231	7,144	----------	1,250	1,837	---------	---------	46,004	7,607	38,391	6
90	Lynn, Mass.	18,650	18,380	----------	----------	---------	---------	270	49,116	----------	48,716	400
91	Utica, N. Y.	3,145	3,090	----------	----------	---------	---------	55	3,471	3,267	---------	204
92	Duluth, Minn.	35,493	24,552	----------	10,152	---------	---------	789	31	----------	---------	31
93	Waterbury, Conn.	34,752	9,102	11,481	1,785	10,124	1,408	852	9,957	3,241	---------	6,716
94	Lowell, Mass.	12,566	----------	5,463	5,799	---------	---------	1,304	20,888	----------	17,103	3,785
	Honolulu, Hawaii 1/	11,558	4,157	----------	5,906	1,495	---------	---------	179,971	1,800	---------	178,171

1/ Not included in group or grand totals.

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SECTION B. COST PAYMENTS (Tables 14 to 21, inclusive)

For the 94 cities cost payments for general government[1] in 1937 were approximately $87,700,000 less than the total revenues reported in the preceding section. These cost payments were, however, $238,000,000 higher than similar expenditures in 1936.

Cost payments comprise expenditures for services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed money, which are incurred in performing those services and activities for which these local governments have authority. Like the revenue classification, the cost payment classification has been revised for purposes of compiling and presenting the financial data for 1937. In order to facilitate the use of this volume, figure 2 is presented on the following pages to show the changes that have been made in the 1937 cost payment classification as compared with that for 1936.

DEFINITIONS.—At the close of this volume (see pages 323-327) may be found definitions of the terms used in the report.

Cost payments are separable into three principal classes—operation and maintenance of general government, interest charges on account of general municipal debt obligations, and outlays for permanent acquisitions or improvements of general government.[2] During 1937, expenditures of $2,025,052,436 were made for operation and maintenance, $222,582,157 for interest, and $372,922,543 for capital outlays. The total cost payments were $2,620,557,136.

TABLE 14

The cost of general government in the 94 cities during 1937 is summarized in table 14 by the three major classifications. Expenditures for operation and maintenance accounted for 77.3 percent of the total; outlays for 14.2 percent; and interest, 8.5 percent.

OPERATION AND MAINTENANCE.—The cost of operating and maintaining general government in the 94 cities during 1937 was the highest on record, as may be seen from the statement on the right.

1926	$1,389,000,000
1928	1,575,000,000
1930	1,737,000,000
1932	1,806,000,000
1934	1,745,000,000
1936	1,848,000,000
1937	2,025,000,000

The most conspicuous factor in this increase has been the growth of expenditures for charities and associated welfare and relief activities, which rose in 1937 to a level higher than the combined cost of general government for administrative, legislative, and judicial purposes and for highway construction purposes. The tremendous increase since the pre-depression period in the expenditures of these cities for charities and relief is indicated by the accompanying statement.

1926	$43,507,000
1928	55,788,000
1930	67,524,000
1932	176,693,000
1934	287,972,000
1936	281,242,000
1937	332,083,000

From the foregoing it may be seen that 92 percent of the $288,000,000 increase in all operation and maintenance costs of general government in the 94 cities during 1937 as compared with 1930 is accounted for by an increase of $265,000,000 in expenditures for charities and associated welfare and relief activities.

INTEREST.—Interest payments of the 94 cities in 1937 totaled $222,582,157, all—except Washington, D. C., which lacks statutory authority to incur indebtedness—reporting expenditures under this classification. Owing to the fact that prior to 1936 interest payments on bonded indebtedness were not reported separately for general government purposes and public-service enterprises, it is not possible to present a trend comparison. Interest payments for general governmental purposes in 1937 were approximately $12,000,000 less than the amount reported for 1936, but it is difficult to determine what proportion of this reduction reflects a decrease in outstanding indebtedness of certain reporting cities or how much could be attributed to the fact that some of the cities were successful in refunding high interest-bearing indebtedness during a period of comparatively low interest rates.

1/ For public-service enterprises see part III.

2/ Payments of the principal of debt are ordinarily considered by a city as an expenditure. Outlay payments, made from the funds received when the debt was incurred, are also considered by the city as an expenditure. Only one of these payments, however, is a cost. The Bureau includes as such the payment for the outlay at the time it is made rather than the payment to retire the principal of the debt.

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936

NOTE: Numbers following names of functions and activities show corresponding classification in the other year.

Cost Payments 1937

1 General administrative, legislative, and judicial 1, 24, 264, 72, 82, 92, 94, 95
- 11 Control 11, 121, 1241, 13
  - 111 Legislative 11
    - 1111 Municipal council or commission 11
    - 1112 Legislative committees and special bodies 11
    - 1113 Clerk of council 11
    - 1114 Ordinances and proceedings 11
  - 112 Executive 121, 1241
    - 1121 Mayor 1211
    - 1122 Manager 1241
    - 1123 Boards and commissions 1212
  - 113 Judicial 13
    - 1131 Criminal courts 13
      - 11311 Felonies 132
      - 11312 Misdemeanors 131
        - 113121 Traffic 131
        - 113122 All other 131
    - 1132 Civil courts 131, 132
      - 11321 Chancery 132
      - 11322 Probate 132
      - 11323 Law 131, 132
        - 113231 Major claims 132
        - 113232 Small claims 131, 132
    - 1133 Domestic relations courts 132
      - 11331 Juvenile 132
      - 11332 All other 132
    - 1134 Medical and social service 132
    - 1135 Undistributed and all other 132
- 12 Staff agencies 122, 123, 1242-1246, 13, 14, 15, 24, 264, 72, 82, 92, 94, 95
  - 121 Elections 14
    - 1211 Supervision 14
    - 1212 Registration 14
    - 1213 Primary elections 14
    - 1214 General elections 14
    - 1215 Special elections 14
  - 122 Finance 122, 92
    - 1221 Supervision[a]
    - 1222 Accounting and internal auditing 1221
    - 1223 Independent accounting and auditing 1222
    - 1224 Budgeting 1226
    - 1225 Assessment and levy of taxes 1224
    - 1226 Collection, custody, and disbursement of funds 1223
    - 1227 Licensing 1223, 1224
    - 1228 Purchasing and custody of supplies 1225

Governmental-Cost Payments 1936

1 General government 11, 121, 122, 1231, 1232, 1234, 1241, 1243, 1244, 125, 126, 1271, 128, 129, 129B
- 11 Legislative 111
- 12 Executive 112, 122, 1231, 1241, 1243, 1244, 125, 126, 1271, 128, 129B
  - 121 Chief executive 1121, 1123
    - 1211 Mayor 1121
    - 1212 Executive boards and commissions 1123
  - 122 Finance 122, 1282
    - 1221 Auditor or comptroller 1222
    - 1222 Special accounting and auditing 1223
    - 1223 Treasurer and collector of revenue 1226, 1227, 1229
    - 1224 Assessment and levy of revenue 1225, 1227
    - 1225 Purchasing officer 1228
    - 1226 All other 1224, 1229, 1282
  - 123 Law 1231
  - 124 General executive 1122, 1241, 1243, 1244, 125, 126, 1271, 128, 129B
    - 1241 City manager 1122
    - 1242 City clerk 1241, 1243, 1244
    - 1243 City engineer and public works and service 1251
    - 1244 Civil service 1271
    - 1245 City planning 126
    - 1246 All other 1252, 129B, 128
- 13 Judicial 113, 1232, 1234
  - 131 General municipal courts 11312, 113232, 1232, 1234
  - 132 All other 11311, 1132-1135, 246, 1232, 1234
- 14 Elections 121
- 15 General government buildings 129

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

1 General administrative, legislative, and judicial 1, 24, 264, 72, 82, 92, 94, 95—Continued
- 12 Staff agencies 122, 123, 1242-1246, 13, 14, 15, 24, 264, 72, 82, 92, 94, 95—Continued.
  - 122 Finance 122, 92—Continued
    - 1229 Debt administration 1223, 1226
    - 1229A Administration of special funds and investments 92
  - 123 Law 123, 13
    - 1231 Counsel and legal advice 123
    - 1232 Criminal prosecution 13
    - 1233 Special civil counsel[b]
    - 1234 Special criminal prosecution 13
  - 124 Recording and reporting 1242, 24, 95
    - 1241 Municipal clerk 1242
    - 1242 Recording deeds and mortgages 24
    - 1243 General public reports 1242, 95[b]
    - 1244 All other 1242, 95
  - 125 Administrative offices and boards 1243, 1246
    - 1251 City engineer and public works 1243
    - 1252 All other 1246
  - 126 Planning and zoning 1245
    - 1261 Planning 1245
    - 1262 Zoning 1245
  - 127 Personnel administration 1244, 92
    - 1271 Personnel selection and administration 1244
    - 1272 Pension administration 92
  - 128 Research and investigation 1226, 1246, 264, 72, 94
    - 1281 Research bureaus 1246, 72
    - 1282 Special research projects 1226, 1246, 264, 94[b]
    - 1283 Public officers' associations 1246[b]
  - 129 General administrative buildings 15
    - 1291 Supervision 15
    - 1292 Office buildings 15
    - 1293 All other 15
  - 129A Community promotion 82, 94
    - 129A1 Advertising 94
    - 129A2 Expositions 82, 94
    - 129A3 All other 94
  - 129B All other 1246

2 Public safety 132, 21-23, 25, 26, 312[c]
- 21 Police department 21, 253, 264, 312
  - 211 Supervision 21
  - 212 Police training 21
  - 213 General and criminal records 21
  - 214 Identification records 21
  - 215 Communication system 21
  - 216 Detention and custody of prisoners 21

2 Protection to person and property 1242, 1282, 21, 22, 23, 241, 242, 244, 245, 247, 248, 7323
- 21 Police department 211-216, 218-219A6
- 22 Fire department 22
  - 221 General expenditures 221-224, 226-228
  - 222 Water service 225
- 23 Militia and armories 241
- 24 Register of deeds and mortgages 1242

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

2 Public safety 132, 21-23, 25, 26, 312[c]—Continued
- 21 Police department 21, 253, 264, 312—Continued
  - 217 Motor vehicle inspection 253
  - 218 Criminal investigation 21
  - 219 Uniformed patrol 21
    - 219A1 Vice and moral control 21, 264
    - 219A2 Crime prevention, juvenile 21
    - 219A3 Traffic control 21, 312
    - 219A4 Special detail services 21
    - 219A5 All other 21
    - 219A6 Undistributed 21
- 22 Fire department 22, 253, 264
  - 221 Supervision 221
  - 222 Training schools 221
  - 223 Communication system 221
  - 224 Fire prevention 221, 253, 264
  - 225 Hydrant and water service 222
  - 226 Fire-fighting force 221
    - 2261 Engine service 221
    - 2262 Truck service 221
    - 2263 Fireboat service 221
    - 2264 Salvage service 221
    - 2265 Volunteer service 221
    - 2266 Rescue squads 221
  - 227 All other 221
  - 228 Undistributed 221
- 23 Protective inspection 25
  - 231 Supervision[a]
  - 232 Building inspection 251
  - 233 Plumbing inspection 251
  - 234 Electrical inspection 251
  - 235 Gas inspection 253
  - 236 Boiler inspection 253
  - 237 Elevator inspection 253
  - 238 Weights and measures 252
  - 239 All other 253
- 24 Other protection 132, 23, 26[c]
  - 241 Militia and armories 23
  - 242 Examination of engineers and plumbers 262
  - 243 Scales[d]
  - 244 Protection to animals 261, 263
  - 245 Morgue 264
  - 246 Investigation of causes of death 132
  - 247 Flood control 264
  - 248 All other 264

3 Highways 3[c]
- 31 Supervision[a]
- 32 Roadways 31, 32
  - 321 Paved streets 311
  - 322 Unpaved streets 311
  - 323 Alleys 311
  - 324 Sidewalks and crosswalks 311
  - 325 Culverts 311
  - 326 Snow and ice removal 32
  - 327 Undistributed 31
- 33 Street lighting 33
- 34 Bridges and viaducts, and grade separations 311[e]
- 35 Tunnels 311[e]
- 36 Waterways 34
- 37 All other 312

2 Protection to person and property 1242, 1282, 21, 22, 23, 241, 242, 244, 245, 247, 248, 7323—Continued
- 25 Inspection service 217, 224, 23
  - 251 Building, plumbing, wiring, and boiler 232-234, 236
  - 252 Weights and measures 238
  - 253 All other 235, 237, 239, 224, 217
- 26 Other protection to person and property 1282, 224, 7323, 242, 244, 245, 247, 248
  - 261 Pounds 244
  - 262 Examining engineers and plumbers 242
  - 263 Humane societies 244
  - 264 All other 245, 247, 248, 1282, 224, 7323

3 Highways 3, 219A3
- 31 Roadways 321-325, 327, 34, 35, 37, 219A3
  - 311 Streets 321-325, 37, 34, 35, 327
  - 312 All other 327, 37, 219A3
- 32 Snow and ice removal 326
- 33 Street lighting 33
- 34 Waterways 36

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

4 Sanitation and waste removal 4[c]
- 41 Supervision[a]
- 42 Sewers and sewage disposal 41[e]
  - 421 Sewer system 41[e]
  - 422 Sewage treatment and disposal 41[e]
- 43 Street sanitation 42, 45
  - 431 Street cleaning 42
  - 432 All other 45
- 44 Waste collection 43
  - 441 Garbage 43
  - 442 Ashes 43
  - 443 Other waste 43
- 45 Waste disposal 43
  - 451 Garbage 43
  - 452 Ashes 43
  - 453 Other waste 43
- 46 Comfort stations 44
- 47 Smoke regulation 45
- 48 All other 45

5 Conservation of health 51, 52, 5312, 5322, 54, 55, 56, 62212
- 51 Supervision 51
- 52 Vital statistics 52
- 53 Regulation and inspection 55, 56
  - 531 Milk and dairy products 55
  - 532 Other food and drugs 55
  - 533 Sanitary inspection 45, 56
  - 534 All other 56
- 54 Control of communicable diseases 5312, 5322
  - 541 Tuberculosis 5312
  - 542 Venereal diseases 5322
  - 543 All other 5322
- 55 Child-health services 54
  - 551 Pre-school and prenatal 542
  - 552 School 541
  - 553 All other 542
- 56 Adult-health services 56, 62212
- 57 Laboratory 51
- 58 Health centers and general clinics 5322
- 59 All other 51, 56, 62212

6 Hospitals 5311, 5321, 61, 63
- 61 Supervision 61
- 62 General municipal hospitals 6311
- 63 Special municipal hospitals 5311, 5321, 632
  - 631 Communicable diseases 5311, 5321
    - 6311 Tuberculosis 5311
    - 6312 Veneral diseases 5321
    - 6313 All other 5322
  - 632 Mental diseases 632
  - 633 All other 632
- 64 Patients in other hospitals 5311, 5321, 632
  - 641 Communicable diseases 5311, 5321
    - 6411 Tuberculosis 5311
    - 6412 Venereal diseases 5321
    - 6413 All other 5321
  - 642 Mental 632
  - 643 All other 6312, 632
- 65 All other 6312, 632

7 Charities 264, 61, 62, 94
- 71 Supervision 61
- 72 Municipal institutional care 6222, 6242, 6243, 623
  - 721 Adult dependents 6222, 6242, 6243

4 Sanitation, or promotion of cleanliness 4
- 41 Sewers and sewage disposal 42
- 42 Street cleaning 431
- 43 Other refuse collection and disposal 44, 45
- 44 Public convenience stations 46
- 45 Other sanitation 432, 47, 48, 533

5 Conservation of health 5, 631, 641
- 51 Supervision 51, 57, 59
- 52 Vital statistics 52
- 53 Prevention and treatment of communicable diseases 541, 58, 6311, 6411
  - 531 Tuberculosis 541
    - 5311 Hospitals 6311, 6411
    - 5312 All other 541
  - 532 Other than tuberculosis 542, 543, 6312, 6313, 6412, 6413
    - 5321 Hospitals 6312, 6313, 6412, 6413
    - 5322 All other 542, 543, 58
- 54 Conservation of child life 55
  - 541 Medical work for school children 552
  - 542 All other 551, 553
- 55 Food regulation and inspection 531, 532
- 56 Other conservation of health 533, 534, 56, 59

6 Charities, hospitals, and corrections 56, 59, 61, 62, 632, 633, 642, 643, 71, 721, 722, 731, 7321, 7322, 7324, 74
- 61 Supervision 61, 71, 81
- 62 Charities 56, 59, 721, 722, 731, 7321, 7322, 7324, 74
  - 622 Care of poor 56, 59, 721, 7311-7313, 7317, 7324
    - 6221 Outdoor 56, 59, 7311-7313, 7317, 7324
      - 62211 Old-age assistance 7313
      - 62212 All other 7312, 7324, 7317, 56, 59
    - 6222 In institutions 721
  - 623 Care of children 722, 7321
  - 624 Other charities 721, 7314-7317, 7322, 7324, 74
    - 6241 Mothers' aid 7314
    - 6242 Veterans' relief 721, 7316
    - 6243 All other 721, 7315, 7317, 7322, 7324, 74
- 63 Hospitals 62, 632, 633, 642, 643
  - 631 General 62
    - 6311 City 62
    - 6312 All other 643

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

7 Charities 264, 61, 62, 94—Continued
- 72 Municipal institutional care 6222, 6242, 6243, 623—Continued
  - 722 Dependent and neglected children 623
- 73 Other institutional and noninstitutional care 264, 6221, 623, 624, 94
  - 731 Public assistance 6221, 623, 624, 94
    - 7311 Administration 6221
    - 7312 General relief 62212
    - 7313 Old-age assistance 62211
    - 7314 Aid to dependent children 6241, 623
    - 7315 Aid to blind 6243
    - 7316 Veterans' aid 6242
    - 7317 All other 62212, 6243, 94
  - 732 Welfare service 264, 62212, 623, 6243
    - 7321 Regulation of foster or boarding homes 623
    - 7322 Legal aid 6243
    - 7323 Employment agencies 264
    - 7324 All other 62212, 6243
- 74 All other 6243, 94

8 Correction 61, 64
- 81 Supervision 61[f]
- 82 Municipal correction institutions 64
  - 821 Adults 641
    - 8211 Men 641
    - 8212 Women 641
  - 822 Minors 642
- 83 Institutional industry activities (net) 641
- 84 Delinquents in other institutions 64
  - 841 Adults 641
    - 8411 Men 641
    - 8412 Women 641
  - 842 Minors 642
- 85 Probation and parole 643

9 Schools 71

10 Libraries 72
- 101 Supervision 72
- 102 Accessions 72
- 103 Library services 72

10A Recreation 712, 8, 94[c]
- 10A1 Supervision 81, 82, 83
- 10A2 Cultural-scientific recreation 81, 82
  - 10A21 Art galleries 81
  - 10A22 Museums 81
  - 10A23 Zoos, aquariums, and botanical gardens 81
  - 10A24 Community music, drama, and celebrations 82
  - 10A25 All other 81, 82
- 10A3 Organized recreation 712, 82
  - 10A31 Administration 82
  - 10A32 Outdoor play areas and activities 712, 82
    - 10A321 Playgrounds 712, 82
    - 10A322 Golf 82
    - 10A323 All other 82

6 Charities, hospitals, and corrections 56, 59, 61, 62, 632, 633, 642, 643, 71, 721, 722, 731, 7321, 7322, 7324, 74—Continued
- 63 Hospitals 62, 632, 633, 642, 643—Continued
  - 632 Special 632, 633, 642, 643
- 64 Corrections 82-85
  - 641 Adults 821, 83, 841
  - 642 For minors 822, 842
  - 643 Probation boards and officers 85

7 Education 9, 10, 10A321, 10A33, 1281
- 71 Schools 9
  - 711 Instruction 9
  - 712 All other 9, 10A321, 10A33
- 72 Libraries 10, 1281

8 Recreation 10A1-10A4, 10A54, 10A55, 129A2
- 81 Educational 10A1, 10A21-10A23, 10A25
- 82 General 10A1, 10A24, 10A25, 10A3, 10A54, 10A55, 129A2
- 83 Parks and trees 10A4, 10A54, 10A55

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FIGURE 2.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

10A Recreation 712, 8, 94[c]—Continued	
10A3 Organized recreation 712, 82—Con.	
10A33 Recreation buildings and indoor activities 712, 82	
10A34 All other 82	
10A4 Municipal parks 83	
10A41 Administration 83	
10A42 Park areas 83	
10A43 Parkways and boulevards 83	
10A44 Nurseries and forestry 83	
10A45 Street trees and other plantings 83	
10A46 Park policing 83	
10A47 Park lighting 83	
10A48 All other 83	
10A5 Special recreation facilities 82, 83, 94[c]	
10A51 Auditoriums and stadiums[d]	
10A52 Auto and trailer camps 94	
10A53 Recreation piers and yacht harbors 82	
10A54 Refectories (net) 82, 83	
10A55 All other 82, 83	
10B Miscellaneous 91, 93, 94, 95[c]	9 Miscellaneous 10B1-10B4, 10B8, 1243, 1244, 1272, 1282, 129A, 7317, 74
10B1 Judgments and losses—not allocated 93	91 Pensions and gratuities to former employees 10B2
10B2 Pensions and gratuities on account of service 91	911 Policemen 10B21
10B21 Policemen 911	912 Firemen 10B22
10B22 Firemen 912	913 School teachers 10B23
10B23 School teachers 913	914 All other 10B24
10B24 All other 914	92 Administration of public trust funds and investments 1229A, 1272
10B3 Compensation for employee injury 95	93 Judgments and losses 10B1
10B31 Noninsurance compensation—not allocated 95	94 Unclassified 10B8, 1282, 129A, 7317, 74
10B32 Compensation insurance premiums—not allocated 95	95 Undistributed 10B3, 10B4, 10B8 1243, 1244
10B4 Municipal service enterprises—not allocated 95	
10B5 Markets and warehouses[d]	
10B6 Cemeteries and crematories[d]	
10B7 Contributions to public-service enterprises[g]	10 Cost payments of public-service enterprises[g]
10B8 All other 94, 95	

a/ Distributed throughout the items of the corresponding group in 1936.
b/ Distributed to participating departments in 1936.
c/ Includes items classified in 1936 as public-service enterprises. These items are indicated by a footnote.
d/ Classified as a public-service enterprise in 1936.
e/ Part of this item was included under public-service enterprises in 1936.
f/ Also distributed among items 641 and 643 in 1936.
g/ In 1937 the transactions of public-service enterprises are reported separately from general government transactions. Item 10B8 consists of cash contributions by the city, plus certain balancing items. In 1936, item 10 included all cost payments of public-service enterprises.

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OUTLAYS.—Expenditures of the 94 cities for capital improvements in 1937 totaled $372,922,543, more than half of which was for highways and schools. The accompanying comparisons are presented to show the sharp fluctuations in capital outlays for general government in recent years. The figures are not strictly comparable because of obstacles encountered in eliminating all outlays for public-service enterprises from the totals.

1926	$666,000,000
1928	754,000,000
1930	748,000,000
1932	557,000,000
1934	250,000,000
1936	300,000,000
1937	373,000,000

Although the volume of capital outlays for general governmental purposes shows an increasing trend, it has not, despite the stimulation afforded by Federal loans and grants for public works and improvements, approached its predepression level. An important part of the Federal public works program has embraced public-service enterprises, and the costs of these enterprises are eliminated from the foregoing figures so far as possible.

The figures include for each independent, overlapping governmental unit a percent of its transactions. The reason for this inclusion has been given in part I above. For the percent used in each case, see the second column of table 3.

TABLE 15

Per capita cost payments of the 94 cities in 1937 for operation and maintenance and for interest are shown in table 15. The percent distribution of expenditures under the three major classifications of operation and maintenance, interest, and outlays is also shown. Per capita figures for outlays are omitted as affording no useful comparisons, since they are a nonrecurring cost.

PER CAPITA COST PAYMENTS.—Per capita cost payments for operation and maintenance and for interest averaged $59.66 for the 94 cities included in this study, the highest average being reported for the cities in group I. Individual averages ranged from $91.37 for New York to $21.83 for El Paso. Generally speaking, cities of larger population show comparatively higher per capita cost payments, although striking variations may be introduced because of special factors other than population influencing the level of local expenditures.

Per capita costs for interest appear to have no close relation to the population factor, as they do in the case of the cost for operation and maintenance. The cities in group II had an average interest cost higher than those in group I. The highest per capita cost for interest was that of $15.03 reported for Miami, while the lowest was $1.13 reported for Fort Wayne.

PERCENT DISTRIBUTION OF COST PAYMENTS.—As previously indicated, expenditures for operation and maintenance accounted for 77.3 percent of cost payments for general government in 1937, followed by 14.2 percent for capital improvements and 8.5 percent for interest. Operation and maintenance constituted 93.5 percent of total general governmental expenditures for Lowell, Mass., as compared with the lowest of 54.9 percent reported by Fort Worth.

The expenditures for capital improvements also present striking variations from the over-all average reported for the 94 cities. For example, Fort Worth reported capital outlays amounting to 32.8 percent of the total cost of general government, the larger part of which was for an extensive school building program. In contrast, the city of Flint reported only 0.6 of 1 percent of total general governmental costs as capital outlays.

Interest payments accounted for more than one-fifth of total general governmental costs in the following cities: Knoxville, 22 percent; Miami, 21.9 percent; and Norfolk, 21.5 percent. Cities reporting a considerably lower than average ratio of interest payments to total general costs were, in percentages, Worcester, 2.1 percent; Somerville, 2.9 percent; and Lowell, 3.3 percent.

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937

(For number of funds reported and for percent of independent divisions included, see first two columns of table 3)

City number	CITY	Total cost payments	OPERATION AND MAINTENANCE, AND INTEREST			Outlays (Table 20)
			Total	Operation and maintenance (Table 16)	Interest (Table 19)	
	Grand total	$2,620,557,136	$2,247,634,593	$2,025,052,436	$222,582,157	$372,922,543
	Group I	1,824,329,236	1,546,174,367	1,402,929,107	143,245,260	278,154,869
	Group II	302,135,300	264,449,949	232,169,946	32,280,003	37,685,351
	Group III	494,092,600	437,010,277	389,953,383	47,056,894	57,082,323
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y.	$781,323,581	$653,674,727	$610,260,559	$43,414,168	$127,648,854
	City corporation	760,444,845	650,743,531	608,978,724	41,764,807	109,701,314
	Bridge, parking and tunnel districts	20,878,736	2,931,196	1,281,835	1,649,361	17,947,540
2	Chicago, Ill.	238,618,002	200,596,317	172,960,618	27,635,699	38,021,685
	City corporation	116,481,256	108,382,201	99,270,636	9,111,565	8,099,055
	County	22,524,470	17,190,459	15,096,015	2,094,444	5,334,011
	School district	55,854,350	52,070,743	45,731,760	6,338,983	3,783,607
	Park district	21,768,980	14,244,937	9,407,881	4,837,056	7,524,043
	Sanitary district	20,423,456	7,485,731	2,658,496	4,827,235	12,937,725
	Forest preserve district	1,565,490	1,222,246	795,830	426,416	343,244
3	Philadelphia, Pa.	113,952,968	99,435,671	82,190,756	17,244,915	14,517,297
	City corporation	70,014,036	67,223,666	52,490,526	14,733,140	2,790,370
	School district	43,647,797	31,920,870	29,410,439	2,510,431	11,726,927
	Poor district	291,135	291,135	289,791	1,344	----------
4	Detroit, Mich.	109,938,936	98,284,871	84,127,761	14,157,110	11,654,065
	City corporation	92,803,455	83,141,526	69,329,215	13,812,311	9,661,929
	County	17,135,481	15,143,345	14,798,546	344,799	1,992,136
5	Los Angeles, Calif.	112,850,030	87,333,266	81,329,374	6,003,892	25,516,764
	City corporation	34,690,409	30,213,971	28,387,675	1,826,296	4,476,438
	County	32,979,518	27,160,308	25,979,586	1,180,722	5,819,210
	School district	45,180,103	29,958,987	26,962,113	2,996,874	15,221,116
6	Cleveland, Ohio	60,290,323	53,990,696	48,267,544	5,723,152	6,299,627
	City corporation	29,747,439	24,310,881	20,692,340	3,618,541	5,436,558
	County	12,036,953	11,697,439	10,332,144	1,365,295	339,514
	School district	18,244,806	17,779,793	17,040,477	739,316	465,013
	Park district	261,125	202,583	202,583	----------	58,542
7	St. Louis, Mo.	46,819,311	37,830,241	34,619,539	3,210,702	8,989,070
	City corporation	35,032,216	26,888,421	23,808,129	3,080,292	8,143,795
	School district	11,787,095	10,941,820	10,811,410	130,410	845,275
8	Baltimore, Md.	48,820,663	43,708,876	38,296,529	5,412,347	5,111,787
9	Boston, Mass.	73,869,173	68,384,828	63,972,224	4,412,604	5,484,345
10	Pittsburgh, Pa.	54,498,829	44,489,718	38,623,016	5,866,702	10,009,111
	City corporation	21,397,872	17,538,140	15,413,473	2,124,667	3,859,732
	County	16,348,045	12,879,483	10,009,202	2,870,281	3,468,562
	School district	16,752,912	14,072,095	13,200,341	871,754	2,680,817
11	San Francisco, Calif.	43,977,234	38,691,981	36,200,187	2,491,794	5,285,253
12	Washington, D. C.	43,567,773	36,642,265	36,642,265	----------	6,925,508
13	Milwaukee, Wis.	41,229,439	38,017,229	35,553,829	2,463,400	3,212,210
	City corporation	27,254,212	24,607,334	23,290,568	1,316,766	2,646,878
	County	11,862,236	11,641,692	11,288,095	353,597	220,544
	Sewerage district	2,112,991	1,768,203	975,166	793,037	344,788
14	Buffalo, N. Y.	54,572,974	45,093,681	39,884,906	5,208,775	9,479,293
	City corporation	39,912,967	37,253,672	33,249,090	4,004,582	2,659,295
	County	8,594,111	7,582,223	6,635,816	946,407	1,011,888
	Sewer district	6,065,896	257,786	----------	257,786	5,808,110

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

(See note at head of table)

City number	CITY	Total cost payments	OPERATION AND MAINTENANCE, AND INTEREST			Outlays (Table 20)
			Total	Operation and maintenance (Table 16)	Interest (Table 19)	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
29	Oakland, Calif.	$13,994,973	$12,946,356	$12,314,947	$631,409	$1,048,617
	City corporation	6,549,598	5,991,989	5,861,391	130,598	557,609
	School district	6,796,812	6,305,804	5,804,993	500,811	491,008
	Utility district	648,563	648,563	648,563	----------	----------
30	Denver, Colo.	19,498,849	17,181,154	16,322,545	858,609	2,317,695
	City corporation	14,228,381	11,942,462	11,443,799	498,663	2,285,919
	School district	5,270,468	5,238,692	4,878,746	359,946	31,776
31	Atlanta, Ga.	10,476,648	8,753,518	8,194,668	558,850	1,723,130
32	Dallas, Tex.	9,535,382	7,844,507	6,589,735	1,254,772	1,690,875
33	St. Paul, Minn.	12,838,741	10,306,640	8,611,224	1,695,416	2,532,101
34	Birmingham, Ala.	6,590,708	6,379,884	5,286,402	1,093,482	210,824
35	Akron, Ohio	11,564,313	9,677,804	7,966,573	1,711,231	1,886,509
	City corporation	6,816,913	5,088,179	3,718,843	1,369,336	1,728,734
	School district	4,747,400	4,589,625	4,247,730	341,895	157,775
36	Memphis, Tenn.	7,406,793	6,367,737	5,400,904	966,833	1,039,056
37	Providence, R. I.	17,993,555	14,677,924	13,031,341	1,646,583	3,315,631
38	San Antonio, Tex.	7,458,528	6,464,920	5,348,156	1,116,764	993,608
	City corporation	3,592,506	3,246,702	2,485,532	761,170	345,804
	School district	3,866,022	3,218,218	2,862,624	355,594	647,804
39	Omaha, Nebr.	7,481,514	6,885,785	5,786,067	1,099,718	595,729
	City corporation	4,236,192	3,776,316	3,080,394	695,922	459,876
	School district	3,245,322	3,109,469	2,705,673	403,796	135,853
40	Syracuse, N. Y.	14,812,092	14,191,456	12,964,709	1,226,747	620,636
	City corporation	14,565,361	13,944,725	12,717,978	1,226,747	620,636
	County supervisors' fund	246,731	246,731	246,731	----------	----------
41	Dayton, Ohio	8,499,475	7,305,833	6,554,668	751,165	1,193,642
	City corporation	4,951,811	3,857,014	3,431,301	425,713	1,094,797
	School district	3,547,664	3,448,819	3,123,367	325,452	98,845
42	Oklahoma City, Okla.	7,767,794	5,568,480	4,911,943	656,537	2,199,314
	City corporation	4,618,758	2,783,931	2,367,163	416,768	1,834,827
	School district	3,149,036	2,784,549	2,544,780	239,769	364,487
43	Worcester, Mass.	13,465,411	12,636,986	12,359,604	277,382	828,425
44	Richmond, Va.	9,319,059	8,243,100	6,826,164	1,416,936	1,075,959
45	Youngstown, Ohio	6,290,414	6,059,085	5,581,886	477,199	231,329
	City corporation	2,929,480	2,762,616	2,410,012	352,604	166,864
	School district	3,211,360	3,185,601	3,061,006	124,595	25,759
	Park district	149,574	110,868	110,868	----------	38,706
46	Grand Rapids, Mich.	5,899,585	5,387,869	4,845,276	542,593	511,716
	City corporation	3,372,963	2,868,236	2,477,164	391,072	504,727
	School district	2,526,622	2,519,633	2,368,112	151,521	6,989
47	Fort Worth, Tex.	8,224,626	5,527,719	4,511,942	1,015,777	2,696,907
	City corporation	4,000,058	3,051,685	2,343,427	708,258	948,373
	School district	4,224,568	2,476,034	2,168,515	307,519	1,748,534
48	Hartford, Conn.	11,457,939	10,237,567	9,447,011	790,556	1,220,372
	City corporation	10,299,798	10,086,131	9,347,423	738,708	213,667
	Metropolitan districts	1,158,141	151,436	99,588	51,848	1,006,705
49	Flint, Mich.	6,186,197	6,149,945	5,363,213	786,732	36,252
	City corporation	3,134,142	3,097,890	2,653,906	443,984	36,252
	School district	3,052,055	3,052,055	2,709,307	342,748	----------
50	New Haven, Conn.	8,587,996	8,078,139	7,502,913	575,226	509,857
	City corporation	8,552,690	8,042,833	7,467,607	575,226	509,857
	Improvement association	35,306	35,306	35,306	----------	----------

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

(See note at head of table)

City number	CITY	Total cost payments	OPERATION AND MAINTENANCE, AND INTEREST			Outlays (Table 20)
			Total	Operation and maintenance (Table 16)	Interest (Table 19)	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Minneapolis, Minn.	$35,997,907	$30,817,552	$28,310,821	$2,506,731	$5,180,355
	City corporation	30,369,941	25,247,222	22,856,319	2,390,903	5,122,719
	County	5,627,966	5,570,330	5,454,502	115,828	57,636
16	New Orleans, La.	22,509,390	18,801,979	15,128,484	3,673,495	3,707,411
	City corporation	15,074,630	12,589,802	10,236,126	2,353,676	2,484,828
	School district	4,248,436	4,200,376	3,884,127	316,249	48,060
	Levee district	3,186,324	2,011,801	1,008,231	1,003,570	1,174,523
17	Cincinnati, Ohio	31,347,712	27,332,465	23,951,966	3,380,499	4,015,247
	City corporation	17,372,467	14,217,488	11,939,764	2,277,724	3,154,979
	County	7,203,695	6,505,670	5,971,718	533,952	698,025
	School district	6,725,338	6,582,355	6,013,532	568,823	142,983
	Park district	46,212	26,952	26,952	----------	19,260
18	Newark, N. J.	42,664,300	40,703,185	35,161,513	5,541,672	1,961,115
	City corporation	35,877,576	34,968,029	30,420,980	4,547,049	909,547
	County	6,786,724	5,735,156	4,740,533	994,623	1,051,568
19	Kansas City, Mo.	24,116,677	18,416,324	15,634,623	2,781,701	5,700,353
	City corporation	13,167,219	8,196,020	7,200,568	995,452	4,971,199
	County	3,735,850	3,648,590	2,775,145	873,445	87,260
	School district	7,213,608	6,571,714	5,658,910	912,804	641,894
20	Seattle, Wash.	20,138,602	18,763,962	17,100,749	1,663,213	1,374,640
	City corporation	9,323,351	8,454,546	7,673,198	781,348	868,805
	County	4,582,249	4,123,970	3,698,676	425,294	458,279
	School district	6,233,002	6,185,446	5,728,875	456,571	47,556
21	Indianapolis, Ind.	17,112,479	16,049,167	14,723,559	1,325,608	1,063,312
	City corporation	7,380,089	6,842,652	6,200,275	642,377	537,437
	County	3,474,031	3,446,644	3,205,188	241,456	27,387
	School district	6,258,369	5,759,871	5,318,096	441,775	498,488
22	Rochester, N. Y.	31,137,162	28,024,644	25,365,216	2,659,428	3,112,518
	City corporation	25,662,491	23,472,868	21,252,356	2,220,512	2,189,623
	County	5,474,671	4,551,776	4,112,860	438,916	922,895
23	Jersey City, N. J.	29,909,729	26,147,940	22,793,859	3,354,081	3,761,789
	City corporation	23,741,022	20,695,881	17,972,122	2,723,759	3,045,141
	County	6,168,707	5,452,059	4,821,737	630,322	716,648
24	Houston, Tex.	17,652,873	12,726,033	10,651,697	2,074,336	4,926,840
	City corporation	8,494,812	5,666,532	4,487,231	1,179,301	2,828,280
	County	2,999,920	1,942,090	1,573,291	368,799	1,057,830
	School district	5,543,770	4,503,040	3,989,404	513,636	1,040,730
	Navigation district	599,274	599,274	599,274	----------	----------
	Drainage district	15,097	15,097	2,497	12,600	----------
25	Louisville, Ky.	14,631,743	12,371,827	10,728,020	1,643,807	2,259,916
	City corporation	13,112,565	11,081,353	9,438,340	1,643,013	2,031,212
	County	1,519,178	1,290,474	1,289,680	794	228,704
26	Portland, Oreg.	14,916,726	14,294,871	12,619,439	1,675,432	621,855
	City corporation	6,797,450	6,371,631	5,581,005	790,626	425,819
	County	3,490,533	3,297,700	2,735,768	561,932	192,833
	School district	4,235,649	4,232,446	3,909,572	322,874	3,203
	Port district	393,094	393,094	393,094	----------	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$11,417,260	$9,428,925	$7,953,936	$1,474,989	$1,988,335
	City corporation	7,288,587	5,311,226	4,263,063	1,048,163	1,977,361
	School district	4,128,673	4,117,699	3,690,873	426,826	10,974
28	Toledo, Ohio	12,780,534	11,234,502	9,539,825	1,694,677	1,546,032
	City corporation	6,872,853	6,216,194	5,130,799	1,085,395	656,659
	School district	5,907,681	5,018,308	4,409,026	609,282	889,373

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

(See note at head of table)

City number	CITY	Total cost payments	OPERATION AND MAINTENANCE, AND INTEREST			Outlays (Table 20)
			Total	Operation and maintenance (Table 16)	Interest (Table 19)	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
51	San Diego, Calif.	$7,035,442	$6,561,719	$6,252,806	$308,913	$473,723
	City corporation	3,688,549	3,344,667	3,233,227	111,440	343,882
	School district	3,346,893	3,217,052	3,019,579	197,473	129,841
52	Long Beach, Calif.	9,223,943	7,103,870	6,523,438	580,432	2,120,073
	City corporation	4,607,677	3,938,031	3,757,201	180,830	669,646
	School districts	4,616,266	3,165,839	2,766,237	399,602	1,450,427
53	Nashville, Tenn.	5,503,953	4,436,355	3,871,211	565,144	1,067,598
54	Springfield, Mass.	10,708,055	9,619,662	9,268,627	351,035	1,088,393
55	Tulsa, Okla.	4,910,636	4,210,971	3,515,740	695,231	699,665
	City corporation	2,177,910	2,024,932	1,551,690	473,242	152,978
	School district	2,732,726	2,186,039	1,964,050	221,989	546,687
56	Bridgeport, Conn.	7,527,555	7,309,575	6,652,374	657,201	217,980
57	Des Moines, Iowa	5,747,228	5,054,421	4,498,399	556,022	692,807
	City corporation	3,022,230	2,376,825	2,135,235	241,590	645,405
	School district	2,724,998	2,677,596	2,363,164	314,432	47,402
58	Scranton, Pa.	5,914,796	4,470,281	4,090,968	379,313	1,444,515
	City corporation	2,520,546	2,086,199	1,961,499	124,700	434,347
	School district	3,394,250	2,384,082	2,129,469	254,613	1,010,168
59	Salt Lake City, Utah	5,011,645	4,797,153	4,440,773	356,380	214,492
	City corporation	2,464,568	2,361,120	2,181,510	179,610	103,448
	School district	2,547,077	2,436,033	2,259,263	176,770	111,044
60	Yonkers, N. Y.	12,793,076	12,192,633	10,794,576	1,398,057	600,443
61	Paterson, N. J.	6,681,699	6,002,453	5,170,691	831,762	679,246
62	Jacksonville, Fla.	5,701,783	5,368,067	4,867,122	500,945	333,716
	City corporation	3,796,274	3,614,050	3,298,946	315,104	182,224
	School district	1,905,509	1,754,017	1,568,176	185,841	151,492
63	Albany, N. Y.	7,893,727	7,312,098	6,601,310	710,788	581,629
64	Norfolk, Va.	5,561,474	5,129,283	3,935,512	1,193,771	432,191
65	Trenton, N. J.	6,098,608	5,865,893	4,993,511	872,382	232,715
66	Chattanooga, Tenn.	4,330,455	3,576,582	2,840,629	735,953	753,873
67	Kansas City, Kans.	4,296,880	3,008,810	2,675,821	332,989	1,288,070
	City corporation	1,959,205	1,382,469	1,205,294	177,175	576,736
	School district	2,234,170	1,522,836	1,433,085	89,751	711,334
	Drainage districts	103,505	103,505	37,442	66,063	----------
68	Fort Wayne, Ind.	2,979,362	2,769,086	2,633,650	135,436	210,276
	City corporation	1,246,452	1,162,886	1,135,270	27,616	83,566
	School district	1,732,910	1,606,200	1,498,380	107,820	126,710
69	Camden, N. J.	6,030,329	5,767,986	4,620,338	1,147,648	262,343
70	Erie, Pa.	4,337,182	4,121,092	3,613,265	507,827	216,090
	City corporation	1,969,286	1,786,782	1,512,184	274,598	182,504
	School district	2,367,896	2,334,310	2,101,081	233,229	33,586
71	Elizabeth, N. J.	5,646,409	5,009,551	4,444,012	565,539	636,858
72	Wichita, Kans.	3,813,994	3,475,537	3,132,366	343,171	338,457
	City corporation	1,624,631	1,396,130	1,177,666	218,464	228,501
	School district	1,745,608	1,742,736	1,638,436	104,300	2,872
	University district	443,755	336,671	316,264	20,407	107,084
73	Spokane, Wash.	4,205,530	3,654,841	3,501,240	153,601	550,689
	City corporation	2,395,075	1,864,491	1,749,118	115,373	530,584
	School district	1,810,455	1,790,350	1,752,122	38,228	20,105
74	Fall River, Mass.	4,975,714	4,885,569	4,609,242	276,327	90,145

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1937—Continued

(See note at head of table)

City number	CITY	Total cost payments	OPERATION AND MAINTENANCE, AND INTEREST			Outlays (Table 20)
			Total	Operation and maintenance (Table 16)	Interest (Table 19)	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
75	Cambridge, Mass.	$7,783,250	$6,892,560	$6,490,427	$402,133	$890,690
76	New Bedford, Mass.	5,543,513	5,336,523	5,057,609	278,914	206,990
77	Reading, Pa.	4,905,152	3,799,349	3,323,383	475,966	1,105,803
	City corporation	1,630,143	1,485,397	1,303,679	181,718	144,746
	School district	3,275,009	2,313,952	2,019,704	294,248	961,057
78	Knoxville, Tenn.	4,410,799	4,036,584	3,064,707	971,877	374,215
79	Peoria, Ill.	4,530,063	3,708,669	3,523,628	185,041	821,394
	City corporation	1,935,781	1,726,227	1,579,300	146,927	209,554
	School district	1,696,396	1,323,416	1,299,890	23,526	372,980
	Park district	239,303	182,963	182,556	407	56,340
	Sanitary district	353,923	171,403	157,222	14,181	182,520
	Town	304,660	304,660	304,660	----------	----------
80	South Bend, Ind.	3,196,928	2,822,813	2,603,965	218,848	374,115
	City corporation	1,315,832	1,252,806	1,156,648	96,158	63,026
	School district	1,881,096	1,570,007	1,447,317	122,690	311,089
81	Tacoma, Wash.	3,743,860	3,493,563	3,299,948	193,615	250,297
	City corporation	1,885,605	1,699,678	1,583,982	115,696	185,927
	School district	1,709,829	1,680,136	1,603,742	76,394	29,693
	Park district	148,426	113,749	112,224	1,525	34,677
82	Miami, Fla.	7,440,803	6,575,385	4,949,371	1,626,014	865,418
	City corporation	5,659,096	5,029,114	3,712,851	1,316,263	629,982
	School district	1,781,707	1,546,271	1,236,520	309,751	235,436
83	Gary, Ind.	3,558,447	3,291,359	3,031,640	259,719	267,088
	City corporation	1,584,357	1,495,074	1,383,719	111,355	89,283
	School district	1,974,090	1,796,285	1,647,921	148,364	177,805
84	Canton, Ohio	3,598,896	3,470,729	2,958,970	511,759	128,167
	City corporation	1,631,600	1,542,920	1,296,108	246,812	88,680
	School district	1,967,296	1,927,809	1,662,862	264,947	39,487
85	Wilmington, Del.	3,746,225	3,529,068	3,240,462	288,606	217,157
86	Tampa, Fla.	4,039,418	3,579,899	2,870,598	709,301	459,519
	City corporation	2,635,505	2,230,678	1,695,932	534,746	404,827
	School district	1,403,913	1,349,221	1,174,666	174,555	54,692
87	Somerville, Mass.	6,336,476	6,071,368	5,890,061	181,307	265,108
88	El Paso, Tex.	2,657,303	2,309,910	1,981,974	327,936	347,393
89	Evansville, Ind.	3,541,975	2,901,450	2,707,299	194,151	640,525
	City corporation	1,906,766	1,525,874	1,423,341	102,533	380,892
	School district	1,635,209	1,375,576	1,283,958	91,618	259,633
90	Lynn, Mass.	6,308,335	5,552,400	5,291,275	261,125	755,935
91	Utica, N. Y.	5,820,438	5,403,249	4,948,722	454,527	417,189
92	Duluth, Minn.	4,394,429	3,925,229	3,567,030	358,199	469,200
	City corporation	2,389,650	1,940,894	1,733,111	207,783	448,756
	School district	2,004,779	1,984,335	1,833,919	150,416	20,444
93	Waterbury, Conn.	6,757,568	5,939,978	5,432,083	507,895	817,590
94	Lowell, Mass.	5,300,861	5,130,869	4,956,958	173,911	169,992
	Honolulu, Hawaii 1/	6,468,444	4,908,901	4,605,676	303,225	1,559,543

1/ Not included in group or grand totals.

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TABLE 15.—PER CAPITA AND PERCENT DISTRIBUTION OF COST PAYMENTS, BY CHARACTER: 1937—Continued

(See text discussion, p. 108)

City number	CITY	PER CAPITA COST PAYMENTS			PERCENT DISTRIBUTION OF COST PAYMENTS			Comparison with revenues (cost payments= 100)
		Operation and maintenance, and interest	Operation and maintenance	Interest	Operation and maintenance	Interest	Outlays	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000--Continued							
49	Flint, Mich.	$36.78	$32.08	$4.71	86.7	12.7	0.6	134.9
50	New Haven, Conn.	49.65	46.12	3.54	87.4	6.7	5.9	112.3
51	San Diego, Calif.	40.99	39.06	1.93	88.9	4.4	6.7	113.1
52	Long Beach, Calif.	45.25	41.55	3.70	70.7	6.3	23.0	97.2
53	Nashville, Tenn.	28.40	24.78	3.62	70.3	10.3	19.4	99.0
54	Springfield, Mass.	62.71	60.42	2.29	86.6	3.3	10.2	106.7
55	Tulsa, Okla.	28.45	23.75	4.70	71.6	14.2	14.2	117.1
56	Bridgeport, Conn.	49.62	45.16	4.46	88.4	8.7	2.9	112.3
57	Des Moines, Iowa	34.79	30.96	3.83	78.3	9.7	12.1	109.5
58	Scranton, Pa.	30.96	28.33	2.63	69.2	6.4	24.4	90.3
59	Salt Lake City, Utah	33.27	30.80	2.47	88.6	7.1	4.3	110.6
60	Yonkers, N. Y.	86.78	76.83	9.95	84.4	10.9	4.7	105.3
61	Paterson, N. J.	43.18	37.20	5.98	77.4	12.4	10.2	126.7
62	Jacksonville, Fla.	38.65	35.04	3.61	85.4	8.8	5.9	102.5
63	Albany, N. Y.	56.33	50.86	5.48	83.6	9.0	7.4	103.8
64	Norfolk, Va.	39.54	30.34	9.20	70.8	21.5	7.8	110.1
65	Trenton, N. J.	47.27	40.24	7.03	81.9	14.3	3.8	122.5
66	Chattanooga, Tenn.	28.96	23.00	5.96	65.6	17.0	17.4	98.2
67	Kansas City, Kans.	24.38	21.68	2.70	62.3	7.7	30.0	85.3
68	Fort Wayne, Ind.	23.06	21.93	1.13	88.4	4.5	7.1	112.8
69	Camden, N. J.	48.43	38.79	9.64	76.6	19.0	4.4	129.6
70	Erie, Pa.	34.84	30.54	4.29	83.3	11.7	5.0	104.7
71	Elizabeth, N. J.	42.49	37.69	4.80	78.7	10.0	11.3	104.4
72	Wichita, Kans.	29.55	26.64	2.92	82.1	9.0	8.9	122.4
73	Spokane, Wash.	31.35	30.03	1.32	83.3	3.7	13.1	103.3
74	Fall River, Mass.	42.38	39.99	2.40	92.6	5.6	1.8	112.3
75	Cambridge, Mass.	60.30	56.78	3.52	83.4	5.2	11.4	110.1
76	New Bedford, Mass.	47.39	44.92	2.48	91.2	5.0	3.7	107.2
77	Reading, Pa.	33.98	29.73	4.26	67.8	9.7	22.5	104.7
78	Knoxville, Tenn.	36.50	27.71	8.79	69.5	22.0	8.5	103.5
79	Peoria, Ill.	33.78	32.09	1.69	77.8	4.1	18.1	113.1
80	South Bend, Ind.	25.76	23.76	2.00	81.5	6.8	11.7	101.4
81	Tacoma, Wash.	32.29	30.50	1.79	88.1	5.2	6.7	108.9
82	Miami, Fla.	60.77	45.74	15.03	66.5	21.9	11.6	98.1
83	Gary, Ind.	30.48	28.07	2.40	85.2	7.3	7.5	112.4
84	Canton, Ohio	32.29	27.53	4.76	82.2	14.2	3.6	121.7
85	Wilmington, Del.	33.11	30.40	2.71	86.5	7.7	5.8	114.3
86	Tampa, Fla.	33.61	26.95	6.66	71.1	17.6	11.4	110.9
87	Somerville, Mass.	57.39	55.67	1.71	93.0	2.9	4.2	96.1
88	El Paso, Tex.	21.83	18.73	3.10	74.6	12.3	13.1	103.6
89	Evansville, Ind.	27.61	25.76	1.85	76.4	5.5	18.1	89.1
90	Lynn, Mass.	53.96	51.42	2.54	83.9	4.1	12.0	101.0
91	Utica, N. Y.	52.66	48.23	4.43	85.0	7.8	7.2	107.6
92	Duluth, Minn.	38.52	35.01	3.52	81.2	8.2	10.7	118.3
93	Waterbury, Conn.	58.64	53.62	5.01	80.4	7.5	12.1	85.8
94	Lowell, Mass.	51.19	49.45	1.74	93.5	3.3	3.2	104.2
	Honolulu, Hawaii 1/	------	------	-----	----	----	----	------

1/ Not included in group or grand totals.

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TABLE 15.—PER CAPITA AND PERCENT DISTRIBUTION OF COST PAYMENTS, BY CHARACTER: 1937

(See text discussion, p. 108)

City number	CITY	PER CAPITA COST PAYMENTS			PERCENT DISTRIBUTION OF COST PAYMENTS			Comparison with revenues (cost payments= 100)
		Operation and maintenance, and interest	Operation and maintenance	Interest	Operation and maintenance	Interest	Outlays	
	Grand total	$59.66	$53.75	$5.91	77.3	8.5	14.2	103.3
	Group I	69.86	63.39	6.47	76.9	7.9	15.2	102.1
	Group II	57.33	50.33	7.00	76.8	10.7	12.5	105.5
	Group III	39.98	35.68	4.31	78.9	9.5	11.6	134.9
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.	$91.37	$85.30	$6.07	78.1	5.6	16.3	98.7
2	Chicago, Ill.	57.47	49.55	7.92	72.5	11.6	15.9	118.0
3	Philadelphia, Pa.	50.41	41.66	8.74	72.1	15.1	12.7	98.5
4	Detroit, Mich.	58.99	50.49	8.50	76.5	12.9	10.6	103.8
5	Los Angeles, Calif.	64.50	60.06	4.43	72.1	5.3	22.6	95.8
6	Cleveland, Ohio	58.79	52.56	6.23	80.1	9.5	10.4	104.4
7	St. Louis, Mo.	45.56	41.70	3.87	73.9	6.9	19.2	88.4
8	Baltimore, Md.	53.49	46.87	6.62	78.4	11.1	10.5	110.1
9	Boston, Mass.	86.90	81.30	5.61	86.6	6.0	7.4	106.3
10	Pittsburgh, Pa.	65.57	56.92	8.65	70.9	10.8	18.4	101.2
11	San Francisco, Calif.	58.96	55.17	3.80	82.3	5.7	12.0	109.1
12	Washington, D. C.	58.82	58.82	-----	84.1	----	15.9	100.8
13	Milwaukee, Wis.	63.45	59.35	4.11	86.2	6.0	7.8	109.5
14	Buffalo, N. Y.	77.16	68.25	8.91	73.1	9.5	17.4	87.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$64.51	$59.26	$5.25	78.6	7.0	14.4	94.7
16	New Orleans, La.	39.92	32.12	7.80	67.2	16.3	16.5	129.2
17	Cincinnati, Ohio	59.41	52.06	7.35	76.4	10.8	12.8	110.6
18	Newark, N. J.	91.06	78.66	12.40	82.4	13.0	4.6	101.7
19	Kansas City, Mo.	44.63	37.89	6.74	64.8	11.5	23.6	91.3
20	Seattle, Wash.	50.16	45.71	4.45	84.9	8.3	6.8	108.6
21	Indianapolis, Ind.	43.13	39.57	3.56	86.0	7.7	6.2	105.6
22	Rochester, N. Y.	84.03	76.06	7.97	81.5	8.5	10.0	103.5
23	Jersey City, N. J.	81.74	71.25	10.48	76.2	11.2	12.6	114.7
24	Houston, Tex.	40.03	33.51	6.53	60.3	11.8	27.9	96.9
25	Louisville, Ky.	38.97	33.79	5.18	73.3	11.2	15.4	94.6
26	Portland, Oreg.	46.25	40.83	5.42	84.6	11.2	4.2	122.3
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio	$31.46	$26.54	$4.92	69.7	12.9	17.4	125.6
28	Toledo, Ohio	37.59	31.92	5.67	74.6	13.3	12.1	109.4
29	Oakland, Calif.	43.80	41.66	2.14	88.0	4.5	7.5	106.0
30	Denver, Colo.	58.60	55.67	2.93	83.7	4.4	11.9	103.2
31	Atlanta, Ga.	31.22	29.22	1.99	78.2	5.3	16.4	102.3
32	Dallas, Tex.	28.22	23.70	4.51	69.1	13.2	17.7	99.6
33	St. Paul, Minn.	37.09	30.99	6.10	67.1	13.2	19.7	103.5
34	Birmingham, Ala.	23.34	19.34	4.00	80.2	16.6	3.2	94.4
35	Akron, Ohio	36.51	30.05	6.46	68.9	14.8	16.3	106.9
36	Memphis, Tenn.	24.35	20.65	3.70	72.9	13.1	14.0	125.2
37	Providence, R. I.	57.43	50.98	6.44	72.4	9.2	18.4	92.7
38	San Antonio, Tex.	26.55	21.96	4.59	71.7	15.0	13.3	94.2
39	Omaha, Nebr.	31.62	26.57	5.05	77.3	14.7	8.0	116.5
40	Syracuse, N. Y.	66.16	60.44	5.72	87.5	8.3	4.2	104.9
41	Dayton, Ohio	35.36	31.73	3.64	77.1	8.8	14.0	124.3
42	Oklahoma City, Okla.	27.65	24.39	3.26	63.2	8.5	28.3	97.4
43	Worcester, Mass.	63.82	62.42	1.40	91.8	2.1	6.2	101.8
44	Richmond, Va.	44.58	36.92	7.66	73.2	15.2	11.5	99.9
45	Youngstown, Ohio	34.78	32.04	2.74	88.7	7.6	3.7	119.3
46	Grand Rapids, Mich.	31.18	28.04	3.14	82.1	9.2	8.7	117.6
47	Fort Worth, Tex.	32.67	26.67	6.00	54.9	12.4	32.8	83.8
48	Hartford, Conn.	60.76	56.07	4.69	82.4	6.9	10.7	103.4

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TABLE 16

Cost payments of the 94 cities for operation and maintenance of general government are shown in table 16. The payments are grouped under twelve major functions. These functions, and the individual classifications under each function, are presented in sufficient detail in the table to be largely self-explanatory. Reference may be made to the definitions, found at the close of this volume, of terms used in the report. The twelve major functional classifications of cost payments are as follows:

I. General administrative, legislative, and judicial.
II. Public safety.
III. Highways.
IV. Sanitation and waste removal.
V. Conservation of health.
VI. Hospitals.
VII. Charities.
VIII. Correction.
IX. Schools.
X. Libraries.
XI. Recreation.
XII. Miscellaneous.

The Bureau classifies cost payments according to a functional and activity basis, regardless of the departmental organization within the city conducting the function or activity.[3] Frequently one governmental activity may be found to be conducted by more than one governmental department, and in such cases the Bureau combines the several activity costs into a total. Further, classification by function and activity may result in a total different from that shown by the report of a municipal department or agency conducting a single function. It is also emphasized that the accounts maintained by several municipalities did not always adapt themselves to the detailed Bureau classifications, with the result that it was sometimes necessary to show large residue payments under "Undistributed."

During 1937 the unit of government administering certain local services and maintaining the records of expenditures thereof, such as welfare and relief, varied among the cities. If administered by Federal or State agencies, the figures are not included in this report, which is limited to the official records of cities and over-lapping independent local units. The differing practice results in a wide variation in the statistics of payments among the cities, which should be recognized in using the figures for comparisons. An example is found in the case of the function called "Charities," in which there is shown a wide range in payments for care of outdoor poor, owing to the varying degree of responsibility among the governmental units for this type of relief.

OPERATION AND MAINTENANCE COSTS OF GENERAL GOVERNMENT.—As previously indicated, the cost of operating and maintaining the general governments of the 94 cities in 1937 was the highest ever recorded—$2,025,052,436. Expenditures for schools accounted for $596,000,000, or 29.4 percent of the total. In second place, and a cost item that is almost entirely responsible for the rising level of general government costs in recent years, is an expenditure of over $332,000,000 for charities. Next in the order of their fiscal magnitude were public safety, $330,107,033; general administrative, legislative, and judicial, $159,557,414; and highways, $106,242,397. A further analysis of these cost payments by main functions is made on a per capita basis in table 17, and by percentage distribution in table 18.

A discussion of the operation and maintenance cost payments for general government of the 94 cities in 1937 is presented below by the twelve major functions, in the order of their appearance in table 17.

GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL.—Cost payments of $159,557,414 were reported by the 94 cities under this functional heading, which consist of the legislative, executive, and judicial branches of local government and, in addition, such auxiliary agencies as those established to deal with finances, law, elections, and general administrative buildings. The longer description of this functional group supersedes and is synonomous with the term "general government" used in the Bureau's previous reports.

3/ This explains the desirability of abandoning the old term "general departments," because the cost payment classification is not based on departments or organization units. See p. 17, supra.

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This major functional group of expenditures is segregated into cost payments for those municipal activities described as "Control" and those termed "Staff." All expenditures by courts and those divisions of government which determine policies and provide general administration for the entire municipality are included under "Control"; expenditures for auxiliary staff agencies which perform general services for the control agencies as well as for the various services or "line" departments are included under "Staff." The classification under each subdivision is self-explanatory and is in harmony with the standard classification sponsored by the National Committee on Municipal Accounting.

It was previously disclosed that the total cost of general government in 1937 was $288,000,000, or 16.6 percent higher than in 1930. In this connection it is interesting to note that, despite the sharp increase in specific services rendered by municipalities during this period and the unprecedented administrative problems introduced by the depression, there was only a negligible increase in the cost of administrative, legislative, and judicial overhead. Such cost payments in 1937 were less than 1 percent higher than in 1930, as may be seen from the accompanying comparative figures.

Under the heading of "Control" expenditures, judicial costs were by far the highest, while expenditures under the various classifications of "Finance" were the largest among the auxiliary staff agencies. It should be noted that the judicial organization in some cities and the classifications used in reporting such costs in others were not wholly adaptable to the Bureau's classification.

1926	$123,687,000
1928	141,929,000
*1930	158,374,000
1932	149,909,000
1934	135,766,000
1936	150,635,000
1937	159,557,000

PUBLIC SAFETY.—Expenditures for public safety totaled $320,107,033 in 1937, the third largest item in the cost of operating and maintaining general government in the 94 cities during the year. These expenditures are for municipal activities which serve primarily to protect persons and property and consist of police, fire, protective regulation and inspection, flood control, and such miscellaneous activities as travelers' aid, game and fish wardens, and bounties on animals.

Expenditures for police totaled $192,711,789, or 60.2 percent of all public safety costs. It may be of interest to note that previously the Bureau has reported police costs of the 94 cities under the single heading "Police" whereas in 1937 these expenditures are shown under 15 subdivisions. Unfortunately, many of the cities, especially some of the larger ones, included in this study, do not have a breakdown of police expenditures itemized in sufficient detail to lend itself to the Bureau's classification, with the result that a large amount of such cost payments is necessarily shown under "Undistributed." It may be necessary to abandon some of these subdivisions in subsequent years, but it is hoped, because of the wide public interest in the detailed expenditures, that the future basis of accounting and reporting pursued by the various cities will permit wider and more useful comparisons.

Similar difficulties were encountered in presenting detailed classifications of cost payments for fire protection, but the results, even though scattered in some subdivisions, more than justify the effort. Previous to 1937 such expenditures were shown only under the two headings "General expenditures" and "Water service," whereas 13 classifications of payments are presented in this report. The total of all expenditures for fire protection was $122,064,413.

Since expenditures for police and fire protection comprise over 95 percent of the cost payments for public safety, the following comparison of the trend of such expenditures since 1926 may be of interest:

Year	Police	Fire
1926	$150,482,000	$105,925,000
1928	168,844,000	115,479,000
1930	191,763,000	125,875,000
1932	186,194,000	117,342,000
1934	170,236,000	107,273,000
1936	182,120,000	114,461,000
1937	192,712,000	122,064,000

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Although the combined costs of police and fire protection have grown somewhat in the 94 cities since 1926, they were actually less in 1937 than in 1930. This is especially significant when the influence of increasing population is considered in connection with per capita costs of rendering these services, because the indication is that more persons are being served at less cost.

HIGHWAYS.—Expenditures for highways totaled $106,242,397. This major functional group includes, not only activities normally associated with streets and other roadways, but also waterways and structures and improvements necessary for the use of roadways, such as bridges, tunnels, viaducts, and grade separations, and also services that are appurtenant to streets, such as street lighting and snow and ice removal. Cost payments within this functional group are indicated under 13 detailed classifications in the 1937 report, as compared with only five general classifications in reports for previous years.

The cost of operation and maintenance of general government for highways has experienced a declining trend in recent years, as is evident from the accompanying comparisons, such expenditures in 1937 being 23.7 percent less than in 1930.

1926	$122,619,000
1928	128,694,000
1930	139,323,000
1932	123,101,000
1934	108,066,000
1936	109,382,000
1937	106,242,000

Expenditures for roadways proper constituted the largest cost incurred in the operation and maintenance of highways during 1937; under the roadways caption the most significant item is the maintenance and repair of paved streets, as might be expected, since the scope of the present study involves only the larger American cities. Aside from roadways, expenditures for street lighting constituted the largest cost incurred in the operation and maintenance of highways in 1937.

SANITATION AND WASTE REMOVAL.—Activities relative to sanitation and to the removal and disposal of waste are now classified into eight general headings, whereas prior to 1937 these expenditures were presented under only four headings. It will be noted that difficulties were encountered in some of the subheadings, particularly in segregating cost items on the collection and disposal of waste.

1926	$107,575,000
1928	121,693,000
1930	128,340,000
1932	117,965,000
1934	91,821,000
1936	97,547,000
1937	99,947,000

Expenditures for sanitation and waste removal totaled $99,947,445 in 1937, the largest of which was for street cleaning. Next in importance were expenditures for garbage collections and for the operation and maintenance of sewer systems.

The trend in the cost of operating and maintaining sanitary and waste removal facilities in 94 cities is shown in the accompanying statement. From this statement it appears that expenditures for sanitation and waste removal were 22.1 percent less in 1937 than in 1930, although since 1934, which was the low year, such costs have been increasing.

CONSERVATION OF HEALTH.—Municipal activities for the conservation and improvement of public health constitute this major function. The institutional function, which also affects the health of the community, but which is distinct in purpose, operation, and administration, is separately considered under the major functional group designated "Hospitals," which also includes the cost of medical aid given free by hospitals in connection with public welfare activities.

Cost payments for the conservation of health amounted to $27,686,660 in 1937, the largest item being expenditures for child health services pertaining to schools. The next largest item was $2,545,232, expended for preschool and prenatal services.

Owing to numerous changes in classification of these cost payments, it is not possible to present a trend comparison of such expenditures over a period of years.

HOSPITALS.—Both the cost of municipally-conducted hospitals, and the cost to municipalities of placing patients in the care of hospitals not municipally-owned, are included under this major functional classification. These two classes of expenditure are further subdivided according to the specific activities engaged in by the municipal hospitals, and the nature of services rendered

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to the municipalities by other hospitals. In the case of municipally-owned hospitals certain expenses which cannot be classified in detail, such as maternity hospitals, cancer hospitals, and expenses for ambulance service, are shown under "All other" special municipal hospitals. In the case of expenses for patients in hospitals other than those municipally-owned, the somewhat substantial "All other" classification includes such items as appropriations made to general hospitals (New York) and expenditures for the care of sick in private and State hospitals (Detroit).

All but 10 of the 94 cities reported cost payments for hospitals in 1937, the aggregate being $98,059,013. The largest item was the expenditure of $49,061,995 for general municipal hospitals—approximately half of the costs incurred under this major functional classification. The next largest expenditure was for the hospitalization of tuberculous patients in special municipal hospitals.

In the reports for previous years, expenses for hospitals were grouped with two other functions under the major heading "Charities, Hospitals, and Corrections."

CHARITIES.—The major functional classification called "Charities" includes all relief or public assistance to dependents and to persons otherwise handicapped. It consists of all forms of aid given: pensions, food, clothing, shelter, fuel, hospital care, legal aid, utility services, burial expense, etc. The expense of case work and of other investigations of relief clients is also included. Cost payments for charities are shown in this report in much more detail than in previous reports in this series.

Expenditures for the operation and maintenance of general government under the functional heading of charities totaled $332,082,953 in 1937, the second largest cost item of general government. The growth of this expenditure, and its relation to the rising cost level of general government in the 94 cities, has been discussed in the introductory part of this section on cost payments.

As might be expected, the largest single item in cost payments for charities was an expenditure of $215,276,898 for general relief, followed by $45,301,877 for old-age assistance and $38,015,199 expended in aid to dependent children.

CORRECTION.—Under the major functional heading of "Correction" are grouped the costs to the municipalities of dealing with law offenders by confinement or probation. It includes expenditures for maintaining prisoners in institutions of other civil divisions. The amount shown under institutional industry activities is the net expense of such activities, that is, the excess of manufacturing costs over any revenues realized from the industries. Cost payments shown for the confinement of delinquents in correctional institutions of other civil divisions (municipal, county, or State), or private institutions, include expenditures by the municipalities for transporting these delinquents to or from such institutions.

Cost payments of $21,329,855 were reported by the 94 cities in 1937 under the major functional heading of "Correction." The largest expenditure was $12,049,311 for the confinement of male delinquents in municipal correctional institutions, the next largest being $3,164,239 expended by the municipalities incident to probation and parole activities.

Expenditures in 1937 for correction are presented in considerably more detail than in the 1936 report, when such cost items were included under the major functional heading of "Charities, Hospitals, and Corrections." Of especial note is the new breakdown to show the expenditures of confining delinquents in municipal correctional institutions as distinguished from the costs incurred in confining delinquents in other public or private institutions.

SCHOOLS.—Expenditures for schools constitute the largest item under the major character classification of operation and maintenance of general government. During 1937 such expenditures totaled $596,128,836 for the 94 cities. Detailed data are compiled by the U. S. Office of Education, Federal Security Agency.

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The expense of operating and maintaining schools has been increasing in 94 cities in recent years, although such costs have not as yet reached the highest level of $631,784,000 reported in 1931. Shown herewith is a comparison for certain years since 1926.

1926	$494,493,000
1928	561,255,000
1930	599,973,000
1932	607,090,000
1934	526,864,000
1936	571,922,000
1937	596,129,000

In previous years, school expenditures were presented, along with cost payments for libraries, under the general functional classification of "Education." Only such libraries as are connected with public schools for the exclusive use of pupils or teachers appear under the cost payments for schools, other expenses for libraries having a separate functional heading.

LIBRARIES.—Under "Libraries" are grouped the costs of libraries administered by municipalities, either as a regular department or as an independent agency governed by a library board or commission. These cost payments do not include expenditures for libraries attached to and primarily serving schools, which appear under the heading "Schools," or expenditures for general municipal reference libraries, which appear under "General Administrative, Legislative, and Judicial—Staff Agencies."

Expenditures for libraries are presented under three general headings. "Accessions" includes the cost of all books, pamphlets, periodicals, and other reading material, and expenditures for finishing, binding, rebinding, and repairing books and periodicals. Expenditures for books to stock a new or branch library, however, would be classified as capital outlays rather than operation and maintenance. The other two classifications are self-explanatory.

The 94 cities considered in this study reported total expenditures of $24,101,002 for operation and maintenance of municipal libraries during 1937. The largest portion of the expenditures was under the caption "Library services," as distinguished from the payments for supervision and accessions.

RECREATION.—This major function of "Recreation" includes the various municipal activities intended to provide pleasurable diversion. Municipal services to re-create the body and mind by play and other activities cover a wide range, and, although related, are not always organized into a single department. Even though the primary responsibility for one or more activities is assumed by another department, as of outdoor play by the school department, the expenses involved should be and are appropriately classified as recreation.

The basis of reporting recreational expenditures has been greatly broadened in the 1937 report. In previous years these expenditures were reported under only three general items, whereas in the present report they are presented under five general classifications of "Supervision," "Cultural-scientific recreation," "Organized recreation," "Municipal parks," and "Special recreation facilities." These are in turn broken down into 24 supporting activities. Numerous difficulties were encountered in adapting the individual city reports to the new classifications of the Bureau, but more representative results are anticipated in future reports. Even so, it is to be noted that the largest unclassifiable "All other" amount was $1,073,865, appearing under the "Municipal parks" heading, which amount represented only about 3 percent of total expenditures under that particular group.

Total expenditures of $58,181,752 were reported by the 94 cities for operation and maintenance of recreational facilities. The largest single item of expense was $21,476,126 for park areas, while the operation and maintenance of municipal parks in general accounted for approximately 53 percent of all recreational expenditures.

MISCELLANEOUS OPERATION AND MAINTENANCE.—This group of expenditures is presented under seven general classifications. Most of these headings are self-explanatory, although it may be explained that "Judgments and losses, not allocated," include expenditures in settlement of claims against the municipalities for injury to persons other than city employees. It also includes all losses to the cities through defalcation of city officials, insolvency of banks, and kindred causes, provided such losses have been recognized through appropriate adjustments of the municipal accounts. Expenditures for "Municipal service

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enterprises, not allocated," include undistributed payments for incidental operating plants classified as municipal service enterprises, such as electric light plants, heating plants, and garages.[4] Cost payments for "All other" include expenditures of incidental operating plants not classified as municipal service enterprises, and such other expenditures as blanket insurance on all municipal properties and blanket printing and advertising bills that cannot be segregated. It also includes postage, mailing, and similar expenditures that cannot be distributed.

Cost payments classified as "Miscellaneous" aggregated $171,678,076, the largest portion of which was for pensions and associated gratuities in the amount of $90,311,769. In connection with the latter amount, reference may be made to the $37,500,000 received by the 94 cities as pension assessments from employees in 1937.

The next largest expenditure was $61,383,253 transferred to public-service enterprises. This amount should, of course, be considered with the $31,636,434 contributed by public-service enterprises to general government in 1937, indicating a net contribution of approximately $30,000,000 to such enterprises.

4/ Municipal service enterprises are not to be confused with public-service enterprises. The latter serve the public in general; the former serve mainly, if not exclusively, the city government itself.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY FUNCTIONS IN DETAIL: 1937

City number	CITY	All major functions	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL										
			Total	Legislative				Executive			Judicial		
				Municipal council or commission	Legislative committees and special bodies	Clerk of council	Ordinances and proceedings	Mayor	Manager	Boards and commissions	Criminal courts		
											Felonies	Misdemeanors	
												Traffic	All other
	Grand total	$2,025,052,436	$159,557,414	$2,385,115	$276,030	$529,489	$408,233	$1,948,798	$287,397	$1,905,090	$5,230,268	$2,614,164	$3,838,244
	Group I	1,402,929,107	116,446,134	1,580,468	251,919	366,452	332,405	1,432,034	--------	553,006	4,245,824	2,001,803	2,807,766
	Group II	232,169,946	21,040,268	293,329	341	38,983	22,650	69,547	64,919	777,346	924,958	360,099	456,388
	Group III	389,953,383	22,071,012	511,318	23,770	124,054	53,178	447,217	222,478	574,738	59,486	252,262	574,090
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$610,260,559	$45,106,855	$475,051	--------	$58,108	--------	$912,494	--------	----------	$1,673,245	----------	$1,872,548
2	Chicago, Ill.	172,960,618	17,846,015	258,947	$230,614	27,369	$90,881	48,723	--------	$131,505	567,268	$1,220,665	----------
3	Philadelphia, Pa.	82,190,756	8,806,972	120,214	--------	80,783	84,401	69,764	--------	----------	149,828	204,650	59,600
4	Detroit, Mich.	84,127,761	6,377,821	51,065	--------	9,649	35,222	28,381	--------	36,509	352,470	171,640	47,721
5	Los Angeles, Calif.	81,329,374	7,874,269	116,656	16,154	15,389	29,232	32,945	--------	75,489	9,245	----------	----------
6	Cleveland, Ohio	48,267,544	3,818,254	62,485	--------	64,889	--------	28,545	--------	43,517	23,380	137,663	187,529
7	St. Louis, Mo.	34,619,539	3,583,335	52,950	--------	17,396	8,013	26,911	--------	----------	106,862	28,877	88,675
8	Baltimore, Md.	38,296,529	2,301,073	63,191	--------	2,200	8,637	68,784	--------	----------	----------	36,581	110,884
9	Boston, Mass.	63,972,224	4,473,780	57,139	--------	14,029	12,679	76,051	--------	----------	408,182	----------	87,384
10	Pittsburgh, Pa.	38,623,016	5,374,420	81,809	--------	27,080	25,364	38,885	--------	72,693	557,039	47,291	----------
11	San Francisco, Calif.	36,200,187	3,484,064	43,072	1,058	42,342	37,976	55,741	--------	----------	97,802	31,584	73,674
12	Washington, D. C.	36,642,265	2,158,117	----------	--------	--------	--------	----------	--------	51,774	137,266	64,753	64,753
13	Milwaukee, Wis.	35,553,829	2,358,262	91,501	4,093	7,218	--------	21,971	--------	41,903	116,548	28,274	183,185
14	Buffalo, N. Y.	39,884,906	2,882,897	106,388	--------	--------	--------	22,839	--------	99,616	46,689	29,825	31,813
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	$28,310,821	$1,674,681	$76,141	--------	$8,177	$7,499	$12,539	--------	$19,570	----------	----------	$83,133
16	New Orleans, La.	15,128,484	2,343,677	----------	--------	--------	--------	----------	--------	147,028	$243,948	$55,878	----------
17	Cincinnati, Ohio	23,951,966	2,127,240	43,960	--------	12,978	2,600	----------	$28,304	25,824	282,286	149,265	----------
18	Newark, N. J.	35,161,513	2,845,726	----------	--------	--------	--------	----------	--------	212,016	----------	20,000	55,316
19	Kansas City, Mo.	15,634,623	2,040,748	30,047	--------	10,619	702	----------	14,638	24,152	41,469	----------	58,890
20	Seattle, Wash.	17,100,749	1,757,793	38,689	$341	--------	78	14,407	--------	17,487	5,419	26,323	20,262
21	Indianapolis, Ind.	14,723,559	950,152	5,400	--------	1,800	--------	11,962	--------	8,603	24,784	----------	----------
22	Rochester, N. Y.	25,365,216	1,746,705	85,033	--------	3,071	11,771	----------	21,977	----------	79,572	----------	43,685
23	Jersey City, N. J.	22,793,859	2,533,915	----------	--------	--------	--------	----------	--------	175,653	177,352	10,965	171,884

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24	Houston, Tex.	10,651,697	1,037,368	----------	--------	--------	--------	----------	--------	58,567	14,879	23,882	----------
25	Louisville, Ky.	10,728,020	789,976	14,059	--------	2,338	--------	14,705	--------	11,221	7,750	21,652	----------
26	Portland, Oreg.	12,619,439	1,192,287	----------	--------	--------	--------	15,934	--------	77,225	47,499	52,134	23,218
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	$7,953,936	$566,103	$7,029	--------	$6,076	--------	$8,871	--------	----------	----------	----------	----------
28	Toledo, Ohio	9,539,825	488,796	35,648	--------	10,622	$552	----------	$15,387	----------	----------	$3,909	$14,086
29	Oakland, Calif.	12,314,947	517,230	20,286	--------	4,415	2,700	----------	23,050	----------	----------	8,998	8,998
30	Denver, Colo.	16,322,545	1,197,967	14,004	--------	180	--------	10,870	--------	$3,055	----------	5,201	----------
31	Atlanta, Ga.	8,194,668	399,132	10,545	--------	5,580	528	13,200	--------	----------	----------	3,900	7,801
32	Dallas, Tex.	6,589,735	307,335	9,987	--------	--------	--------	----------	15,883	----------	----------	3,925	3,925
33	St. Paul, Minn.	8,611,224	444,343	----------	--------	--------	--------	----------	--------	37,656	----------	14,101	21,005
34	Birmingham, Ala.	3,286,402	287,185	----------	--------	--------	--------	----------	--------	47,773	----------	5,720	15,754
35	Akron, Ohio	7,966,573	406,512	15,235	--------	3,672	1,349	10,724	--------	----------	----------	----------	24,174
36	Memphis, Tenn.	5,400,904	278,691	----------	--------	--------	--------	----------	--------	45,901	----------	9,181	7,458
37	Providence, R. I.	13,031,341	898,961	26,802	--------	10,129	5,030	17,400	--------	----------	----------	8,499	----------
38	San Antonio, Tex.	5,348,156	338,452	----------	--------	--------	--------	----------	--------	20,126	----------	----------	----------
39	Omaha, Nebr.	5,786,067	287,160	----------	--------	--------	--------	----------	--------	42,578	----------	----------	----------
40	Syracuse, N. Y.	12,964,709	624,233	24,785	--------	--------	--------	21,558	--------	----------	----------	16,526	27,966
41	Dayton, Ohio	6,554,668	315,153	11,655	--------	--------	1,100	----------	16,054	----------	----------	----------	67,799
42	Oklahoma City, Okla.	4,911,943	231,658	8,614	$406	--------	246	----------	21,695	----------	----------	4,751	4,751
43	Worcester, Mass.	12,359,604	462,764	----------	--------	10,573	--------	25,830	--------	----------	----------	----------	----------
44	Richmond, Va.	6,826,164	590,682	5,170	195	3,125	1,158	10,164	--------	----------	$18,008	7,850	11,408
45	Youngstown, Ohio	5,581,886	269,716	5,151	--------	6,163	2,829	11,960	--------	----------	----------	----------	15,337
46	Grand Rapids, Mich.	4,845,276	229,503	10,528	--------	--------	4,361	----------	9,221	----------	18,211	----------	----------
47	Fort Worth, Tex.	4,511,942	225,195	4,757	--------	1,000	--------	----------	14,153	----------	----------	6,946	----------
48	Hartford, Conn.	9,447,011	567,022	1,550	--------	1,660	1,932	12,139	--------	----------	----------	----------	25,221
49	Flint, Mich.	5,363,213	197,920	5,295	--------	--------	1,235	----------	8,258	----------	----------	----------	----------
50	New Haven, Conn.	7,502,913	380,502	904	--------	--------	--------	11,673	--------	----------	----------	----------	65,452
51	San Diego, Calif.	6,252,806	470,263	15,450	--------	1,920	248	----------	17,332	----------	----------	13,564	13,698
52	Long Beach, Calif.	6,523,438	423,750	8,088	1,014	3,000	1,831	----------	16,674	----------	----------	----------	----------
53	Nashville, Tenn.	3,871,211	258,713	13,600	--------	4,600	125	13,625	--------	----------	----------	8,600	----------
54	Springfield, Mass.	9,268,627	381,657	2,638	3,973	--------	--------	14,125	--------	----------	----------	----------	----------
55	Tulsa, Okla.	3,515,740	175,778	----------	--------	--------	2,788	----------	--------	27,546	----------	----------	7,068
56	Bridgeport, Conn.	6,652,374	350,802	2,077	--------	--------	--------	8,911	--------	----------	----------	----------	27,489
57	Des Moines, Iowa	4,498,399	252,095	----------	--------	--------	--------	----------	--------	32,862	----------	----------	33,730
58	Scranton, Pa.	4,090,968	247,593	14,426	----------	4,566	5,577	10,013	--------	----------	----------	----------	4,487
59	Salt Lake City, Utah	4,440,773	315,748	----------	--------	--------	--------	----------	--------	45,034	----------	3,600	7,998
60	Yonkers, N. Y.	10,794,576	754,216	32,984	--------	1,250	--------	22,092	--------	----------	----------	44,557	14,852
61	Paterson, N. J.	5,170,691	256,329	5,679	--------	--------	645	9,059	--------	----------	----------	4,263	----------
62	Jacksonville, Fla.	4,867,122	323,314	13,083	--------	3,291	--------	13,706	--------	----------	----------	6,291	----------
63	Albany, N. Y.	6,601,310	404,199	18,344	--------	--------	--------	15,272	--------	----------	3,230	5,171	9,690
64	Norfolk, Va.	3,935,512	443,476	12,527	--------	--------	2,106	----------	14,295	----------	20,037	2,370	9,565
65	Trenton, N. J.	4,993,511	213,885	14,644	--------	--------	--------	----------	20,239	----------	----------	3,586	7,173
66	Chattanooga, Tenn.	2,840,629	117,979	----------	--------	--------	--------	----------	--------	27,631	----------	11,142	----------
67	Kansas City, Kans.	2,675,821	159,683	----------	--------	--------	--------	----------	--------	16,223	----------	----------	1,695
68	Fort Wayne, Ind.	2,633,650	81,892	4,903	--------	800	5,050	5,400	--------	----------	----------	----------	----------
69	Camden, N. J.	4,620,338	367,358	----------	--------	--------	--------	----------	--------	55,445	----------	6,882	4,856

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	All major functions	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL									
			Total	Legislative				Executive			Judicial	
				Municipal council or commission	Legislative committees and special bodies	Clerk of council	Ordinances and proceedings	Mayor	Manager	Boards and commissions	Criminal courts	
											Felonies	Misdemeanors
												Traffic	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
70	Erie, Pa.	$3,613,265	$284,106	----------	--------	--------	--------	----------	--------	$36,074	----------	----------	----------
71	Elizabeth, N. J.	4,444,012	211,111	$3,235	--------	$4,562	$381	$10,380	--------	----------	----------	----------	$7,660
72	Wichita, Kans.	3,132,366	90,896	2,322	--------	--------	--------	----------	$7,973	----------	----------	----------	5,234
73	Spokane, Wash.	3,501,240	175,767	----------	--------	--------	--------	----------	--------	28,855	----------	----------	7,085
74	Fall River, Mass.	4,609,242	190,548	3,886	$523	600	1,079	6,673	--------	15,802	----------	----------	----------
75	Cambridge, Mass.	6,490,427	323,331	8,817	--------	6,948	--------	16,183	--------	----------	----------	----------	----------
76	New Bedford, Mass.	5,057,609	220,151	3,450	6,944	450	--------	11,770	--------	----------	----------	----------	----------
77	Reading, Pa.	3,323,383	241,063	----------	--------	--------	--------	----------	--------	17,450	----------	----------	----------
78	Knoxville, Tenn.	3,064,707	163,115	----------	10,715	--------	391	----------	10,314	----------	----------	----------	5,653
79	Peoria, Ill.	3,523,628	209,865	11,441	--------	1,200	4,800	7,565	--------	----------	----------	----------	3,578
80	South Bend, Ind.	2,603,965	75,735	4,500	--------	1,545	--------	5,870	--------	----------	----------	----------	----------
81	Tacoma, Wash.	3,299,948	207,480	----------	--------	--------	--------	----------	--------	28,847	----------	----------	4,428
82	Miami, Fla.	4,949,371	636,718	15,966	--------	5,469	1,216	----------	11,350	----------	----------	$2,132	9,878
83	Gary, Ind.	3,031,640	104,119	4,550	--------	1,000	--------	8,063	--------	----------	----------	----------	----------
84	Canton, Ohio	2,958,970	142,100	6,829	--------	3,507	1,217	6,887	--------	----------	----------	----------	10,510
85	Wilmington, Del.	3,240,462	218,516	14,490	--------	--------	--------	6,498	--------	----------	----------	----------	17,869
86	Tampa, Fla.	2,870,598	170,367	7,374	--------	2,050	576	7,963	--------	----------	----------	----------	4,378
87	Somerville, Mass.	5,890,061	258,198	10,708	--------	5,845	--------	20,208	--------	----------	----------	----------	----------
88	El Paso, Tex.	1,981,974	93,673	----------	--------	1,017	654	13,809	--------	----------	----------	----------	5,434
89	Evansville, Ind.	2,707,299	79,550	4,500	--------	1,534	--------	7,502	--------	----------	----------	8,456	----------
90	Lynn, Mass.	5,291,275	233,787	6,294	--------	500	--------	9,284	--------	----------	----------	----------	----------
91	Utica, N. Y.	4,948,722	267,301	16,855	--------	1,000	1,474	9,399	--------	----------	----------	23,190	----------
92	Duluth, Minn.	3,567,030	328,703	----------	--------	--------	--------	----------	--------	45,880	----------	----------	----------
93	Waterbury, Conn.	5,432,083	399,008	2,150	--------	3,853	--------	19,343	--------	----------	----------	8,951	28,947
94	Lowell, Mass.	4,956,958	234,859	7,561	--------	352	--------	13,228	--------	----------	----------	----------	----------
	Honolulu, Hawaii 1/	4,605,676	563,594	9,976	--------	4,020	--------	14,707	--------	----------	$118,179	----------	58,207

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL—Continued								I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES				
		Judicial—Continued								Elections				
		Civil courts				Domestic relations courts		Medical and social service	Undistributed and other	Supervision	Registration	Primary elections	General elections	Special elections
		Chancery	Probate	Law: Major claims	Law: Small claims	Juvenile	All other							
	Grand total	$1,505,941	$3,132,827	$10,279,071	$5,374,415	$937,576	$999,592	$440,920	$6,019,858	$352,415	$1,974,479	$881,912	$7,561,816	$131,867
	Group I	1,029,269	2,585,929	9,451,638	4,467,653	657,119	824,963	367,431	5,357,799	254,965	1,361,721	657,024	5,642,362	98,388
	Group II	385,994	439,403	558,629	436,617	169,803	148,450	49,201	536,974	47,054	400,940	89,360	1,136,243	11,882
	Group III	90,678	107,495	268,804	470,145	110,654	26,179	24,288	125,085	50,396	211,818	135,528	783,211	21,597
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	----------	$1,267,005	$5,007,049	$2,141,897	--------	$504,657	$40,200	$2,204,723	--------	----------	--------	$2,719,223	--------
2	Chicago, Ill.	$73,493	205,318	1,419,336	1,218,823	$24,713	--------	98,838	76,669	$55,541	$287,675	--------	199,779	--------
3	Philadelphia, Pa.	378,034	221,933	----------	63,000	63,800	23,250	89,746	991,341	33,904	415,925	$273,366	239,828	--------
4	Detroit, Mich.	107,873	220,022	297,850	227,169	194,161	156,400	44,507	----------	65,077	126,171	163,698	206,226	--------
5	Los Angeles, Calif.	----------	----------	----------	----------	--------	--------	--------	1,189,835	--------	----------	--------	1,081,108	--------
6	Cleveland, Ohio	----------	172,934	289,272	295,797	36,541	--------	3,339	135,088	32,574	11,264	19,562	249,063	$45,413
7	St. Louis, Mo.	----------	89,343	412,892	123,949	13,919	22,350	11,242	168,754	19,916	342,586	128,234	93,718	--------
8	Baltimore, Md.	131,250	14,884	59,511	----------	38,674	--------	--------	151,394	--------	----------	--------	60,400	--------
9	Boston, Mass.	----------	30,273	1,093,868	----------	18,692	--------	38,580	67,447	--------	----------	--------	236,636	--------
10	Pittsburgh, Pa.	----------	117,265	376,698	93,712	72,109	1,477	12,174	67,440	--------	121,818	--------	259,054	--------
11	San Francisco, Calif.	----------	52,579	190,448	150,602	82,627	--------	11,290	128,076	--------	11,584	53,901	154,474	52,975
12	Washington, D. C.	73,617	98,804	165,776	86,429	70,865	42,303	10,135	16,283	--------	----------	--------	----------	--------
13	Milwaukee, Wis.	240,866	51,389	----------	550	7,612	47,433	--------	4,825	19,523	7,642	--------	39,359	--------
14	Buffalo, N. Y.	24,136	44,180	138,938	65,725	33,406	27,093	7,380	155,924	28,430	37,056	18,263	103,494	--------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	----------	$47,533	----------	----------	--------	--------	$13,306	$219,724	--------	$11,317	--------	$58,955	--------
16	New Orleans, La.	$19,302	97,949	----------	$68,213	$11,479	--------	--------	25,992	--------	13,453	--------	----------	--------
17	Cincinnati, Ohio	----------	61,581	----------	14,056	--------	$31,158	4,543	----------	--------	----------	--------	214,160	--------
18	Newark, N. J.	280,806	34,158	----------	56,716	15,489	--------	17,868	12,782	$10,254	168,728	$18,371	128,718	--------
19	Kansas City, Mo.	----------	33,312	$116,743	35,140	19,284	19,284	--------	----------	--------	----------	--------	239,409	--------
20	Seattle, Wash.	77,421	43,871	77,421	19,602	4,904	49,032	--------	15,866	9,272	6,664	20,717	31,556	--------
21	Indianapolis, Ind.	----------	14,085	129,383	----------	21,250	--------	10,701	47,954	--------	14,158	--------	----------	--------
22	Rochester, N. Y.	----------	36,711	84,829	57,937	14,798	--------	--------	38,491	16,554	51,109	32,993	32,415	--------
23	Jersey City, N. J.	----------	54,551	26,134	78,972	46,586	48,976	--------	29,208	--------	106,983	--------	400,074	--------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL—Continued								I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES				
		Judicial—Continued								Elections				
		Civil courts				Domestic relations courts		Medical and social service	Undistributed and other	Supervision	Registration	Primary elections	General elections	Special elections
		Chancery	Probate	Law: Major claims	Law: Small claims	Juvenile	All other							
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued													
24	Houston, Tex.	----------	----------	----------	$16,765	$15,133	--------	--------	$146,957	--------	----------	--------	$5,335	$8,497
25	Louisville, Ky.	$8,465	$3,563	$12,698	47,320	1,050	--------	$2,783	----------	$8,126	$20,463	$14,042	25,621	3,385
26	Portland, Oreg.	----------	12,089	111,421	41,696	19,830	--------	--------	----------	2,848	8,065	3,237	----------	--------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
27	Columbus, Ohio	----------	----------	----------	$95,088	--------	--------	--------	$4,469	--------	----------	--------	$20,957	--------
28	Toledo, Ohio	$45,114	----------	----------	----------	--------	--------	--------	----------	--------	----------	--------	105,582	--------
29	Oakland, Calif.	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	$36,000	28,200	--------
30	Denver, Colo.	----------	$65,491	$155,217	20,987	$25,017	--------	$6,900	5,492	$14,461	----------	--------	----------	--------
31	Atlanta, Ga.	----------	----------	----------	----------	--------	--------	260	----------	--------	----------	--------	----------	--------
32	Dallas, Tex.	----------	----------	----------	----------	--------	--------	--------	1,575	--------	----------	--------	6,998	--------
33	St. Paul, Minn.	----------	----------	----------	7,200	--------	--------	--------	----------	--------	$9,710	--------	----------	$8,698
34	Birmingham, Ala.	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	--------	5,366	--------
35	Akron, Ohio	----------	----------	----------	72,521	--------	--------	--------	2,800	--------	----------	--------	38,992	--------
36	Memphis, Tenn.	----------	----------	----------	----------	14,272	$5,352	200	----------	--------	----------	--------	----------	--------
37	Providence, R. I.	----------	17,294	----------	----------	--------	--------	--------	----------	--------	----------	--------	46,022	--------
38	San Antonio, Tex.	----------	----------	----------	14,173	--------	--------	--------	----------	--------	----------	--------	14,213	--------
39	Omaha, Nebr.	----------	----------	----------	36,694	--------	--------	--------	----------	--------	----------	--------	----------	--------
40	Syracuse, N. Y.	----------	----------	----------	----------	--------	--------	--------	57,410	--------	17,734	5,065	10,877	5,043
41	Dayton, Ohio	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	--------	35,026	--------
42	Oklahoma City, Okla.	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	6,700	6,593	1,841
43	Worcester, Mass.	----------	----------	----------	----------	--------	--------	--------	----------	--------	19,192	15,515	15,515	--------
44	Richmond, Va.	19,121	17,130	11,362	32,476	36,826	--------	13,305	11,993	350	5,244	3,803	4,121	--------
45	Youngstown, Ohio	----------	----------	----------	30,674	--------	1,200	--------	2,799	--------	----------	--------	12,709	--------
46	Grand Rapids, Mich.	8,091	----------	----------	----------	--------	--------	--------	----------	--------	2,582	--------	23,792	--------
47	Fort Worth, Tex.	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	--------	----------	1,699
48	Hartford, Conn.	----------	2,000	45,475	----------	--------	--------	--------	917	3,411	23,929	--------	11,906	--------
49	Flint, Mich.	----------	----------	----------	20,121	--------	--------	--------	----------	--------	----------	--------	17,361	--------
50	New Haven, Conn.	----------	2,183	----------	1,870	8,828	--------	--------	1,984	1,458	30,488	3,857	6,600	--------
51	San Diego, Calif.	----------	----------	----------	----------	--------	--------	--------	----------	--------	----------	17,192	15,227	--------

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52	Long Beach, Calif.												16,106	
53	Nashville, Tenn.					10,377								
54	Springfield, Mass.									1,950			26,065	
55	Tulsa, Okla.					4,056							7,798	
56	Bridgeport, Conn.		2,347								4,183		24,034	
57	Des Moines, Iowa										2,143			2,249
58	Scranton, Pa.													
59	Salt Lake City, Utah			10,800	11,496								20,020	
60	Yonkers, N. Y.											3,662	20,195	
61	Paterson, N. J.			27,555								9,780		
62	Jacksonville, Fla.										4,500		6,495	292
63	Albany, N. Y.				23,290						28,403	7,101	7,131	
64	Norfolk, Va.	18,352			29,839	5	19,627	2,963	4,914	475	4,028		3,759	
65	Trenton, N. J.				15,161								2,448	
66	Chattanooga, Tenn.												2,957	
67	Kansas City, Kans.									6,282				
68	Fort Wayne, Ind.								5,459					
69	Camden, N. J.			18,395								4,635	4,471	
70	Erie, Pa.								333					
71	Elizabeth, N. J.											8,314	1,112	
72	Wichita, Kans.										2,600		12,684	
73	Spokane, Wash.										1,234		2,723	
74	Fall River, Mass.										3,370		10	
75	Cambridge, Mass.									10,775			22,501	
76	New Bedford, Mass.										6,797			
77	Reading, Pa.													
78	Knoxville, Tenn.					5,838							5,915	
79	Peoria, Ill.									2,840			25,805	
80	South Bend, Ind.								9,030					
81	Tacoma, Wash.												6,791	
82	Miami, Fla.												25,087	1,775
83	Gary, Ind.								12,464					
84	Canton, Ohio				15,224								3,664	
85	Wilmington, Del.					5,435							19,857	
86	Tampa, Fla.												4,604	
87	Somerville, Mass.									4,694	10,015	2,657	2,648	
88	El Paso, Tex.												596	
89	Evansville, Ind.													
90	Lynn, Mass.									2,200			20,084	
91	Utica, N. Y.											2,800	22,008	
92	Duluth, Minn.				43,331					1,500	3,857	4,750	6,677	
93	Waterbury, Conn.		1,050					660	3,446		31,809		8,775	
94	Lowell, Mass.											3,697	24,134	
	Honolulu, Hawaii 1/						39,428							

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued													
		Finance										Law			
		Supervision	Accounting and internal auditing	Independent accounting and auditing	Budgeting	Assessment and levy of taxes	Collection, custody, and disbursement of funds	Licensing	Purchasing and custody of supplies	Debt administration	Administration of special funds and investments	Counsel and legal advice	Criminal prosecution	Special civil counsel	Special criminal prosecution
	Grand total	$676,266	$8,135,074	$777,041	$539,205	$10,201,629	$16,058,733	$1,833,728	$3,380,207	$3,142,624	$828,083	$6,138,397	$4,270,589	$626,831	$398,688
	Group I	441,116	5,536,285	288,643	489,474	6,671,767	10,746,820	1,157,442	2,599,725	2,143,487	521,354	3,948,130	3,561,228	329,157	324,765
	Group II	92,289	1,070,570	186,117	17,861	1,767,866	2,190,156	280,355	381,230	542,848	124,019	796,722	533,944	24,082	73,148
	Group III	142,861	1,528,219	302,281	31,870	1,761,996	3,121,757	395,931	399,252	456,289	182,710	1,393,545	175,417	273,592	775
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$175,046	$2,072,297	--------	$353,060	$1,091,700	$2,652,432	$203,879	$1,354,996	$123,001	$195,894	$1,422,060	$1,984,722	--------	$278,345
2	Chicago, Ill.	95,065	931,542	$36,614	--------	1,437,258	3,208,410	402,380	235,319	187,692	40,687	739,835	92,586	$218,629	--------
3	Philadelphia, Pa.	21,361	145,727	14,069	--------	436,103	696,221	11,800	119,942	1,207,840	203,794	242,171	294,111	23,668	--------
4	Detroit, Mich.	--------	470,748	43,845	48,812	484,724	1,153,679	51,045	98,091	89,600	--------	140,135	168,352	2,480	--------
5	Los Angeles, Calif.	--------	571,772	48,690	48,696	725,219	616,716	36,315	170,271	939	837	213,960	449,851	27,280	--------
6	Cleveland, Ohio	13,321	203,570	88,712	--------	298,553	237,128	24,356	39,192	35,166	1,592	64,639	131,354	3,485	--------
7	St. Louis, Mo.	43,009	92,490	3,075	8,052	256,496	252,406	150,271	47,078	17,769	7,121	65,248	84,260	19,845	4,185
8	Baltimore, Md.	--------	188,187	27,898	--------	183,303	241,650	52,704	30,020	----------	2,308	145,293	50,497	--------	--------
9	Boston, Mass.	49,432	103,583	7,216	12,620	330,586	256,664	54,469	65,367	5,103	17,190	147,231	----------	--------	--------
10	Pittsburgh, Pa.	27,582	167,767	9,057	--------	569,319	632,261	----------	118,249	441,106	15,243	268,293	107,699	18,770	--------
11	San Francisco, Calif.	10,000	206,645	5,100	--------	229,212	231,220	24,597	165,810	1,666	25,999	86,934	124,676	15,000	42,235
12	Washington, D. C.	--------	102,612	--------	--------	228,787	72,716	88,708	56,552	----------	6	89,009	12,640	--------	--------
13	Milwaukee, Wis.	6,300	128,401	1,488	4,976	180,609	305,413	1,380	31,615	20,216	10,644	105,422	4,000	--------	--------
14	Buffalo, N. Y.	--------	150,944	2,879	13,258	219,898	189,904	55,538	67,223	13,389	39	217,900	56,480	--------	--------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	--------	$166,042	$1,776	$12,496	$109,267	$99,879	$34,318	$23,291	----------	$20	$52,995	$72,598	--------	--------
16	New Orleans, La.	$7,458	68,369	15,816	--------	108,133	301,481	41,943	18,234	$462,826	43,530	42,972	45,777	--------	--------
17	Cincinnati, Ohio	9,322	123,846	37,194	14	189,508	113,945	4,840	37,521	7,541	33,459	57,959	80,849	$2,119	--------
18	Newark, N. J.	--------	64,712	19,673	300	292,443	259,331	25,873	76,103	13,579	8,120	116,329	48,389	10,918	$73,148
19	Kansas City, Mo.	13,876	93,757	23,023	946	199,760	295,484	72,683	18,224	15,476	4,748	68,491	46,622	--------	--------
20	Seattle, Wash.	9,515	88,841	12,757	--------	148,168	234,910	34,524	42,084	----------	7,777	110,347	32,835	--------	--------
21	Indianapolis, Ind.	--------	92,062	27,547	--------	129,905	115,329	1,500	15,564	1,754	1,314	32,687	58,733	948	--------
22	Rochester, N. Y.	12,995	70,155	7,717	--------	85,576	213,093	7,892	52,873	15,550	5,398	79,901	39,540	--------	--------

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23	Jersey City, N. J.	27,455	53,346	14,947	--------	224,162	169,868	1,006	60,263	1,952	--------	128,719	----------	1,585	--------
24	Houston, Tex.	--------	80,848	1,819	--------	136,836	159,277	----------	13,481	6,416	17,438	29,866	56,856	--------	--------
25	Louisville, Ky.	11,668	68,293	4,256	--------	48,123	94,053	16,897	14,842	15,960	2,065	39,872	19,357	7,982	--------
26	Portland, Oreg.	--------	100,299	19,592	4,105	95,885	133,506	38,879	8,750	1,794	150	36,584	32,388	530	--------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000														
27	Columbus, Ohio	--------	$37,442	$19,360	--------	$43,617	$61,580	$2,444	$6,109	$327	$17,499	$24,671	$6,400	$109,308	--------
28	Toledo, Ohio	$4,913	18,131	16,521	--------	9,154	9,318	2,739	8,467	7,877	103	22,407	5,400	57,654	--------
29	Oakland, Calif.	--------	61,318	888	--------	----------	33,441	24,982	8,706	----------	8,894	34,572	1,014	--------	--------
30	Denver, Colo.	--------	39,399	--------	--------	116,520	221,809	51,998	13,999	----------	24,133	35,050	41,919	3,265	--------
31	Atlanta, Ga.	--------	45,776	11,033	--------	58,006	103,273	6,894	17,474	4,602	--------	26,303	----------	--------	--------
32	Dallas, Tex.	3,420	24,084	2,995	$7,699	44,552	42,933	----------	10,975	5,818	--------	27,289	2,400	--------	$150
33	St. Paul, Minn.	26,112	38,413	2,010	--------	----------	25,693	9,895	18,271	15,023	--------	31,139	----------	--------	--------
34	Birmingham, Ala.	6,500	18,881	3,454	--------	11,149	23,569	22,080	11,209	6,908	10,850	22,181	7,500	6,500	--------
35	Akron, Ohio	4,169	39,006	7,773	--------	33,209	37,708	2,271	5,572	15,022	1,986	16,723	4,800	5,164	--------
36	Memphis, Tenn.	--------	20,896	10,720	--------	26,978	36,023	15,265	10,054	2,021	80	28,976	4,025	--------	--------
37	Providence, R. I.	--------	23,971	1,000	--------	76,998	80,233	16,951	----------	1,750	--------	27,099	15,390	--------	--------
38	San Antonio, Tex.	10,600	39,094	900	--------	58,829	36,942	7,596	7,189	2,857	--------	27,585	----------	26,717	--------
39	Omaha, Nebr.	--------	20,551	426	--------	----------	78,477	2,048	4,704	----------	--------	19,609	2,698	--------	--------
40	Syracuse, N. Y.	--------	37,153	260	--------	72,017	88,235	8,585	8,684	11,503	5	31,796	2,500	--------	--------
41	Dayton, Ohio	6,326	25,135	5,734	--------	2,171	20,184	2,198	22,574	3,750	--------	10,115	2,160	--------	--------
42	Oklahoma City, Okla.	--------	26,286	5,110	--------	4,573	25,320	7,459	----------	5,055	--------	32,136	----------	--------	--------
43	Worcester, Mass.	--------	26,979	12,196	--------	52,758	96,043	8,274	----------	3,958	21	16,352	----------	--------	--------
44	Richmond, Va.	6,734	26,994	--------	--------	48,719	55,121	22,128	----------	10,790	--------	29,573	7,741	--------	--------
45	Youngstown, Ohio	4,950	9,839	7,390	3,850	25,083	30,626	----------	1,260	5,808	656	25,706	5,090	--------	--------
46	Grand Rapids, Mich.	--------	16,130	2,198	--------	21,764	29,106	----------	3,553	----------	503	10,347	----------	--------	--------
47	Fort Worth, Tex.	--------	17,428	4,220	--------	35,068	64,202	----------	4,504	7,062	--------	18,701	----------	--------	--------
48	Hartford, Conn.	--------	16,980	407	--------	63,575	70,398	----------	----------	4,302	854	30,548	----------	--------	--------
49	Flint, Mich.	--------	15,443	2,372	--------	38,347	35,768	----------	2,341	----------	--------	5,508	----------	--------	--------
50	New Haven, Conn.	4,194	16,594	1,025	--------	32,380	43,796	----------	----------	2,106	--------	15,434	----------	--------	--------
51	San Diego, Calif.	--------	50,329	4,110	3,082	----------	42,235	9,653	28,864	----------	--------	33,980	8,544	--------	--------
52	Long Beach, Calif.	--------	60,971	2,465	--------	48,107	35,416	12,509	18,433	----------	20,161	36,606	23,095	--------	--------
53	Nashville, Tenn.	--------	59,595	--------	--------	16,728	15,482	9,607	11,500	17	--------	32,348	----------	--------	--------
54	Springfield, Mass.	--------	29,255	--------	--------	65,383	73,913	6,070	----------	1,161	100	22,884	----------	--------	--------
55	Tulsa, Okla.	--------	27,628	1,946	--------	----------	18,983	5,720	5,991	7,206	--------	22,266	600	3,325	--------
56	Bridgeport, Conn.	--------	23,843	10,000	5,585	40,395	38,578	----------	16,241	----------	5,304	21,102	----------	--------	--------
57	Des Moines, Iowa	3,025	15,575	388	--------	5,780	17,234	6,747	4,305	807	1,423	29,759	1,810	--------	--------
58	Scranton, Pa.	--------	19,092	--------	--------	1,244	79,461	----------	3,042	20,911	850	31,171	----------	--------	--------
59	Salt Lake City, Utah	--------	21,382	4,541	--------	25,600	50,892	9,478	13,159	7,929	121	15,667	----------	--------	--------
60	Yonkers, N. Y.	11,000	47,711	5,020	1,561	46,483	186,991	3,300	10,382	3,305	--------	63,321	----------	--------	--------
61	Paterson, N. J.	--------	13,795	8,495	--------	19,961	37,298	15,415	7,960	11,354	----------	14,001	----------	--------	--------
62	Jacksonville, Fla.	--------	27,411	4,469	--------	19,656	71,122	3,225	10,978	----------	--------	29,526	----------	--------	--------
63	Albany, N. Y.	--------	31,035	--------	--------	39,126	52,584	----------	4,013	5,172	--------	22,338	3,300	--------	--------
64	Norfolk, Va.	--------	22,747	2,950	--------	47,827	74,157	12,825	7,773	4,044	--------	17,391	6,989	--------	--------
65	Trenton, N. J.	--------	15,419	3,000	--------	32,403	35,597	----------	8,220	180	10	10,020	----------	--------	--------
66	Chattanooga, Tenn.	--------	8,611	2,100	--------	----------	15,858	3,343	3,226	11,216	10	10,402	----------	--------	--------
67	Kansas City, Kans.	--------	11,018	5,899	193	4,176	11,460	11,650	3,835	983	--------	24,135	----------	--------	--------
68	Fort Wayne, Ind.	2,700	8,207	1,920	--------	500	10,764	----------	19	479	--------	6,479	----------	--------	--------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued													
		Finance										Law			
		Supervision	Accounting and internal auditing	Independent accounting and auditing	Budgeting	Assessment and levy of taxes	Collection, custody, and disbursement of funds	Licensing	Purchasing and custody of supplies	Debt administration	Administration of special funds and investments	Counsel and legal advice	Criminal prosecution	Special civil counsel	Special criminal prosecution
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
69	Camden, N. J.	---	$24,861	$3,656	---	$39,671	$73,733	$4,545	$2,247	$8,744	$18,297	$12,466	---	$243	---
70	Erie, Pa.	$2,250	14,103	1,991	---	29,464	63,676	---	---	76,081	942	24,241	---	---	---
71	Elizabeth, N. J.	---	34,000	4,500	---	27,822	21,833	---	---	158	149	18,016	---	---	---
72	Wichita, Kans.	4,650	9,654	1,952	---	---	7,998	4,280	1,717	5,185	---	4,036	$6,041	---	---
73	Spokane, Wash.	---	17,047	3,279	---	---	14,782	1,932	7,334	---	---	13,630	2,415	---	---
74	Fall River, Mass.	---	8,627	346	---	20,474	28,181	---	1,160	1,501	48,629	8,166	---	---	---
75	Cambridge, Mass.	---	14,846	6,152	---	30,180	46,980	7,585	8,225	3,995	---	17,759	---	---	---
76	New Bedford, Mass.	---	10,615	5,386	---	23,775	33,968	3,484	---	3,940	2,077	7,314	---	---	---
77	Reading, Pa.	---	5,914	950	---	12,014	54,519	925	2,432	57,649	---	19,899	---	---	---
78	Knoxville, Tenn.	5,389	6,372	4,400	$5,327	13,176	34,737	---	7,698	17,994	---	10,308	---	1,000	---
79	Peoria, Ill.	3,569	4,650	1,683	---	11,358	75,379	2,717	---	665	---	10,757	2,000	---	---
80	South Bend, Ind.	---	7,886	8,627	---	264	12,010	---	---	61	---	4,146	1,584	274	---
81	Tacoma, Wash.	6,808	24,831	7,323	---	---	22,632	1,719	6,395	---	5,274	9,649	6,434	---	---
82	Miami, Fla.	8,934	27,532	3,845	---	40,083	67,199	15,454	5,848	56,057	3,127	47,100	---	13,823	---
83	Gary, Ind.	3,630	19,776	4,616	---	300	2,804	---	---	271	---	7,548	---	377	---
84	Canton, Ohio	---	12,803	1,413	---	14,463	18,895	30	2,857	5,529	---	6,899	1,768	200	$625
85	Wilmington, Del.	---	7,672	4,000	---	13,744	31,187	2,420	---	1,482	---	8,958	1,800	---	---
86	Tampa, Fla.	---	17,139	3,700	---	11,665	44,872	4,764	2,094	3,185	414	21,517	---	500	---
87	Somerville, Mass.	---	10,510	7,302	---	30,874	56,225	3,334	---	4,158	---	6,168	---	---	---
88	El Paso, Tex.	---	7,415	1,500	---	9,501	26,556	2,669	3,016	667	---	8,382	---	---	---
89	Evansville, Ind.	---	14,036	430	---	300	1,697	1,992	1,600	400	---	7,347	---	---	---
90	Lynn, Mass.	---	8,906	31	---	25,394	36,671	3,340	1,866	2,075	10,238	13,858	---	33,242	---
91	Utica, N. Y.	6,000	12,233	---	4,573	27,748	29,877	---	---	10,274	---	16,781	---	---	---
92	Duluth, Minn.	---	12,768	3,926	---	29,159	18,115	4,461	7,721	2,181	---	22,148	---	---	---
93	Waterbury, Conn.	6,988	23,221	36,722	---	36,522	44,055	---	5,443	234	---	43,437	---	12,000	---
94	Lowell, Mass.	---	13,255	9,256	---	25,209	35,353	6,931	8,014	2,500	---	9,799	---	---	---
	Honolulu, Hawaii 1/	---	36,751	200	---	---	101,194	---	---	2,456	1,099	24,584	33,982	---	---

1/ Not included in group or grand total.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued												
		Recording and reporting				Administrative offices and boards		Planning and zoning		Personnel administration		Research and investigation		
		Municipal clerk	Recording deeds and mortgages	General public reports	All other	City engineer and public works	All other	Planning	Zoning	Personnel selection and administration	Pension administration	Research bureaus	Special research projects	Public officers associations
	Grand total	$2,700,189	$4,094,693	$554,385	$40,970	$3,856,019	$2,831,695	$766,355	$303,313	$1,681,727	$1,114,364	$316,514	$409,551	$57,824
	Group I	1,829,564	3,228,334	485,950	19,437	1,769,370	2,471,526	428,525	164,299	1,336,437	873,079	255,026	237,641	19,652
	Group II	361,202	687,469	23,014	15,158	702,748	117,964	154,287	51,662	136,471	137,137	26,180	28,306	13,030
	Group III	509,423	178,890	45,421	6,375	1,383,901	242,205	183,543	87,352	208,819	104,148	35,308	143,604	25,142
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$1,231,418	$1,062,006	$439,513	$19,437	$295,344	$1,582,559	---	---	$435,118	$337,472	$128,438	---	---
2	Chicago, Ill.	120,131	580,598	785	---	57,679	242,014	$40,336	$75,865	267,885	334,461	12,843	$122,133	$5,575
3	Philadelphia, Pa.	---	234,549	2,600	---	227,747	104,886	20,438	20,134	78,146	19,979	---	7,200	750
4	Detroit, Mich.	194,528	119,615	---	---	106,644	6,026	18,291	---	82,080	735	---	103	3,872
5	Los Angeles, Calif.	46,923	290,216	3,818	---	377,282	---	72,013	---	181,807	36,123	102,051	---	4,101
6	Cleveland, Ohio	---	69,434	---	---	201,135	52,722	18,258	13,375	35,977	3,335	---	---	---
7	St. Louis, Mo.	18,232	112,977	6,249	---	29,580	78,348	15,723	---	27,677	7,958	---	---	130
8	Baltimore, Md.	---	---	---	---	102,071	---	26,642	26,157	20,726	25,360	11,694	---	---
9	Boston, Mass.	44,256	210,999	31,260	---	32,756	6,112	29,646	6,645	---	32,178	---	---	---
10	Pittsburgh, Pa.	---	153,447	---	---	102,642	---	75,589	---	31,831	18,557	---	46,955	---
11	San Francisco, Calif.	109,738	99,806	1,725	---	94,803	32,775	4,253	12,757	69,572	37,819	---	---	650
12	Washington, D. C.	---	129,431	---	---	29,266	169,633	36,794	2,316	---	---	---	55,250	---
13	Milwaukee, Wis.	35,829	59,230	---	---	48,046	24,260	60,768	---	66,928	13,210	---	6,000	4,574
14	Buffalo, N. Y.	28,509	106,026	---	---	64,075	172,191	9,774	7,050	38,690	5,892	---	---	---
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	---	$129,040	$4,839	---	$44,647	$9,086	$15,881	$559	$27,636	$42,179	---	---	$400
16	New Orleans, La.	---	115,054	13,603	$15,158	72,550	10,608	9,688	---	---	11,873	---	$8,163	1,580
17	Cincinnati, Ohio	---	35,232	468	---	90,509	63,315	38,236	1,380	30,372	5,429	$3,508	---	---
18	Newark, N. J.	$102,419	71,373	---	---	27,120	---	---	11,778	---	13,928	---	---	2,500
19	Kansas City, Mo.	---	82,407	---	---	37,214	20,350	8,783	---	14,028	1,323	---	---	---
20	Seattle, Wash.	12,139	48,513	1,720	---	95,236	---	7,444	---	26,339	12,680	---	---	500
21	Indianapolis, Ind.	7,194	23,910	---	---	60,434	---	4,102	4,102	---	1,582	---	---	---
22	Rochester, N. Y.	9,213	101,729	834	---	73,032	14,605	55,054	8,299	15,197	9,012	---	6,709	1,780
23	Jersey City, N. J.	70,984	38,071	---	---	54,168	---	---	---	---	6,851	---	9,441	2,000
24	Houston, Tex.	94,597	---	---	---	63,109	---	---	3,094	6,027	---	---	---	---
25	Louisville, Ky.	---	16,912	1,550	---	46,803	---	5,169	15,507	5,718	4,060	22,672	3,993	2,540
26	Portland, Oreg.	64,656	25,228	---	---	37,926	---	9,930	6,943	11,154	28,220	---	---	1,730

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued												
		Recording and reporting				Administrative offices and boards		Planning and zoning		Personnel administration		Research and investigation		
		Municipal clerk	Recording deeds and mortgages	General public reports	All other	City engineer and public works	All other	Planning	Zoning	Personnel selection and administration	Pension administration	Research bureaus	Special research projects	Public officers associations
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
27	Columbus, Ohio	$6,123	----------	$6,823	--------	$17,968	$11,773	$283	---------	$8,665	----------	---------	---------	--------
28	Toledo, Ohio	----------	----------	3,664	--------	8,742	----------	4,716	---------	8,188	$480	---------	$1,000	--------
29	Oakland, Calif.	8,200	----------	806	--------	47,333	----------	8,466	---------	22,735	----------	---------	1,140	--------
30	Denver, Colo.	3,099	$53,980	647	--------	63,532	17,610	2,538	$8,626	4,546	----------	---------	---------	$967
31	Atlanta, Ga.	9,716	----------	--------	--------	8,020	----------	---------	11,242	----------	22	---------	6,333	350
32	Dallas, Tex.	10,400	----------	---------	--------	34,623	----------	4,869	---------	7,368	38	---------	---------	300
33	St. Paul, Minn.	17,830	----------	---------	--------	----------	----------	4,805	---------	17,309	7,274	---------	---------	--------
34	Birmingham, Ala.	4,000	----------	424	--------	8,953	----------	1,363	5,458	8,234	3,776	---------	150	799
35	Akron, Ohio	----------	----------	---------	--------	14,936	----------	2,775	652	1,724	286	---------	---------	--------
36	Memphis, Tenn.	3,079	----------	674	--------	9,000	----------	4,567	1,896	4,848	----------	$9,996	---------	904
37	Providence, R. I.	15,193	27,814	2,459	--------	68,104	13,724	1,730	5,318	----------	9,493	---------	---------	270
38	San Antonio, Tex.	17,799	----------	---------	--------	9,000	----------	---------	---------	3,270	----------	22,485	10,177	--------
39	Omaha, Nebr.	10,113	----------	---------	--------	28,297	----------	157	---------	----------	483	---------	---------	75
40	Syracuse, N. Y.	15,644	----------	---------	--------	63,674	12,539	15,917	---------	7,600	38	---------	---------	750
41	Dayton, Ohio	----------	----------	89	--------	4,825	----------	2,564	1,462	4,564	565	---------	---------	--------
42	Oklahoma City, Okla.	10,210	----------	1,252	--------	8,428	----------	8,292	1,778	1,727	----------	---------	---------	192
43	Worcester, Mass.	20,951	----------	7,088	--------	49,248	----------	100	1,764	2,739	1,229	---------	---------	--------
44	Richmond, Va.	5,535	----------	---------	--------	42,076	18,421	3,556	593	----------	213	---------	---------	2,250
45	Youngstown, Ohio	----------	----------	111	--------	25,320	----------	---------	1,732	2,375	789	---------	---------	--------
46	Grand Rapids, Mich.	8,753	32	---------	--------	29,278	----------	52	---------	1,384	----------	---------	---------	1,074
47	Fort Worth, Tex.	3,141	----------	---------	--------	16,052	----------	---------	---------	653	----------	679	6,872	500
48	Hartford, Conn.	3,008	38,674	---------	--------	14,600	44,112	18,670	500	----------	16	---------	40,765	--------
49	Flint, Mich.	6,329	----------	---------	--------	25,076	----------	15	---------	5,021	----------	---------	---------	487
50	New Haven, Conn.	8,676	26,159	---------	--------	28,710	3,833	1,350	---------	1,091	2,162	---------	---------	--------
51	San Diego, Calif.	11,365	----------	1,472	--------	56,662	----------	2,944	2,894	15,881	3,098	---------	16,600	570
52	Long Beach, Calif.	7,501	----------	1,383	--------	17,893	----------	947	103	9,578	2,178	---------	---------	895
53	Nashville, Tenn.	4,840	----------	---------	--------	25,257	----------	5,172	5,172	----------	----------	---------	3,000	--------
54	Springfield, Mass.	20,561	----------	2,102	--------	19,223	----------	6,229	---------	3,976	3,611	---------	108	317
55	Tulsa, Okla.	----------	----------	1,180	--------	14,015	----------	1,755	605	1,889	----------	---------	---------	--------
56	Bridgeport, Conn.	8,345	19,766	4,033	--------	42,399	----------	903	184	6,147	----------	---------	---------	--------
57	Des Moines, Iowa	4,126	----------	40	--------	32,206	----------	2,372	---------	677	789	---------	---------	80

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58	Scranton, Pa.	4,572	----------	627	--------	25,303	----------	501	30	2,404	1,875	---------	---------	275
59	Salt Lake City, Utah	10,365	----------	---------	--------	11,972	----------	666	1,516	1,932	385	---------	3,789	2,398
60	Yonkers, N. Y.	17,662	----------	---------	--------	108,121	----------	7,297	348	5,610	----------	---------	---------	--------
61	Paterson, N. J.	3,602	----------	---------	--------	23,068	----------	575	---------	----------	605	---------	---------	904
62	Jacksonville, Fla.	6,582	----------	---------	--------	7,890	47,481	---------	1,000	9,130	----------	---------	---------	--------
63	Albany, N. Y.	6,420	----------	---------	--------	33,040	4,406	7,244	---------	3,467	115	---------	---------	--------
64	Norfolk, Va.	2,121	----------	1,413	3,758	17,453	16,771	923	16,864	2,443	----------	2,148	913	1,950
65	Trenton, N. J.	8,485	----------	---------	--------	9,165	----------	---------	---------	----------	583	---------	---------	806
66	Chattanooga, Tenn.	----------	43	---------	--------	6,818	----------	373	---------	----------	----------	---------	---------	755
67	Kansas City, Kans.	14,495	----------	---------	24	4,427	----------	15,380	---------	1,800	----------	---------	---------	170
68	Fort Wayne, Ind.	3,753	----------	---------	--------	15,435	----------	3,849	---------	----------	557	---------	---------	--------
69	Camden, N. J.	2,961	----------	331	--------	3,600	----------	---------	---------	----------	691	---------	16,751	215
70	Erie, Pa.	3,521	----------	616	--------	8,100	----------	2,409	1,825	620	----------	---------	---------	250
71	Elizabeth, N. J.	6,828	----------	260	--------	37,076	3,527	---------	339	----------	250	---------	---------	747
72	Wichita, Kans.	3,940	----------	---------	--------	----------	----------	352	---------	----------	4	---------	---------	--------
73	Spokane, Wash.	14,709	----------	441	--------	14,761	----------	5,093	---------	1,923	741	---------	---------	248
74	Fall River, Mass.	8,775	----------	339	--------	3,301	----------	93	---------	----------	440	---------	---------	70
75	Cambridge, Mass.	20,238	----------	2,000	--------	6,896	----------	1,093	1,184	----------	2,695	---------	---------	150
76	New Bedford, Mass.	18,381	910	450	--------	13,562	----------	114	642	496	2,255	---------	---------	--------
77	Reading, Pa.	3,479	----------	48	2,593	9,947	----------	10,248	---------	244	----------	---------	12,700	3,094
78	Knoxville, Tenn.	----------	----------	---------	--------	----------	----------	---------	---------	838	----------	---------	---------	--------
79	Peoria, Ill.	4,605	----------	---------	--------	----------	----------	2,322	165	----------	4,911	---------	---------	--------
80	South Bend, Ind.	1,545	----------	---------	--------	7,795	----------	2,803	---------	----------	251	---------	---------	--------
81	Tacoma, Wash.	3,440	----------	---------	--------	34,055	----------	---------	---------	4,998	1,037	---------	---------	--------
82	Miami, Fla.	5,610	----------	---------	--------	13,771	----------	---------	7,205	7,900	2,336	---------	15,537	500
83	Gary, Ind.	6,730	----------	---------	--------	10,896	----------	396	---------	----------	348	---------	496	170
84	Canton, Ohio	----------	----------	49	--------	11,979	----------	---------	---------	2,286	124	---------	---------	--------
85	Wilmington, Del.	8,239	----------	---------	--------	----------	25,167	---------	2,100	----------	684	---------	---------	--------
86	Tampa, Fla.	2,558	----------	295	--------	5,822	----------	---------	---------	3,281	615	---------	---------	600
87	Somerville, Mass.	16,474	----------	3,797	--------	16,389	402	1,061	2,401	----------	3,049	---------	---------	--------
88	El Paso, Tex.	3,738	----------	---------	--------	3,707	----------	---------	---------	514	----------	---------	835	120
89	Evansville, Ind.	3,068	----------	---------	--------	7,949	----------	5,227	---------	----------	407	---------	---------	--------
90	Lynn, Mass.	9,071	----------	---------	--------	18,573	11,123	1,746	710	12	756	---------	---------	--------
91	Utica, N. Y.	11,292	----------	---------	--------	4,500	11,316	---------	1,044	2,158	11	---------	4,999	--------
92	Duluth, Minn.	4,543	2,040	508	--------	23,211	----------	6,574	---------	3,654	39,383	---------	1,439	940
93	Waterbury, Conn.	11,473	9,472	---------	--------	17,483	----------	---------	---------	----------	----------	---------	---------	--------
94	Lowell, Mass.	10,591	----------	---------	--------	14,386	----------	97	---------	920	2,500	---------	---------	--------
	Honolulu, Hawaii 1/	31,806	----------	---------	--------	44,320	----------	6,374	107	----------	----------	---------	---------	--------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued							II.—PUBLIC SAFETY						
		General administrative buildings			Community promotion			All other	Total	Police department					
		Supervision	Office buildings	All other	Advertising	Expositions	All other			Supervision	Police training	General and criminal records	Identification records	Communication system	Detention and custody of prisoners
	Grand total	$601,853	$20,908,256	$1,921,793	$763,404	$109,873	$321,490	$180,534	$330,107,033	$2,707,177	$285,602	$729,743	$815,049	$3,445,801	$1,477,329
	Group I	382,109	15,249,197	1,777,162	418,199	61,760	274,497	77,039	223,777,412	1,348,842	195,815	467,145	396,001	2,184,115	721,024
	Group II	48,523	2,908,269	37,593	62,780	--------	11,345	16,813	35,964,481	433,010	47,154	76,045	131,771	221,584	278,222
	Group III	171,221	2,750,790	107,038	282,425	48,113	35,648	86,682	70,365,140	925,325	42,633	186,553	287,277	1,040,102	478,083
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	--------	$7,714,036	$1,046,022	--------	$9,554	$22,306	--------	$86,624,288	$203,438	--------	--------	--------	--------	--------
2	Chicago, Ill.	$43,220	1,760,430	319,886	--------	--------	--------	--------	27,652,974	24,733	--------	--------	$11,232	$523,376	--------
3	Philadelphia, Pa.	26,335	1,009,706	58,595	$1,987	2,263	11,483	--------	16,421,179	67,346	$6,825	--------	25,196	148,191	$20,023
4	Detroit, Mich.	6,898	459,336	80,690	1,578	--------	4,103	--------	16,153,920	157,694	--------	$61,934	--------	466,789	198,351
5	Los Angeles, Calif.	8,983	730,635	250,104	255,277	14,706	23,631	--------	14,349,982	214,870	122,202	245,188	236,159	279,672	--------
6	Cleveland, Ohio	3,072	406,786	--------	--------	34,237	--------	--------	7,590,908	--------	--------	--------	--------	79,092	43,881
7	St. Louis, Mo.	4,200	414,187	9,150	31,032	--------	20,000	--------	7,816,231	55,845	12,180	41,217	36,878	144,395	225,139
8	Baltimore, Md.	239,297	107,083	1,112	30,000	1,000	31,680	$10,001	7,775,889	--------	--------	--------	--------	--------	--------
9	Boston, Mass.	22,149	794,558	--------	--------	--------	8,710	64,090	9,721,080	179,700	4,064	38,716	36,630	129,770	18,852
10	Pittsburgh, Pa.	9,118	569,040	599	--------	--------	17,150	2,238	5,488,168	21,135	--------	--------	--------	87,431	--------
11	San Francisco, Calif.	3,120	379,580	10,752	96,439	--------	88,666	710	7,113,864	51,902	7,340	57,157	--------	75,497	114,612
12	Washington, D. C.	--------	201,639	--------	--------	--------	--------	--------	6,696,530	136,723	37,400	13,200	17,120	58,292	89,965
13	Milwaukee, Wis.	13,496	309,679	--------	1,886	--------	--------	--------	5,177,130	84,401	3,640	--------	13,320	123,045	--------
14	Buffalo, N. Y.	2,221	392,502	252	--------	--------	46,768	--------	5,195,269	151,055	2,164	9,733	19,466	68,565	10,201
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	--------	$269,838	--------	--------	--------	--------	--------	$2,769,554	$13,194	--------	--------	--------	$2,243	$21,824
16	New Orleans, La.	--------	207,698	--------	$29,361	--------	$8,560	--------	3,275,744	27,468	--------	--------	--------	--------	--------
17	Cincinnati, Ohio	$9,731	264,071	$13,272	--------	--------	2,785	--------	3,036,361	--------	--------	--------	--------	--------	--------
18	Newark, N. J.	15,865	543,346	8,321	--------	--------	--------	$8,936	5,913,892	44,503	$4,000	--------	$82,934	17,135	37,627
19	Kansas City, Mo.	--------	379,864	--------	--------	--------	--------	--------	2,378,350	--------	--------	--------	--------	--------	29,880
20	Seattle, Wash.	19,827	332,105	--------	--------	--------	--------	--------	2,938,273	95,496	3,741	--------	--------	18,981	23,609
21	Indianapolis, Ind.	--------	81,405	--------	--------	--------	--------	--------	2,919,370	11,431	6,507	$7,770	--------	33,728	76,151
22	Rochester, N. Y.	3,100	246,505	--------	--------	--------	--------	--------	2,513,493	99,359	4,445	11,085	9,630	54,503	17,167
23	Jersey City, N. J.	--------	303,943	16,000	21,816	--------	--------	--------	4,390,017	19,358	8,157	4,150	9,604	55,921	25,365

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24	Houston, Tex.	---	66,086	---	11,603	---	---	---	1,708,609	16,375	20,304	---	24,810	7,000	3,233
25	Louisville, Ky.	---	94,566	---	---	---	---	7,877	1,610,164	67,846	---	18,073	---	18,198	---
26	Portland, Oreg.	---	118,842	---	---	---	---	---	2,510,654	37,980	---	34,967	4,793	13,575	43,366
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000														
27	Columbus, Ohio	---	$43,221	---	---	---	---	---	$1,367,074	$31,131	---	---	---	$14,822	$6,897
28	Toledo, Ohio	---	44,304	---	---	$500	---	$23,618	1,648,420	15,100	$4,200	$13,320	$18,670	23,757	20,460
29	Oakland, Calif.	---	89,554	---	$24,596	---	$7,939	---	2,341,189	10,585	---	26,982	18,521	13,311	39,132
30	Denver, Colo.	---	146,253	$288	15,500	4,000	1,414	---	2,083,278	31,283	---	---	---	17,709	5,388
31	Atlanta, Ga.	---	45,948	---	---	---	---	2,326	1,654,926	26,574	1,365	---	---	27,897	---
32	Dallas, Tex.	---	35,129	---	---	---	---	---	1,452,820	17,368	---	21,012	15,010	12,886	24,105
33	St. Paul, Minn.	$2,400	124,427	---	---	---	---	5,372	1,668,970	35,977	2,443	19,136	22,018	40,542	24,680
34	Birmingham, Ala.	1,482	26,752	---	400	---	---	---	1,224,364	11,066	495	---	5,466	16,624	---
35	Akron, Ohio	1,800	41,469	---	---	---	---	---	867,325	---	---	---	---	13,011	2,061
36	Memphis, Tenn.	---	6,325	---	---	---	---	---	1,276,427	16,747	1,015	1,400	9,176	17,255	7,672
37	Providence, R. I.	7,650	368,388	4,250	---	---	---	---	2,414,682	61,040	5,862	5,312	178	37,281	1,406
38	San Antonio, Tex.	---	8,900	---	---	---	---	---	808,779	9,420	1,530	1,680	1,680	5,160	---
39	Omaha, Nebr.	2,100	38,150	---	---	---	---	---	1,301,846	29,840	2,096	3,360	6,141	10,093	11,938
40	Syracuse, N. Y.	8,980	51,389	---	---	---	---	---	1,623,786	32,976	---	---	13,017	29,892	24,540
41	Dayton, Ohio	---	44,419	24,684	---	---	---	---	959,116	8,913	---	11,760	---	20,675	8,040
42	Oklahoma City, Okla.	---	15,755	---	---	22,488	---	---	980,603	8,399	2,604	19,172	18,075	13,851	18,907
43	Worcester, Mass.	21,343	55,096	---	---	---	---	---	1,925,202	5,000	---	---	2,750	112,108	6,552
44	Richmond, Va.	---	65,470	---	14,482	17,477	---	---	1,229,709	13,550	---	2,000	4,360	18,456	3,159
45	Youngstown, Ohio	2,540	27,769	---	---	---	---	---	714,651	14,464	---	1,186	7,355	9,464	11,497
46	Grand Rapids, Mich.	---	21,983	---	580	---	---	5,980	834,578	4,870	---	---	2,271	9,522	586
47	Fort Worth, Tex.	---	17,408	---	---	150	---	---	865,781	3,600	---	---	---	6,978	---
48	Hartford, Conn.	21,792	67,681	---	---	---	---	---	1,752,434	34,010	3,102	4,483	6,598	7,500	3,357
49	Flint, Mich.	---	8,943	---	---	---	---	---	766,097	---	---	---	---	1,882	---
50	New Haven, Conn.	---	55,695	---	---	---	---	---	1,539,773	9,000	---	900	4,462	20,834	---
51	San Diego, Calif.	26,264	33,959	---	12,431	---	10,675	---	1,015,764	33,007	2,025	---	9,479	20,274	46,691
52	Long Beach, Calif.	3,000	55,205	---	12,982	---	7,609	---	1,150,548	12,960	1,200	10,920	10,920	6,295	7,506
53	Nashville, Tenn.	---	19,068	---	---	---	---	---	1,074,240	7,790	---	6,180	---	17,580	7,260
54	Springfield, Mass.	15,928	54,682	---	---	---	---	7,403	1,651,988	40,169	---	---	---	1,699	31,190
55	Tulsa, Okla.	---	13,413	---	---	---	---	---	616,718	12,215	---	---	576	2,934	---
56	Bridgeport, Conn.	---	38,845	---	---	---	---	91	1,280,518	6,557	---	---	186	1,702	2,976
57	Des Moines, Iowa	4,000	49,968	---	---	---	---	---	852,470	10,900	---	---	2,280	11,016	7,271
58	Scranton, Pa.	1,596	15,570	---	---	---	---	---	875,619	23,594	---	---	2,380	37,531	3,627
59	Salt Lake City, Utah	---	28,335	800	5,723	---	150	---	608,723	20,862	1,935	---	6,611	10,050	7,564
60	Yonkers, N. Y.	---	96,081	---	---	---	---	431	1,696,826	5,778	---	---	39,800	44,050	26,293
61	Paterson, N. J.	---	24,534	---	17,781	---	---	---	1,293,057	3,028	---	---	381	2,340	---
62	Jacksonville, Fla.	---	20,746	15,257	408	---	775	---	1,067,029	7,565	3,299	---	---	18,536	2,437
63	Albany, N. Y.	2,233	68,074	2,700	---	---	1,300	---	1,409,503	25,724	---	2,350	2,350	20,116	787
64	Norfolk, Va.	---	34,757	---	397	---	---	---	981,401	19,827	---	1,872	6,808	16,143	18,264
65	Trenton, N. J.	---	26,746	---	---	---	---	---	1,020,173	13,702	---	---	4,632	49,528	2,663
66	Chattanooga, Tenn.	---	12,809	---	685	---	---	---	681,671	1,395	---	---	322	608	5,362
67	Kansas City, Kans.	3,480	18,688	---	---	---	---	3,670	656,717	12,888	---	---	800	12,663	2,222
68	Fort Wayne, Ind.	---	5,618	---	---	---	---	---	544,595	1,677	---	---	---	---	84

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TABLE.16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued							II.—PUBLIC SAFETY					
		General administrative buildings			Community promotion			All other	Total	Police department				
		Supervision	Office buildings	All other	Advertising	Expositions	All other			Supervision	Police training	General and criminal records	Identification records	Communication system	Detention and custody of prisoners
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
69	Camden, N. J.	--------	$58,923	----------	$516	--------	--------	$223	$801,712	$3,600	--------	--------	$622	$6,204	$6,033
70	Erie, Pa.	--------	17,610	----------	--------	--------	--------	--------	581,155	5,790	--------	$50	2,200	4,906	----------
71	Elizabeth, N. J.	$506	19,456	----------	--------	--------	--------	--------	1,016,973	15,131	$500	--------	452	2,700	----------
72	Wichita, Kans.	--------	10,274	----------	--------	--------	--------	--------	525,769	6,120	2,040	11,460	960	6,780	8,116
73	Spokane, Wash.	--------	37,435	----------	--------	--------	$100	--------	614,441	8,632	--------	--------	4,260	7,535	----------
74	Fall River, Mass.	1,642	25,400	----------	1,454	--------	--------	--------	715,717	8,668	255	--------	295	6,998	978
75	Cambridge, Mass.	10,412	44,946	$2,036	1,369	--------	--------	29,366	1,065,406	4,500	--------	--------	--------	24,336	----------
76	New Bedford, Mass.	--------	62,141	----------	--------	--------	1,230	--------	796,989	15,841	--------	--------	1,608	8,415	257
77	Reading, Pa.	1,500	25,458	----------	--------	--------	--------	--------	448,727	11,252	--------	--------	--------	28,202	4,827
78	Knoxville, Tenn.	1,920	15,130	----------	--------	--------	--------	--------	650,705	6,528	--------	--------	--------	----------	842
79	Peoria, Ill.	--------	27,855	----------	--------	--------	--------	--------	648,568	18,302	--------	1,680	10,704	6,685	2,823
80	South Bend, Ind.	--------	7,544	----------	--------	--------	--------	--------	564,677	4,777	799	--------	--------	9,984	----------
81	Tacoma, Wash.	--------	32,819	----------	--------	--------	--------	--------	718,563	19,251	--------	--------	--------	15,045	19,431
82	Miami, Fla.	--------	9,302	45,000	158,347	$3,498	4,237	--------	1,056,115	12,918	3,656	9,624	3,145	26,178	8,914
83	Gary, Ind.	2,200	15,875	1,609	--------	--------	--------	--------	658,055	6,544	500	2,400	--------	2,550	1,296
84	Canton, Ohio	3,610	9,175	1,430	--------	--------	127	--------	478,381	21,554	398	--------	2,496	15,046	1,135
85	Wilmington, Del.	--------	46,914	----------	--------	--------	--------	--------	683,747	6,224	--------	--------	--------	15,204	847
86	Tampa, Fla.	--------	10,494	----------	9,815	--------	92	--------	439,686	7,872	1,014	1,500	3,578	6,553	----------
87	Somerville, Mass.	9,184	24,165	----------	--------	--------	--------	5,930	852,397	8,013	--------	--------	--------	10,631	1,499
88	El Paso, Tex.	--------	3,543	----------	--------	--------	--------	--------	410,402	3,885	--------	--------	4,292	1,960	----------
89	Evansville, Ind.	--------	13,105	----------	--------	--------	--------	--------	650,338	773	--------	--------	--------	1,487	1,097
90	Lynn, Mass.	--------	17,813	----------	--------	--------	--------	--------	917,535	11,061	--------	--------	--------	10,797	482
91	Utica, N. Y.	2,700	36,014	8,984	--------	--------	--------	71	880,621	3,400	300	2,000	2,000	2,056	172
92	Duluth, Minn.	--------	34,978	----------	4,959	--------	--------	--------	657,389	9,905	--------	4,814	4,654	15,536	12,132
93	Waterbury, Conn.	2,437	40,537	----------	--------	--------	--------	--------	1,007,032	14,233	--------	--------	2,738	29,739	14,628
94	Lowell, Mass.	8,522	36,353	----------	--------	--------	--------	2,201	744,650	----------	--------	--------	--------	----------	----------
	Honolulu, Hawaii 1/	--------	30,474	----------	--------	--------	4,999	731	962,717	----------	--------	--------	--------	5,013	----------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued													
		Police department—Continued									Fire department				
		Motor vehicle inspection	Criminal investigation	Uniformed patrol	Vice and moral control	Crime prevention (juveniles)	Traffic control	Special detail services	All other	Undistributed	Supervision	Training schools	Communication system	Fire prevention	Hydrant and water service
	Grand total	$301,245	$9,751,107	$72,894,978	$731,208	$472,168	$14,595,654	$402,631	$5,106,330	$78,995,767	$1,860,378	$165,764	$3,182,683	$3,007,978	$3,845,202
	Group I	30,353	5,459,091	47,154,799	416,249	358,830	9,309,859	94,483	2,473,501	69,637,290	492,126	100,026	1,818,378	2,543,273	1,334,405
	Group II	170,908	1,653,618	7,645,768	41,299	32,031	1,638,378	88,817	950,643	5,759,719	343,417	26,019	376,909	204,529	447,976
	Group III	99,984	2,638,398	18,094,411	273,660	81,307	3,647,417	219,331	1,682,186	3,598,758	1,024,835	39,719	987,396	260,176	2,062,821
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	---	---	---	---	$66,090	---	---	$305,569	$56,497,189	$85,596	---	$511,184	$1,427,330	$131,966
2	Chicago, Ill.	---	---	$14,812,811	---	---	$1,761,646	---	---	1,094,446	47,244	$13,978	309,999	118,278	---
3	Philadelphia, Pa.	---	$799,871	8,489,891	---	9,800	1,437,613	---	178,758	467,748	27,214	5,390	94,934	27,600	---
4	Detroit, Mich.	---	1,106,350	6,928,358	---	---	980,172	$2,823	278,235	144,698	22,780	---	147,159	43,311	206,898
5	Los Angeles, Calif.	---	1,485,437	1,764,528	$186,376	268,790	1,932,554	75,749	176,188	142,390	---	---	73,275	541,240	736,387
6	Cleveland, Ohio	---	---	---	---	---	3,876	---	6,891	4,323,671	---	---	87,968	---	---
7	St. Louis, Mo.	---	644,000	3,068,574	8,860	---	516,170	---	502,164	---	66,213	37,238	68,527	73,416	---
8	Baltimore, Md.	---	---	---	---	---	---	---	---	4,501,390	---	---	12,754	---	402
9	Boston, Mass.	---	298,270	3,816,839	29,712	---	640,329	3,274	434,473	---	43,639	2,700	161,181	147,888	---
10	Pittsburgh, Pa.	---	232,956	---	---	---	204,034	7,487	120,966	2,355,490	16,908	---	87,431	1,965	70
11	San Francisco, Calif.	$2,760	419,643	1,871,778	78,509	---	814,650	5,150	---	20,503	59,840	18,060	116,764	47,070	106,502
12	Washington, D. C.	---	237,716	2,449,590	47,399	14,150	386,031	---	141,726	89,765	40,506	10,100	36,808	53,360	---
13	Milwaukee, Wis.	---	---	2,198,263	20,289	---	391,785	---	129,715	---	34,075	7,940	60,427	61,815	40,175
14	Buffalo, N. Y.	27,593	234,848	1,754,167	45,104	---	240,999	---	198,816	---	48,111	4,620	49,967	---	112,005
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	---	$29,355	$27,272	---	---	$53,714	$59,518	---	$1,210,768	---	---	---	$35,640	---
16	New Orleans, La.	$14,316	---	---	---	---	15,607	7,110	$74,735	1,360,603	$13,599	---	$42,250	---	---
17	Cincinnati, Ohio	---	91,121	---	---	---	39,849	210	---	1,434,952	---	---	---	---	---
18	Newark, N. J.	---	567,055	2,544,717	---	---	81,820	---	207,724	---	34,891	$4,000	85,965	30,010	---
19	Kansas City, Mo.	---	120,288	---	---	---	80,054	---	---	1,159,797	16,265	687	34,506	15,029	---
20	Seattle, Wash.	97,128	126,398	985,425	$12,785	---	17,873	---	43,533	---	65,156	---	23,326	4,813	$48,000
21	Indianapolis, Ind.	---	162,767	795,415	7,553	$3,263	31,310	---	99,479	---	18,323	6,004	21,917	2,618	368,966
22	Rochester, N. Y.	---	153,115	608,638	---	---	179,665	9,400	50,487	21,517	39,068	3,100	45,103	22,944	---

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued													
		Police department--Continued									Fire department				
		Motor vehicle inspection	Criminal investigation	Uniformed patrol	Vice and moral control	Crime prevention (juveniles)	Traffic control	Special detail services	All other	Undistributed	Supervision	Training schools	Communication system	Fire prevention	Hydrant and water service
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued														
23	Jersey City, N. J.	---	$244,693	$1,563,231	---	$28,768	$500,458	$10,150	$418,337	---	$58,680	$3,129	$22,398	$30,116	---
24	Houston, Tex.	$2,100	70,327	---	---	---	179,735	---	19,145	$479,663	14,074	---	34,285	24,631	---
25	Louisville, Ky.	---	88,499	424,159	---	---	219,978	---	---	87,692	35,856	861	24,699	1,271	$247
26	Portland, Oreg.	57,364	---	696,911	$20,961	---	138,315	3,429	37,203	4,727	47,505	8,238	42,460	37,457	30,763
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000														
27	Columbus, Ohio	---	---	$566,894	---	---	$35,697	---	$20,418	---	$8,433	---	$14,861	---	$1,013
28	Toledo, Ohio	$3,600	$91,620	529,153	$20,220	$1,800	95,990	---	250	---	40,730	---	39,637	$2,520	---
29	Oakland, Calif.	194	124,605	602,107	7,656	11,760	152,510	---	35,643	$5,350	44,852	---	39,328	20,641	176,857
30	Denver, Colo.	---	126,540	423,111	---	---	124,315	---	---	275,280	55,745	---	5,373	---	100,935
31	Atlanta, Ga.	---	---	798,757	---	---	9,985	---	---	16,959	11,567	---	8,595	10,693	---
32	Dallas, Tex.	---	111,460	153,765	36,080	---	160,606	$20,724	46,068	---	11,093	---	12,522	---	---
33	St. Paul, Minn.	---	138,132	368,601	---	---	85,555	---	---	---	48,855	---	26,271	16,664	5,000
34	Birmingham, Ala.	---	74,388	248,040	11,220	---	72,691	2,100	76,128	1,745	16,220	$2,820	23,520	14,040	88,786
35	Akron, Ohio	---	---	---	---	---	46,658	---	---	420,524	---	---	7,997	---	---
36	Memphis, Tenn.	32,707	55,781	254,396	4,422	---	70,083	---	47,779	17,678	24,264	3,568	20,600	6,782	3,057
37	Providence, R. I.	---	84,791	625,512	---	---	200,332	19,683	115,472	2,787	44,178	---	39,354	4,529	145,800
38	San Antonio, Tex.	11,427	55,800	18,180	2,850	---	156,343	4,920	61,972	---	25,536	1,560	8,900	7,200	---
39	Omaha, Nebr.	17,739	88,620	216,034	3,360	---	78,758	3,120	56,606	7,671	34,155	2,040	24,166	8,970	140,835
40	Syracuse, N. Y.	---	121,260	292,807	---	---	103,508	11,160	46,147	37,245	44,822	6,720	35,442	7,365	---
41	Dayton, Ohio	---	40,920	301,200	3,840	---	28,119	---	---	51,928	27,651	---	13,783	7,662	10,260
42	Oklahoma City, Okla.	---	55,315	214,807	26,928	3,720	134,205	---	---	---	12,785	2,045	5,452	9,280	---
43	Worcester, Mass.	---	71,645	431,300	20,022	---	97,824	8,736	166,017	39,180	---	---	25,006	---	---
44	Richmond, Va.	---	58,750	303,785	---	5,600	126,114	---	8,737	20,248	10,650	---	26,825	---	---
45	Youngstown, Ohio	---	22,691	217,648	---	---	80,423	---	29,702	---	13,805	---	13,157	2,150	---
46	Grand Rapids, Mich.	---	21,842	271,642	---	---	16,401	---	13,919	21,124	5,633	---	11,511	---	33,450
47	Fort Worth, Tex.	---	---	---	---	---	5,965	---	---	371,751	3,600	---	18,694	250	415
48	Hartford, Conn.	---	57,404	462,769	11,597	---	112,128	70,587	92,358	---	4,812	2,850	38,137	5,106	13,974
49	Flint, Mich.	---	---	---	---	---	8,954	---	---	391,299	---	---	12,331	---	---
50	New Haven, Conn.	---	---	689,436	---	---	8,602	5,653	45,547	13,544	12,967	---	28,766	5,047	64,636
51	San Diego, Calif.	---	42,444	232,688	6,527	22,072	72,143	2,612	29,279	---	16,980	---	16,959	11,509	2,675
52	Long Beach, Calif.	---	102,080	194,719	34,100	12,324	107,756	2,400	24,418	35,750	19,268	3,000	12,960	10,500	2,400

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53	Nashville, Tenn.	--------	44,940	295,501	--------	--------	76,480	--------	13,781	19,623	17,220	--------	24,000	4,500	----------
54	Springfield, Mass.	--------	52,458	422,319	18,766	--------	116,014	--------	48,827	----------	34,681	--------	32,233	11,400	----------
55	Tulsa, Okla.	--------	308	214,929	--------	--------	12,981	--------	12,506	4,199	9,074	--------	3,474	----------	----------
56	Bridgeport, Conn.	--------	81,971	420,258	--------	--------	8,988	--------	39,345	----------	7,470	--------	1,419	----------	220,379
57	Des Moines, Iowa	--------	70,560	183,443	--------	--------	11,340	13,492	----------	23,411	18,653	2,280	11,318	2,484	62,308
58	Scranton, Pa.	--------	24,424	205,398	--------	--------	63,048	--------	25,387	314	13,639	--------	8,062	7,752	18,040
59	Salt Lake City, Utah	243	60,516	175,753	6,498	7,131	8,963	--------	25,893	----------	6,341	--------	14,428	2,188	----------
60	Yonkers, N. Y.	--------	----------	667,925	--------	--------	133,709	12,000	48,735	----------	5,188	--------	30,808	----------	----------
61	Paterson, N. J.	8,312	----------	591,142	--------	--------	----------	--------	616	31,128	3,028	--------	----------	----------	101,266
62	Jacksonville, Fla.	5,523	72,850	278,511	10,508	--------	7,047	--------	5,415	82,510	7,790	--------	10,037	----------	45,900
63	Albany, N. Y.	--------	44,000	511,970	4,800	4,600	130,569	14,000	15,638	50,506	25,287	2,350	26,787	14,250	----------
64	Norfolk, Va.	--------	42,672	270,144	5,184	--------	57,452	1,000	29,240	----------	22,416	--------	21,183	5,472	----------
65	Trenton, N. J.	--------	28,687	288,871	--------	--------	77,258	--------	50,419	8,046	5,780	2,380	21,965	----------	----------
66	Chattanooga, Tenn.	--------	----------	255,545	--------	--------	----------	--------	----------	546	----------	--------	----------	----------	68,679
67	Kansas City, Kans.	--------	16,860	115,116	--------	--------	35,963	1,085	38,462	----------	73,949	--------	3,770	10,080	42,496
68	Fort Wayne, Ind.	--------	----------	----------	--------	--------	14,011	--------	2,077	223,953	1,627	--------	13,225	----------	----------
69	Camden, N. J.	5,008	23,244	346,034	--------	--------	12,312	--------	22,740	556	3,600	--------	8,821	----------	----------
70	Erie, Pa.	--------	----------	203,572	--------	--------	32,390	--------	817	9,413	10,860	--------	13,995	2,040	----------
71	Elizabeth, N. J.	4,070	63,325	276,800	--------	--------	104,228	24	52,870	----------	7,300	--------	----------	----------	51,593
72	Wichita, Kans.	--------	27,876	87,335	3,960	9,180	19,417	--------	26,652	9,759	8,400	--------	----------	----------	54,662
73	Spokane, Wash.	--------	40,614	153,486	--------	--------	32,287	--------	----------	21,055	5,356	--------	1,563	2,292	----------
74	Fall River, Mass.	--------	----------	----------	--------	--------	1,607	--------	19,130	316,700	11,912	--------	10,165	167	----------
75	Cambridge, Mass.	--------	----------	461,528	--------	--------	5,202	--------	18,704	----------	4,500	--------	31,732	----------	----------
76	New Bedford, Mass.	--------	----------	335,826	--------	--------	32,820	--------	16,199	400	7,209	--------	1,166	----------	----------
77	Reading, Pa.	--------	16,492	215,160	--------	--------	8,742	--------	----------	----------	4,010	--------	16,336	1,800	----------
78	Knoxville, Tenn.	7,737	----------	----------	--------	--------	154	--------	----------	280,666	----------	--------	----------	----------	70,386
79	Peoria, Ill.	--------	25,051	180,997	--------	--------	26,950	--------	12,543	4,410	8,113	--------	21,493	1,720	65,223
80	South Bend, Ind.	--------	38,688	161,211	1,440	--------	4,142	--------	----------	18,876	9,577	--------	9,984	----------	----------
81	Tacoma, Wash.	--------	38,754	130,656	2,022	--------	----------	--------	----------	18,774	31,353	--------	12,888	----------	78,000
82	Miami, Fla.	3,424	51,662	183,875	--------	--------	136,857	--------	88,060	7,486	21,849	3,424	10,781	4,607	53,776
83	Gary, Ind.	--------	35,088	146,880	4,128	3,120	48,472	--------	3,270	62,756	11,040	--------	----------	----------	41,967
84	Canton, Ohio	--------	11,871	140,982	--------	--------	41,131	--------	32,791	----------	13,503	--------	6,076	----------	151
85	Wilmington, Del.	--------	----------	312,064	--------	--------	3,710	--------	1,908	4,849	11,363	--------	1,342	14,599	----------
86	Tampa, Fla.	--------	35,987	98,923	4,034	--------	10,513	--------	17,584	19,305	12,045	1,964	1,143	2,100	40,372
87	Somerville, Mass.	--------	----------	332,832	--------	--------	7,032	--------	15,362	----------	13,636	--------	18,176	----------	----------
88	El Paso, Tex.	--------	34,845	86,102	--------	--------	17,768	--------	12,980	----------	6,810	--------	601	2,212	----------
89	Evansville, Ind.	--------	----------	----------	--------	--------	2,710	--------	10,505	271,413	773	--------	619	----------	20,000
90	Lynn, Mass.	--------	27,630	246,482	10,650	--------	28,530	13,337	32,710	----------	----------	--------	28,085	----------	----------
91	Utica, N. Y.	--------	33,000	241,739	6,200	--------	32,600	12,698	----------	41,509	2,900	--------	1,075	12,700	76,430
92	Duluth, Minn.	--------	21,032	165,256	--------	--------	28,417	--------	14,938	1,800	15,497	--------	10,620	3,992	20,000
93	Waterbury, Conn.	--------	26,905	272,525	6,648	--------	43,938	--------	9,622	----------	12,485	2,718	27,879	2,913	141,100
94	Lowell, Mass.	--------	----------	----------	--------	--------	----------	--------	----------	334,732	----------	--------	----------	----------	----------
	Honolulu, Hawaii 1/	--------	----------	----------	--------	--------	4,947	--------	4,235	593,860	----------	--------	----------	----------	----------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued												
		Fire department—Continued								Protective inspection				
		Fire fighting force						All other	Undistributed	Supervision	Building inspection	Plumbing inspection	Electrical inspection	Gas inspection
		Engine service	Truck service	Fireboat service	Salvage service	Volunteer service	Rescue squads							
	Grand total	$27,455,664	$11,255,687	$926,745	$38,247	$152,180	$956,396	$5,277,586	$63,939,903	$1,188,615	$3,190,146	$1,220,156	$1,598,126	$86,565
	Group I	14,950,372	6,604,592	677,195	-------	7,600	776,855	2,800,630	40,889,676	1,000,184	2,197,936	660,533	994,003	49,382
	Group II	3,082,543	1,292,047	184,409	21,531	6,600	35,731	848,676	7,915,301	58,658	333,462	209,620	185,719	18,049
	Group III	9,422,749	3,359,048	65,141	16,716	137,980	143,810	1,628,280	15,134,926	129,773	658,748	350,003	418,404	19,134
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	----------	----------	----------	-------	$7,600	-------	$325,278	$23,650,357	$623,862	$876,048	$178,228	$29,246	-------
2	Chicago, Ill.	$4,369,904	$1,789,426	$58,877	-------	-------	$463,925	482	602,449	71,527	255,262	74,576	399,479	$28,768
3	Philadelphia, Pa.	2,347,955	934,857	131,212	-------	-------	39,330	488,876	126,398	----------	94,105	27,298	20,666	-------
4	Detroit, Mich.	----------	----------	-------	-------	-------	-------	521,185	4,122,090	43,291	116,629	54,001	64,727	-------
5	Los Angeles, Calif.	----------	----------	-------	-------	-------	-------	2,738	4,574,720	46,476	244,734	119,738	138,954	-------
6	Cleveland, Ohio	----------	----------	-------	-------	-------	-------	3,426	2,754,643	----------	75,278	12,840	22,680	-------
7	St. Louis, Mo.	1,183,333	597,120	-------	-------	-------	19,280	199,559	----------	44,015	51,604	17,520	32,642	-------
8	Baltimore, Md.	----------	----------	976	-------	-------	-------	----------	2,993,367	46,084	56,113	22,713	36,989	-------
9	Boston, Mass.	1,392,000	826,000	105,000	-------	-------	74,000	775,149	122,603	80,456	67,839	28,000	97,412	18,014
10	Pittsburgh, Pa.	----------	----------	-------	-------	-------	-------	88,465	1,897,836	2,114	97,424	32,718	15,680	-------
11	San Francisco, Calif.	2,070,473	770,759	151,676	-------	-------	22,290	----------	511	6,000	49,022	----------	46,845	-------
12	Washington, D. C.	1,268,678	681,462	58,656	-------	-------	49,590	199,973	44,702	----------	120,004	41,746	54,483	2,600
13	Milwaukee, Wis.	1,068,618	377,952	128,525	-------	-------	51,190	144,378	----------	36,359	44,000	28,900	34,200	-------
14	Buffalo, N. Y.	1,249,411	627,016	42,273	-------	-------	57,250	51,121	----------	----------	49,874	22,255	----------	-------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	----------	----------	-------	-------	-------	-------	$13,063	$1,128,600	$13,080	$38,940	$33,124	$16,058	$10,045
16	New Orleans, La.	----------	----------	-------	-------	-------	-------	35,972	1,153,866	----------	9,958	26,146	28,506	-------
17	Cincinnati, Ohio	----------	----------	-------	-------	-------	-------	----------	1,291,964	13,001	46,420	9,709	----------	-------
18	Newark, N. J.	----------	----------	$12,785	-------	-------	-------	146,213	1,790,595	----------	80,052	26,104	53,435	-------
19	Kansas City, Mo.	----------	----------	-------	-------	-------	-------	81,692	733,707	----------	17,656	12,097	10,461	6,614
20	Seattle, Wash.	$705,943	$294,845	97,095	-------	-------	-------	44,687	75,790	----------	28,515	11,461	14,773	-------
21	Indianapolis, Ind.	607,171	312,557	-------	-------	-------	$23,132	98,551	146,683	8,491	10,800	3,854	6,300	-------
22	Rochester, N. Y.	572,000	375,200	-------	-------	$6,600	7,216	102,949	----------	16,967	11,331	12,310	1,390	1,390
23	Jersey City, N. J.	----------	----------	-------	-------	-------	-------	287,163	850,771	----------	39,145	39,012	----------	-------

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24	Houston, Tex.	----------	----------	--------	-------	--------	--------	----------	734,806	----------	14,220	14,220	13,380	--------
25	Louisville, Ky.	420,972	118,627	--------	-------	--------	--------	9,177	----------	7,119	8,913	4,379	7,988	--------
26	Portland, Oreg.	776,457	190,818	74,529	$21,531	--------	5,383	29,209	8,519	----------	27,512	17,204	33,428	--------

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

27	Columbus, Ohio	----------	----------	--------	-------	--------	--------	$34,211	$595,843	$6,442	$8,822	$5,314	$7,351	--------
28	Toledo, Ohio	----------	----------	--------	-------	--------	$34,860	----------	656,391	3,778	9,484	8,045	7,453	--------
29	Oakland, Calif.	$574,055	$186,210	--------	-------	--------	--------	37,487	124,213	12,675	25,637	23,138	18,215	--------
30	Denver, Colo.	----------	----------	--------	-------	--------	--------	----------	838,717	5,100	23,515	6,722	12,805	--------
31	Atlanta, Ga.	----------	----------	--------	-------	--------	--------	35,660	646,925	----------	13,975	10,274	20,777	--------
32	Dallas, Tex.	697,582	----------	--------	-------	--------	--------	10,039	----------	4,777	12,200	9,150	9,150	--------
33	St. Paul, Minn.	----------	----------	--------	-------	--------	--------	43,957	713,373	9,967	11,598	5,932	5,809	--------
34	Birmingham, Ala.	13,860	440,355	--------	-------	--------	--------	52,883	----------	----------	11,805	12,029	10,661	$1,560
35	Akron, Ohio	----------	----------	--------	-------	--------	--------	----------	358,845	----------	8,981	2,541	3,999	--------
36	Memphis, Tenn.	383,780	131,491	--------	-------	--------	--------	13,725	36,437	3,272	12,650	5,392	6,530	--------
37	Providence, R. I.	----------	----------	--------	-------	--------	--------	100,811	831,027	----------	33,621	15,678	6,552	--------
38	San Antonio, Tex.	259,446	43,850	--------	-------	--------	--------	58,260	----------	----------	6,900	5,965	10,800	2,982
39	Omaha, Nebr.	264,916	149,246	--------	-------	--------	17,965	61,862	12,274	----------	11,984	6,687	5,550	--------
40	Syracuse, N. Y.	459,599	220,857	--------	-------	--------	--------	37,967	52,028	322	14,998	6,827	9,367	--------
41	Dayton, Ohio	232,540	99,420	--------	-------	--------	--------	----------	60,317	----------	13,142	7,619	----------	--------
42	Oklahoma City, Okla.	364,479	20,389	--------	-------	--------	--------	8,855	----------	6,905	4,050	6,244	4,322	1,968
43	Worcester, Mass.	----------	----------	--------	-------	$15,000	--------	38,429	812,124	----------	12,142	5,792	10,647	3,200
44	Richmond, Va.	408,731	143,075	--------	-------	--------	--------	2,062	----------	----------	18,933	4,505	10,894	--------
45	Youngstown, Ohio	157,096	45,146	--------	-------	--------	--------	72,217	----------	----------	5,386	2,815	2,759	--------
46	Grand Rapids, Mich.	----------	----------	--------	-------	--------	--------	21,632	369,372	----------	4,939	2,041	12,609	--------
47	Fort Worth, Tex.	----------	----------	--------	-------	--------	--------	----------	429,854	6,190	----------	7,471	7,509	--------
48	Hartford, Conn.	411,270	161,928	--------	-------	--------	--------	114,849	----------	8,360	19,392	7,980	7,980	--------
49	Flint, Mich.	----------	----------	--------	-------	--------	--------	----------	319,262	2,717	7,556	5,210	7,429	1,776
50	New Haven, Conn.	----------	----------	--------	-------	--------	--------	35,401	559,939	5,757	6,956	3,124	2,897	--------
51	San Diego, Calif.	328,475	44,162	$9,048	-------	--------	--------	16,296	----------	6,403	10,876	9,642	11,873	--------
52	Long Beach, Calif.	365,696	48,720	--------	$9,958	--------	29,882	26,544	5,981	6,557	20,531	3,869	4,842	--------
53	Nashville, Tenn.	365,280	117,120	--------	-------	--------	--------	6,893	----------	----------	14,335	9,000	5,532	--------
54	Springfield, Mass.	----------	----------	--------	-------	--------	--------	23,370	758,036	----------	32,308	----------	1,012	2,650
55	Tulsa, Okla.	----------	----------	--------	-------	--------	--------	1,586	323,288	----------	3,707	4,614	4,703	--------
56	Bridgeport, Conn.	----------	----------	--------	-------	--------	--------	24,333	446,729	----------	5,297	2,201	2,201	--------
57	Des Moines, Iowa	274,686	73,320	--------	-------	--------	8,003	23,162	4,554	2,100	11,604	5,607	10,093	--------
58	Scranton, Pa.	----------	383,827	--------	-------	--------	--------	23,392	12,928	----------	5,929	4,381	----------	--------
59	Salt Lake City, Utah	219,369	----------	--------	-------	--------	--------	6,488	----------	----------	4,265	2,845	8,932	--------
60	Yonkers, N. Y.	322,800	151,000	--------	-------	--------	31,400	98,705	----------	19,566	12,000	10,846	2,400	--------
61	Paterson, N. J.	----------	----------	--------	-------	--------	--------	----------	518,983	----------	14,445	6,546	9,810	--------
62	Jacksonville, Fla.	----------	----------	27,701	-------	--------	--------	15,045	405,894	5,076	28,123	----------	16,062	--------
63	Albany, N. Y.	275,781	118,000	--------	-------	--------	21,700	38,448	9,162	----------	13,907	4,269	----------	--------
64	Norfolk, Va.	236,400	146,880	4,912	-------	--------	--------	21,850	----------	----------	6,662	4,348	3,938	200
65	Trenton, N. J.	222,998	94,606	--------	6,758	--------	--------	18,975	101,621	4,382	6,297	2,775	525	--------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued												
		Fire department—Continued								Protective inspection				
		Fire fighting force						All other	Undistributed	Supervision	Building inspection	Plumbing inspection	Electrical inspection	Gas inspection
		Engine service	Truck service	Fireboat service	Salvage service	Volunteer service	Rescue squads							
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
66	Chattanooga, Tenn.	----------	----------	--------	-------	--------	--------	$14,158	$325,398	----------	----------	$2,250	----------	-------
67	Kansas City, Kans.	----------	----------	--------	-------	--------	--------	31,142	205,828	----------	$2,972	3,127	$3,026	-------
68	Fort Wayne, Ind.	----------	----------	--------	-------	--------	--------	991	270,149	----------	5,478	2,095	2,094	-------
69	Camden, N. J.	----------	----------	--------	-------	--------	--------	34,316	307,639	----------	6,928	4,157	1,836	-------
70	Erie, Pa.	$204,744	$62,340	--------	-------	--------	--------	12,535	----------	----------	3,348	4,500	----------	-------
71	Elizabeth, N. J.	----------	----------	--------	-------	--------	--------	----------	410,188	----------	6,771	3,870	8,281	-------
72	Wichita, Kans.	155,764	62,451	--------	-------	--------	--------	7,073	----------	$4,740	2,423	2,640	2,640	-------
73	Spokane, Wash.	----------	----------	--------	-------	--------	--------	8,561	295,714	----------	6,779	2,804	6,707	-------
74	Fall River, Mass.	----------	----------	--------	-------	--------	--------	36,261	285,761	----------	----------	2,442	4,936	-------
75	Cambridge, Mass.	----------	----------	--------	-------	--------	--------	28,624	447,064	----------	4,797	2,320	9,672	$2,600
76	New Bedford, Mass.	182,165	107,512	--------	-------	$200	--------	50,644	----------	----------	11,400	4,314	10,285	-------
77	Reading, Pa.	----------	----------	--------	-------	122,780	--------	----------	8,620	----------	4,265	4,449	----------	-------
78	Knoxville, Tenn.	----------	----------	--------	-------	--------	--------	----------	270,285	----------	4,471	2,026	2,026	-------
79	Peoria, Ill.	195,810	----------	--------	-------	--------	--------	44,058	1,558	2,720	2,169	3,954	4,498	-------
80	South Bend, Ind.	----------	----------	--------	-------	--------	--------	11,315	278,975	----------	6,210	3,000	3,105	-------
81	Tacoma, Wash.	227,793	77,654	$23,480	-------	--------	--------	----------	4,280	----------	5,210	2,297	----------	-------
82	Miami, Fla.	221,703	44,352	--------	-------	--------	--------	44,780	353	----------	32,223	20,475	16,580	-------
83	Gary, Ind.	178,489	74,069	--------	-------	--------	--------	3,269	16,561	----------	4,430	3,345	3,351	-------
84	Canton, Ohio	----------	----------	--------	-------	--------	--------	30,296	151,131	1,967	1,348	1,808	1,546	-------
85	Wilmington, Del.	279,709	----------	--------	-------	--------	--------	12,635	2,492	----------	9,629	3,007	----------	500
86	Tampa, Fla.	122,115	10,568	--------	-------	--------	--------	26,724	----------	----------	2,950	2,551	2,886	500
87	Somerville, Mass.	----------	----------	--------	-------	--------	--------	25,094	382,549	----------	4,695	1,198	22,359	1,198
88	El Paso, Tex.	215,791	----------	--------	-------	--------	--------	10,507	----------	----------	5,544	1,286	2,581	-------
89	Evansville, Ind.	----------	----------	--------	-------	--------	--------	12,922	305,190	----------	5,200	4,100	4,200	-------
90	Lynn, Mass.	----------	----------	--------	-------	--------	--------	----------	478,441	----------	4,986	2,485	8,000	-------
91	Utica, N. Y.	238,312	100,500	--------	-------	--------	--------	14,356	38,188	----------	5,745	2,591	----------	-------
92	Duluth, Minn.	----------	----------	--------	-------	--------	--------	28,201	277,992	----------	9,108	2,004	3,009	-------
93	Waterbury, Conn.	361,515	----------	--------	-------	--------	--------	14,424	----------	----------	6,849	3,763	6,849	-------
94	Lowell, Mass.	----------	----------	--------	-------	--------	--------	----------	366,453	----------	3,868	3,707	3,949	-------
	Honolulu, Hawaii 1/	----------	----------	--------	-------	--------	--------	550	325,372	----------	22,135	----------	----------	-------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued											
		Protective inspection—Continued				Other protection							
		Boiler inspection	Elevator inspection	Weights and measures	All other	Militia and armories	Examination of engineers and plumbers	Scales	Protection to animals	Morgue	Investigation of causes of death	Flood control	All other
	Grand total	$276,310	$520,542	$1,105,020	$570,464	$1,251,218	$120,375	$28,302	$774,168	$266,620	$926,512	$993,398	$1,214,294
	Group I	211,743	461,436	644,039	401,113	1,144,984	102,851	5,867	372,085	208,793	833,805	250,990	995,143
	Group II	26,324	23,808	165,423	109,102	42,879	5,633	2,060	173,501	51,154	89,346	457,042	58,046
	Group III	38,243	35,298	295,558	60,249	63,355	11,891	20,375	228,582	6,673	3,361	285,366	161,105
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$16,839	$238,674	$48,355	$630	$1,007,641	$9	---	---	$69,925	$164,731	---	$158,503
2	Chicago, Ill.	75,719	61,725	87,088	236,074	---	57,216	---	$36,867	16,081	182,462	---	67,324
3	Philadelphia, Pa.	21,598	36,823	182,619	---	20,499	1,450	---	6,700	13,205	66,655	---	54,533
4	Detroit, Mich.	24,652	22,236	46,148	57,475	---	---	$2,160	81,120	27,220	66,164	---	159,270
5	Los Angeles, Calif.	20,519	12,325	43,867	22,851	---	21,661	---	102,969	---	65,095	$240,542	212,088
6	Cleveland, Ohio	---	17,760	18,776	4,920	---	---	---	52,436	16,380	10,168	---	56,222
7	St. Louis, Mo.	20,260	20,260	29,901	---	29,249	1,520	1,448	11,391	12,982	38,740	---	4,591
8	Baltimore, Md.	3,873	11,227	18,190	14,186	14,996	---	---	18,500	7,071	15,939	---	1,119
9	Boston, Mass.	---	31,206	48,936	---	15,656	---	---	4,500	---	45,981	---	2,291
10	Pittsburgh, Pa.	4,757	4,400	19,962	22,727	14,277	2,220	309	12,600	8,081	109,111	10,448	9,166
11	San Francisco, Calif.	3,125	---	22,547	20,236	---	3,680	---	18,000	12,300	47,678	---	985
12	Washington, D. C.	3,470	---	30,482	4,180	42,582	675	---	1,773	9,169	---	---	222,454
13	Milwaukee, Wis.	10,172	4,800	23,189	---	84	4,521	1,950	8,313	3,890	21,081	---	16,118
14	Buffalo, N. Y.	6,759	---	24,279	17,834	---	9,899	---	16,916	12,489	---	---	30,479
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	---	$4,440	$10,005	$22,651	---	---	---	$7,783	$6,716	$11,521	---	---
16	New Orleans, La.	$8,132	---	8,879	---	---	$216	---	9,827	---	18,035	$416,803	$3,716
17	Cincinnati, Ohio	---	5,021	9,474	27,551	$1,975	380	---	32,818	1,801	14,173	11,942	4,000
18	Newark, N. J.	---	---	47,018	---	---	---	---	7,500	6,332	---	---	1,477
19	Kansas City, Mo.	7,357	4,706	7,877	---	---	1,800	$1,890	1,576	---	---	18,611	15,800
20	Seattle, Wash.	3,912	---	10,138	15,461	---	---	---	25,507	19,223	8,913	---	15,746
21	Indianapolis, Ind.	2,200	2,080	7,987	2,172	---	360	---	8,881	---	8,585	6,111	10,253
22	Rochester, N. Y.	---	3,600	25,250	1,994	---	2,709	170	19,499	13,082	8,580	---	2,730

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	II.—PUBLIC SAFETY—Continued											
		Protective inspection—Continued				Other protection							
		Boiler inspection	Elevator inspection	Weights and measures	All other	Militia and armories	Examination of engineers and plumbers	Scales	Protection to animals	Morgue	Investigation of causes of death	Flood control	All other
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
23	Jersey City, N. J.	---	---	$27,462	$30,359	$3,877	---	---	$8,000	$1,713	---	---	---
24	Houston, Tex.	$2,520	---	9,197	---	2,475	---	---	18,534	---	---	$3,575	---
25	Louisville, Ky.	2,203	$3,961	5,522	---	16,831	---	---	8,758	---	$8,335	---	---
26	Portland, Oreg.	---	---	5,493	35	17,721	$168	---	24,818	2,287	11,204	---	$4,324
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	---	---	$5,272	---	---	$684	---	---	---	---	---	$2,969
28	Toledo, Ohio	---	---	5,025	$700	---	---	$1,560	---	---	---	---	97
29	Oakland, Calif.	---	---	---	---	---	---	---	$8,886	---	---	---	639
30	Denver, Colo.	$4,603	$4,200	3,300	---	---	432	---	1,200	$6,673	$273	$10,059	---
31	Atlanta, Ga.	---	---	2,035	---	$1,200	---	1,140	8,039	---	---	---	2,509
32	Dallas, Tex.	---	---	6,100	---	2,000	---	---	2,400	---	---	---	36,753
33	St. Paul, Minn.	---	3,039	---	15,224	11,075	---	---	4,934	---	---	---	10,188
34	Birmingham, Ala.	---	---	7,076	---	---	---	---	8,786	---	---	---	---
35	Akron, Ohio	---	---	---	1,339	---	---	---	---	---	---	---	1,369
36	Memphis, Tenn.	2,178	2,178	4,311	---	---	813	1,263	12,182	---	---	63,673	2,170
37	Providence, R. I.	---	---	6,684	---	---	---	3,735	10,328	---	---	---	12,729
38	San Antonio, Tex.	---	---	7,676	---	---	---	---	3,480	---	---	35,262	---
39	Omaha, Nebr.	4,500	1,800	3,100	2,138	---	1,224	---	13,058	---	---	---	---
40	Syracuse, N. Y.	---	---	3,782	1,583	---	394	---	9,000	---	---	---	161
41	Dayton, Ohio	---	---	11,200	---	---	127	---	---	---	---	---	---
42	Oklahoma City, Okla.	1,020	1,020	3,948	5,213	---	799	---	5,846	---	---	---	---
43	Worcester, Mass.	---	5,896	26,077	2,184	2,611	---	1,262	1,300	---	---	---	2,398
44	Richmond, Va.	---	---	14,476	---	9,989	---	---	6,503	---	---	7,394	913
45	Youngstown, Ohio	---	---	3,840	---	---	---	1,905	---	---	---	---	45
46	Grand Rapids, Mich.	---	---	4,471	---	---	---	---	5,459	---	---	---	1,284
47	Fort Worth, Tex.	---	---	2,604	---	900	---	---	---	---	---	---	---
48	Hartford, Conn.	---	---	6,593	2,850	---	---	---	2,675	---	---	77,418	367
49	Flint, Mich.	---	---	2,473	---	---	---	182	4,519	---	---	44	463
50	New Haven, Conn.	---	---	12,920	---	---	782	---	2,060	---	---	---	543
51	San Diego, Calif.	2,882	273	---	---	---	---	---	8,470	---	---	---	---

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52	Long Beach, Calif.	---	---	---	828	---	---	---	5,758	---	---	---	9,896
53	Nashville, Tenn.	2,824	2,572	4,800	---	---	110	1,150	9,769	---	---	---	---
54	Springfield, Mass.	---	3,000	14,231	---	4,303	---	---	---	---	---	813	2,509
55	Tulsa, Okla.	2,896	---	---	---	---	108	---	1,945	---	---	---	675
56	Bridgeport, Conn.	---	---	5,720	18	---	---	---	2,768	---	---	---	---
57	Des Moines, Iowa	---	---	---	---	---	253	---	8,332	---	---	---	---
58	Scranton, Pa.	2,163	2,163	2,015	---	---	80	---	2,535	---	---	---	3,010
59	Salt Lake City, Utah	1,193	---	4,292	6,363	---	---	---	---	---	---	---	---
60	Yonkers, N. Y.	1,700	---	2,850	14,434	---	1,071	2,917	5,507	---	---	80	5,264
61	Paterson, N. J.	---	---	1,882	---	---	---	---	150	---	---	---	---
62	Jacksonville, Fla.	---	---	3,600	---	5,000	---	---	2,600	---	---	---	---
63	Albany, N. Y.	---	---	3,887	---	---	1,120	---	4,847	---	---	22,298	---
64	Norfolk, Va.	---	---	1,808	---	5,829	61	---	9,861	---	3,088	1,460	16,427
65	Trenton, N. J.	---	---	3,644	---	---	---	---	3,661	---	---	---	---
66	Chattanooga, Tenn.	---	---	4,978	---	---	---	---	2,000	---	---	430	---
67	Kansas City, Kans.	---	---	4,290	---	7,501	---	---	---	---	---	32,477	---
68	Fort Wayne, Ind.	---	---	2,423	---	---	---	1,015	2,000	---	---	1,696	---
69	Camden, N. J.	---	---	3,894	---	---	86	---	4,082	---	---	---	---
70	Erie, Pa.	2,584	---	2,227	---	100	---	---	263	---	---	2,481	---
71	Elizabeth, N. J.	---	---	3,577	1,294	---	700	---	3,299	---	---	---	---
72	Wichita, Kans.	---	---	---	2,021	1,500	---	---	1,800	---	---	---	---
73	Spokane, Wash.	2,507	---	4,041	735	---	336	---	9,177	---	---	---	---
74	Fall River, Mass.	---	1,790	5,730	---	644	---	---	303	---	---	---	975
75	Cambridge, Mass.	---	2,635	10,285	2,700	1,600	---	---	2,497	---	---	---	110
76	New Bedford, Mass.	---	1,649	8,064	---	395	---	---	620	---	---	---	---
77	Reading, Pa.	---	---	1,792	---	---	---	---	---	---	---	---	---
78	Knoxville, Tenn.	1,966	---	1,620	---	---	---	---	515	---	---	---	1,483
79	Peoria, Ill.	450	1,079	611	625	---	608	1,684	2,050	---	---	---	---
80	South Bend, Ind.	---	---	1,607	---	---	---	---	987	---	---	---	---
81	Tacoma, Wash.	2,477	---	2,054	---	---	---	---	3,356	---	---	---	3,788
82	Miami, Fla.	---	---	4,122	---	---	715	---	---	---	---	---	40,576
83	Gary, Ind.	---	---	4,515	---	---	---	---	---	---	---	---	15
84	Canton, Ohio	---	---	1,745	---	---	---	1,406	---	---	---	---	---
85	Wilmington, Del.	---	---	---	---	---	---	---	3,400	---	---	---	265
86	Tampa, Fla.	2,300	---	1,500	---	---	---	---	3,106	---	---	---	5
87	Somerville, Mass.	---	---	7,200	---	923	---	---	---	---	---	---	---
88	El Paso, Tex.	---	---	1,491	---	---	---	---	1,747	---	---	---	---
89	Evansville, Ind.	---	---	1,400	---	---	---	---	2,572	---	---	5,377	---
90	Lynn, Mass.	---	---	9,622	---	1,745	---	---	2,092	---	---	---	400
91	Utica, N. Y.	---	---	3,555	---	---	1,388	---	1,320	---	---	3,887	---
92	Duluth, Minn.	---	2,004	---	---	4,000	---	---	2,478	---	---	---	---
93	Waterbury, Conn.	---	---	3,505	---	---	---	---	2,056	---	---	---	---
94	Lowell, Mass.	---	---	8,018	---	2,040	---	1,256	---	---	---	20,517	110
	Honolulu, Hawaii 1/	---	---	---	---	---	---	---	4,522	1,983	---	---	100

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	III.—HIGHWAYS													
				Roadways											
		Total	Supervision	Paved streets	Unpaved streets	Alleys	Sidewalks and crosswalks	Culverts	Snow and ice removal	Undistributed	Street lighting	Bridges, viaducts, and grade separations	Tunnels	Waterways	All other
	Grand total	$106,242,397	$2,607,431	$31,507,760	$6,756,903	$92,673	$678,835	$95,063	$2,593,615	$17,159,056	$33,689,230	$9,275,215	$285,117	$491,835	$1,009,664
	Group I	65,361,537	1,787,462	19,347,131	3,085,509	3,218	210,940	13,713	1,544,199	10,925,188	20,258,074	7,406,758	285,117	222,165	272,063
	Group II	15,792,460	182,633	4,076,648	1,208,011	30,300	158,277	-------	513,681	3,371,638	4,842,359	809,960	-------	224,346	374,607
	Group III	25,088,400	637,336	8,083,981	2,463,383	59,155	309,618	81,350	535,735	2,862,230	8,588,797	1,058,497	-------	45,324	362,994
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$22,730,107	$815,258	$4,047,729	----------	-------	---------	-------	$1,019,548	$6,890,870	$6,810,798	$3,145,904	-------	-------	---------
2	Chicago, Ill.	10,094,557	146,058	4,554,840	$24,181	-------	---------	-------	3,107	751,964	2,786,004	1,823,685	-------	-------	$4,718
3	Philadelphia, Pa.	1,495,991	62,616	500,074	182,841	-------	$14,843	-------	22,348	396,380	79,916	145,069	-------	$78,360	13,544
4	Detroit, Mich.	4,233,011	271,308	1,985,691	705,158	-------	1,275	$7,781	78,018	30,206	928,815	133,677	-------	8,631	82,451
5	Los Angeles, Calif.	4,680,385	40,272	477,464	1,658,659	-------	13,722	5,932	4,274	433,004	1,931,011	34,475	$7,963	-------	73,609
6	Cleveland, Ohio	3,765,689	----------	1,088,894	48,662	-------	---------	-------	56,835	1,546,420	755,355	212,414	-------	43,600	13,509
7	St. Louis, Mo.	2,017,718	11,344	622,099	----------	-------	5,400	-------	10,200	----------	973,840	373,193	-------	-------	21,642
8	Baltimore, Md.	3,148,456	----------	1,815,362	----------	-------	---------	-------	----------	----------	1,327,194	---------	-------	-------	5,900
9	Boston, Mass.	2,927,307	----------	1,199,801	----------	-------	---------	-------	18,750	----------	982,206	496,416	224,362	-------	5,772
10	Pittsburgh, Pa.	2,936,537	7,671	1,027,558	----------	-------	40,942	-------	1,698	720,867	769,479	304,460	52,792	-------	11,070
11	San Francisco, Calif.	1,207,156	21,122	364,848	4,187	-------	18,586	-------	----------	25,168	712,610	60,635	-------	-------	---------
12	Washington, D. C.	1,768,197	175,853	268,720	461,821	$3,218	31,554	-------	7,503	1,025	738,442	75,213	-------	-------	4,848
13	Milwaukee, Wis.	2,211,746	170,689	726,757	----------	-------	75,828	-------	22,053	100,071	580,510	434,120	-------	84,800	16,918
14	Buffalo, N. Y.	2,144,680	65,271	667,294	----------	-------	8,790	-------	299,865	29,213	881,894	167,497	-------	6,774	18,082
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	$1,735,810	----------	$597,478	$349,680	$22,547	$62,031	-------	$153,556	$74,516	$374,583	$88,071	-------	$250	$13,098
16	New Orleans, La.	1,589,423	----------	----------	----------	-------	---------	-------	----------	1,079,895	332,112	173,300	-------	-------	4,122
17	Cincinnati, Ohio	1,560,763	----------	968,883	----------	-------	13,069	-------	----------	----------	561,130	17,675	-------	-------	---------
18	Newark, N. J.	954,752	$2,701	474,165	----------	-------	6,921	-------	18,543	----------	396,996	49,511	-------	-------	5,915
19	Kansas City, Mo.	1,375,738	11,562	----------	----------	-------	---------	-------	7,138	788,974	564,185	3,879	-------	-------	---------
20	Seattle, Wash.	2,250,530	75,941	307	4,394	15	31,753	-------	26,702	1,090,903	375,000	128,437	-------	223,728	293,350
21	Indianapolis, Ind.	1,001,277	----------	347,019	64,580	-------	13,050	-------	----------	195,037	362,209	19,382	-------	-------	---------
22	Rochester, N. Y.	1,566,403	29,884	396,553	----------	-------	26,072	-------	230,881	----------	841,729	29,701	-------	368	11,215
23	Jersey City, N. J.	974,665	----------	527,823	76,033	-------	---------	-------	2,585	----------	328,925	39,299	-------	-------	---------

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24	Houston, Tex.	1,090,223	18,997	283,587	433,884	-------	1,920	-------	----------	92,095	143,574	70,007	-------	-------	46,159
25	Louisville, Ky.	681,187	34,997	337,330	26,309	7,738	1,767	-------	1,365	----------	270,498	1,183	-------	-------	----------
26	Portland, Oreg.	1,011,683	8,551	143,503	253,131	-------	1,694	-------	72,911	50,218	291,412	189,515	-------	-------	748

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

27	Columbus, Ohio	$558,875	$6,060	$279,991	$12,175	$18,474	--------	-------	$2,136	$239,854	----------	---------	-------	-------	$185
28	Toledo, Ohio	673,115	----------	492,669	31,723	71	$4,985	-------	4,421	----------	$7,261	$130,487	-------	-------	1,498
29	Oakland, Calif.	575,856	72,688	151,605	20,190	-------	426	-------	----------	114,464	215,467	1,000	-------	-------	16
30	Denver, Colo.	748,324	11,486	277,833	104,139	-------	--------	-------	21,786	1,363	260,488	6	-------	-------	71,223
31	Atlanta, Ga.	458,121	39,211	70,169	100,499	-------	6,317	-------	----------	----------	230,782	9,718	-------	-------	1,425
32	Dallas, Tex.	301,700	----------	68,194	81,143	-------	--------	-------	----------	----------	152,363	---------	-------	-------	---------
33	St. Paul, Minn.	525,565	17,364	35,709	145,573	-------	4,612	-------	79,795	2,496	216,102	20,942	-------	-------	2,972
34	Birmingham, Ala.	249,750	3,483	37,462	86,937	-------	991	-------	----------	2,418	100,569	17,890	-------	-------	---------
35	Akron, Ohio	739,188	----------	----------	----------	-------	--------	-------	----------	562,021	173,631	3,536	-------	-------	---------
36	Memphis, Tenn.	525,141	20,372	138,026	124,603	13,715	9,200	$38,385	----------	----------	180,840	---------	-------	-------	---------
37	Providence, R. I.	675,824	4,161	49,118	129,623	-------	11,818	-------	5,364	173,789	259,794	38,202	-------	$1,416	2,539
38	San Antonio, Tex.	315,932	21,921	4,170	----------	-------	--------	-------	----------	203,490	85,309	1,042	-------	-------	---------
39	Omaha, Nebr.	416,637	11,027	164,487	----------	-------	1,500	-------	6,439	3,165	230,019	---------	-------	-------	---------
40	Syracuse, N. Y.	758,291	----------	276,681	111,215	-------	3,000	-------	40,706	----------	305,545	2,719	-------	-------	18,425
41	Dayton, Ohio	505,887	5,097	372,212	----------	-------	--------	-------	----------	----------	128,578	---------	-------	-------	---------
42	Oklahoma City, Okla.	249,344	----------	129,372	39,601	-------	--------	3,915	----------	----------	74,976	1,480	-------	-------	---------
43	Worcester, Mass.	987,465	26,609	670,556	----------	-------	77	5,055	20,225	----------	261,361	3,582	-------	-------	---------
44	Richmond, Va.	469,848	----------	128,740	76,506	15,355	14,337	3,955	585	86,172	100,270	27,213	-------	16,715	---------
45	Youngstown, Ohio	312,014	----------	97,162	92,277	-------	--------	-------	----------	----------	121,780	795	-------	-------	---------
46	Grand Rapids, Mich.	198,229	14,415	92,130	----------	-------	1,746	-------	20,260	5,590	59,531	3,525	-------	-------	1,032
47	Fort Worth, Tex.	250,634	16,052	43,758	91,214	-------	--------	11,080	----------	7,305	81,225	---------	-------	-------	---------
48	Hartford, Conn.	429,810	33,141	138,621	30,615	-------	6,559	-------	17,768	10,115	186,681	6,075	-------	-------	235
49	Flint, Mich.	368,474	----------	201,835	39,420	-------	13,139	3,333	1,580	----------	107,827	1,340	-------	-------	---------
50	New Haven, Conn.	362,955	7,380	78,884	11,173	-------	2,678	-------	6,628	797	159,816	86,416	-------	-------	9,183
51	San Diego, Calif.	349,247	13,563	60,226	68,501	1,215	7,830	8,390	----------	----------	166,807	6,490	-------	-------	16,225
52	Long Beach, Calif.	487,646	----------	210,031	79,494	-------	--------	-------	----------	26,774	152,093	19,254	-------	-------	---------
53	Nashville, Tenn.	196,589	12,131	106,039	----------	9,953	4,257	-------	----------	----------	63,624	585	-------	-------	---------
54	Springfield, Mass.	480,510	----------	137,636	----------	-------	17,783	-------	17,563	18,582	262,133	8,764	-------	-------	18,049
55	Tulsa, Okla.	238,719	----------	111,912	18,947	-------	--------	2,397	----------	30,650	69,391	1,090	-------	-------	4,332
56	Bridgeport, Conn.	846,242	3,000	74,942	78,133	-------	--------	3,272	1,930	325,626	135,959	99,017	-------	-------	124,363
57	Des Moines, Iowa	317,153	7,369	66,471	15,759	-------	17,032	-------	24,499	13,127	142,028	30,613	-------	-------	255
58	Scranton, Pa.	313,924	18,663	60,944	21,188	-------	5,026	-------	1,907	----------	90,751	112,264	-------	3,155	26
59	Salt Lake City, Utah	413,932	----------	236,929	2,675	-------	6,978	-------	18,271	----------	146,963	---------	-------	-------	2,116
60	Yonkers, N. Y.	439,126	----------	192,370	----------	-------	37,574	-------	11,727	----------	197,455	---------	-------	-------	---------
61	Paterson, N. J.	191,571	----------	43,057	10,491	-------	--------	-------	2,627	18,359	104,107	---------	-------	-------	12,930
62	Jacksonville, Fla.	532,640	4,318	347,737	14,604	-------	12,711	-------	----------	450	142,657	---------	-------	7,800	2,363
63	Albany, N. Y.	305,645	14,358	79,823	----------	-------	3,587	-------	21,937	37,185	135,975	---------	-------	-------	12,780
64	Norfolk, Va.	133,806	9,167	9,592	13,680	-------	13,502	-------	550	----------	62,367	16,269	-------	7,961	718
65	Trenton, N. J.	284,567	----------	14,220	----------	-------	1,340	-------	480	126,920	141,607	---------	-------	-------	---------
66	Chattanooga, Tenn.	243,096	1,949	139,566	----------	-------	1,065	-------	----------	----------	83,584	16,932	-------	-------	---------
67	Kansas City, Kans.	178,718	20,938	----------	----------	-------	--------	-------	----------	72,526	80,010	5,244	-------	-------	---------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	III.—HIGHWAYS														
				Roadways												
		Total	Supervision	Paved streets	Unpaved streets	Alleys	Sidewalks and crosswalks	Culverts	Snow and ice removal	Undistributed	Street lighting	Bridges, viaducts, and grade separations	Tunnels	Waterways	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
68	Fort Wayne, Ind.	$99,119	$7,000	$59,061	----------	-------	--------	-------	----------	----------	----------	$33,058	-------	-------	--------
69	Camden, N. J.	191,123	2,700	54,042	$7,470	-------	--------	$165	----------	$10,479	$115,893	---------	-------	-------	$374
70	Erie, Pa.	227,858	14,365	65,863	5,416	-------	--------	-------	$10,000	632	119,411	5,666	-------	$6,500	5
71	Elizabeth, N. J.	236,930	----------	133,752	----------	-------	--------	-------	1,977	----------	99,496	1,000	-------	-------	705
72	Wichita, Kans.	127,674	16,423	16,067	15,851	-------	$2,124	813	5,077	12,733	58,132	454	-------	-------	----------
73	Spokane, Wash.	296,386	13,094	84,530	53,090	$372	481	-------	21,000	20,659	95,496	7,664	-------	-------	----------
74	Fall River, Mass.	311,695	8,575	168,329	16,938	-------	--------	-------	590	----------	117,263	---------	-------	-------	----------
75	Cambridge, Mass.	361,390	4,250	125,927	----------	-------	--------	-------	----------	----------	129,590	71,189	-------	-------	30,434
76	New Bedford, Mass.	191,421	15,697	16,543	4,572	-------	8,422	-------	1,664	35,333	103,991	817	-------	-------	4,382
77	Reading, Pa.	226,815	----------	----------	----------	-------	1,850	-------	----------	136,046	88,919	---------	-------	-------	----------
78	Knoxville, Tenn.	242,423	5,515	22,344	49,077	-------	2,116	-------	----------	39,848	97,644	25,771	-------	-------	108
79	Peoria, Ill.	277,613	23,545	33,718	61,659	-------	--------	590	----------	37,366	104,647	12,075	-------	-------	4,013
80	South Bend, Ind.	225,690	----------	58,115	----------	-------	--------	-------	----------	75,896	89,622	2,057	-------	-------	----------
81	Tacoma, Wash.	201,124	12,958	26,821	73,797	-------	--------	-------	3,581	40,753	----------	29,963	-------	-------	13,251
82	Miami, Fla.	438,726	----------	101,046	33,147	-------	1,010	-------	----------	212	229,328	72,483	-------	1,500	----------
83	Gary, Ind.	136,901	----------	53,996	----------	-------	--------	-------	----------	----------	82,905	---------	-------	-------	----------
84	Canton, Ohio	339,603	6,633	138,641	58,582	-------	464	-------	3,015	19,175	109,470	---------	-------	-------	3,623
85	Wilmington, Del.	149,866	----------	49,886	----------	-------	--------	-------	----------	----------	97,962	---------	-------	-------	2,018
86	Tampa, Fla.	293,169	6,180	65,392	18,888	-------	1,724	-------	----------	17,710	143,545	39,558	-------	-------	172
87	Somerville, Mass.	267,756	11,815	410	----------	-------	19,699	-------	5,341	145,242	83,381	1,868	-------	-------	----------
88	El Paso, Tex.	85,319	1,316	7,388	24,437	-------	--------	-------	----------	----------	52,178	---------	-------	-------	----------
89	Evansville, Ind.	225,564	6,500	----------	----------	-------	--------	-------	----------	136,388	82,676	---------	-------	-------	----------
90	Lynn, Mass.	267,861	7,158	66,589	----------	-------	1,079	-------	4,968	17,654	170,283	130	-------	-------	----------
91	Utica, N. Y.	355,500	----------	159,605	----------	-------	1,082	-------	25,277	19,830	144,664	4,623	-------	-------	419
92	Duluth, Minn.	245,041	----------	52,143	----------	-------	--------	-------	74,906	13,036	74,784	29,295	-------	277	600
93	Waterbury, Conn.	1,138,082	57,689	460,994	388,361	-------	59,479	-------	44,384	----------	110,491	16,684	-------	-------	----------
94	Lowell, Mass.	317,641	----------	171,900	----------	-------	18	-------	4,771	----------	109,300	31,652	-------	-------	----------
	Honolulu, Hawaii 1/	758,993	----------	352	----------	-------	--------	-------	----------	653,365	99,188	705	-------	-------	5,383

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	IV.—SANITATION AND WASTE REMOVAL											
		Total	Supervision	Sewers and sewage disposal		Street sanitation		Waste collection			Waste disposal		
				Sewer system	Sewage treatment and disposal	Street cleaning	All other	Garbage	Ashes	Other waste	Garbage	Ashes	Other waste
	Grand total	$99,947,445	$786,070	$13,340,662	$5,101,680	$32,946,667	$456,567	$18,148,868	$3,765,172	$14,596,033	$4,036,646	$209,663	$4,614,449
	Group I	69,827,555	638,162	8,345,316	3,064,072	25,581,209	216,072	8,950,168	1,359,779	13,839,148	2,396,990	60,926	4,411,948
	Group II	10,634,953	15,765	1,841,356	408,784	2,562,430	22,452	3,634,113	740,962	272,328	577,212	48,912	99,431
	Group III	19,484,937	132,143	3,153,990	1,628,824	4,803,028	218,043	5,564,587	1,664,431	484,557	1,062,444	99,825	103,070
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$32,147,486	$555,595	$2,863,017	$319,611	$14,323,599	--------	----------	----------	$10,377,164	----------	--------	$3,708,499
2	Chicago, Ill.	9,516,542	--------	1,404,515	1,321,471	2,580,861	--------	$3,248,237	----------	----------	$807,944	--------	----------
3	Philadelphia, Pa.	3,580,165	9,536	234,812	111,273	1,143,918	$52,679	264,442	----------	1,518,757	150,679	--------	81,131
4	Detroit, Mich.	4,914,577	--------	676,775	----------	2,828,958	--------	1,038,069	----------	----------	297,362	--------	----------
5	Los Angeles, Calif.	1,970,615	--------	327,136	69,428	608,795	--------	579,095	----------	212,719	----------	--------	75,526
6	Cleveland, Ohio	1,982,600	2,272	183,827	198,398	403,385	--------	374,625	----------	403,108	374,625	--------	38,160
7	St. Louis, Mo.	886,860	--------	261,711	----------	309,422	--------	224,363	----------	----------	22,769	--------	----------
8	Baltimore, Md.	2,566,658	--------	478,120	----------	612,324	--------	1,021,806	----------	----------	334,268	--------	----------
9	Boston, Mass.	3,020,513	--------	703,451	----------	608,991	46,060	150,130	----------	1,054,385	54,925	--------	343,355
10	Pittsburgh, Pa.	1,753,415	41,067	114,770	----------	400,124	--------	1,023,295	----------	----------	----------	--------	----------
11	San Francisco, Calif.	895,455	14,723	319,331	7,482	548,919	--------	----------	----------	----------	----------	--------	----------
12	Washington, D. C.	1,826,921	--------	402,318	51,525	448,418	--------	257,462	$112,348	273,015	70,233	$12,470	165,277
13	Milwaukee, Wis.	2,990,474	14,969	279,642	951,928	393,523	117,333	275,200	754,941	----------	136,234	--------	----------
14	Buffalo, N. Y.	1,775,275	--------	95,891	32,956	369,972	--------	493,444	492,490	----------	147,951	48,456	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	$594,049	--------	$111,647	----------	$135,680	--------	$263,462	----------	----------	$75,491	--------	----------
16	New Orleans, La.	1,251,387	--------	426,693	----------	289,422	--------	521,802	----------	----------	10,305	--------	----------
17	Cincinnati, Ohio	892,711	--------	81,114	----------	183,991	--------	305,003	$161,013	----------	120,149	--------	----------
18	Newark, N. J.	2,034,678	$2,006	560,848	----------	426,309	$4,945	822,190	----------	$4,210	----------	--------	----------
19	Kansas City, Mo.	731,968	--------	3,080	----------	341,867	--------	344,305	----------	7,566	----------	--------	$14,573
20	Seattle, Wash.	619,056	--------	134,095	----------	60,044	--------	387,271	----------	----------	1,993	--------	----------
21	Indianapolis, Ind.	732,536	--------	123,013	$190,843	138,348	--------	69,029	----------	117,537	80,984	--------	5,534
22	Rochester, N. Y.	1,454,753	7,086	102,903	68,122	225,497	17,427	116,649	504,372	133,590	153,038	$35,241	73,775

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	IV.—SANITATION AND WASTE REMOVAL											
		Total	Supervision	Sewers and sewage disposal		Street sanitation		Waste collection			Waste disposal		
				Sewer system	Sewage treatment and disposal	Street cleaning	All other	Garbage	Ashes	Other waste	Garbage	Ashes	Other waste
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
23	Jersey City, N. J.	$953,213	--------	$55,334	----------	$377,610	--------	$484,536	----------	----------	----------	--------	----------
24	Houston, Tex.	523,630	--------	88,013	$147,987	85,779	--------	143,518	----------	----------	$58,333	--------	----------
25	Louisville, Ky.	512,044	$6,673	92,643	----------	93,079	--------	176,348	$75,577	$3,876	31,900	$13,671	----------
26	Portland, Oreg.	334,928	--------	61,973	1,832	204,804	$80	----------	----------	5,549	45,019	--------	$5,549
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	$418,071	--------	$11,816	$90,427	$103,440	--------	$91,052	----------	$75,557	$45,178	--------	----------
28	Toledo, Ohio	488,360	--------	16,083	106,840	165,362	$33,265	120,733	----------	----------	46,077	--------	----------
29	Oakland, Calif.	226,094	--------	39,485	----------	150,508	--------	----------	----------	----------	13,760	--------	----------
30	Denver, Colo.	414,130	$4,800	38,468	----------	331,563	--------	13,500	$1,025	45	----------	--------	----------
31	Atlanta, Ga.	505,871	10,824	75,171	21,515	134,541	--------	186,038	----------	----------	76,357	--------	----------
32	Dallas, Tex.	447,398	--------	52,522	42,040	77,689	--------	213,134	----------	----------	57,500	--------	----------
33	St. Paul, Minn.	303,007	31,517	44,227	----------	104,889	56,375	53,844	----------	----------	----------	--------	$8,255
34	Birmingham, Ala.	276,450	--------	15,911	2,761	62,558	9,171	145,527	----------	----------	40,317	--------	----------
35	Akron, Ohio	309,707	--------	39,076	50,117	130,085	--------	90,429	----------	----------	----------	--------	----------
36	Memphis, Tenn.	368,001	13,577	78,139	----------	57,024	--------	141,281	----------	----------	60,549	--------	----------
37	Providence, R. I.	771,225	--------	229,854	114,412	117,926	240	246,793	----------	----------	----------	--------	----------
38	San Antonio, Tex.	374,757	3,600	41,234	72,249	110,746	--------	146,928	----------	----------	----------	--------	----------
39	Omaha, Nebr.	207,686	--------	40,524	----------	90,267	--------	74,500	----------	----------	----------	--------	----------
40	Syracuse, N. Y.	768,327	--------	63,873	61,371	251,949	--------	74,259	204,684	----------	89,250	--------	----------
41	Dayton, Ohio	409,820	--------	119,263	104,363	47,126	--------	84,765	46,257	----------	2,068	--------	----------
42	Oklahoma City, Okla.	263,378	--------	25,379	69,176	53,008	--------	----------	----------	----------	110,460	--------	----------
43	Worcester, Mass.	332,508	--------	114,645	----------	73,672	--------	101,086	----------	----------	----------	$9,163	24,481
44	Richmond, Va.	368,523	--------	59,744	----------	74,413	--------	40,356	158,423	3,128	5,389	16,322	----------
45	Youngstown, Ohio	161,420	--------	14,197	----------	49,597	--------	53,081	----------	----------	35,155	--------	2,451
46	Grand Rapids, Mich.	181,868	--------	20,264	59,250	35,612	--------	50,370	----------	378	6,210	--------	5,155
47	Fort Worth, Tex.	217,272	--------	14,739	37,941	47,589	--------	110,983	----------	----------	----------	--------	----------
48	Hartford, Conn.	445,207	--------	49,203	45,613	90,367	--------	20,953	184,474	----------	----------	15,919	----------
49	Flint, Mich.	218,228	--------	21,672	54,641	27,862	--------	61,994	8,781	24,289	18,089	--------	----------
50	New Haven, Conn.	254,739	--------	38,080	23,213	108,894	--------	63,073	----------	----------	----------	--------	----------
51	San Diego, Calif.	227,339	--------	38,278	----------	48,712	12,999	41,838	----------	75,562	----------	--------	1,000

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52	Long Beach, Calif.	363,639	--------	59,384	12,193	51,333	1,410	80,017	3,500	118,780	----------	--------	4,236
53	Nashville, Tenn.	179,141	--------	9,054	----------	33,539	--------	116,764	----------	----------	10,512	--------	----------
54	Springfield, Mass.	567,103	--------	40,195	----------	128,720	--------	68,877	313,613	----------	----------	--------	----------
55	Tulsa, Okla.	79,168	--------	16,857	13,915	7,754	--------	36,556	----------	----------	----------	--------	2,511
56	Bridgeport, Conn.	367,641	7,026	133,202	42,901	43,284	--------	----------	113,409	----------	25,673	--------	----------
57	Des Moines, Iowa	209,857	3,000	48,836	9,602	69,210	--------	59,113	----------	----------	----------	--------	5,749
58	Scranton, Pa.	283,392	5,985	38,134	----------	52,649	14,337	51,703	95,672	----------	22,026	--------	----------
59	Salt Lake City, Utah	102,825	--------	33,734	6,235	17,940	--------	37,537	----------	----------	----------	--------	----------
60	Yonkers, N. Y.	1,034,112	--------	119,512	----------	150,349	--------	629,789	----------	----------	63,694	10,098	----------
61	Paterson, N. J.	377,344	--------	174,399	----------	29,015	--------	120,795	----------	----------	53,135	--------	----------
62	Jacksonville, Fla.	429,016	7,911	201,576	----------	69,797	--------	116,060	----------	----------	33,672	--------	----------
63	Albany, N. Y.	546,598	19,144	37,766	66,534	269,784	--------	39,336	25,108	----------	----------	44,524	----------
64	Norfolk, Va.	271,467	--------	30,817	39,439	65,738	--------	62,450	15,596	46,787	7,242	--------	2,414
65	Trenton, N. J.	272,165	--------	39,417	37,005	59,353	--------	127,041	----------	----------	----------	--------	----------
66	Chattanooga, Tenn.	163,342	974	75,826	----------	22,809	1,024	58,246	----------	----------	4,463	--------	----------
67	Kansas City, Kans.	40,473	--------	5,504	----------	8,051	--------	26,918	----------	----------	----------	--------	----------
68	Fort Wayne, Ind.	144,952	2,400	27,061	----------	46,886	--------	67,105	----------	----------	----------	--------	----------
69	Camden, N. J.	174,104	--------	14,073	22,888	38,418	--------	----------	88,110	----------	3,144	--------	----------
70	Erie, Pa.	213,995	--------	30,705	24,312	65,434	--------	64,820	----------	----------	25,036	--------	----------
71	Elizabeth, N. J.	224,584	--------	37,200	----------	127,472	--------	59,912	----------	----------	----------	--------	----------
72	Wichita, Kans.	119,286	4,971	21,572	20,352	30,200	--------	39,769	----------	----------	----------	--------	----------
73	Spokane, Wash.	224,857	--------	28,620	----------	75,250	36,916	74,228	----------	----------	5,999	--------	----------
74	Fall River, Mass.	72,881	3,000	2,658	52	13,183	--------	12,217	----------	41,771	----------	--------	----------
75	Cambridge, Mass.	417,341	4,250	100,643	----------	70,446	--------	79,733	155,765	----------	----------	--------	----------
76	New Bedford, Mass.	232,511	--------	23,688	29,514	43,013	--------	75,600	35,038	----------	25,658	--------	----------
77	Reading, Pa.	152,738	--------	16,664	38,638	38,782	--------	22,447	----------	----------	28,979	--------	----------
78	Knoxville, Tenn.	156,281	--------	26,838	14,115	41,412	--------	44,788	----------	----------	29,128	--------	----------
79	Peoria, Ill.	296,648	3,048	17,708	145,621	32,269	--------	95,461	----------	----------	1,841	--------	----------
80	South Bend, Ind.	81,245	--------	14,531	----------	41,759	--------	24,800	----------	----------	----------	--------	155
81	Tacoma, Wash.	216,966	--------	29,392	----------	58,184	--------	120,145	----------	----------	6,486	--------	----------
82	Miami, Fla.	315,908	--------	26,073	28,246	24,970	32,320	62,780	----------	69,248	35,106	--------	37,165
83	Gary, Ind.	181,516	--------	25,045	----------	82,874	--------	62,562	----------	----------	6,535	--------	----------
84	Canton, Ohio	101,287	--------	21,364	22,604	10,063	--------	31,805	----------	----------	15,191	--------	----------
85	Wilmington, Del.	254,313	--------	15,847	3,113	53,050	--------	90,441	60,089	----------	25,899	--------	----------
86	Tampa, Fla.	169,448	4,800	11,813	16,610	20,495	--------	100,926	----------	----------	9,804	--------	----------
87	Somerville, Mass.	364,907	--------	79,690	----------	29,592	--------	254,306	----------	----------	----------	--------	----------
88	El Paso, Tex.	102,015	1,316	8,267	23,670	21,738	--------	40,155	----------	----------	2,402	--------	----------
89	Evansville, Ind.	83,136	--------	22,654	2,299	29,125	--------	18,598	----------	----------	10,460	--------	----------
90	Lynn, Mass.	237,394	--------	27,805	50,000	13,938	--------	34,385	103,608	----------	----------	3,799	----------
91	Utica, N. Y.	221,435	--------	12,669	----------	57,404	--------	60,938	51,279	29,012	----------	--------	----------
92	Duluth, Minn.	108,995	--------	42,826	3,037	28,322	19,986	----------	----------	----------	4,000	--------	9,498
93	Waterbury, Conn.	165,566	--------	38,791	----------	70,417	--------	50,378	----------	----------	----------	--------	----------
94	Lowell, Mass.	203,939	--------	63,733	----------	13,608	--------	118,569	----------	----------	----------	--------	----------
	Honolulu, Hawaii 1/	350,861	--------	81,295	----------	105,704	--------	----------	----------	----------	163,862	--------	----------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	IV.—SANITATION AND WASTE REMOVAL—Continued			V.—CONSERVATION OF HEALTH									
								Regulation and inspection				Control of communicable diseases		
		Comfort stations	Smoke regulations	All other	Total	Supervision	Vital statistics	Milk and dairy products	Other food and drugs	Sanitary inspection	All other	Tuberculosis	Venereal diseases	All other
	Grand total	$571,235	$198,790	$1,174,943	$27,686,660	$2,503,639	$795,595	$1,658,104	$2,052,386	$2,027,134	$110,886	$1,837,779	$938,290	$2,360,879
	Group I	238,232	119,060	606,473	16,889,189	1,442,181	515,671	946,097	1,122,156	1,118,047	53,941	1,495,480	661,345	1,533,644
	Group II	93,426	59,004	258,778	3,893,108	358,050	106,795	186,614	347,747	375,703	33,034	137,641	95,022	308,770
	Group III	239,577	20,726	309,692	6,904,363	703,408	173,129	525,393	582,483	533,384	23,911	204,658	181,923	518,465
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	--------	--------	----------	$4,777,468	$581,988	$187,032	$194,522	$352,340	$294,007	--------	$361,360	$317,324	$277,322
2	Chicago, Ill.	$10,024	$43,091	$100,399	1,901,930	276,179	48,721	208,671	94,357	46,956	$31,624	----------	97,090	298,904
3	Philadelphia, Pa.	12,938	--------	----------	1,061,788	50,400	11,387	61,461	23,605	106,309	--------	67,744	--------	107,518
4	Detroit, Mich.	37,672	6,900	28,841	1,600,085	151,221	34,661	72,036	110,440	92,605	--------	161,629	74,041	182,692
5	Los Angeles, Calif.	3,810	--------	94,106	1,706,122	103,065	34,995	47,695	83,161	166,759	--------	283,716	40,477	140,701
6	Cleveland, Ohio	--------	4,200	----------	788,017	20,004	12,140	70,895	36,507	1,555	--------	104,590	23,358	110,327
7	St. Louis, Mo.	6,130	1,250	61,215	636,072	23,805	12,644	56,021	57,977	40,526	--------	56,078	24,113	53,275
8	Baltimore, Md.	23,680	7,357	89,103	582,985	22,881	21,618	32,483	61,340	17,750	20,255	6,975	8,652	66,617
9	Boston, Mass.	42,314	16,902	----------	1,222,902	32,822	80,240	51,974	64,492	129,421	--------	237,615	--------	85,892
10	Pittsburgh, Pa.	64,437	11,457	98,265	523,093	17,186	9,833	10,080	62,752	----------	--------	16,375	--------	89,665
11	San Francisco, Calif.	--------	--------	5,000	624,750	55,478	16,653	38,945	60,357	69,910	--------	98,071	6,983	7,873
12	Washington, D. C.	15,830	11,560	6,465	562,764	51,639	10,030	34,004	29,249	55,586	--------	49,730	51,245	42,969
13	Milwaukee, Wis.	6,572	7,911	52,221	376,984	30,093	19,209	25,137	51,751	56,182	--------	16,277	8,138	40,984
14	Buffalo, N. Y.	14,825	8,432	70,858	524,229	25,420	16,508	42,173	33,828	40,481	2,062	35,320	9,924	28,905
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	--------	$2,220	$5,549	$300,879	$13,260	$7,174	$16,760	$22,480	$11,240	--------	$7,560	$5,340	$4,240
16	New Orleans, La.	--------	3,165	----------	270,406	12,175	16,364	34,084	34,084	17,175	--------	----------	--------	84,897
17	Cincinnati, Ohio	$16,427	15,680	9,334	257,001	7,835	7,221	15,876	31,182	15,312	--------	19,692	10,818	18,960
18	Newark, N. J.	33,454	11,150	169,566	850,699	56,087	17,500	----------	96,715	96,700	$15,275	28,685	67,790	95,996
19	Kansas City, Mo.	8,250	6,015	6,312	188,588	44,602	8,296	17,321	12,180	37,622	--------	1,313	--------	4,913
20	Seattle, Wash.	17,618	--------	18,035	257,137	35,915	1,317	8,759	40,882	34,150	--------	1,770	2,329	18,266
21	Indianapolis, Ind.	3,036	--------	4,212	211,639	18,526	3,266	5,373	7,149	26,538	--------	27,165	--------	4,560
22	Rochester, N. Y.	11,132	4,670	1,251	453,733	31,154	8,312	23,529	14,704	27,528	--------	17,554	4,209	4,209
23	Jersey City, N. J.	--------	13,088	22,645	512,728	78,937	22,925	----------	18,421	58,322	--------	----------	--------	34,062

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24	Houston, Tex.	--------	--------	----------	136,472	18,858	2,095	11,102	22,162	18,994	16,472	----------	--------	4,947
25	Louisville, Ky.	3,509	3,016	11,752	249,129	15,775	7,379	30,574	27,492	1,805	--------	33,902	1,041	22,543
26	Portland, Oreg.	--------	--------	10,122	204,697	24,926	4,946	23,236	20,296	30,317	1,287	----------	3,495	11,177
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000													
27	Columbus, Ohio	$133	$468	----------	$107,643	$8,395	$4,442	$11,109	$25,960	$16,766	--------	----------	--------	$2,556
28	Toledo, Ohio	--------	--------	----------	122,917	8,555	2,135	10,545	14,560	12,580	--------	$4,978	$5,151	23,941
29	Oakland, Calif.	--------	--------	$22,341	214,542	10,790	4,590	41,155	37,927	21,184	--------	10,169	152	14,081
30	Denver, Colo.	4,899	--------	19,830	160,928	15,590	3,487	15,655	25,283	----------	--------	13,219	---------	27,296
31	Atlanta, Ga.	--------	1,425	----------	99,312	11,561	--------	13,041	15,375	10,609	--------	----------	--------	----------
32	Dallas, Tex.	2,013	--------	2,500	101,017	7,284	4,804	20,960	7,802	11,460	$7,072	----------	---------	34,025
33	St. Paul, Minn.	--------	--------	3,900	153,536	21,108	6,628	4,449	4,450	4,450	--------	15,327	9,674	23,035
34	Birmingham, Ala.	--------	--------	205	114,161	9,621	6,835	13,461	17,132	8,934	458	----------	3,391	6,742
35	Akron, Ohio	--------	--------	----------	141,232	5,719	5,000	19,275	8,847	5,641	--------	----------	6,549	16,250
36	Memphis, Tenn.	--------	--------	17,431	181,059	13,040	2,842	14,440	20,216	23,104	--------	8,615	---------	27,006
37	Providence, R. I.	33,506	2,012	26,483	166,885	27,363	9,038	15,632	3,904	2,202	--------	----------	---------	11,522
38	San Antonio, Tex.	--------	--------	----------	229,502	48,439	1,500	9,720	48,197	58,906	--------	----------	566	3,240
39	Omaha, Nebr.	2,395	--------	----------	62,809	10,560	1,200	2,085	7,190	6,258	--------	----------	---------	4,290
40	Syracuse, N. Y.	13,299	--------	9,642	316,078	16,105	8,291	9,823	6,917	2,984	6,156	21,419	14,808	17,454
41	Dayton, Ohio	5,978	--------	----------	116,679	10,692	---------	----------	34,365	----------	--------	----------	7,642	1,204
42	Oklahoma City, Okla.	--------	--------	5,356	97,679	9,695	1,500	18,075	16,488	4,080	--------	----------	8,774	5,370
43	Worcester, Mass.	9,461	--------	----------	164,178	30,302	1,536	12,445	7,100	20,510	--------	4,190	704	8,473
44	Richmond, Va.	--------	--------	10,748	150,227	4,162	2,801	6,885	15,453	12 365	--------	10,410	7,432	14,476
45	Youngstown, Ohio	6,939	--------	----------	62,050	5,267	1,500	6,859	8,311	9,360	--------	----------	2,541	2,023
46	Grand Rapids, Mich.	2,851	1,818	----------	124,566	11,550	--------	16,817	----------	----------	--------	8,795	10,481	----------
47	Fort Worth, Tex.	--------	--------	6,080	109,164	5,004	1,320	7,626	17,160	----------	4,002	----------	---------	----------
48	Hartford, Conn.	21,744	--------	16,934	179,984	7,306	14,968	5,536	10,342	9,114	--------	4,297	7,725	8,867
49	Flint, Mich.	703	197	----------	94,655	7,990	1,325	15,063	3,259	2,640	--------	----------	---------	----------
50	New Haven, Conn.	5,715	--------	15,764	136,850	18,808	9,130	12,471	4,545	6,660	--------	8,167	5,518	16,475
51	San Diego, Calif.	8,950	--------	----------	124,157	9,582	5,051	6,668	6,360	----------	1,200	1,953	4,713	12,865
52	Long Beach, Calif.	22,253	--------	10,533	84,135	7,859	1,643	----------	12,339	5,791	--------	1,633	---------	7,036
53	Nashville, Tenn.	--------	5,967	3,305	120,257	8,584	1,359	13,296	5,009	13,843	--------	9,037	11,880	8,129
54	Springfield, Mass.	15,281	417	----------	116,885	15,809	1,616	9,134	2,400	17,757	--------	----------	1,542	2,346
55	Tulsa, Okla.	--------	--------	1,575	36,821	8,361	--------	10,920	4,122	5,625	--------	----------	---------	2,505
56	Bridgeport, Conn.	2,146	--------	----------	108,983	7,442	4,919	5,774	----------	----------	--------	2,392	478	3,966
57	Des Moines, Iowa	11,349	--------	2,998	81,406	9,271	--------	5,911	6,691	11,319	--------	----------	---------	6,511
58	Scranton, Pa.	2,886	--------	----------	53,342	2,860	--------	2,702	3,606	1,710	--------	----------	---------	4,751
59	Salt Lake City, Utah	2,800	3,925	654	83,895	4,628	6,134	13,841	17,210	7,482	--------	----------	2,310	6,318
60	Yonkers, N. Y.	--------	--------	60,670	193,861	22,364	3,988	7,769	7,869	8,280	--------	9,404	10,699	7,900
61	Paterson, N. J.	--------	--------	----------	117,055	23,049	4,176	5,736	----------	9,800	4,259	----------	---------	----------
62	Jacksonville, Fla.	--------	--------	----------	180,434	13,716	--------	7,320	25,277	37,109	--------	1,261	---------	34,164
63	Albany, N. Y.	4,806	--------	39,596	142,210	25,679	7,341	7,979	2,100	8,025	--------	7,742	746	9,923
64	Norfolk, Va.	--------	--------	984	84,690	3,657	1,320	2,656	5,004	15,483	--------	----------	1,371	17,242
65	Trenton, N. J.	9,349	--------	----------	96,472	11,110	4,065	5,001	11,113	2,414	764	3,571	6,385	2,624
66	Chattanooga, Tenn.	--------	--------	----------	36,169	9,067	--------	----------	----------	14,095	--------	----------	---------	3,486
67	Kansas City, Kans.	--------	--------	----------	82,187	----------	1,242	4,733	6,000	5,950	--------	----------	---------	2,782

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	IV.—SANITATION AND WASTE REMOVAL—Continued			V.—CONSERVATION OF HEALTH									
								Regulation and inspection				Control of communicable diseases		
		Comfort stations	Smoke regulations	All other	Total	Supervision	Vital statistics	Milk and dairy products	Other food and drugs	Sanitary inspection	All other	Tuberculosis	Venereal diseases	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
68	Fort Wayne, Ind.	$1,500	--------	----------	$45,632	$3,507	--------	$4,220	----------	$17,023	--------	----------	$5,713	$4,190
69	Camden, N. J.	--------	--------	$7,471	63,779	4,695	$2,648	----------	$2,340	2,170	--------	----------	--------	3,665
70	Erie, Pa.	3,688	--------	----------	86,209	7,602	1,010	2,066	1,959	----------	--------	$1,620	--------	13,606
71	Elizabeth, N. J.	--------	--------	----------	83,596	3,773	1,200	12,814	----------	3,527	--------	----------	4,763	----------
72	Wichita, Kans.	--------	--------	2,422	44,121	6,371	--------	8,662	----------	7,230	--------	----------	--------	724
73	Spokane, Wash.	3,844	--------	----------	61,006	10,413	450	2,784	2,988	9,259	--------	----------	--------	272
74	Fall River, Mass.	--------	--------	----------	76,097	9,625	990	2,526	2,391	3,645	--------	9,299	3,023	7,372
75	Cambridge, Mass.	--------	$1,860	4,644	97,581	9,244	--------	----------	7,380	7,460	--------	4,231	--------	11,652
76	New Bedford, Mass.	--------	--------	----------	83,280	13,044	889	6,493	2,079	2,485	--------	9,263	7,140	4,612
77	Reading, Pa.	7,228	--------	----------	92,739	5,026	--------	----------	12,911	4,166	--------	----------	--------	----------
78	Knoxville, Tenn.	--------	--------	----------	50,698	11,153	1,200	4,649	5,231	4,068	--------	----------	--------	8,717
79	Peoria, Ill.	--------	--------	700	41,077	2,400	2,290	2,686	1,877	2,848	--------	----------	--------	2,612
80	South Bend, Ind.	--------	--------	----------	35,626	----------	--------	6,802	6,802	----------	--------	----------	--------	----------
81	Tacoma, Wash.	2,759	--------	----------	54,916	6,366	1,404	2,022	6,723	2,136	--------	5,746	--------	1,996
82	Miami, Fla.	--------	--------	----------	101,259	6,637	1,926	12,642	12,452	12,051	--------	----------	--------	14,333
83	Gary, Ind.	--------	--------	4,500	51,173	3,349	--------	900	2,760	1,800	--------	----------	--------	2,989
84	Canton, Ohio	--------	--------	260	37,296	5,895	652	3,628	6,035	1,826	--------	----------	--------	5,202
85	Wilmington, Del.	5,874	--------	----------	49,168	----------	--------	1,922	1,728	----------	--------	----------	--------	----------
86	Tampa, Fla.	--------	--------	5,000	61,647	7,000	1,200	2,916	5,500	9,800	--------	2,000	5,000	5,500
87	Somerville, Mass.	--------	1,207	112	67,961	7,429	1,072	6,291	5,738	----------	--------	8,683	--------	8,499
88	El Paso, Tex.	2,510	--------	1,957	62,626	10,131	1,992	1,709	5,323	4,004	--------	----------	2,721	16,335
89	Evansville, Ind.	--------	--------	----------	45,995	2,381	1,300	2,183	1,984	2,183	--------	----------	4,762	----------
90	Lynn, Mass.	--------	1,423	2,436	63,078	13,855	582	4,388	1,500	6,878	--------	12,221	1,022	500
91	Utica, N. Y.	10,133	--------	----------	97,517	7,108	2,700	2,700	7,650	2,400	--------	480	4,315	37
92	Duluth, Minn.	--------	7	1,319	57,613	10,461	42	6,100	2,057	10,251	--------	----------	5,901	2,941
93	Waterbury, Conn.	5,980	--------	----------	61,572	9,965	10,307	4,897	----------	1,654	--------	----------	2,275	1,837
94	Lowell, Mass.	6,626	--------	1,403	80,489	18,034	1,549	6,826	1,193	----------	--------	4,536	4,056	----------
	Honolulu, Hawaii 1/	--------	--------	----------	292,289	19,477	--------	----------	10,812	----------	--------	240,000	8,400	13,600

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	V.—CONSERVATION OF HEALTH—Continued							VI.—HOSPITALS					
		Child health services			Adult health services	Laboratory	Health centers and general clinics	All other	Total	Supervision	General municipal hospitals	Special municipal hospitals		
		Pre-school and pre-natal	School	All other								Communicable diseases		
												Tuberculosis	Venereal diseases	All other
	Grand total	$2,545,232	$6,802,367	$851,383	$182,701	$1,424,891	$659,875	$935,519	$98,059,013	$514,305	$49,061,995	$15,797,433	$162,181	$5,069,088
	Group I	1,971,015	3,702,743	666,049	87,762	842,462	267,694	462,902	72,197,494	402,663	34,624,430	11,223,315	100,899	3,912,718
	Group II	148,609	1,055,966	152,751	53,945	218,500	199,562	114,399	15,478,798	50,599	8,914,731	3,316,393	10,838	253,112
	Group III	425,608	2,043,658	32,583	40,994	363,929	192,619	358,218	10,382,721	61,043	5,522,834	1,257,725	50,444	903,258
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$423,749	$1,160,100	$276,004	$41,282	$253,551	$12,078	$44,809	$28,632,115	$265,738	$17,444,522	$2,754,960	--------	$1,382,284
2	Chicago, Ill.	554,857	125,429	--------	--------	119,142	--------	--------	5,858,000	--------	2,345,610	2,739,969	$100,899	548,823
3	Philadelphia, Pa.	101,371	449,891	23,058	--------	59,044	--------	--------	3,915,726	--------	1,494,694	----------	--------	398,812
4	Detroit, Mich.	164,721	357,907	--------	45,508	69,579	42,108	40,937	6,985,255	--------	1,376,259	1,366,630	--------	359,747
5	Los Angeles, Calif.	48,364	341,372	16,410	--------	64,007	57,711	277,689	4,373,303	10,072	2,989,388	728,332	--------	236,147
6	Cleveland, Ohio	----------	160,206	248,436	--------	----------	--------	--------	2,523,687	--------	814,868	72,957	--------	177,957
7	St. Louis, Mo.	83,367	173,712	--------	--------	39,744	14,810	--------	2,919,592	28,981	1,295,534	369,702	--------	115,326
8	Baltimore, Md.	65,828	116,463	--------	--------	45,178	1,575	95,370	1,847,374	--------	602,099	76,045	--------	298,086
9	Boston, Mass.	161,490	244,474	--------	--------	30,883	103,599	--------	3,709,025	28,000	3,031,347	647,041	--------	2,231
10	Pittsburgh, Pa.	161,623	136,131	--------	--------	18,351	--------	1,097	981,823	--------	----------	303,569	--------	103,232
11	San Francisco, Calif.	10,463	148,326	93,417	--------	18,274	--------	--------	1,979,333	41,452	928,772	776,806	--------	71,204
12	Washington, D. C.	99,476	104,621	--------	--------	34,215	--------	--------	3,911,665	28,420	537,873	437,167	--------	52,602
13	Milwaukee, Wis.	28,567	65,668	--------	--------	26,922	5,056	3,000	2,507,393	--------	944,234	559,640	--------	1,897
14	Buffalo, N. Y.	67,139	118,444	8,724	972	63,572	30,757	--------	2,053,203	--------	819,230	390,497	--------	164,370
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	----------	$120,827	--------	--------	$10,560	--------	$81,438	$1,685,953	--------	$813,672	$702,988	--------	$19,597
16	New Orleans, La.	$3,143	31,921	--------	--------	25,292	$10,470	801	60,869	--------	----------	----------	--------	8,739
17	Cincinnati, Ohio	38,264	82,645	--------	--------	9,196	--------	--------	1,842,207	--------	1,245,464	480,093	--------	----------
18	Newark, N. J.	----------	189,025	$53,301	--------	$27,432	106,193	--------	2,616,198	$7,525	1,059,353	314,968	--------	----------
19	Kansas City, Mo.	----------	30,477	--------	--------	31,864	--------	--------	1,161,414	3,622	886,809	123,562	--------	16,594
20	Seattle, Wash.	----------	52,329	26,624	--------	19,684	1,940	13,172	1,006,186	--------	593,145	322,716	$10,838	40,162
21	Indianapolis, Ind.	3,825	79,992	29,832	--------	5,413	--------	--------	811,916	39,452	534,325	150,055	--------	----------
22	Rochester, N. Y.	10,975	158,990	35,577	$38,256	51,142	27,594	--------	247,713	--------	774,425	294,900	--------	39,587

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	V.—CONSERVATION OF HEALTH—Continued							VI.—HOSPITALS					
		Child health services			Adult health services	Laboratory	Health centers and general clinics	All other	Total	Supervision	General municipal hospitals	Special municipal hospitals		
		Pre-school and pre-natal	School	All other								Communicable diseases		
												Tuberculosis	Venereal diseases	All other
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued													
23	Jersey City, N. J.	$77,703	$196,219	--------	--------	$26,139	--------	--------	$3,365,620	--------	$1,951,864	$445,168	--------	$113,433
24	Houston, Tex.	----------	37,674	--------	--------	4,168	--------	--------	491,728	--------	358,950	81,947	--------	----------
25	Louisville, Ky.	14,699	23,988	$7,417	$8,041	----------	$53,365	$1,108	833,416	--------	443,186	381,353	--------	----------
26	Portland, Oreg.	----------	51,879	--------	7,648	7,610	--------	17,880	355,578	--------	253,548	18,643	--------	15,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
27	Columbus, Ohio	----------	$15,539	--------	--------	$6,528	--------	$16,348	$4,354	--------	----------	----------	--------	----------
28	Toledo, Ohio	----------	32,487	--------	--------	7,985	--------	--------	37,081	--------	----------	----------	--------	$31,089
29	Oakland, Calif.	$3,488	61,911	--------	--------	7,672	$210	1,213	1,080	--------	----------	----------	--------	----------
30	Denver, Colo.	----------	59,335	$1,063	--------	----------	--------	--------	533,748	$7,940	$479,028	----------	--------	30,580
31	Atlanta, Ga.	----------	38,627	3,000	--------	7,099	--------	--------	745,139	--------	541,091	$143,061	$19,469	41,518
32	Dallas, Tex.	----------	----------	--------	--------	7,610	--------	--------	189,437	5,851	152,406	24,601	6,487	93
33	St. Paul, Minn.	----------	56,085	--------	--------	8,330	--------	--------	267,440	--------	267,440	----------	--------	----------
34	Birmingham, Ala.	15,394	15,319	--------	--------	13,428	--------	3,446	12,000	--------	----------	----------	--------	----------
35	Akron, Ohio	----------	67,290	--------	--------	8,661	--------	--------	----------	--------	----------	----------	--------	----------
36	Memphis, Tenn.	32,845	19,906	--------	$5,743	10,430	2,872	--------	511,555	--------	395,457	----------	4,076	15,775
37	Providence, R. I.	16,576	58,372	--------	--------	400	500	21,376	504,915	13,950	----------	58,961	--------	108,772
38	San Antonio, Tex.	----------	17,017	--------	--------	----------	9,228	32,689	----------	--------	----------	----------	--------	----------
39	Omaha, Nebr.	----------	24,899	--------	--------	1,327	--------	5,000	12,970	--------	12,970	----------	--------	----------
40	Syracuse, N. Y.	28,210	91,831	9,435	377	38,735	41,493	2,040	90,764	16,839	----------	----------	--------	70,171
41	Dayton, Ohio	----------	13,742	--------	--------	7,196	--------	41,838	2,700	--------	----------	----------	--------	----------
42	Oklahoma City, Okla.	3,890	----------	--------	7,884	----------	--------	21,923	10,763	--------	----------	----------	--------	10,763
43	Worcester, Mass.	12,087	65,041	--------	--------	1,740	--------	50	850,395	--------	543,571	232,061	--------	73,204
44	Richmond, Va.	25,066	39,641	--------	--------	11,506	--------	--------	365,960	--------	218,168	142,662	--------	----------
45	Youngstown, Ohio	----------	23,018	--------	--------	3,171	--------	--------	83,713	--------	----------	----------	--------	12,450
46	Grand Rapids, Mich.	3,000	54,823	--------	12,844	6,256	--------	--------	140,985	--------	18,949	103,575	--------	18,461
47	Fort Worth, Tex.	----------	32,704	--------	--------	7,088	16,781	17,479	73,200	--------	57,000	16,200	--------	----------
48	Hartford, Conn.	30,200	71,512	--------	--------	10,117	--------	--------	219,866	--------	53,810	----------	--------	72,784
49	Flint, Mich.	7,286	42,151	--------	--------	2,397	12,544	--------	679,091	--------	672,165	----------	--------	----------
50	New Haven, Conn.	18,802	27,149	--------	--------	9,125	--------	--------	213,746	--------	----------	----------	--------	----------
51	San Diego, Calif.	----------	63,493	6,502	1,643	4,127	--------	--------	----------	--------	----------	----------	--------	----------
52	Long Beach, Calif.	155	33,578	--------	--------	5,417	8,684	--------	----------	--------	----------	----------	--------	----------

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53	Nashville, Tenn.	23,471	12,434	---	7,503	5,712	---	---	235,435	---	224,935	---	---	---
54	Springfield, Mass.	---	66,281	---	---	---	---	---	190,528	8,595	---	63,653	---	31,201
55	Tulsa, Okla.	---	---	---	---	5,288	---	---	3,455	---	---	---	---	3,455
56	Bridgeport, Conn.	27,011	18,428	---	---	11,787	26,786	---	232,555	6,000	11,413	13,304	4,257	36,710
57	Des Moines, Iowa	---	37,503	---	---	4,200	---	---	---	---	---	---	---	---
58	Scranton, Pa.	---	35,075	---	---	2,573	---	65	15,353	---	---	---	---	15,353
59	Salt Lake City, Utah	---	21,826	---	---	4,146	---	---	11,213	---	11,213	---	---	---
60	Yonkers, N. Y.	18,105	65,148	---	---	32,335	---	---	403,785	---	---	48,873	---	58,277
61	Paterson, N. J.	---	35,646	---	---	6,543	---	27,846	139,895	---	---	28,620	3,527	27,748
62	Jacksonville, Fla.	14,669	44,396	---	---	---	---	2,522	48,170	---	---	---	---	---
63	Albany, N. Y.	10,608	48,067	---	---	14,000	---	---	170,672	---	---	---	---	---
64	Norfolk, Va.	66	16,327	7,264	---	8,949	5,351	---	78,781	---	---	37,516	---	---
65	Trenton, N. J.	6,372	43,053	---	---	---	---	---	101,685	---	---	79,724	12,628	9,333
66	Chattanooga, Tenn.	---	5,195	---	---	4,328	---	---	257,559	---	223,989	27,000	---	---
67	Kansas City, Kans.	---	1,783	---	---	1,620	---	58,077	5,300	---	---	---	---	---
68	Fort Wayne, Ind.	---	10,979	---	---	---	---	---	---	---	---	---	---	---
69	Camden, N. J.	13,948	22,328	---	---	4,370	6,100	1,515	126,142	---	---	---	---	36,142
70	Erie, Pa.	1,257	50,330	---	---	1,945	---	4,814	14,364	---	7,987	---	---	6,377
71	Elizabeth, N. J.	12,965	26,103	---	---	657	7,989	9,805	74,672	---	---	---	---	14,706
72	Wichita, Kans.	---	16,860	---	---	4,274	---	---	---	---	---	---	---	---
73	Spokane, Wash.	---	17,369	---	---	6,788	10,685	---	18,578	---	7,442	---	---	11,136
74	Fall River, Mass.	12,000	20,911	---	---	4,315	---	---	248,701	1,868	128,825	85,357	---	23,235
75	Cambridge, Mass.	6,370	43,882	---	---	7,362	---	---	341,991	---	251,168	82,756	---	---
76	New Bedford, Mass.	16,264	21,011	---	---	---	---	---	185,991	---	---	---	---	6,527
77	Reading, Pa.	31,587	36,092	---	---	2,957	---	---	---	---	---	---	---	---
78	Knoxville, Tenn.	2,325	8,717	---	---	---	4,638	---	260,268	---	217,559	---	---	2,709
79	Peoria, Ill.	2,175	17,805	---	---	1,974	---	4,410	91,216	---	---	89,801	---	1,415
80	South Bend, Ind.	---	17,222	---	---	4,800	---	---	48,887	---	---	---	---	6,829
81	Tacoma, Wash.	---	15,786	---	---	3,000	8,536	1,202	2,349	---	---	---	---	2,349
82	Miami, Fla.	500	3,263	---	---	5,723	15,553	16,179	598,160	---	595,760	---	---	---
83	Gary, Ind.	941	31,967	---	---	4,127	---	2,340	---	---	---	---	---	---
84	Canton, Ohio	---	11,843	---	---	2,215	---	---	39,771	---	---	---	---	1,350
85	Wilmington, Del.	---	22,033	---	---	---	---	23,485	---	---	---	---	---	---
86	Tampa, Fla.	2,500	8,780	---	5,000	2,300	---	4,151	280,393	---	269,893	---	---	---
87	Somerville, Mass.	---	29,174	---	---	1,075	---	---	111,425	---	---	---	---	23,395
88	El Paso, Tex.	9,540	7,894	---	---	1,995	---	982	29,906	---	---	---	---	---
89	Evansville, Ind.	3,900	27,302	---	---	---	---	---	12,500	---	---	---	---	---
90	Lynn, Mass.	---	18,812	---	---	3,320	---	---	118,321	---	---	---	---	30,159
91	Utica, N. Y.	10,501	21,144	---	---	7,500	---	30,982	102,644	---	102,644	---	---	---
92	Duluth, Minn.	---	13,419	---	---	---	---	6,441	60,400	---	47,324	---	---	1,064
93	Waterbury, Conn.	1,534	25,369	---	---	3,734	---	---	98,048	---	10,628	---	---	1,997
94	Lowell, Mass.	---	20,631	5,319	---	3,674	14,671	---	72,706	---	---	---	---	66,132
	Honolulu, Hawaii 1/	---	---	---	---	---	---	---	183,597	---	161,099	---	---	---

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VI.—HOSPITALS—Continued								VII.—CHARITIES					
		Special municipal hospitals—Continued		Patients in other hospitals					All other	Total	Supervision	Municipal institutional care		Other institutional and noninstitutional care	
				Communicable diseases										Public assistance	
		Mental diseases	All other	Tuberculosis	Venereal diseases	All other	Mental	All other				Adult dependents	Dependent and neglected children	Administration	General relief
	Grand total	$8,596,213	$1,612,981	$2,820,593	$22,884	$135,640	$5,258,512	$8,953,024	$54,164	$332,082,953	$2,287,489	$10,976,950	$1,437,588	$3,522,417	$215,276,898
	Group I	7,100,736	759,647	2,287,250	4,108	13,677	4,493,904	7,273,880	267	262,445,960	1,479,316	7,496,553	826,648	1,762,476	176,448,021
	Group II	1,334,371	834,585	24,657	1,682	--------	513,685	213,586	10,559	30,579,508	422,855	1,341,866	330,418	411,863	17,818,860
	Group III	161,106	18,749	508,686	17,094	121,963	250,923	1,465,558	43,338	39,057,485	385,318	2,138,531	280,522	1,348,078	21,010,017
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$1,350,470	$509,241	$626,079	--------	--------	----------	$4,298,821	------	$148,942,293	----------	$1,300,848	----------	$396,762	$107,393,110
2	Chicago, Ill.	100,899	----------	----------	--------	--------	----------	21,800	------	33,877,775	$20,706	580,435	----------	----------	31,293,775
3	Philadelphia, Pa.	1,264,912	250,406	29,095	--------	--------	$460,246	17,561	------	1,508,297	54,586	267,840	----------	15,445	130,333
4	Detroit, Mich.	1,782,980	----------	767,803	--------	$10,842	259,076	1,061,918	------	8,197,507	260,539	939,690	$171,855	----------	4,209,199
5	Los Angeles, Calif.	----------	----------	----------	--------	--------	209,364	200,000	------	11,379,106	54,293	632,876	----------	15,777	3,906,464
6	Cleveland, Ohio	110,688	----------	856,757	--------	--------	490,460	----------	------	8,316,494	----------	150,871	----------	----------	6,818,425
7	St. Louis, Mo.	965,089	----------	1,923	$4,108	--------	34,271	104,658	------	2,729,982	----------	151,746	----------	----------	2,189,182
8	Baltimore, Md.	31,476	----------	----------	--------	--------	469,988	369,680	------	5,365,609	----------	----------	----------	69,646	1,912,630
9	Boston, Mass.	----------	----------	406	--------	--------	----------	----------	------	13,561,385	855,336	898,937	368,726	----------	5,804,288
10	Pittsburgh, Pa.	530,525	----------	----------	--------	--------	33,216	11,281	------	4,189,151	88,629	1,221,928	----------	----------	665,886
11	San Francisco, Calif.	46,574	----------	----------	--------	--------	114,525	----------	------	4,640,889	8,800	580,627	----------	134,640	958,181
12	Washington, D. C.	----------	----------	----------	--------	2,835	2,324,987	527,514	$267	3,370,248	56,241	168,463	----------	----------	1,888,356
13	Milwaukee, Wis.	917,123	----------	4,136	--------	--------	79,546	817	------	6,306,397	----------	174,732	286,067	112,599	3,620,909
14	Buffalo, N. Y.	----------	----------	1,051	--------	--------	18,225	659,830	------	10,060,827	80,186	427,560	----------	1,017,607	5,657,283
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	$15,394	$102,065	----------	--------	--------	----------	$31,678	$559	$8,882,793	----------	$74,773	----------	$531	$5,321,199
16	New Orleans, La.	22,987	----------	$2,158	--------	--------	$7,689	19,296	------	152,143	----------	43,396	----------	20,283	12,903
17	Cincinnati, Ohio	----------	----------	----------	$1,682	--------	114,968	----------	------	3,284,774	----------	168,561	----------	164,449	2,085,937
18	Newark, N. J.	767,078	231,667	21,141	--------	--------	214,466	----------	------	5,481,086	----------	192,058	----------	----------	4,768,580
19	Kansas City, Mo.	----------	----------	1,358	--------	--------	129,469	----------	------	345,362	$1,730	193,167	----------	----------	53,660
20	Seattle, Wash.	----------	----------	----------	--------	--------	39,325	----------	------	543,136	----------	47,372	----------	49,011	264,808
21	Indianapolis, Ind.	46,954	----------	----------	--------	--------	2,789	38,341	------	1,778,190	----------	63,713	$88,231	62,513	2,398

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22	Rochester, N. Y.	33,191					1,205	94,405	10,000	5,979,439	391,250	181,341			3,021,681
23	Jersey City, N. J.	417,936	427,363					9,866		1,938,646		146,065		51,559	1,484,486
24	Houston, Tex.	30,831						20,000		383,068		23,807	56,317		283,769
25	Louisville, Ky.		8,877							903,721	29,875	66,306	185,870	63,517	230,697
26	Portland, Oreg.		64,613				3,774			907,150		141,307			288,742
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000														
27	Columbus, Ohio					$4,354				$514,073			$8,221		$490,908
28	Toledo, Ohio					5,992				670,146		$11,439	663		652,676
29	Oakland, Calif.							$1,080		22,351					16,077
30	Denver, Colo.						$16,200			4,891,043		53,425	62,500	$247,163	1,084,404
31	Atlanta, Ga.									276,937				3,600	244,082
32	Dallas, Tex.									178,433	$2,937	37,841			134,655
33	St. Paul, Minn.									791,605		29,419		8,617	478,176
34	Birmingham, Ala.			$12,000						121,544					119,336
35	Akron, Ohio									372,985					372,985
36	Memphis, Tenn.			79,153	$17,094					4,220					
37	Providence, R. I.	$145,180						178,052		1,660,302	24,371	99,298		125,843	702,083
38	San Antonio, Tex.									19,596					19,596
39	Omaha, Nebr.									2,238					
40	Syracuse, N. Y.							3,754		3,445,579	44,456	226,515		336,960	1,807,695
41	Dayton, Ohio							2,700		374,037	2,117			51,920	312,841
42	Oklahoma City, Okla.									23,982					23,982
43	Worcester, Mass.			649		910				2,831,319		141,938		110,097	1,461,236
44	Richmond, Va.					5,130				562,667		92,157			437,304
45	Youngstown, Ohio							71,263		20,487					17,732
46	Grand Rapids, Mich.									340,549				1,358	336,953
47	Fort Worth, Tex.									222,687			18,551	30,954	157,822
48	Hartford, Conn.			14,435			64,656	14,181		1,708,929	18,887	458,203		176,373	722,240
49	Flint, Mich.	6,926								179,323				10,881	159,795
50	New Haven, Conn.			19,530			63,493	129,443	$1,280	1,162,114	15,418	79,434			758,933
51	San Diego, Calif.									4,778					
52	Long Beach, Calif.									27,855				7,698	4,610
53	Nashville, Tenn.			10,500						62,605		22,484	3,335		36,786
54	Springfield, Mass.			11,345				75,734		2,047,705	160,310	123,829			772,292
55	Tulsa, Okla.									12,702					12,477
56	Bridgeport, Conn.			12,378			57,469	91,024		945,467	16,211	152,164	1,654		554,466
57	Des Moines, Iowa									6,439					6,439
58	Scranton, Pa.									500					
59	Salt Lake City, Utah														
60	Yonkers, N. Y.			8,714				287,921		1,250,193		46,562	185,598	15,169	829,298
61	Paterson, N. J.							80,000		325,816					322,167
62	Jacksonville, Fla.			3,498		24,272		20,400		32,779					31,889
63	Albany, N. Y.					5,670		165,002		483,235	20,500			11,717	372,181
64	Norfolk, Va.		$9,213					32,052		276,691		65,626		17,068	188,827
65	Trenton, N. J.									824,672		87,878			736,707
66	Chattanooga, Tenn.		6,570							45,265					32,256

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VI.—HOSPITALS—Continued								VII.—CHARITIES					
		Special municipal hospitals—Continued		Patients in other hospitals					All other	Total	Supervision	Municipal institutional care		Other institutional and noninstitutional care	
				Communicable diseases										Public assistance	
		Mental diseases	All other	Tuberculosis	Venereal diseases	All other	Mental	All other				Adult dependents	Dependent and neglected children	Administration	General relief
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued														
67	Kansas City, Kans.	----------	----------	----------	-------	--------	----------	$5,300	------	$725	---------	---------	---------	---------	---------
68	Fort Wayne, Ind.	----------	----------	----------	-------	--------	----------	----------	------	----------	---------	---------	---------	---------	---------
69	Camden, N. J.	----------	----------	----------	-------	--------	$20,000	70,000	------	811,736	$13,153	---------	---------	---------	$794,683
70	Erie, Pa.	----------	----------	----------	-------	--------	----------	----------	------	737	---------	---------	---------	---------	87
71	Elizabeth, N. J.	----------	----------	----------	-------	--------	----------	59,967	------	352,839	6,827	$15,410	---------	---------	309,495
72	Wichita, Kans.	----------	----------	----------	-------	--------	----------	----------	------	12,077	---------	---------	---------	---------	4,577
73	Spokane, Wash.	----------	----------	----------	-------	--------	----------	----------	------	11,605	---------	---------	---------	---------	----------
74	Fall River, Mass.	----------	----------	$1,208	-------	--------	----------	8,208	------	1,443,230	---------	71,505	---------	$33,813	560,069
75	Cambridge, Mass.	----------	----------	----------	-------	$28,067	----------	----------	------	1,354,156	---------	73,382	---------	---------	713,105
76	New Bedford, Mass.	----------	----------	108,491	-------	2,395	----------	68,580	------	1,499,580	---------	63,789	---------	63,946	427,883
77	Reading, Pa.	----------	----------	----------	-------	--------	----------	----------	------	----------	---------	---------	---------	---------	----------
78	Knoxville, Tenn.	----------	----------	40,000	-------	--------	----------	----------	------	80,799	---------	---------	---------	---------	65,153
79	Peoria, Ill.	----------	----------	----------	-------	--------	----------	----------	------	300,255	---------	---------	---------	32,518	245,495
80	South Bend, Ind.	----------	----------	----------	-------	--------	----------	----------	$42,058	----------	---------	---------	---------	---------	----------
81	Tacoma, Wash.	----------	----------	----------	-------	--------	----------	----------	------	2,070	---------	---------	---------	---------	----------
82	Miami, Fla.	----------	----------	----------	-------	--------	----------	2,400	------	160,281	---------	---------	---------	---------	160,281
83	Gary, Ind.	----------	----------	----------	-------	--------	----------	----------	------	----------	---------	---------	---------	---------	----------
84	Canton, Ohio	----------	----------	----------	-------	--------	----------	38,421	------	21,983	3,014	---------	---------	80	18,889
85	Wilmington, Del.	----------	----------	----------	-------	--------	----------	----------	------	4,770	---------	---------	---------	---------	4,770
86	Tampa, Fla.	$9,000	----------	1,500	-------	--------	----------	----------	------	36,471	---------	---------	---------	---------	20,220
87	Somerville, Mass.	----------	----------	84,773	-------	3,257	----------	----------	------	1,971,798	26,599	20,392	---------	1,950	1,347,080
88	El Paso, Tex.	----------	----------	----------	-------	29,906	----------	----------	------	7,133	---------	---------	---------	---------	6,733
89	Evansville, Ind.	----------	----------	----------	-------	--------	----------	12,500	------	9,683	---------	---------	---------	---------	5,183
90	Lynn, Mass.	----------	----------	87,762	-------	--------	----------	400	------	1,367,193	30,518	32,736	---------	---------	451,685
91	Utica, N. Y.	----------	----------	----------	-------	--------	----------	----------	------	784,000	---------	---------	---------	---------	652,415
92	Duluth, Minn.	----------	----------	----------	-------	12,012	----------	----------	------	16,094	---------	---------	---------	---------	3,575
93	Waterbury, Conn.	----------	2,966	6,176	-------	--------	29,105	47,176	------	454,744	---------	37,398	---------	18,765	206,490
94	Lowell, Mass.	----------	----------	6,574	-------	--------	----------	----------	------	1,608,678	---------	95,707	---------	41,588	601,243
	Honolulu, Hawaii 1/	----------	----------	----------	-------	--------	2,498	20,000	------	154,733	---------	65,656	---------	---------	----------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VII.—CHARITIES—Continued										VIII.—CORRECTION				
		Other institutional and noninstitutional care—Continued									All other	Total	Supervision	Municipal correction institutions		
		Public assistance—Continued					Welfare service							Adults		
		Old-age assistance	Aid to dependent children	Aid to blind	Veterans' aid	All other	Regulation of foster or boarding homes	Legal aid	Employment agencies	All other				Men	Women	Minors
	Grand total	$45,301,877	$38,015,199	$2,290,658	$11,487,590	$615,747	$97,845	$39,060	$280,394	$123,561	$329,680	$21,329,855	$104,868	$12,049,311	$720,671	$1,987,496
	Group I	30,493,907	32,412,129	2,090,739	8,606,922	214,715	97,845	19,257	114,090	75,452	307,890	17,610,735	90,930	10,006,205	576,809	1,462,428
	Group II	5,327,491	3,516,154	156,863	998,376	126,855	--------	9,260	93,540	13,623	11,484	2,637,194	1,419	1,358,890	83,533	425,274
	Group III	9,480,479	2,086,916	43,056	1,882,292	274,177	--------	10,543	72,764	34,486	10,306	1,081,926	12,519	684,216	60,329	99,794
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N. Y.	$14,052,215	$18,761,476	$236,943	$6,500,259	$25,012	$20,011	-------	--------	$5,657	$250,000	$4,528,663	--------	$3,380,927	--------	----------
2	Chicago, Ill.	210,688	1,233,624	511,189	5,955	-------	--------	-------	-------	21,403	--------	2,087,921	--------	1,091,597	$31,708	$363,000
3	Philadelphia, Pa.	140,993	712,620	18,000	69,880	84,500	--------	-------	$14,100	--------	--------	2,655,814	--------	647,517	286,748	23,649
4	Detroit, Mich.	439,594	1,905,184	----------	213,556	--------	--------	-------	--------	--------	57,890	695,403	--------	488,740	69,647	----------
5	Los Angeles, Calif.	5,236,621	919,522	588,528	3,866	--------	--------	-------	21,159	--------	--------	1,537,770	--------	1,015,454	67,751	136,118
6	Cleveland, Ohio	----------	1,091,841	49,266	184,387	687	--------	-------	15,563	5,454	--------	417,329	--------	179,649	--------	174,826
7	St. Louis, Mo.	----------	296,951	----------	----------	18,941	65,195	$7,967	--------	--------	--------	403,213	--------	185,035	11,959	132,869
8	Baltimore, Md.	1,667,805	1,601,521	107,832	3,700	--------	--------	-------	1,475	1,000	--------	428,800	--------	169,932	--------	----------
9	Boston, Mass.	3,535,760	1,414,067	----------	660,082	--------	--------	-------	24,189	--------	--------	1,152,809	$40,487	768,375	--------	----------
10	Pittsburgh, Pa.	737,281	1,121,646	308,688	44,093	1,000	--------	-------	--------	--------	--------	781,884	--------	327,814	--------	149,820
11	San Francisco, Calif.	1,921,856	894,324	142,461	----------	--------	--------	-------	--------	--------	--------	314,169	15,420	211,562	23,507	36,167
12	Washington, D. C.	534,420	636,195	35,468	45	29,120	12,639	-------	4,317	4,984	--------	1,821,091	28,121	1,023,424	62,213	414,969
13	Milwaukee, Wis.	1,200,107	793,017	68,715	3,334	--------	--------	-------	15,113	31,804	--------	372,626	--------	243,287	--------	31,010
14	Buffalo, N. Y.	816,567	1,030,141	23,649	917,765	55,455	--------	11,290	18,174	5,150	--------	413,243	6,902	272,892	23,276	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000															
15	Minneapolis, Minn.	$2,958,800	$518,974	$234	$2,391	$932	--------	-------	$4,400	--------	$559	$242,746	--------	$125,365	$19,657	$43,324
16	New Orleans, La.	7,300	35,962	----------	450	31,849	--------	-------	--------	--------	--------	189,176	$1,419	111,060	--------	55,353
17	Cincinnati, Ohio	----------	572,679	53,819	209,024	--------	--------	-------	30,305	--------	--------	228,598	--------	150,143	--------	6,520
18	Newark, N. J.	97,452	376,530	6,974	2,390	--------	--------	-------	27,775	--------	9,327	518,956	--------	252,868	--------	----------
19	Kansas City, Mo.	----------	90,089	----------	----------	1,094	--------	$4,284	1,338	--------	--------	287,648	--------	84,291	27,274	111,136
20	Seattle, Wash.	----------	45,351	51,422	80,237	996	--------	-------	3,939	--------	--------	179,210	--------	76,461	2,010	80,296
21	Indianapolis, Ind.	903,652	617,183	14,434	23,826	664	--------	1,576	--------	--------	--------	36,449	--------	814	--------	----------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VII.—CHARITIES—Continued										VIII.—CORRECTION				
		Other institutional and noninstitutional care—Continued												Municipal correction institutions		
		Public assistance—Continued					Welfare service							Adults		
		Old-age assistance	Aid to dependent children	Aid to blind	Veterans' aid	All other	Regulation of foster or boarding homes	Legal aid	Employment agencies	All other	All other	Total	Supervision	Men	Women	Minors
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued															
22	Rochester, N. Y.	$977,360	$807,699	$18,266	$576,724	$120	-------	$3,400	-------	-------	$1,598	$219,012	-------	$123,031	$9,547	---------
23	Jersey City, N. J.	84,385	154,743	----------	9,636	-------	-------	-------	$7,772	-------	-------	293,434	-------	209,361	-------	$53,760
24	Houston, Tex.	1,020	16,366	----------	----------	-------	-------	-------	1,789	-------	-------	163,686	-------	65,641	-------	66,655
25	Louisville, Ky.	----------	223,596	90	----------	91,200	-------	-------	12,338	$232	-------	191,362	-------	83,165	23,048	---------
26	Portland, Oreg.	297,522	56,982	11,624	93,698	-------	-------	-------	3,884	13,391	-------	86,917	-------	76,690	1,997	8,230
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000															
27	Columbus, Ohio	----------	----------	----------	----------	-------	-------	-------	$2,444	$12,500	-------	$35,313	-------	$32,999	-------	---------
28	Toledo, Ohio	----------	----------	----------	----------	-------	-------	-------	5,368	-------	-------	48,296	$1,798	40,998	$4,000	---------
29	Oakland, Calif.	----------	----------	----------	$2,473	$3,801	-------	-------	-------	-------	-------	----------	-------	----------	-------	---------
30	Denver, Colo.	$3,026,232	$376,716	$40,603	----------	-------	-------	-------	-------	-------	-------	99,770	3,000	53,803	-------	$8,671
31	Atlanta, Ga.	2,400	10,680	300	----------	7,800	-------	-------	875	-------	$7,200	32,088	-------	15,593	16,495	---------
32	Dallas, Tex.	----------	----------	----------	----------	-------	-------	$3,000	-------	-------	-------	8,270	-------	----------	-------	8,270
33	St. Paul, Minn.	260,599	1,080	----------	7,169	1,479	-------	-------	5,066	-------	-------	61,839	5,604	56,235	-------	---------
34	Birmingham, Ala.	----------	----------	----------	----------	1,896	-------	-------	-------	-------	312	55,127	-------	41,345	13,782	---------
35	Akron, Ohio	----------	----------	----------	----------	-------	-------	-------	-------	-------	-------	28,084	-------	28,084	-------	---------
36	Memphis, Tenn.	----------	----------	----------	----------	-------	-------	-------	4,178	48	-------	19,026	-------	----------	-------	10,716
37	Providence, R. I.	365,408	179,967	----------	1,161	159,426	-------	-------	2,745	-------	-------	----------	-------	----------	-------	---------
38	San Antonio, Tex.	----------	----------	----------	----------	-------	-------	-------	-------	-------	-------	26,688	-------	26,688	-------	---------
39	Omaha, Nebr.	----------	----------	----------	----------	-------	-------	-------	1,200	1,038	-------	----------	-------	----------	-------	---------
40	Syracuse, N. Y.	465,060	209,380	----------	351,084	2,429	-------	-------	-------	2,000	-------	455	-------	----------	-------	---------
41	Dayton, Ohio	----------	----------	----------	----------	-------	-------	3,238	3,909	12	-------	82,452	2,117	80,328	-------	---------
42	Oklahoma City, Okla.	----------	----------	----------	----------	-------	-------	-------	-------	-------	-------	30,336	-------	23,413	6,923	---------
43	Worcester, Mass.	671,906	245,194	----------	200,948	-------	-------	-------	-------	-------	-------	1,971	-------	----------	-------	---------
44	Richmond, Va.	----------	21,044	----------	804	2,300	-------	-------	7,898	-------	1,160	20,194	-------	6,654	906	12,654
45	Youngstown, Ohio	----------	----------	----------	----------	-------	-------	-------	2,755	-------	-------	12,741	-------	12,679	-------	62
46	Grand Rapids, Mich.	----------	----------	----------	----------	-------	-------	-------	-------	2,238	-------	3,235	-------	3,235	-------	---------
47	Fort Worth, Tex.	----------	13,200	----------	----------	-------	-------	-------	2,160	-------	-------	----------	-------	----------	-------	---------
48	Hartford, Conn.	259,727	67,213	138	4,800	-------	-------	1,348	-------	-------	-------	38,413	-------	----------	-------	---------
49	Flint, Mich.	----------	----------	----------	8,498	-------	-------	-------	149	-------	-------	----------	-------	----------	-------	---------
50	New Haven, Conn.	232,895	73,403	----------	----------	-------	-------	2,031	-------	-------	-------	6,053	-------	----------	-------	---------

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51	San Diego, Calif.					764				4,014						
52	Long Beach, Calif.		20		4,275				11,018		234	22,334		19,762		
53	Nashville, Tenn.											69,597		34,963		19,994
54	Springfield, Mass.	584,933	112,803		226,759	66,429			350			1,785				
55	Tulsa, Okla.								225			36,387		23,304		10,483
56	Bridgeport, Conn.	193,783	25,552	247	1,890						500	4,656				4,656
57	Des Moines, Iowa															
58	Scranton, Pa.					500										
59	Salt Lake City, Utah											13,396		6,173		1,397
60	Yonkers, N. Y.	299			170,767					2,500		9,000				
61	Paterson, N. J.				250				3,399							
62	Jacksonville, Fla.	640									250	32,072		30,385		
63	Albany, N. Y.				64,434	14,403						1,200				
64	Norfolk, Va.		3,957			1,000			213			91,000		32,379	6,301	1,727
65	Trenton, N. J.		87													
66	Chattanooga, Tenn.	300	11,642		300	600			167			33,842		14,807		
67	Kansas City, Kans.	100	425			200										
68	Fort Wayne, Ind.															
69	Camden, N. J.		2,700							1,200						
70	Erie, Pa.										650					
71	Elizabeth, N. J.		16,288	400					4,119	300						
72	Wichita, Kans.		3,600			3,900						11,497		11,497		
73	Spokane, Wash.		3,600			3,150			4,855			24,070		13,312	4,293	6,465
74	Fall River, Mass.	555,557	103,617	168	118,501											
75	Cambridge, Mass.	323,958	149,305		91,029				3,377			678				
76	New Bedford, Mass.	732,954	77,374		133,634							329				
77	Reading, Pa.															
78	Knoxville, Tenn.		13,422						2,224			17,033			5,291	11,699
79	Peoria, Ill.	22,242														
80	South Bend, Ind.											1,775				
81	Tacoma, Wash.								2,070							
82	Miami, Fla.											21,751		19,413	2,338	
83	Gary, Ind.															
84	Canton, Ohio											2,778				
85	Wilmington, Del.											3,000				3,000
86	Tampa, Fla.	1,800	9,000	1,200	151	4,100						41,526		41,526		
87	Somerville, Mass.	393,212	91,778		90,787							184				
88	El Paso, Tex.		400									14,661		14,661		
89	Evansville, Ind.	3,500	1,000													
90	Lynn, Mass.	698,993	84,364		68,897							2,685				
91	Utica, N. Y.		12,170		119,415							3,034				
92	Duluth, Minn.		951					926	2,000	8,642		4,580				
93	Waterbury, Conn.	154,310	38,781									6,120				
94	Lowell, Mass.	529,671	126,203		214,266							605				
	Honolulu, Hawaii 1/	27,845	61,232									65,357		65,357		

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VIII.—CORRECTION—Continued					IX.—SCHOOLS	X.—LIBRARIES				XI.—RECREATION			
		Institutional industry activities (net)	Delinquents in other institutions			Probation and parole		Total	Supervision	Accessions	Library services	Total	Supervision	Cultural-scientific recreation	
			Adults		Minors									Art galleries	Museums
			Men	Women											
	Grand total	$152,674	$598,387	$76,165	$2,476,044	$3,164,239	$596,128,836	$24,101,002	$1,718,381	$3,500,732	$18,881,889	$58,131,752	$770,444	$1,029,942	$2,221,189
	Group I	102,081	526,749	76,165	2,221,903	2,547,465	375,360,668	14,150,375	336,685	1,842,166	11,971,524	38,841,912	502,028	942,408	1,710,633
	Group II	--------	66,850	-------	215,066	486,162	68,523,384	3,737,563	635,457	683,366	2,418,740	6,490,657	76,026	28,288	237,068
	Group III	50,593	4,788	-------	39,075	130,612	152,244,784	6,213,064	746,239	975,200	4,491,625	12,799,183	192,390	59,246	273,488
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$69,092	--------	-------	$208,426	$870,218	$151,346,306	$3,038,614	---------	$329,645	$2,708,969	$10,498,160	-------	$355,882	$782,727
2	Chicago, Ill.	--------	--------	-------	293,178	308,438	41,597,796	1,469,959	$39,450	254,870	1,175,639	7,682,841	$317,749	120,170	116,779
3	Philadelphia, Pa.	--------	$300,000	$75,000	1,115,000	207,900	28,648,559	686,984	20,994	61,396	604,594	2,421,558	-------	60,000	143,054
4	Detroit, Mich.	--------	--------	-------	----------	137,016	26,958,277	1,313,522	37,940	203,322	1,072,260	1,860,953	-------	128,537	----------
5	Los Angeles, Calif.	--------	--------	-------	58,400	260,047	26,082,483	1,251,678	36,288	233,527	981,863	2,476,297	-------	2,333	152,643
6	Cleveland, Ohio	--------	--------	-------	----------	62,854	14,261,368	1,554,671	---------	----------	1,554,671	1,082,018	-------	586	----------
7	St. Louis, Mo.	--------	--------	-------	18,842	54,508	10,305,794	471,452	24,654	82,321	364,477	1,533,302	32,630	97,830	60,734
8	Baltimore, Md.	--------	--------	-------	219,842	39,026	9,259,508	579,405	19,000	106,000	454,405	1,052,919	-------	41,748	7,809
9	Boston, Mass.	6,461	--------	-------	15,141	322,345	16,289,347	1,307,893	52,100	132,158	1,123,635	2,485,687	82,662	----------	3,777
10	Pittsburgh, Pa.	--------	135,649	-------	101,704	66,897	12,167,316	656,103	19,585	108,865	527,653	1,091,775	13,532	----------	4,037
11	San Francisco, Calif.	--------	--------	-------	----------	27,513	9,008,813	447,008	13,320	106,852	326,836	1,870,155	9,000	54,500	81,607
12	Washington, D. C.	26,528	91,100	-------	162,479	12,257	10,239,171	471,117	35,320	82,392	353,405	1,599,249	-------	----------	----------
13	Milwaukee, Wis.	--------	--------	-------	24,106	74,223	9,123,063	410,490	11,711	49,767	349,012	1,828,135	33,929	20,000	228,075
14	Buffalo, N. Y.	--------	--------	1,165	4,785	104,223	10,072,867	491,479	26,323	91,051	374,105	1,338,863	12,526	60,822	129,391
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	Minneapolis, Minn.	--------	--------	-------	----------	$54,400	$7,806,563	$478,067	----------	$103,301	$374,766	$864,156	-------	----------	$54,209
16	New Orleans, La.	--------	--------	-------	$8,035	13,309	3,897,999	79,862	----------	12,490	67,372	366,123	$6,940	----------	13,045
17	Cincinnati, Ohio	--------	$18,349	-------	----------	53,586	7,588,455	467,079	$7,900	101,090	358,089	418,224	-------	----------	----------
18	Newark, N. J.	--------	--------	-------	165,043	101,045	9,606,862	541,375	352,985	93,628	94,762	664,922	1,290	----------	110,000
19	Kansas City, Mo.	--------	--------	-------	12,323	52,624	5,312,219	273,202	9,336	59,596	204,270	853,102	-------	----------	2,798
20	Seattle, Wash.	--------	--------	-------	1,496	18,947	5,535,606	307,873	13,419	55,552	238,902	507,402	8,972	$11,446	----------
21	Indianapolis, Ind.	--------	501	-------	7,565	27,569	4,915,428	337,914	5,600	48,394	283,920	410,417	7,973	16,842	5,000
22	Rochester, N. Y.	--------	--------	-------	20,604	65,830	6,903,925	402,892	18,339	105,008	279,545	734,338	16,087	----------	46,758

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23	Jersey City, N. J.	---	---	---	---	30,313	5,452,433	236,443	184,656	15,412	36,375	628,979	---	---	---
24	Houston, Tex.	---	---	---	---	31,390	3,912,593	94,421	12,444	18,817	63,160	213,604	---	---	4,800
25	Louisville, Ky.	---	48,000	---	---	37,149	3,909,981	261,812	10,488	13,160	238,164	398,454	17,052	---	---
26	Portland, Oreg.	---	---	---	---	---	3,681,320	256,623	20,290	56,918	179,415	430,936	17,712	---	458

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

27	Columbus, Ohio	---	---	---	---	$2,314	$3,408,564	$106,808	$68,160	$11,479	$27,169	$80,786	---	---	$4,197
28	Toledo, Ohio	---	---	---	---	1,500	4,285,052	268,257	11,349	50,203	206,705	156,678	---	---	---
29	Oakland, Calif.	---	---	---	---	---	5,721,598	270,446	11,280	35,712	223,454	576,755	---	$5,898	20,124
30	Denver, Colo.	---	---	---	$13,398	20,898	4,593,810	241,100	143,304	45,338	52,458	734,864	---	18,000	46,923
31	Atlanta, Ga.	---	---	---	---	---	3,474,114	117,776	8,502	22,441	86,833	176,715	---	300	---
32	Dallas, Tex.	---	---	---	---	---	3,147,288	59,893	---	---	59,893	261,309	$8,472	4,500	---
33	St. Paul, Minn.	---	---	---	---	---	3,371,522	204,581	12,000	26,312	166,269	378,952	---	4,000	---
34	Birmingham, Ala.	---	---	---	---	---	2,433,288	100,060	7,300	16,192	76,568	225,813	9,189	---	---
35	Akron, Ohio	---	---	---	---	---	4,230,917	149,354	6,500	37,325	105,529	62,046	---	---	---
36	Memphis, Tenn.	---	---	---	---	8,310	1,649,400	95,180	6,780	29,334	59,066	292,185	15,678	7,110	9,785
37	Providence, R. I.	---	---	---	---	---	4,468,062	67,050	---	---	67,050	504,763	---	---	7,992
38	San Antonio, Tex.	---	---	---	---	---	2,805,450	52,373	24,359	3,526	24,488	249,622	6,328	---	21,388
39	Omaha, Nebr.	---	---	---	---	---	2,701,787	69,760	10,325	12,636	46,799	154,457	7,619	---	---
40	Syracuse, N. Y.	---	---	---	455	---	3,925,197	138,624	7,650	19,103	111,871	382,289	---	---	10,750
41	Dayton, Ohio	---	---	---	7	---	2,704,552	208,497	5,162	36,266	167,069	198,905	2,117	---	4,574
42	Oklahoma City, Okla.	---	---	---	---	---	2,483,819	84,530	5,223	36,401	42,906	173,140	2,830	---	---
43	Worcester, Mass.	---	---	---	1,971	---	3,831,908	176,197	14,400	22,067	139,730	207,939	---	---	---
44	Richmond, Va.	---	---	---	---	---	2,419,291	68,507	6,200	16,373	45,934	167,719	---	---	270
45	Youngstown, Ohio	---	---	---	---	---	2,871,368	---	---	---	---	199,863	16,692	---	---
46	Grand Rapids, Mich.	---	---	---	---	---	2,339,332	132,793	---	1,177	131,616	174,458	---	---	10,207
47	Fort Worth, Tex.	---	---	---	---	---	2,090,990	45,708	---	---	45,708	268,885	7,038	---	---
48	Hartford, Conn.	---	---	---	---	38,413	3,171,155	123,000	---	---	123,000	369,846	28,055	---	12,255
49	Flint, Mich.	---	---	---	---	---	2,544,448	94,618	---	29,351	65,267	118,334	---	---	---
50	New Haven, Conn.	---	---	---	---	6,053	2,625,509	124,650	64,950	29,636	30,064	227,441	10,568	---	---
51	San Diego, Calif.	---	---	---	---	---	2,930,686	119,507	5,883	10,989	102,635	342,612	---	7,662	16,067
52	Long Beach, Calif.	---	---	---	---	2,572	2,710,099	149,374	6,525	19,852	122,997	442,138	---	---	---
53	Nashville, Tenn.	---	---	---	---	14,640	1,240,345	45,829	5,520	6,921	33,388	185,734	8,820	---	3,715
54	Springfield, Mass.	---	---	---	1,785	---	2,917,454	192,236	---	---	192,236	385,112	---	---	---
55	Tulsa, Okla.	---	---	---	---	2,600	1,918,914	48,294	4,470	16,285	27,539	124,756	3,177	---	---
56	Bridgeport, Conn.	---	---	---	---	---	1,863,899	150,281	7,500	37,994	104,787	189,038	22,319	---	---
57	Des Moines, Iowa	---	---	---	---	---	2,270,563	99,889	8,460	18,084	73,345	118,338	---	---	---
58	Scranton, Pa.	---	---	---	---	---	1,954,356	45,047	22,310	7,768	14,969	122,037	4,182	---	15,129
59	Salt Lake City, Utah	---	---	---	---	5,826	2,172,726	89,975	10,426	15,855	63,694	219,698	3,201	---	---
60	Yonkers, N. Y.	---	---	---	---	9,000	3,622,796	74,470	11,195	14,061	49,214	273,655	---	---	11,741
61	Paterson, N. J.	---	---	---	---	---	2,018,970	84,325	8,436	14,929	60,960	72,129	---	---	---
62	Jacksonville, Fla.	---	---	---	---	1,687	1,515,794	74,753	6,960	10,363	57,430	213,536	---	1,975	---
63	Albany, N. Y.	---	---	---	---	1,200	1,870,767	111,961	---	---	111,961	369,483	---	---	2,000
64	Norfolk, Va.	$50,593	---	---	---	---	1,264,163	43,011	23,301	7,774	11,936	111,478	---	---	7,497
65	Trenton, N. J.	---	---	---	---	---	1,724,658	98,841	8,100	23,853	66,888	91,289	---	---	---
66	Chattanooga, Tenn.	---	---	---	17,535	1,500	1,005,051	42,864	6,500	4,673	31,691	83,570	5,688	---	---

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	VIII.—CORRECTION—Continued					IX.—SCHOOLS	X.—LIBRARIES				XI.—RECREATION			
		Institutional industry activities (net)	Delinquents in other institutions			Probation and parole		Total	Supervision	Accessions	Library services	Total	Supervision	Cultural-scientific recreation	
			Adults		Minors									Art galleries	Museums
			Men	Women											
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
67	Kansas City, Kans.	--------	--------	--------	----------	---------	$1,386,638	$35,233	$16,167	$8,817	$10,249	$53,080	--------	---------	---------
68	Fort Wayne, Ind.	--------	--------	--------	----------	---------	1,354,509	112,917	3,000	24,148	85,769	99,865	--------	$3,197	---------
69	Camden, N. J.	--------	--------	--------	----------	---------	1,658,024	39,553	---------	6,882	32,671	82,571	--------	---------	$3,619
70	Erie, Pa.	--------	--------	--------	----------	---------	1,814,530	60,709	2,757	19,962	37,990	56,565	--------	100	3,322
71	Elizabeth, N. J.	--------	--------	--------	----------	---------	1,921,592	70,487	165	---------	70,322	69,507	$225	---------	---------
72	Wichita, Kans.	--------	--------	--------	----------	---------	1,898,487	64,560	11,190	13,845	39,525	156,763	--------	728	---------
73	Spokane, Wash.	--------	--------	--------	----------	---------	1,701,242	67,254	4,800	---------	62,454	179,358	--------	---------	2,500
74	Fall River, Mass.	--------	--------	--------	----------	---------	1,223,625	42,278	4,945	6,993	30,340	68,185	--------	---------	---------
75	Cambridge, Mass.	--------	--------	--------	$78	$600	1,843,607	80,369	5,696	9,541	65,132	215,349	4,600	---------	---------
76	New Bedford, Mass.	--------	--------	--------	329	---------	1,464,006	60,136	12,517	766	46,853	87,814	--------	---------	---------
77	Reading, Pa.	--------	--------	--------	----------	---------	1,757,640	49,039	5,000	11,561	32,478	167,124	--------	---------	58,093
78	Knoxville, Tenn.	--------	--------	--------	43	---------	1,257,834	37,950	5,932	2,213	29,805	21,202	--------	---------	---------
79	Peoria, Ill.	--------	--------	--------	----------	---------	1,227,052	73,050	44,954	12,157	15,939	184,702	--------	---------	---------
80	South Bend, Ind.	--------	--------	--------	----------	1,775	1,317,606	90,890	5,000	19,283	66,607	72,452	4,300	---------	---------
81	Tacoma, Wash.	--------	--------	--------	----------	---------	1,552,411	74,234	6,630	15,218	52,386	109,710	5,045	---------	---------
82	Miami, Fla.	--------	--------	--------	----------	---------	1,181,391	25,518	---------	---------	25,518	195,667	--------	---------	---------
83	Gary, Ind.	--------	--------	--------	----------	---------	1,581,399	105,516	8,400	28,887	68,229	119,846	--------	---------	---------
84	Canton, Ohio	--------	$2,778	--------	----------	---------	1,501,256	36,911	19,619	7,862	9,430	72,355	--------	---------	---------
85	Wilmington, Del.	--------	--------	--------	----------	---------	1,488,365	54,687	---------	---------	54,687	101,722	--------	---------	---------
86	Tampa, Fla.	--------	--------	--------	----------	---------	1,171,153	20,547	3,420	2,192	14,935	71,913	--------	---------	1,340
87	Somerville, Mass.	--------	--------	--------	184	---------	1,588,033	90,836	4,000	17,223	69,613	121,553	--------	---------	---------
88	El Paso, Tex.	--------	--------	--------	----------	---------	1,014,580	31,214	3,510	5,392	22,312	81,949	--------	---------	---------
89	Evansville, Ind.	--------	--------	--------	----------	---------	1,238,150	74,126	4,300	15,554	54,272	109,215	--------	5,776	---------
90	Lynn, Mass.	--------	--------	--------	2,685	---------	1,551,110	82,503	---------	19,250	63,253	173,171	--------	---------	---------
91	Utica, N. Y.	--------	--------	--------	----------	3,034	1,655,386	87,171	5,000	11,515	70,656	97,257	4,075	---------	---------
92	Duluth, Minn.	--------	2,010	--------	----------	2,570	1,683,284	79,686	11,714	9,965	58,007	127,543	6,740	---------	---------
93	Waterbury, Conn.	--------	--------	--------	----------	6,120	1,701,055	58,866	3,895	9,350	45,621	142,040	--------	---------	---------
94	Lowell, Mass.	--------	--------	--------	605	---------	1,211,157	36,405	4,598	6,351	25,456	72,338	5,432	---------	---------
	Honolulu, Hawaii 1/	--------	--------	--------	----------	---------	395,020	3,158	---------	---------	3,158	368,342	-------	---------	---------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XI.—RECREATION—Continued										
		Cultural-scientific recreation—Con.			Organized recreation						Municipal parks	
		Zoos, aquariums, and botanical gardens	Community music, drama, and celebrations	All other	Administration	Outdoor play areas and activities			Recreation buildings and indoor activities	Undistributed and other	Administration	Park areas
						Playground	Golf	All other				
	Grand total	$2,966,966	$1,230,643	$106,094	$669,261	$4,554,525	$2,239,242	$5,892,061	$2,397,106	$488,878	$1,167,536	$21,478,080
	Group I	2,337,185	788,804	92,747	354,431	2,970,430	704,295	4,422,421	1,927,916	366,856	604,751	14,112,905
	Group II	215,694	141,666	48	51,885	643,081	467,518	440,293	121,895	---	205,314	2,510,006
	Group III	414,087	300,173	13,299	262,945	941,014	1,067,429	1,029,347	347,295	122,022	357,471	4,855,169
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$739,795	$123,406	$6,000	---	$259,973	---	$1,975,726	$99,635	---	$148,788	$5,804,800
2	Chicago, Ill.	396,514	20,222	27,825	$123,199	530,161	$126,936	676,710	697,045	---	67,817	2,137,066
3	Philadelphia, Pa.	57,051	53,525	---	14,415	55,237	44,885	67,911	277,570	$13,201	18,714	566,339
4	Detroit, Mich.	225,091	25,109	---	28,966	---	83,708	117,622	68,447	343,376	41,638	619,405
5	Los Angeles, Calif.	35,135	43,218	24,630	61,063	548,514	89,637	530,142	4,664	---	72,052	647,837
6	Cleveland, Ohio	35,996	4,939	5,366	7,540	36,129	42,169	36,174	126,641	---	---	256,197
7	St. Louis, Mo.	203,679	7,126	---	2,700	155,853	26,241	51,164	55,584	---	2,700	481,749
8	Baltimore, Md.	---	79,643	17,062	---	66,362	---	9,296	---	---	62,482	642,311
9	Boston, Mass.	85,079	42,044	323	---	387,907	74,683	253,079	154,162	5,544	---	767,637
10	Pittsburgh, Pa.	97,830	50,352	---	6,705	73,462	47,689	311,440	4,502	---	20,205	337,873
11	San Francisco, Calif.	128,020	199,437	6,861	52,379	453,160	65,174	65,744	70,952	4,213	34,478	356,504
12	Washington, D. C.	211,714	52,589	685	31,060	93,740	---	101,928	96,464	---	48,107	582,971
13	Milwaukee, Wis.	91,653	76,616	3,995	12,408	214,031	58,092	159,237	215,154	522	15,977	451,118
14	Buffalo, N. Y.	29,628	10,578	---	13,996	95,901	45,081	66,248	57,096	---	71,793	461,098
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	---	$15,389	---	---	$131,149	$107,280	$28,912	$33,355	---	---	$294,051
16	New Orleans, La.	$18,857	10,920	---	---	25,196	14,166	30,942	---	---	$14,955	166,449
17	Cincinnati, Ohio	28,170	17,655	---	$21,453	---	34,162	104,255	8,880	---	30,354	118,900
18	Newark, N. J.	---	12,717	---	---	44,719	24,744	28,946	33,223	---	32,176	167,591
19	Kansas City, Mo.	42,544	24,119	---	---	2,520	34,677	45,930	11,016	---	48,899	276,578
20	Seattle, Wash.	33,375	2,492	---	---	152,727	55,802	20,562	---	---	3,000	138,003
21	Indianapolis, Ind.	---	1,050	---	4,004	29,169	40,229	13,537	---	---	17,759	258,311
22	Rochester, N. Y.	32,995	24,180	$48	8,032	76,699	39,891	89,480	2,931	---	32,696	225,972
23	Jersey City, N. J.	---	2,000	---	---	106,022	---	9,642	8,590	---	19,625	392,848
24	Houston, Tex.	46,416	---	---	---	---	34,020	27,425	---	---	5,850	69,601
25	Louisville, Ky.	---	---	---	18,396	32,133	56,845	29,662	23,900	---	---	147,754
26	Portland, Oreg.	13,339	31,144	---	---	42,747	25,702	11,000	---	---	---	253,948

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XI.—RECREATION—Continued										
		Cultural-scientific recreation—Con.			Organized recreation						Municipal parks	
		Zoos, aquariums, and botanical gardens	Community music, drama, and celebrations	All other	Administration	Outdoor play areas and activities			Recreation buildings and indoor activities	Undistributed and other	Administration	Park areas
						Playground	Golf	All other				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
27	Columbus, Ohio	----------	----------	---------	$21,878	----------	$4,627	$14,733	----------	---------	----------	----------
28	Toledo, Ohio	$48,627	----------	---------	6,000	$6,000	16,522	----------	---------	---------	----------	----------
29	Oakland, Calif.	7,099	$17,713	---------	12,268	----------	40,708	176,240	$51,211	$588	$10,335	$148,824
30	Denver, Colo.	20,118	22,252	---------	---------	14,322	68,919	2,374	21,725	---------	10,395	320,580
31	Atlanta, Ga.	8,140	----------	$2,280	---------	466	28,914	13,722	----------	---------	8,305	87,905
32	Dallas, Tex.	14,880	----------	---------	---------	3,900	23,567	59,565	----------	---------	----------	122,742
33	St. Paul, Minn.	----------	17,436	---------	10,320	33,421	----------	----------	----------	---------	15,977	87,146
34	Birmingham, Ala.	----------	364	---------	2,875	4,638	52,943	15,017	4,780	582	----------	89,174
35	Akron, Ohio	----------	200	999	---------	27,486	11,196	----------	----------	1,551	2,735	----------
36	Memphis, Tenn.	29,931	853	---------	27,387	336	13,991	41,169	23,169	2,161	6,505	37,658
37	Providence, R. I.	16,935	44,347	---------	---------	27,991	22,700	2,404	----------	---------	9,101	307,068
38	San Antonio, Tex.	38,421	----------	---------	18,039	----------	25,860	----------	----------	---------	8,165	95,660
39	Omaha, Nebr.	2,365	----------	---------	10,176	9,382	12,408	19,301	11,517	---------	4,736	44,069
40	Syracuse, N. Y.	12,119	7,835	---------	4,367	26,259	4,653	6,238	8,253	---------	14,771	201,358
41	Dayton, Ohio	----------	----------	---------	3,000	19,600	58,162	7,361	22,757	---------	3,600	39,394
42	Oklahoma City, Okla.	12,626	----------	---------	---------	39,658	----------	16,286	----------	---------	11,215	50,726
43	Worcester, Mass.	----------	6,372	605	---------	23,736	9,646	5,387	----------	---------	----------	96,667
44	Richmond, Va.	----------	1,060	---------	---------	36,519	----------	----------	----------	199	----------	71,482
45	Youngstown, Ohio	----------	----------	---------	---------	18,932	27,722	22,483	----------	---------	----------	76,360
46	Grand Rapids, Mich.	----------	310	---------	2,103	5,395	15,028	2,323	----------	---------	7,086	76,345
47	Fort Worth, Tex.	28,769	----------	---------	---------	----------	----------	----------	----------	88,108	39,744	----------
48	Hartford, Conn.	----------	10,424	---------	6,304	15,470	34,240	23,000	4,862	---------	----------	192,955
49	Flint, Mich.	2,580	279	---------	15,923	5,267	18,750	2,345	21,787	---------	----------	39,282
50	New Haven, Conn.	655	4,430	---------	3,109	10,951	30,714	9,900	----------	2,663	----------	115,386
51	San Diego, Calif.	26,031	----------	3,507	7,453	64,654	39,726	2,940	----------	---------	10,732	129,906
52	Long Beach, Calif.	----------	76,779	---------	19,189	17,366	45,109	112,947	15,940	---------	----------	102,058
53	Nashville, Tenn.	----------	3,311	---------	---------	----------	12,124	46,712	----------	---------	----------	86,384
54	Springfield, Mass.	19,065	3,760	---------	3,251	31,915	36,829	42,397	23,531	---------	14,459	170,683
55	Tulsa, Okla.	10,310	----------	---------	---------	14,321	12,945	12,449	3,512	---------	----------	66,780
56	Bridgeport, Conn.	----------	15,310	---------	---------	2,923	8,692	7,874	----------	---------	14,773	111,786
57	Des Moines, Iowa	----------	665	---------	---------	20,347	14,969	18,086	190	---------	7,399	44,833
58	Scranton, Pa.	17,313	600	---------	---------	7,395	----------	19,883	25,306	---------	3,223	25,969

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59	Salt Lake City, Utah	6,201	3,924	---	---	13,735	31,060	13,704	28,396	1,825	2,106	3,390
60	Yonkers, N. Y.	---	4,730	---	16,576	37,334	---	17,336	3,237	---	9,296	142,902
61	Paterson, N. J.	---	---	---	---	11,088	---	---	15	---	4,413	50,004
62	Jacksonville, Fla.	17,253	---	---	7,594	---	30,345	60,138	---	---	3,859	90,130
63	Albany, N. Y.	---	8,035	---	---	17,225	25,630	15,410	---	---	6,669	221,433
64	Norfolk, Va.	---	1,753	---	---	94	39,826	244	---	---	3,858	22,775
65	Trenton, N. J.	640	3,370	---	---	14,543	---	6,875	213	---	4,536	56,112
66	Chattanooga, Tenn.	---	5	---	---	5,280	13,059	853	210	---	8,205	25,518
67	Kansas City, Kans.	---	---	---	---	319	---	6,997	---	---	---	27,571
68	Fort Wayne, Ind.	---	---	---	---	9,819	8,800	---	---	---	3,953	47,324
69	Camden, N. J.	---	2,874	---	---	802	---	5,328	---	---	---	46,030
70	Erie, Pa.	6,759	973	---	---	5,149	---	---	---	---	1,720	30,442
71	Elizabeth, N. J.	---	4,664	---	---	49,538	---	---	---	---	---	15,080
72	Wichita, Kans.	5,550	846	---	---	6,887	7,071	34,909	---	---	11,569	45,075
73	Spokane, Wash.	---	---	---	---	17,075	35,933	32,833	---	---	11,350	66,637
74	Fall River, Mass.	---	1,127	---	---	4,000	---	---	9,199	---	6,134	30,382
75	Cambridge, Mass.	---	4,161	2,727	---	27,227	12,367	---	---	---	---	122,883
76	New Bedford, Mass.	1,569	---	---	---	---	---	10,431	---	---	3,338	50,088
77	Reading, Pa.	---	1,980	---	---	36,601	---	---	2,604	---	1,061	49,390
78	Knoxville, Tenn.	---	225	---	---	---	11,866	7,935	---	---	---	---
79	Peoria, Ill.	---	1,663	---	4,757	2,545	37,914	7,094	22,334	---	10,453	54,701
80	South Bend, Ind.	4,438	---	---	419	9,284	20,015	---	12,109	---	2,612	15,114
81	Tacoma, Wash.	7,103	---	---	---	19,534	---	17,702	---	3,062	---	46,412
82	Miami, Fla.	---	9,590	---	7,478	15,960	24,490	18,480	---	125	3,749	42,355
83	Gary, Ind.	---	500	---	---	5,656	7,736	14,293	---	---	11,531	59,332
84	Canton, Ohio	3,042	---	---	6,806	14,517	---	3,736	3,523	5,939	2,510	19,477
85	Wilmington, Del.	1,931	---	---	---	21,510	---	---	---	---	10,679	11,465
86	Tampa, Fla.	---	1,904	---	4,380	7,874	---	1,953	8,919	---	4,516	21,776
87	Somerville, Mass.	---	2,124	1,000	17,037	15,646	---	4,518	---	---	---	64,642
88	El Paso, Tex.	2,523	---	---	3,127	3,515	11,935	14,712	---	---	3,899	39,434
89	Evansville, Ind.	15,584	---	---	4,874	3,256	9,155	3,792	874	863	4,522	56,548
90	Lynn, Mass.	---	6,673	---	---	29,504	18,489	3,994	---	---	4,656	98,885
91	Utica, N. Y.	---	1,275	2,181	---	15,696	---	---	100	---	4,500	40,148
92	Duluth, Minn.	23,375	---	---	8,509	---	21,996	3,942	16,548	---	8,521	20,392
93	Waterbury, Conn.	2,135	1,700	---	7,746	24,075	8,078	70	474	11,214	---	69,434
94	Lowell, Mass.	---	1,677	---	---	7,076	---	18,932	---	3,142	---	12,708
	Honolulu, Hawaii 1/	---	70,260	---	---	31,293	---	---	---	---	---	266,789

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XI.—RECREATION—Continued										
		Municipal parks—Continued						Special recreation facilities				
		Parkways and boulevards	Nurseries and forestry	Street trees and other plantings	Park policing	Park lighting	Undistributed and other	Auditoriums and stadiums	Auto and trailer camps	Recreation piers and yacht harbors	Refectories (net)	All other
	Grand total	$1,621,056	$1,103,356	$1,039,868	$2,686,772	$1,008,034	$1,140,329	$2,137,481	$19,086	$54,742	$27,737	$81,324
	Group I	1,241,987	687,347	471,899	2,106,011	750,146	667,340	993,895	---	33,224	---	52,253
	Group II	151,367	119,487	190,274	293,529	115,532	19,921	461,765	---	---	---	---
	Group III	227,702	296,522	377,695	287,232	142,356	453,068	681,821	19,086	21,518	27,737	29,071
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$201,428	---	---	---	---	---	---	---	---	---	---
2	Chicago, Ill.	422,535	$141,787	---	$825,457	$433,421	$414,821	$25,716	---	$8,658	---	$52,253
3	Philadelphia, Pa.	---	---	$24,323	795,003	77,932	---	152,398	---	---	---	---
4	Detroit, Mich.	---	178,012	7,563	---	---	13,479	---	---	---	---	---
5	Los Angeles, Calif.	---	144,656	2,018	---	24,298	---	93,457	---	---	---	---
6	Cleveland, Ohio	---	---	39,963	---	---	187,235	303,083	---	---	---	---
7	St. Louis, Mo.	1,515	73,874	30,718	57,019	39,250	---	152,936	---	---	---	---
8	Baltimore, Md.	---	22,810	---	84,080	---	---	6,230	---	13,086	---	---
9	Boston, Mass.	517,489	---	19,802	42,000	---	49,499	---	---	---	---	---
10	Pittsburgh, Pa.	---	5,171	13,105	51,002	31,940	2,306	20,624	---	---	---	---
11	San Francisco, Calif.	28,380	68,222	---	33,154	46,470	---	100,420	---	11,480	---	---
12	Washington, D. C.	24,125	---	126,586	182,427	46,853	---	---	---	---	---	---
13	Milwaukee, Wis.	28,407	34,328	176,258	4,930	---	---	3,405	---	---	---	---
14	Buffalo, N. Y.	18,108	18,487	31,563	30,939	49,982	---	135,626	---	---	---	---
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	$1,494	$11,839	$10,146	$54,133	$44,429	---	$77,770	---	---	---	---
16	New Orleans, La.	---	7,240	---	---	---	---	57,413	---	---	---	---
17	Cincinnati, Ohio	---	14,451	---	18,500	15,751	---	5,693	---	---	---	---
18	Newark, N. J.	6,890	---	101,012	86,655	14,959	---	---	---	---	---	---
19	Kansas City, Mo.	92,464	51,402	6,567	55,374	6,900	---	151,314	---	---	---	---
20	Seattle, Wash.	10,172	15,943	---	---	---	$19,899	35,009	---	---	---	---
21	Indianapolis, Ind.	---	15,583	---	---	---	---	960	---	---	---	---
22	Rochester, N. Y.	---	3,029	59,655	---	7,382	---	68,505	---	---	---	---

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23	Jersey City, N. J.	40,347	----------	10,410	26,941	12,554	----------	----------	---------	---------	---------	---------
24	Houston, Tex.	----------	----------	----------	----------	7,949	----------	17,543	---------	---------	---------	---------
25	Louisville, Ky.	----------	----------	----------	51,926	----------	----------	20,786	---------	---------	---------	---------
26	Portland, Oreg.	----------	----------	2,484	----------	5,608	22	26,772	---------	---------	---------	---------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
27	Columbus, Ohio	----------	----------	----------	----------	--- -------	$35,351	----------	---------	---------	---------	---------
28	Toledo, Ohio	----------	---------	---------	----------	----------	66,464	$13,065	---------	---------	---------	---------
29	Oakland, Calif.	----------	$6,776	$29,814	----------	$3,934	----------	45,223	---------	---------	---------	---------
30	Denver, Colo.	$78,551	13,334	5,036	$18,426	18,061	22,224	33,624	---------	---------	---------	---------
31	Atlanta, Ga.	----------	13,481	----------	----------	----------	----------	13,202	---------	---------	---------	---------
32	Dallas, Tex.	----------	3,700	7,310	9,240	3,433	----------	----------	---------	---------	---------	---------
33	St. Paul, Minn.	----------	22,452	57,913	5,296	----------	----------	124,991	---------	---------	---------	---------
34	Birmingham, Ala.	----------	7,760	----------	----------	3,114	----------	35,377	---------	---------	---------	---------
35	Akron, Ohio	----------	----------	----------	----------	----------	17,879	----------	---------	---------	---------	---------
36	Memphis, Tenn.	4,726	17,156	1,212	4,420	2,591	13,628	23,392	---------	---------	---------	$9,327
37	Providence, R. I.	4,093	840	24,846	8,900	8,366	19,180	----------	---------	---------	---------	---------
38	San Antonio, Tex.	----------	---------	----------	3,600	761	----------	31,400	---------	---------	---------	---------
39	Omaha, Nebr.	----------	4,454	----------	10,772	----------	4,593	13,065	---------	---------	---------	---------
40	Syracuse, N. Y.	----------	----------	39,978	25,886	14,595	----------	4,167	$1,060	---------	---------	---------
41	Dayton, Ohio	18,803	648	2,500	3,198	686	----------	----------	12,505	---------	---------	---------
42	Oklahoma City, Okla.	10,860	9,778	2,900	----------	2,750	----------	6,181	---------	---------	---------	7,330
43	Worcester, Mass.	----------	16,201	11,048	----------	----------	----------	38,277	---------	---------	---------	---------
44	Richmond, Va.	9,000	3,000	17,743	10,940	----------	869	16,637	---------	---------	---------	---------
45	Youngstown, Ohio	----------	---------	---------	37,674	----------	----------	----------	---------	---------	---------	---------
46	Grand Rapids, Mich.	----------	17,765	----------	----------	----------	----------	36,165	1,731	---------	---------	---------
47	Fort Worth, Tex.	----------	---------	---------	----------	----------	85,267	19,959	---------	---------	---------	---------
48	Hartford, Conn.	----------	----------	6,838	9,000	10,143	----------	----------	---------	---------	$16,300	---------
49	Flint, Mich.	1,070	8,088	----------	----------	----------	----------	2,963	---------	---------	---------	---------
50	New Haven, Conn.	2,045	9,970	----------	3,615	2,435	21,000	----------	---------	---------	---------	---------
51	San Diego, Calif.	3,887	161	10,859	8,328	800	9,899	----------	---------	---------	---------	---------
52	Long Beach, Calif.	----------	----------	----------	----------	----------	----------	45,144	---------	$7,606	---------	---------
53	Nashville, Tenn.	----------	---------	----------	9,668	15,000	----------	----------	---------	---------	---------	---------
54	Springfield, Mass.	----------	----------	----------	25,686	----------	----------	13,536	---------	---------	---------	---------
55	Tulsa, Okla.	----------	----------	----------	----------	767	----------	495	---------	---------	---------	---------
56	Bridgeport, Conn.	----------	----------	----------	----------	4,782	579	----------	---------	---------	---------	---------
57	Des Moines, Iowa	794	1,792	3,687	2,767	1,721	----------	----------	1,088	---------	---------	---------
58	Scranton, Pa.	----------	400	2,637	----------	----------	----------	----------	---------	---------	---------	---------
59	Salt Lake City, Utah	5,833	----------	5,827	3,353	3,002	94,141	----------	---------	---------	---------	---------
60	Yonkers, N. Y.	----------	----------	26,599	----------	3,904	----------	----------	---------	---------	---------	---------
61	Paterson, N. J.	----------	544	6,065	----------	----------	----------	----------	---------	---------	---------	---------
62	Jacksonville, Fla.	----------	2,242	----------	----------	----------	----------	----------	---------	---------	---------	---------
63	Albany, N. Y.	4,103	15,206	16,669	7,456	6,650	----------	22,997	---------	---------	---------	---------
64	Norfolk, Va.	2,231	23,243	5,870	3,060	----------	----------	88	---------	939	---------	---------
65	Trenton, N. J.	----------	----------	----------	----------	----------	----------	5,000	---------	---------	---------	---------
66	Chattanooga, Tenn.	953	----------	----------	----------	7,006	----------	16,793	---------	---------	---------	---------

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XI.—RECREATION—Continued										
		Municipal parks—Continued						Special recreation facilities				
		Parkways and boulevards	Nurseries and forestry	Street trees and other plantings	Park policing	Park lighting	Undistributed and other	Auditoriums and stadiums	Auto and trailer camps	Recreation piers and yacht harbors	Refectories (net)	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
67	Kansas City, Kans.	----------	$2,783	----------	----------	$1,163	----------	$14,247	---------	---------	---------	---------
68	Fort Wayne, Ind.	$16,151	996	$8,541	----------	436	$668	----------	---------	---------	---------	---------
69	Camden, N. J.	----------	----------	----------	$10,004	288	----------	13,626	---------	---------	---------	---------
70	Erie, Pa.	141	----------	401	----------	813	91	6,654	---------	---------	---------	---------
71	Elizabeth, N. J.	----------	----------	----------	----------	----------	----------	----------	---------	---------	---------	---------
72	Wichita, Kans.	911	3,141	2,341	3,334	----------	4,489	29,912	---------	---------	---------	---------
73	Spokane, Wash.	5,319	7,711	----------	----------	----------	----------	----------	---------	---------	---------	---------
74	Fall River, Mass.	----------	----------	6,804	8,539	2,000	----------	----------	---------	---------	---------	---------
75	Cambridge, Mass.	14,556	----------	25,521	----------	1,307	----------	----------	---------	---------	---------	---------
76	New Bedford, Mass.	----------	----------	18,299	----------	911	3,178	----------	---------	---------	---------	---------
77	Reading, Pa.	----------	----------	----------	13,860	3,535	----------	----------	---------	---------	---------	---------
78	Knoxville, Tenn.	----------	----------	----------	----------	----------	1,176	----------	---------	---------	---------	---------
79	Peoria, Ill.	11,599	9,301	----------	----------	3,052	17,685	1,604	---------	---------	---------	---------
80	South Bend, Ind.	----------	2,867	----------	----------	1,248	46	----------	---------	---------	---------	---------
81	Tacoma, Wash.	----------	6,859	----------	----------	----------	3,993	----------	---------	---------	---------	---------
82	Miami, Fla.	----------	40,479	----------	----------	----------	3,244	16,644	---------	$12,973	---------	---------
83	Gary, Ind.	1,632	1,791	----------	----------	----------	10,640	6,735	---------	---------	---------	---------
84	Canton, Ohio	----------	1,852	----------	2,678	252	----------	8,023	---------	---------	---------	---------
85	Wilmington, Del.	14,455	----------	10,353	20,978	4,122	6,229	----------	---------	---------	---------	---------
86	Tampa, Fla.	----------	----------	----------	----------	2,000	----------	3,497	$1,340	---------	---------	$12,414
87	Somerville, Mass.	9,056	----------	7,530	----------	----------	----------	----------	---------	---------	---------	---------
88	El Paso, Tex.	----------	----------	----------	2,457	347	----------	----------	---------	---------	---------	---------
89	Evansville, Ind.	----------	3,971	----------	----------	----------	----------	----------	---------	---------	---------	---------
90	Lynn, Mass.	751	----------	7,344	----------	----------	----------	2,875	---------	---------	---------	---------
91	Utica, N. Y.	----------	14,074	----------	2,920	3,631	8,657	----------	---------	---------	---------	---------
92	Duluth, Minn.	6,202	1,706	----------	----------	----------	----------	----------	1,362	---------	$8,250	---------
93	Waterbury, Conn.	----------	----------	----------	11,177	2,750	----------	----------	---------	---------	3,187	---------
94	Lowell, Mass.	----------	----------	5,210	----------	----------	1,898	16,263	---------	---------	---------	---------
	Honolulu, Hawaii 1/	----------	----------	----------	----------	----------	----------	----------	---------	---------	---------	---------

1/ Not included in group or grand totals.

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XII.—MISCELLANEOUS												
		Total	Judgments and losses (not allocated)	Pension and gratuities on account of service				Compensation for employee injury		Municipal service enterprises (not allocated)	Markets and warehouses	Cemeteries and crematories	Contributions to public-service enterprises	All other
				Policemen	Firemen	School teachers	All other	Noninsurance compensation (not allocated)	Compensation insurance premiums (not allocated)					
	Grand total	$171,678,076	$2,765,810	$22,149,775	$17,238,675	$22,747,177	$28,176,142	$1,949,525	$543,944	$3,821,981	$1,633,138	$1,145,515	$61,383,253	$8,123,141
	Group I	130,020,136	1,541,136	16,896,814	11,625,347	16,630,670	24,034,636	1,758,480	106,297	3,105,513	1,099,137	202,784	47,243,180	5,776,142
	Group II	17,397,572	435,155	2,052,590	2,129,582	1,986,464	2,176,849	70,684	91,724	178,708	223,041	105,673	6,743,853	1,203,249
	Group III	24,260,368	789,519	3,200,371	3,483,746	4,130,043	1,964,657	120,361	345,923	537,760	310,960	837,058	7,396,220	1,143,750
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$71,888,205	$562,321	$7,665,600	$5,240,827	$8,234,630	$13,049,287	$941,411	-------	$412,254	$635,471	----------	$34,636,866	$509,538
2	Chicago, Ill.	13,374,308	260,881	3,460,487	1,681,842	2,975,564	3,573,806	274,416	-------	70,102	4,800	----------	346,766	725,644
3	Philadelphia, Pa.	10,987,723	57,330	1,039,731	307,451	1,556,443	1,500,899	81,088	-------	8,893	7,900	----------	4,665,562	1,762,426
4	Detroit, Mich.	4,817,430	37,728	655,865	435,697	453,478	204,858	52,786	-------	1,609,869	50,186	----------	311,702	1,005,261
5	Los Angeles, Calif.	3,647,364	73,367	683,242	621,020	----------	162,445	76,048	-------	246,008	----------	$1,751	1,451,053	332,430
6	Cleveland, Ohio	2,166,509	81,122	445,111	386,029	589,277	170,384	----------	$14,982	570	63,006	131,606	135,316	149,106
7	St. Louis, Mo.	1,315,988	57,451	399,650	181,446	----------	----------	----------	-------	159,035	58,428	----------	361,035	98,943
8	Baltimore, Md.	3,387,853	----------	130,186	231,038	28,071	1,137,458	59,006	-------	406,746	83,570	----------	1,139,518	172,260
9	Boston, Mass.	4,100,496	31,676	387,103	422,843	591,640	1,411,536	----------	-------	----------	29,405	69,427	804,298	352,568
10	Pittsburgh, Pa.	2,679,331	137,644	382,512	419,350	537,104	777,411	----------	11,523	99,259	36,732	----------	229,205	48,591
11	San Francisco, Calif.	4,614,531	149,669	338,872	657,811	299,005	697,678	76,328	-------	----------	----------	----------	2,267,883	127,285
12	Washington, D. C.	2,217,195	23,731	628,364	367,936	457,323	455,062	104,051	-------	53,411	30,865	----------	1,478	94,974
13	Milwaukee, Wis.	1,891,129	23,826	355,266	361,045	205,721	----------	93,346	-------	39,366	3,356	----------	453,996	355,207
14	Buffalo, N. Y.	2,932,074	44,390	324,825	311,012	702,414	893,812	----------	79,792	----------	95,418	----------	438,502	41,909
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Minneapolis, Minn.	$1,275,570	$6,274	$154,419	$205,494	$272,620	$453,127	$1,048	-------	----------	$3,292	----------	$138,527	$40,769
16	New Orleans, La.	1,651,669	204,650	104,652	120,209	94,183	4,790	----------	-------	----------	80,602	$1,272	973,216	68,095
17	Cincinnati, Ohio	2,248,553	17,241	280,484	244,780	390,731	180,497	----------	$60,612	$16,170	20,051	----------	1,032,606	5,381
18	Newark, N. J.	3,132,367	3,022	415,977	378,644	284,885	406,447	31,255	19,804	14,849	25,415	----------	1,532,653	19,416
19	Kansas City, Mo.	686,284	13,511	12,175	76,137	----------	----------	----------	-------	52,530	13,204	----------	150,487	368,240
20	Seattle, Wash.	1,198,547	14,712	204,097	292,652	63,460	341,205	----------	1,460	----------	8,759	1,838	258,578	11,786
21	Indianapolis, Ind.	618,271	154,176	111,930	118,656	60,759	----------	----------	-------	47,894	26,903	----------	44,888	53,065
22	Rochester, N. Y.	2,142,810	2,035	136,588	172,176	476,873	320,380	38,381	9,848	39,983	16,011	93,637	673,715	163,183
23	Jersey City, N. J.	1,513,766	----------	514,026	289,008	189,609	443,147	----------	-------	----------	----------	----------	----------	77,976

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TABLE 16.—COST PAYMENTS FOR OPERATION AND MAINTENANCE BY FUNCTIONS IN DETAIL: 1937—Continued

City number	CITY	XII.—MISCELLANEOUS												
		Total	Judgments and losses (not allocated)	Pension and gratuities on account of service				Compensation for employee injury		Municipal service enterprises (not allocated)	Markets and warehouses	Cemeteries and crematories	Contributions to public-service enterprises	All other
				Policemen	Firemen	School teachers	All other	Noninsurance compensation (not allocated)	Compensation insurance premiums (not allocated)					
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued													
24	Houston, Tex.	$896,295	----------	----------	----------	----------	----------	----------	-------	---------	$28,804	---------	$845,718	$21,773
25	Louisville, Ky.	386,774	$18,671	$78,180	$58,206	$1,133	----------	----------	-------	$7,282	---------	$3,415	41,484	178,403
26	Portland, Oreg.	1,646,666	863	40,062	173,620	152,211	$27,256	----------	-------	---------	---------	5,511	1,051,981	195,162
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
27	Columbus, Ohio	$786,272	$3,146	$111,679	$203,907	$186,793	$29,693	----------	$74,467	---------	$16,038	---------	$133,947	$26,602
28	Toledo, Ohio	652,707	16,726	131,977	123,905	169,548	44,961	----------	50,018	$9,986	5,240	$24,179	74,589	1,578
29	Oakland, Calif.	1,847,806	----------	80,110	76,704	----------	1,050	----------	-------	172	---------	---------	1,654,876	34,894
30	Denver, Colo.	623,583	38,109	133,039	133,409	171,066	----------	----------	63,367	5,340	4,678	---------	71,894	2,681
31	Atlanta, Ga.	254,537	9,024	68,893	66,864	48,554	32,952	----------	-------	3,341	203	14,750	9,956	---------
32	Dallas, Tex.	134,835	4,264	55,947	66,907	----------	----------	----------	-------	---------	---------	---------	7,717	---------
33	St. Paul, Minn.	439,864	10,288	127,579	123,699	80,747	3,600	$3,987	-------	---------	12,573	---------	54,796	22,595
34	Birmingham, Ala.	186,660	7,143	55,337	55,663	----------	30,781	----------	-------	12,008	---------	2,000	19,975	3,753
35	Akron, Ohio	659,223	16,131	55,099	43,914	211,769	----------	----------	35,024	---------	---------	---------	292,353	4,933
36	Memphis, Tenn.	200,019	830	23,327	35,233	21,950	4,298	----------	-------	---------	4,562	---------	94,665	15,154
37	Providence, R. I.	898,672	4,924	146,134	136,621	107,560	192,902	----------	-------	2,722	---------	51,032	245,649	11,128
38	San Antonio, Tex.	127,005	8,143	36,580	25,536	----------	----------	----------	-------	---------	19,524	16,365	20,857	---------
39	Omaha, Nebr.	568,717	286	117,811	228,705	145,844	684	----------	-------	---------	---------	---------	75,362	25
40	Syracuse, N. Y.	891,086	7,084	78,752	76,368	272,128	203,626	----------	20,178	109,661	27,640	---------	34,930	60,719
41	Dayton, Ohio	676,870	1,558	70,289	81,289	132,745	----------	----------	18,172	---------	---------	---------	364,970	7,847
42	Oklahoma City, Okla.	282,711	17,828	8,388	40,746	----------	----------	----------	-------	165,257	---------	---------	50,492	---------
43	Worcester, Mass.	587,758	78,935	55,529	51,665	118,199	163,635	----------	-------	---------	---------	64,045	13,691	42,059
44	Richmond, Va.	412,837	1,440	32,150	4,800	34,344	54,113	----------	-------	---------	16,885	60,287	198,405	10,413
45	Youngstown, Ohio	573,663	61,203	48,322	40,729	143,793	450	----------	10,656	3,094	---------	---------	565,554	62
46	Grand Rapids, Mich.	145,160	569	12,476	30,457	23,674	----------	----------	-------	7,801	12,118	58,015	----------	50
47	Fort Worth, Tex.	142,426	3,722	----------	7,781	----------	7,003	----------	-------	---------	---------	---------	82,218	41,702
48	Hartford, Conn.	441,345	25,872	40,492	72,644	107,741	34,195	----------	-------	23,226	24,160	17,980	70,649	24,386
49	Flint, Mich.	102,025	111	3,412	9,694	22,575	----------	----------	6,750	---------	2,901	1,994	13,102	41,486
50	New Haven, Conn.	468,581	41,119	55,124	93,104	92,469	4,869	32,822	-------	18,088	---------	---------	59,874	71,112
51	San Diego, Calif.	668,453	11,529	53,824	44,407	----------	75,319	----------	-------	15,967	---------	25,843	440,346	1,218
52	Long Beach, Calif.	661,920	837	24,402	26,905	----------	----------	----------	-------	6,285	1,079	1,883	579,741	20,788

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53	Nashville, Tenn.	202,726	3,221	24,016	48,774	23,211	12,584	----------	-------	11,846	17,641	2,200	32,232	27,001
54	Springfield, Mass.	335,664	32,325	39,913	46,197	88,078	54,036	----------	42,863	25,282	----------	175	----------	6,795
55	Tulsa, Okla.	224,028	67	----------	25,737	----------	----------	----------	-------	----------	----------	4,132	166,396	27,696
56	Bridgeport, Conn.	311,292	31,917	60,812	95,772	62,800	13,423	5,426	-------	20,656	----------	----------	----------	20,486
57	Des Moines, Iowa	290,189	18,593	45,936	52,490	39,032	----------	----------	-------	----------	18,975	67,665	27,059	20,439
58	Scranton, Pa.	179,805	8,256	34,235	33,747	69,964	25,367	----------	-------	----------	380	----------	----------	7,856
59	Salt Lake City, Utah	408,642	14,875	19,729	300	41,914	----------	16,045	-------	----------	----------	59,552	236,401	19,826
60	Yonkers, N. Y.	1,042,536	15,039	114,579	79,628	259,214	245,948	----------	-------	----------	----------	----------	161,826	166,302
61	Paterson, N. J.	294,200	3,962	83,396	79,863	87,952	5,852	----------	-------	----------	----------	----------	----------	33,175
62	Jacksonville, Fla.	417,585	7,086	68,164	36,072	----------	54,392	----------	6,228	29,930	----------	1,375	157,137	57,201
63	Albany, N. Y.	785,837	8,240	38,885	38,912	138,652	86,139	9,161	-------	----------	24,447	----------	431,740	9,661
64	Norfolk, Va.	155,548	124	31,281	40,032	9,786	----------	----------	3,763	----------	28,145	39,939	----------	2,478
65	Trenton, N. J.	265,104	----------	90,478	83,691	61,632	2,664	480	-------	----------	5,919	----------	11,249	8,991
66	Chattanooga, Tenn.	130,221	8,643	21,698	19,266	16,605	6,467	----------	-------	----------	8,149	----------	37,455	11,938
67	Kansas City, Kans.	77,067	17,007	29,846	30,214	----------	----------	----------	-------	----------	----------	----------	----------	----------
68	Fort Wayne, Ind.	150,169	5,105	33,553	31,515	17,523	----------	----------	-------	----------	1,433	----------	54,783	6,257
69	Camden, N. J.	304,236	----------	109,413	80,263	57,449	16,175	----------	-------	----------	818	13,020	----------	27,098
70	Erie, Pa.	273,037	5,922	5,583	10,895	83,041	14,712	----------	50	8,402	----------	----------	144,432	----------
71	Elizabeth, N. J.	181,721	----------	60,340	56,912	54,705	3,130	----------	-------	----------	2,529	----------	3,803	302
72	Wichita, Kans.	81,236	322	4,950	30,461	----------	----------	----------	-------	----------	7,499	----------	37,954	50
73	Spokane, Wash.	126,676	776	33,863	51,254	24,546	----------	----------	-------	4,771	----------	----------	9,052	2,414
74	Fall River, Mass.	216,285	----------	41,698	37,035	40,998	46,765	----------	-------	----------	----------	34,198	----------	15,591
75	Cambridge, Mass.	389,228	35,949	54,889	62,612	61,672	124,125	----------	-------	----------	----------	49,981	----------	----------
76	New Bedford, Mass.	235,401	----------	39,522	19,008	49,215	37,627	----------	-------	----------	----------	58,555	31,474	----------
77	Reading, Pa.	187,498	2,520	7,844	10,911	83,918	13,433	9,287	-------	42,812	----------	----------	14,382	2,391
78	Knoxville, Tenn.	126,399	2,643	24,195	22,884	42,242	18,729	----------	-------	----------	12,936	----------	----------	2,770
79	Peoria, Ill.	173,582	19,101	44,930	40,206	21,490	----------	----------	-------	----------	931	----------	32,600	14,324
80	South Bend, Ind.	89,382	1,168	23,452	32,543	16,858	----------	813	-------	----------	----------	10,904	----------	3,644
81	Tacoma, Wash.	160,125	1,341	21,819	55,597	23,299	----------	----------	-------	----------	----------	----------	55,906	2,163
82	Miami, Fla.	217,877	16,092	17,026	10,303	----------	12,002	----------	-------	1,916	15,580	1,210	78,207	65,541
83	Gary, Ind.	93,115	29,487	15,077	9,982	17,481	----------	----------	-------	----------	----------	----------	----------	21,088
84	Canton, Ohio	185,249	2,041	32,898	36,115	86,657	2,534	----------	14,387	----------	4,634	----------	----------	5,983
85	Wilmington, Del.	232,308	----------	38,655	2,133	19,321	----------	----------	-------	----------	1,872	----------	170,327	----------
86	Tampa, Fla.	114,278	----------	39,057	30,332	----------	----------	----------	-------	----------	----------	2,909	41,181	799
87	Somerville, Mass.	195,013	17,517	30,106	35,473	55,326	49,916	6,675	-------	----------	----------	----------	----------	----------
88	El Paso, Tex.	48,496	----------	15,547	8,609	----------	----------	----------	-------	----------	----------	----------	22,105	2,235
89	Evansville, Ind.	179,042	12,031	28,983	35,722	14,066	----------	----------	-------	----------	8,141	44,759	35,340	----------
90	Lynn, Mass.	276,637	15,717	25,971	38,235	42,360	47,182	----------	-------	----------	----------	74,623	----------	32,549
91	Utica, N. Y.	396,856	46,660	35,871	33,211	124,520	118,212	1,537	-------	----------	----------	----------	36,845	----------
92	Duluth, Minn.	197,702	8,031	30,543	43,212	80,609	----------	----------	-------	----------	----------	----------	33,863	1,444
93	Waterbury, Conn.	199,950	22,592	28,276	14,869	78,174	2,669	27,932	-------	2,427	3,330	----------	15,345	4,336
94	Lowell, Mass.	373,491	4,328	26,670	31,103	44,234	66,443	6,196	-------	6,770	----------	33,488	86,518	67,741
	Honolulu, Hawaii 1/	507,015	4,108	113,868	19,771	----------	172,196	11,957	-------	173,197	----------	----------	----------	11,918

1/ Not included in group or grand totals.

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TABLE 17

Cost payments, total and per capita, for operation and maintenance of general government, are shown in table 17 under the 12 major functional classifications discussed in connection with table 16.

PER CAPITA COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL GOVERNMENT.—The general average of per capita expenditures for the operation and maintenance of general government was $53.75 for the 94 cities as a whole, the cities in group I having the highest average of $63.39 as compared with an average of $35.68 in group III. Individually, the per capita averages ranged from the highest of $85.30 in the city of New York and $81.30 in Boston to $18.73 in El Paso and $19.34 in Birmingham.

The level of per capita expenditures of the individual cities varies strikingly within the functional groups presented. For example, the per capita cost of police protection is a larger item of public safety than fire protection in all but one of the cities in group I and group II, whereas fire protection is a larger per capita cost item in 40 of the 68 cities in group III. In almost all cases, school expenditures were the largest per capita cost items, but it should be noted that in six cities—Minneapolis, Denver, Lowell, Fall River, New Bedford, and Somerville—per capita expenditures for charities were the largest. Per capita expenditures for charities reveal wide fluctuations, averaging $18.59 in Minneapolis as against 1 cent or less, or even nothing, in other cities. It should be emphasized in this connection that although these wide variations may be due to unusual local conditions, they occasionally were caused by imperfect statements that defied proper classification or by special local arrangements whereby relief and welfare activities were assumed either by the States or by the Federal Government.

Per capita payments for operation and maintenance of general government are larger for cities in group I and group II than they otherwise would be because of the fact that New York, Philadelphia, St. Louis, Baltimore, Boston, San Francisco, Washington, and New Orleans 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 explained in the Introduction.

TRENDS IN PER CAPITA COSTS OF OPERATION AND MAINTENANCE.—The revised classification of accounts adopted for the 1937 report does not permit reference to previous volumes for comparative trends in per capita costs of operating and maintaining general government. To present certain trend comparisions since 1926, however, the statistics published in such years were revised according to 1937 classifications, with the accompanying results indicated. Although previously presented comparisons have indicated that the cost of operating and maintaining general government has increased $288,000,000, or 16.6 percent, since 1930, the foregoing per capita comparisons show a less extreme increase when the factor of population growth is considered. The increase in the latter case is only 12.8 percent.

1926	$41.22
1928	44.96
1930	47.66
1932	47.87
1934	46.44
1936	49.06
1937	53.75

TABLE 18

The percent distribution of cost payments for operating and maintaining general government in the 94 cities during 1937 is shown in table 18 under the 12 major functional activities.

PERCENT DISTRIBUTION OF OPERATION AND MAINTENANCE COSTS.—The percent distribution of expenditures for operating and maintaining general government is, like per capita costs, subject to wide variance among the individual cities. For example, school expenditures constituted 60.6 percent of operation and maintenance costs in Wichita, but only 23.9 percent of such expenditures in Miami and Jersey City. For nearly all cities a larger percentage was reported for schools

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than for any other purpose shown in table 17, the only exception being the six cities that reported the largest expenditures for charities and relief (see above). It is to be noted, however, that the cities in group III report a higher percentage of expenditures for schools than the cities in groups I or II, suggesting that expense for this purpose, while increasing with population growth, does not adjust itself to the population factor so quickly as other cost items. Cities in group III also reported a relatively larger percentage of total expenditures for public safety, highways, libraries, and recreation than the cities in group I.

Other interesting variations in the percentage distribution of operation and maintenance expenditures are shown under the caption of "Highways," which item accounted for 21 percent of Waterbury's expenditures but only 1.8 percent of Philadelphia's. General administrative, legislative, and judicial costs accounted for only 2.9 percent of operation and maintenance expense in Evansville, Wichita, and South Bend, as against 15.5 percent in New Orleans.

TREND OF PERCENT DISTRIBUTION OF OPERATION AND MAINTENANCE.—As previously indicated, cost payments have been subjected to so many revisions in compilation procedure that comparisons with previous years are elusive. To present comparative trends as to percentage distribution of expenditures for operation and maintenance in the case of six of the major functions, statistics previously published have been revised to conform with the 1937 classifications. The figures are as follows:

	PERCENT						
	1926	1928	1930	1932	1934	1936	1937
Schools	35.6	35.6	34.5	33.6	30.2	31.0	29.4
Charities	3.1	3.5	3.9	9.8	16.5	15.2	16.4
Public safety	20.1	19.7	19.8	18.2	17.1	17.2	16.3
Highways	8.8	8.2	8.0	6.8	6.2	5.9	5.2
General administrative, legislative, and judicial	8.9	9.0	9.1	8.3	7.8	8.1	7.9
Sanitation and waste removal	7.7	7.7	7.4	6.5	5.3	5.3	4.9

As seen from the foregoing, the percent distribution of expenditures for the larger major functions was relatively less in 1937 for all items except charities.

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TABLE 17.—COST PAYMENTS FOR OPERATION AND MAINTENANCE,

City number	CITY	ALL MAJOR FUNCTIONS		I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL		II.—PUBLIC SAFETY	
						Police department	
		Total	Per capita	Total	Per capita	Total	Per capita
	Grand total	$2,025,052,436	$53.75	$159,557,414	$4.24	$192,711,789	$5.12
	Group I	1,402,929,107	63.39	116,446,134	5.26	140,247,397	6.34
	Group II	232,169,946	50.33	21,040,268	4.56	19,168,967	4.16
	Group III	389,953,383	35.68	22,071,012	2.02	33,295,425	3.05
	GROUP I.—CITIES HAVING A						
1	New York, N. Y.	$610,260,559	$85.30	$45,106,855	$6.30	$57,072,286	$7.98
2	Chicago, Ill.	172,960,618	49.55	17,846,015	5.11	18,228,244	5.22
3	Philadelphia, Pa.	82,190,755	41.66	8,806,972	4.46	11,651,262	5.91
4	Detroit, Mich.	84,127,761	50.49	6,377,821	3.83	10,325,404	6.20
5	Los Angeles, Calif.	81,329,374	60.06	7,874,269	5.82	7,130,103	5.27
6	Cleveland, Ohio	48,267,544	52.56	3,818,254	4.16	4,457,411	4.85
7	St. Louis, Mo.	34,619,539	41.70	3,583,335	4.32	5,255,422	6.33
8	Baltimore, Md.	38,296,529	46.87	2,301,073	2.82	4,501,390	5.51
9	Boston, Mass.	63,972,224	81.30	4,473,780	5.69	5,630,629	7.16
10	Pittsburgh, Pa.	38,623,016	56.92	5,374,420	7.92	3,029,499	4.46
11	San Francisco, Calif.	36,200,187	55.17	3,484,064	5.31	3,519,501	5.36
12	Washington, D. C.	36,642,265	58.82	2,158,117	3.46	3,719,077	5.97
13	Milwaukee, Wis.	35,553,829	59.35	2,358,262	3.94	2,964,458	4.95
14	Buffalo, N. Y.	39,884,906	68.25	2,882,897	4.93	2,762,711	4.73
	GROUP II.—CITIES HAVING A						
15	Minneapolis, Minn.	$28,310,821	$59.26	$1,674,681	$3.51	$1,417,888	$2.97
16	New Orleans, La.	15,128,484	32.12	2,343,677	4.98	1,499,839	3.18
17	Cincinnati, Ohio	23,951,966	52.06	2,127,240	4.62	1,566,132	3.40
18	Newark, N. J.	35,161,513	78.66	2,845,726	6.37	3,587,515	8.03
19	Kansas City, Mo.	15,634,623	37.89	2,040,748	4.95	1,390,019	3.37
20	Seattle, Wash.	17,100,749	45.71	1,757,793	4.70	1,424,969	3.81
21	Indianapolis, Ind.	14,723,559	39.57	950,152	2.55	1,235,374	3.32
22	Rochester, N. Y.	25,365,216	76.06	1,746,705	5.24	1,218,311	3.65
23	Jersey City, N. J.	22,793,859	71.25	2,533,915	7.92	2,988,192	9.34
24	Houston, Tex.	10,651,697	33.51	1,037,368	3.26	822,692	2.59
25	Louisville, Ky.	10,728,020	33.79	789,976	2.49	924,445	2.91
26	Portland, Oreg.	12,619,439	40.83	1,192,287	3.86	1,093,591	3.54
	GROUP III.—CITIES HAVING A						
27	Columbus, Ohio	$7,953,936	$26.54	$566,103	$1.89	$675,859	$2.26
28	Toledo, Ohio	9,539,825	31.92	488,796	1.64	838,140	2.80
29	Oakland, Calif.	12,314,947	41.66	517,230	1.75	1,048,356	3.55
30	Denver, Colo.	16,322,545	55.67	1,197,967	4.09	1,003,626	3.42
31	Atlanta, Ga.	8,194,668	29.22	399,132	1.42	881,537	3.14
32	Dallas, Tex.	6,589,735	23.70	307,335	1.11	639,054	2.30
33	St. Paul, Minn.	8,611,224	30.99	444,343	1.60	737,084	2.65
34	Birmingham, Ala.	5,286,402	19.34	287,185	1.05	519,963	1.90
35	Akron, Ohio	7,966,573	30.05	406,512	1.53	482,254	1.82
36	Memphis, Tenn.	5,400,904	20.65	278,691	1.07	536,111	2.05
37	Providence, R. I.	13,031,341	50.98	898,961	3.52	1,159,656	4.54
38	San Antonio, Tex.	5,348,156	21.96	338,452	1.39	330,962	1.36
39	Omaha, Nebr.	5,786,067	26.57	287,160	1.32	535,376	2.46
40	Syracuse, N. Y.	12,964,709	60.44	624,233	2.91	712,552	3.32
41	Dayton, Ohio	6,554,668	31.73	315,153	1.53	475,395	2.30
42	Oklahoma City, Okla.	4,911,943	24.39	231,658	1.15	515,983	2.56
43	Worcester, Mass.	12,359,604	62.42	462,764	2.34	961,134	4.85
44	Richmond, Va.	6,826,164	36.92	590,682	3.19	564,759	3.05
45	Youngstown, Ohio	5,581,886	32.04	269,716	1.55	394,430	2.26
46	Grand Rapids, Mich.	4,845,276	28.04	229,503	1.33	362,177	2.10
47	Fort Worth, Tex.	4,511,942	26.67	225,195	1.33	388,294	2.29
48	Hartford, Conn.	9,447,011	56.07	567,022	3.37	865,893	5.14
49	Flint, Mich.	5,363,213	32.08	197,920	1.18	402,135	2.41
50	New Haven, Conn.	7,502,913	46.12	380,502	2.34	797,978	4.90
51	San Diego, Calif.	6,252,806	39.06	470,263	2.94	519,241	3.24

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TOTAL AND PER CAPITA, BY MAJOR FUNCTIONS: 1937

II.—PUBLIC SAFETY—Continued				III.—HIGHWAYS		IV.—SANITATION AND WASTE REMOVAL		V.—CONSERVATION OF HEALTH		City number
Fire department		All other		Total	Per capita	Total	Per capita	Total	Per capita	
Total	Per capita	Total	Per capita							
$122,064,413	$3.24	$15,330,831	$0.41	$106,242,397	$2.82	$99,947,445	$2.65	$27,686,660	$0.73	
72,995,128	3.30	10,534,887	.48	65,361,537	2.95	69,827,555	3.16	16,889,189	.76	
14,785,688	3.21	2,009,826	.44	15,792,460	3.42	10,634,953	2.31	3,893,108	.84	
34,283,597	3.14	2,786,118	.25	25,088,400	2.30	19,484,937	1.78	6,904,363	.63	
POPULATION OF 500,000 AND OVER										
$26,139,311	$3.65	$3,412,691	$0.48	$22,730,107	$3.18	$32,147,485	$4.49	$4,777,468	$0.67	1
7,774,562	2.23	1,650,168	.47	10,094,557	2.89	9,516,542	2.73	1,901,930	.54	2
4,223,766	2.14	546,151	.28	1,495,991	.76	3,580,165	1.81	1,061,788	.54	3
5,063,423	3.04	765,093	.46	4,233,011	2.54	4,914,577	2.95	1,600,085	.96	4
5,928,360	4.38	1,291,519	.95	4,680,385	3.46	1,970,615	1.46	1,706,122	1.26	5
2,846,037	3.10	287,460	.31	3,765,689	4.10	1,982,600	2.16	788,017	.86	6
2,244,686	2.70	316,123	.38	2,017,718	2.43	886,860	1.07	636,072	.77	7
3,007,499	3.68	267,000	.33	3,148,456	3.85	2,566,658	3.14	582,985	.71	8
3,650,160	4.64	440,291	.56	2,927,307	3.72	3,020,513	3.84	1,222,902	1.55	9
2,092,675	3.08	365,994	.54	2,936,537	4.33	1,753,415	2.58	523,093	.77	10
3,363,945	5.13	230,418	.35	1,207,156	1.84	895,455	1.36	624,750	.95	11
2,443,835	3.92	533,618	.86	1,768,197	2.84	1,826,921	2.93	562,764	.90	12
1,975,095	3.30	237,577	.40	2,211,746	3.69	2,990,474	4.99	376,984	.63	13
2,241,774	3.84	190,784	.33	2,144,680	3.67	1,775,275	3.04	524,229	.90	14
POPULATION OF 300,000 TO 500,000										
$1,177,303	$2.46	$174,363	$0.37	$1,735,810	$3.63	$594,049	$1.24	$300,879	$0.63	15
1,245,687	2.64	530,218	1.13	1,589,429	3.37	1,251,387	2.66	270,406	.57	16
1,291,964	2.81	178,265	.39	1,560,763	3.39	892,711	1.94	257,001	.56	17
2,104,459	4.71	221,918	.50	954,752	2.14	2,034,678	4.55	850,699	1.90	18
881,886	2.14	106,445	.26	1,375,738	3.33	731,968	1.77	188,588	.46	19
1,359,655	3.63	153,649	.41	2,250,530	6.02	619,056	1.65	257,137	.69	20
1,605,922	4.32	78,074	.21	1,001,277	2.69	732,536	1.97	211,639	.57	21
1,174,180	3.52	121,002	.36	1,566,403	4.70	1,454,753	4.36	453,733	1.36	22
1,252,257	3.91	149,568	.47	974,665	3.05	953,213	2.98	512,728	1.60	23
807,796	2.54	78,121	.25	1,090,223	3.43	523,630	1.65	136,472	.43	24
611,710	1.93	74,009	.23	681,187	2.15	512,044	1.61	249,129	.78	25
1,272,869	4.12	144,194	.47	1,011,683	3.27	334,928	1.08	204,697	.66	26
POPULATION OF 100,000 TO 300,000										
$654,361	$2.18	$36,854	$0.12	$558,875	$1.86	$418,071	$1.39	$107,643	$0.36	27
774,138	2.59	36,142	.12	673,115	2.25	488,360	1.63	122,917	.41	28
1,203,643	4.07	89,190	.30	575,856	1.95	226,094	.76	214,542	.73	29
1,000,770	3.41	78,882	.27	748,324	2.55	414,130	1.41	160,928	.55	30
713,440	2.54	59,949	.21	458,121	1.63	505,871	1.80	99,312	.35	31
731,236	2.63	82,530	.30	301,700	1.09	447,398	1.61	101,017	.36	32
854,120	3.07	77,766	.28	525,565	1.89	303,007	1.09	153,536	.55	33
652,484	2.39	51,917	.19	249,750	.91	276,450	1.01	114,161	.42	34
366,842	1.38	18,229	.07	739,188	2.79	309,707	1.17	141,232	.53	35
623,704	2.39	116,612	.45	525,141	2.01	368,001	1.41	181,059	.69	36
1,165,699	4.56	89,327	.35	675,824	2.64	771,225	3.02	166,885	.65	37
404,752	1.66	73,065	.30	315,932	1.30	374,757	1.54	229,502	.94	38
716,429	3.29	50,041	.23	416,637	1.91	207,686	.95	62,809	.29	39
864,800	4.03	46,434	.22	758,291	3.54	768,327	3.58	316,078	1.47	40
451,633	2.19	32,088	.16	505,887	2.45	409,820	1.98	116,679	.56	41
423,285	2.10	41,335	.21	249,344	1.24	263,378	1.31	97,679	.49	42
890,559	4.50	73,509	.37	987,465	4.99	332,508	1.68	164,178	.83	43
591,343	3.20	73,607	.40	469,848	2.54	368,523	1.99	150,227	.81	44
303,571	1.74	16,650	.10	312,014	1.79	161,420	.93	62,050	.36	45
441,598	2.56	30,803	.18	198,229	1.15	181,888	1.05	124,566	.72	46
452,813	2.68	24,674	.15	250,634	1.48	217,272	1.28	109,164	.65	47
752,926	4.47	133,615	.79	429,810	2.55	445,207	2.64	179,984	1.07	48
331,593	1.98	32,369	.19	368,474	2.20	218,228	1.31	94,655	.57	49
706,756	4.34	35,039	.22	362,955	2.23	254,739	1.57	136,850	.84	50
446,104	2.79	50,419	.31	349,247	2.18	227,339	1.42	124,157	.78	51

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TABLE 17.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, TOTAL

City number	CITY	ALL MAJOR FUNCTIONS		I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL		II.—PUBLIC SAFETY	
						Police department	
		Total	Per capita	Total	Per capita	Total	Per capita
	GROUP III.—CITIES HAVING A POPULATION						
52	Long Beach, Calif.	$6,523,438	$41.55	$423,750	$2.70	$563,348	$3.59
53	Nashville, Tenn.	3,871,211	24.78	258,713	1.66	489,135	3.13
54	Springfield, Mass.	9,268,627	60.42	381,657	2.49	731,442	4.77
55	Tulsa, Okla.	3,515,740	23.75	175,778	1.19	260,648	1.76
56	Bridgeport, Conn.	6,652,374	45.16	350,802	2.38	561,983	3.82
57	Des Moines, Iowa	4,498,399	30.96	252,095	1.73	333,713	2.30
58	Scranton, Pa.	4,090,968	28.33	247,593	1.71	385,703	2.67
59	Salt Lake City, Utah	4,440,773	30.80	315,748	2.19	332,019	2.30
60	Yonkers, N. Y.	10,794,576	76.83	754,216	5.37	978,290	6.96
61	Paterson, N. J.	5,170,691	37.20	256,329	1.84	636,947	4.58
62	Jacksonville, Fla.	4,867,122	35.04	323,314	2.33	494,201	3.56
63	Albany, N. Y.	6,601,310	50.86	404,199	3.11	827,410	6.37
64	Norfolk, Va.	3,935,512	30.34	443,476	3.42	468,606	3.61
65	Trenton, N. J.	4,993,511	40.24	213,885	1.72	523,806	4.22
66	Chattanooga, Tenn.	2,840,629	23.00	117,979	.96	263,778	2.14
67	Kansas City, Kans.	2,675,821	21.68	159,683	1.29	236,059	1.91
68	Fort Wayne, Ind.	2,633,650	21.93	81,892	.68	241,802	2.01
69	Camden, N. J.	4,620,338	38.79	367,358	3.08	426,353	3.58
70	Erie, Pa.	3,613,265	30.54	284,106	2.40	259,138	2.19
71	Elizabeth, N. J.	4,444,012	37.69	211,111	1.79	520,100	4.41
72	Wichita, Kans.	3,132,366	26.64	90,896	.77	219,655	1.87
73	Spokane, Wash.	3,501,240	30.03	175,767	1.51	267,869	2.30
74	Fall River, Mass.	4,609,242	39.99	190,548	1.65	354,631	3.08
75	Cambridge, Mass.	6,490,427	56.78	323,331	2.83	514,270	4.50
76	New Bedford, Mass.	5,057,609	44.92	220,151	1.96	411,366	3.65
77	Reading, Pa.	3,323,383	29.73	241,063	2.16	284,675	2.55
78	Knoxville, Tenn.	3,064,707	27.71	163,115	1.47	295,927	2.68
79	Peoria, Ill.	3,523,628	32.09	209,865	1.91	290,145	2.64
80	South Bend, Ind.	2,603,965	23.76	75,735	.69	239,917	2.19
81	Tacoma, Wash.	3,299,948	30.50	207,480	1.92	243,933	2.25
82	Miami, Fla.	4,949,371	45.74	636,718	5.88	535,799	4.95
83	Gary, Ind.	3,031,640	28.07	104,119	.96	317,004	2.94
84	Canton, Ohio	2,958,970	27.53	142,100	1.32	267,404	2.49
85	Wilmington, Del.	3,240,462	30.40	218,516	2.05	344,806	3.23
86	Tampa, Fla.	2,870,598	26.95	170,367	1.60	206,863	1.94
87	Somerville, Mass.	5,890,061	55.67	258,198	2.44	375,369	3.55
88	El Paso, Tex.	1,981,974	18.73	93,673	.89	161,832	1.53
89	Evansville, Ind.	2,707,299	25.76	79,550	.76	287,985	2.74
90	Lynn, Mass.	5,291,275	51.42	233,787	2.27	381,679	3.71
91	Utica, N. Y.	4,948,722	48.23	267,301	2.61	377,674	3.68
92	Duluth, Minn.	3,567,030	35.01	328,703	3.23	278,484	2.73
93	Waterbury, Conn.	5,432,083	53.62	399,008	3.94	420,976	4.16
94	Lowell, Mass.	4,956,958	49.45	234,859	2.34	334,732	3.34
	Honolulu, Hawaii 1/	4,605,676	22.70	563,594	2.78	608,055	3.00

1/ Not included in group or grand totals.

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AND PER CAPITA, BY MAJOR FUNCTIONS: 1937—Continued

II.—PUBLIC SAFETY—Continued				III.—HIGHWAYS		IV.—SANITATION AND WASTE REMOVAL		V.—CONSERVATION OF HEALTH		Number
Fire department		All other		Total	Per capita	Total	Per capita	Total	Per capita	City
Total	Per capita	Total	Per capita							
OF 100,000 TO 300,000—Continued										
$534,909	$3.41	$52,291	$0.33	$487,646	$3.11	$363,639	$2.32	$84,135	$0.54	52
535,013	3.42	50,092	.32	196,589	1.26	179,141	1.15	120,257	.77	53
859,720	5.60	60,826	.40	480,510	3.13	567,103	3.70	116,885	.76	54
337,422	2.28	18,648	.13	238,719	1.61	79,168	.53	36,821	.25	55
700,330	4.75	18,205	.12	846,242	5.75	367,641	2.50	108,983	.74	56
480,768	3.31	37,989	.26	317,153	2.18	209,857	1.44	81,406	.56	57
467,640	3.24	22,276	.15	313,924	2.17	283,392	1.96	53,342	.37	58
248,814	1.73	27,890	.19	413,932	2.87	102,825	.71	83,895	.58	59
639,901	4.55	78,635	.56	439,126	3.13	1,034,112	7.36	193,861	1.38	60
623,277	4.48	32,833	.24	191,571	1.38	377,344	2.71	117,055	.84	61
512,367	3.69	60,461	.44	532,640	3.83	429,016	3.09	180,434	1.30	62
531,765	4.10	50,328	.39	305,645	2.35	546,598	4.21	142,210	1.10	63
459,113	3.54	53,682	.41	133,806	1.03	271,467	2.09	84,690	.65	64
475,083	3.83	21,284	.17	284,567	2.29	272,165	2.19	96,472	.78	65
408,235	3.31	9,658	.08	243,096	1.97	163,342	1.32	36,169	.29	66
367,265	2.98	53,393	.43	178,718	1.45	40,473	.33	82,187	.67	67
285,992	2.38	16,801	.14	99,119	.83	144,952	1.21	45,632	.38	68
354,376	2.98	20,983	.18	191,123	1.60	174,104	1.46	63,779	.54	69
306,514	2.59	15,503	.13	227,858	1.93	213,995	1.81	86,209	.73	70
469,081	3.98	27,792	.24	236,930	2.01	224,584	1.90	83,596	.71	71
288,350	2.45	17,764	.15	127,674	1.09	119,286	1.01	44,121	.38	72
313,486	2.69	33,086	.28	296,386	2.54	224,857	1.93	61,006	.52	73
344,266	2.99	16,820	.15	311,695	2.70	72,881	.63	76,097	.66	74
511,920	4.48	39,216	.34	361,390	3.16	417,341	3.65	97,581	.85	75
348,896	3.10	36,727	.33	191,421	1.70	232,511	2.06	83,280	.74	76
153,546	1.37	10,506	.09	226,815	2.03	152,738	1.37	92,739	.83	77
340,671	3.08	14,107	.13	242,423	2.19	156,281	1.41	50,698	.46	78
337,975	3.08	20,448	.19	277,613	2.53	296,648	2.70	41,077	.37	79
309,851	2.83	14,909	.14	225,690	2.06	81,245	.74	35,626	.33	80
455,448	4.21	19,182	.18	201,124	1.86	216,966	2.01	54,916	.51	81
405,625	3.75	114,691	1.06	438,726	4.05	315,908	2.92	101,259	.94	82
325,395	3.01	15,656	.14	136,901	1.27	181,516	1.68	51,173	.47	83
201,157	1.87	9,820	.09	339,603	3.16	101,287	.94	37,296	.35	84
322,140	3.02	16,801	.16	149,866	1.41	254,313	2.39	49,168	.46	85
217,031	2.04	15,792	.15	293,169	2.75	169,448	1.59	61,647	.58	86
439,455	4.15	37,573	.36	267,756	2.53	364,907	3.45	67,961	.64	87
235,921	2.23	12,649	.12	85,319	.81	102,015	.96	62,626	.59	88
339,504	3.23	22,849	.22	225,564	2.15	83,136	.79	45,995	.44	89
506,526	4.92	29,330	.29	267,861	2.60	237,394	2.31	63,078	.61	90
484,461	4.72	18,486	.18	355,500	3.46	221,435	2.16	97,517	.95	91
356,302	3.50	22,603	.22	245,041	2.40	108,995	1.07	57,613	.57	92
563,034	5.56	23,022	.23	1,138,082	11.23	165,566	1.63	61,572	.61	93
366,453	3.66	43,465	.43	317,641	3.17	203,939	2.03	80,489	.80	94
325,922	1.61	28,740	.14	758,993	3.74	350,861	1.73	292,289	1.44	

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TABLE 17.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, TOTAL

City number	CITY	VI.—HOSPITALS		VII.—CHARITIES		VIII.—CORRECTION		IX.—SCHOOLS	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	Grand total	$98,059,013	$2.60	$332,082,953	$8.81	$21,329,855	$0.57	$596,128,836	$15.82
	Group I	72,197,494	3.26	262,445,960	11.86	17,610,735	.80	375,360,668	16.96
	Group II	15,478,798	3.36	30,579,508	6.63	2,637,194	.57	68,523,384	14.86
	Group III	10,382,721	.95	39,057,485	3.57	1,081,926	.10	152,244,784	13.93
	GROUP I.—CITIES HAVING A								
1	New York, N. Y.	$28,632,115	$4.00	$148,942,293	$20.82	$4,528,663	$0.63	$151,346,306	$21.15
2	Chicago, Ill.	5,858,000	1.68	33,877,775	9.71	2,087,921	.60	41,597,796	11.92
3	Philadelphia, Pa.	3,915,726	1.98	1,508,297	.76	2,655,814	1.35	28,648,559	14.52
4	Detroit, Mich.	6,985,255	4.19	8,197,507	4.92	695,403	.42	26,958,277	16.18
5	Los Angeles, Calif.	4,373,303	3.23	11,379,106	8.40	1,537,770	1.14	26,082,483	19.26
6	Cleveland, Ohio	2,523,687	2.75	8,316,494	9.06	417,329	.45	14,261,368	15.53
7	St. Louis, Mo.	2,919,592	3.52	2,729,982	3.29	403,213	.49	10,305,794	12.41
8	Baltimore, Md.	1,847,374	2.26	5,365,609	6.57	428,800	.52	9,259,508	11.33
9	Boston, Mass.	3,709,025	4.71	13,561,385	17.23	1,152,809	1.47	16,289,347	20.70
10	Pittsburgh, Pa.	981,823	1.45	4,189,151	6.17	781,884	1.15	12,167,316	17.93
11	San Francisco, Calif.	1,979,333	3.02	4,640,889	7.07	314,169	.48	9,008,813	13.73
12	Washington, D. C.	3,911,665	6.28	3,370,248	5.41	1,821,091	2.92	10,239,171	16.44
13	Milwaukee, Wis.	2,507,393	4.19	6,306,397	10.53	372,626	.62	9,123,063	15.23
14	Buffalo, N. Y.	2,053,203	3.51	10,060,827	17.22	413,243	.71	10,072,867	17.24
	GROUP II.—CITIES HAVING A								
15	Minneapolis, Minn.	$1,685,953	$3.53	$8,882,793	$18.59	$242,746	$0.51	$7,806,563	$16.34
16	New Orleans, La.	60,869	.13	152,143	.32	189,176	.40	3,897,999	8.28
17	Cincinnati, Ohio	1,842,207	4.00	3,284,774	7.14	228,598	.50	7,588,455	16.49
18	Newark, N. J.	2,616,198	5.85	5,481,086	12.26	518,956	1.16	9,606,362	21.49
19	Kansas City, Mo.	1,161,414	2.81	345,362	.84	287,648	.70	5,312,219	12.87
20	Seattle, Wash.	1,006,186	2.69	543,136	1.45	179,210	.48	5,525,606	14.80
21	Indianapolis, Ind.	811,916	2.18	1,778,190	4.78	36,449	.10	4,915,428	13.21
22	Rochester, N. Y.	1,247,713	3.74	5,979,439	17.93	219,012	.66	6,903,925	20.70
23	Jersey City, N. J.	3,365,620	10.52	1,938,646	6.06	293,434	.92	5,452,433	17.04
24	Houston, Tex.	491,728	1.55	383,068	1.20	163,686	.51	3,912,593	12.31
25	Louisville, Ky.	833,416	2.62	903,721	2.85	191,362	.60	3,909,981	12.31
26	Portland, Oreg.	355,578	1.15	907,150	2.93	86,917	.28	3,681,320	11.91
	GROUP III.—CITIES HAVING A								
27	Columbus, Ohio	$4,354	$0.01	$514,073	$1.72	$35,313	$0.12	$3,408,564	$11.37
28	Toledo, Ohio	37,081	.12	670,146	2.24	48,296	.16	4,285,052	14.34
29	Oakland, Calif.	1,080	(1/)	22,351	.08	----------	-----	5,721,598	19.36
30	Denver, Colo.	533,748	1.82	4,891,043	16.68	99,770	.34	4,593,810	15.67
31	Atlanta, Ga.	745,139	2.66	276,937	.99	32,088	.11	3,474,114	12.39
32	Dallas, Tex.	189,437	.68	178,433	.64	8,270	.03	3,147,286	11.32
33	St. Paul, Minn.	267,440	.96	791,605	2.85	61,839	.22	3,371,522	12.13
34	Birmingham, Ala.	12,000	.04	121,544	.44	55,127	.20	2,433,288	8.90
35	Akron, Ohio	----------	------	372,985	1.41	28,084	.11	4,230,917	15.96
36	Memphis, Tenn.	511,555	1.96	4,220	.02	19,026	.07	1,649,400	6.31
37	Providence, R. I.	504,915	1.98	1,660,302	6.50	----------	-----	4,458,062	17.48
38	San Antonio, Tex.	----------	------	19,596	.08	26,688	.11	2,805,450	11.52
39	Omaha, Nebr.	12,970	.06	2,238	.01	----------	-----	2,701,787	12.40
40	Syracuse, N. Y.	90,764	.42	3,445,579	16.06	455	(1/)	3,925,197	18.30
41	Dayton, Ohio	2,700	.01	374,037	1.81	82,452	.40	2,704,552	13.09
42	Oklahoma City, Okla.	10,763	.05	23,982	.12	30,336	.15	2,483,819	12.33
43	Worcester, Mass.	850,395	4.29	2,831,319	14.30	1,971	.01	3,831,908	19.35
44	Richmond, Va.	365,960	1.98	562,667	3.04	20,194	.11	2,419,291	13.08
45	Youngstown, Ohio	83,713	.48	20,487	.12	12,741	.07	2,871,368	16.48
46	Grand Rapids, Mich.	140,985	.82	340,549	1.97	3,235	.02	2,339,332	13.54
47	Fort Worth, Tex.	73,200	.43	222,687	1.32	----------	-----	2,090,990	12.36
48	Hartford, Conn.	219,866	1.30	1,708,929	10.14	38,413	.23	3,171,155	18.82
49	Flint, Mich.	679,091	4.06	179,323	1.07	----------	-----	2,544,448	15.22
50	New Haven, Conn.	213,746	1.31	1,162,114	7.14	6,053	.04	2,625,509	16.14
51	San Diego, Calif.	----------	------	4,778	.03	----------	-----	2,930,686	18.31

1/ Less than 1/2 of 1 cent.

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AND PER CAPITA, BY MAJOR FUNCTIONS: 1937—Continued

X.—LIBRARIES		XI.—RECREATION		XII.—MISCELLANEOUS						City number
Total	Per capita	Total	Per capita	Pensions	Per capita	Contributions to public-service enterprises	Per capita	All other	Per capita	
$24,101,002	$0.64	$58,131,752	$1.54	$90,311,769	$2.40	$61,383,253	$1.63	$19,983,054	$0.53	
14,150,375	.64	38,341,912	1.76	69,187,467	3.13	47,243,180	2.13	13,589,489	.61	
3,737,563	.81	6,490,657	1.41	8,345,485	1.81	6,743,853	1.46	2,308,234	.50	
6,213,064	.57	12,799,183	1.17	12,778,817	1.17	7,396,220	.68	4,085,331	.37	
POPULATION OF 500,000 AND OVER										
$3,038,614	$0.42	$10,498,160	$1.47	$34,190,344	$4.78	$34,636,866	$4.84	$3,060,995	$0.43	1
1,469,959	.42	7,682,841	2.20	11,691,699	3.35	346,766	.10	1,335,843	.38	2
686,984	.35	2,421,558	1.23	4,404,524	2.23	4,665,562	2.37	1,917,637	.97	3
1,313,522	.79	1,880,953	1.13	1,749,898	1.05	311,702	.19	2,755,830	1.65	4
1,251,678	.92	2,476,297	1.83	1,466,707	1.08	1,451,053	1.07	729,604	.54	5
1,554,671	1.69	1,082,018	1.18	1,590,801	1.73	135,316	.15	440,392	.48	6
471,452	.57	1,533,302	1.85	581,096	.70	361,035	.43	373,857	.45	7
579,405	.71	1,052,919	1.29	1,526,753	1.87	1,139,518	1.39	721,582	.88	8
1,307,893	1.66	2,485,687	3.16	2,813,122	3.57	804,298	1.02	483,076	.61	9
656,103	.97	1,091,775	1.61	2,116,377	3.12	229,205	.34	333,749	.49	10
447,008	.68	1,870,155	2.85	1,993,366	3.04	2,267,883	3.46	353,282	.54	11
471,117	.76	1,599,249	2.57	1,908,685	3.06	1,476	(1/)	307,032	.49	12
410,490	.69	1,828,135	3.05	922,032	1.54	453,996	.76	515,101	.86	13
491,479	.84	1,338,863	2.29	2,232,063	3.82	438,502	.75	261,509	.45	14
POPULATION OF 300,000 TO 500,000										
$478,067	$1.00	$864,156	$1.81	$1,085,660	$2.27	$138,527	$0.29	$51,383	$0.11	15
79,862	.17	366,123	.78	323,834	.69	973,216	2.07	354,619	.75	16
467,079	1.02	418,224	.91	1,096,492	2.38	1,032,606	2.24	119,455	.26	17
541,375	1.21	664,922	1.49	1,485,953	3.32	1,532,653	3.43	113,761	.25	18
273,202	.66	853,102	2.07	88,312	.21	150,487	.36	447,485	1.08	19
307,873	.82	507,402	1.36	901,414	2.41	258,578	.69	38,555	.10	20
337,914	.91	410,417	1.10	291,345	.78	44,888	.12	282,038	.76	21
402,892	1.21	734,338	2.20	1,106,017	3.32	673,715	2.02	363,078	1.09	22
236,443	.74	628,979	1.97	1,435,790	4.49	----------	-----	77,976	.24	23
94,421	.30	213,604	.67	----------	-----	845,718	2.66	50,577	.16	24
261,812	.82	398,454	1.25	137,519	.43	41,484	.13	207,771	.66	25
256,623	.83	430,936	1.39	393,149	1.27	1,051,981	3.40	201,536	.65	26
POPULATION OF 100,000 TO 300,000										
$106,808	$0.36	$80,786	$0.27	$532,072	$1.78	$133,947	$0.45	$120,253	$0.40	27
268,257	.90	156,678	.52	470,391	1.57	74,589	.25	107,727	.36	28
270,446	.91	576,755	1.95	157,864	.53	1,654,876	5.60	35,066	.12	29
241,100	.82	734,864	2.51	437,514	1.49	71,894	.25	114,175	.39	30
117,776	.42	176,715	.63	217,263	.77	9,956	.04	27,318	.10	31
59,893	.22	261,309	.94	122,854	.44	7,717	.03	4,264	.02	32
204,581	.74	378,952	1.36	335,625	1.21	54,796	.20	49,443	.18	33
100,060	.37	225,813	.83	141,781	.52	19,975	.07	24,904	.09	34
149,354	.56	62,046	.23	310,782	1.17	292,353	1.10	56,088	.21	35
95,180	.36	292,185	1.12	84,808	.32	94,665	.36	20,546	.08	36
67,050	.26	504,763	1.97	583,217	2.28	245,649	.96	69,806	.27	37
52,373	.22	249,622	1.03	62,116	.26	20,857	.09	44,032	.18	38
69,760	.32	154,457	.71	493,044	2.26	75,362	.35	311	(1/)	39
138,624	.65	382,289	1.78	630,874	2.94	34,930	.16	225,282	1.05	40
208,497	1.01	198,905	.96	284,323	1.38	364,970	1.77	27,577	.13	41
84,530	.42	173,140	.86	49,134	.24	50,492	.25	183,085	.91	42
176,197	.89	207,939	1.05	389,028	1.96	13,691	.07	185,039	.93	43
68,507	.37	167,719	.91	125,407	.68	198,405	1.07	89,025	.48	44
----------	------	199,863	1.15	233,294	1.34	565,554	3.25	75,015	.43	45
132,793	.77	174,458	1.01	66,607	.39	----------	-----	78,553	.45	46
45,708	.27	268,885	1.59	14,784	.09	82,218	.49	45,424	.27	47
123,000	.73	369,846	2.19	255,072	1.51	70,649	.42	115,624	.69	48
94,618	.57	118,334	.71	35,681	.21	13,102	.08	53,242	.32	49
124,650	.77	227,441	1.40	245,566	1.51	59,874	.37	163,141	1.00	50
119,507	.75	342,612	2.14	173,550	1.08	440,348	2.75	54,557	.34	51

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TABLE 17.—COST PAYMENTS FOR OPERATION AND MAINTENANCE, TOTAL

City number	CITY	VI.—HOSPITALS		VII.—CHARITIES		VIII.—CORRECTION		IX.—SCHOOLS	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP III.—CITIES HAVING A POPULATION								
52	Long Beach, Calif.	----------	------	$27,855	$0.18	$22,334	$0.14	$2,710,099	$17.26
53	Nashville, Tenn.	$235,435	$1.51	62,605	.40	69,597	.45	1,240,345	7.94
54	Springfield, Mass.	190,528	1.24	2,047,705	13.35	1,785	(1/)	2,917,454	19.02
55	Tulsa, Okla.	3,455	.02	12,702	.09	36,387	.25	1,918,914	12.97
56	Bridgeport, Conn.	232,555	1.58	946,467	6.43	4,656	.03	1,862,899	12.65
57	Des Moines, Iowa	----------	------	6,439	.04	----------	-----	2,270,563	15.63
58	Scranton, Pa.	15,353	.11	500	(1/)	----------	-----	1,954,356	13.53
59	Salt Lake City, Utah	11,213	.08	----------	-----	13,396	.09	2,172,726	15.07
60	Yonkers, N. Y.	403,785	2.87	1,250,193	8.90	9,000	.06	3,622,796	25.79
61	Paterson, N. J.	139,895	1.01	325,816	2.34	----------	-----	2,018,970	14.52
62	Jacksonville, Fla.	48,170	.35	32,779	.24	32,072	.23	1,515,794	10.91
63	Albany, N. Y.	170,672	1.31	483,235	3.72	1,200	.01	1,870,767	14.41
64	Norfolk, Va.	78,781	.61	276,691	2.13	91,000	.70	1,264,163	9.75
65	Trenton, N. J.	101,685	.82	824,672	6.65	----------	-----	1,724,658	13.90
66	Chattanooga, Tenn.	257,559	2.09	45,265	.37	33,842	.27	1,005,051	8.14
67	Kansas City, Kans.	5,300	.04	725	.01	----------	-----	1,385,638	11.24
68	Fort Wayne, Ind.	----------	------	----------	-----	----------	-----	1,354,509	11.28
69	Camden, N. J.	126,142	1.06	811,736	6.82	----------	-----	1,653,024	13.92
70	Erie, Pa.	14,364	.12	737	.01	----------	-----	1,814,530	15.34
71	Elizabeth, N. J.	74,672	.63	352,839	2.99	----------	-----	1,921,592	16.30
72	Wichita, Kans.	----------	------	12,077	.10	11,497	.10	1,898,487	16.14
73	Spokane, Wash.	18,578	.16	11,605	.10	24,070	.21	1,701,242	14.59
74	Fall River, Mass.	248,701	2.16	1,443,230	12.52	----------	-----	1,223,625	10.61
75	Cambridge, Mass.	341,991	2.99	1,354,156	11.85	678	.01	1,843,607	16.13
76	New Bedford, Mass.	185,991	1.65	1,499,580	13.32	329	(1/)	1,464,006	13.00
77	Reading, Pa.	----------	------	----------	-----	----------	-----	1,757,640	15.72
78	Knoxville, Tenn.	260,268	2.35	80,799	.73	17,033	.15	1,257,834	11.37
79	Peoria, Ill.	91,216	.83	300,255	2.73	----------	-----	1,227,052	11.18
80	South Bend, Ind.	48,887	.45	----------	-----	1,775	.02	1,317,606	12.02
81	Tacoma, Wash.	2,349	.02	2,070	.02	----------	-----	1,552,411	14.35
82	Miami, Fla.	598,160	5.53	160,281	1.48	21,751	.20	1,181,391	10.92
83	Gary, Ind.	----------	------	----------	-----	----------	-----	1,581,399	14.64
84	Canton, Ohio	39,771	.37	21,983	.20	2,778	.03	1,501,256	13.97
85	Wilmington, Del.	----------	------	4,770	.04	3,000	.03	1,488,365	13.96
86	Tampa, Fla.	280,393	2.63	36,471	.34	41,526	.39	1,171,153	11.00
87	Somerville, Mass.	111,425	1.05	1,971,798	18.64	184	(1/)	1,588,033	15.01
88	El Paso, Tex.	29,906	.28	7,133	.07	14,661	.14	1,014,580	9.59
89	Evansville, Ind.	12,500	.12	9,683	.09	----------	-----	1,238,150	11.78
90	Lynn, Mass.	118,321	1.15	1,367,193	13.29	2,685	.03	1,551,110	15.07
91	Utica, N. Y.	102,644	1.00	784,000	7.64	3,034	.03	1,655,386	16.13
92	Duluth, Minn.	60,400	.59	16,094	.16	4,580	.04	1,683,284	16.52
93	Waterbury, Conn.	98,048	.97	454,744	4.49	6,120	.06	1,701,055	16.79
94	Lowell, Mass.	72,706	.73	1,608,678	16.05	605	.01	1,211,157	12.08
	Honolulu, Hawaii 2/	183,597	.90	154,733	.76	65,357	.32	395,020	1.95

1/ Less than 1/2 of 1 cent.
2/ Not included in group or grand totals.

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AND PER CAPITA, BY MAJOR FUNCTIONS: 1937—Continued

X.—LIBRARIES		XI.—RECREATION		XII.—MISCELLANEOUS						City number
Total	Per capita	Total	Per capita	Pensions	Per capita	Contributions to public-service enterprises	Per capita	All other	Per capita	
OF 100,000 TO 300,000—Continued										
$149,374	$0.95	$442,138	$2.82	$51,307	$0.33	$579,741	$3.69	$30,872	$0.20	52
45,829	.29	185,734	1.19	108,585	.70	32,232	.21	61,909	.40	53
192,236	1.25	385,112	2.51	228,224	1.49	----------	-----	107,440	.70	54
48,294	.33	124,756	.84	25,737	.17	166,396	1.12	31,895	.22	55
150,281	1.02	189,038	1.28	232,807	1.58	----------	-----	78,485	.53	56
99,889	.69	118,338	.81	137,458	.95	27,059	.19	125,672	.86	57
45,047	.31	122,037	.85	163,313	1.13	----------	-----	16,492	.11	58
89,975	.62	219,698	1.52	61,943	.43	236,401	1.64	110,298	.76	59
74,470	.53	273,655	1.95	699,369	4.98	161,826	1.15	181,341	1.29	60
84,325	.61	72,129	.52	257,063	1.85	----------	-----	37,137	.27	61
74,753	.54	213,536	1.54	158,628	1.14	157,137	1.13	101,820	.73	62
111,961	.86	369,483	2.85	302,588	2.33	431,740	3.33	51,509	.40	63
43,011	.33	111,478	.86	81,099	.63	----------	-----	74,449	.57	64
98,841	.80	91,289	.74	238,465	1.92	11,249	.09	15,390	.12	65
42,864	.35	83,570	.68	64,036	.52	37,455	.30	28,730	.23	66
35,233	.29	53,080	.43	60,060	.49	----------	-----	17,007	.14	67
112,917	.94	99,865	.83	82,591	.69	54,783	.46	12,795	.11	68
39,553	.33	82,571	.69	263,300	2.21	----------	-----	40,936	.34	69
60,709	.51	56,565	.48	114,231	.97	144,432	1.22	14,374	.12	70
70,487	.60	69,507	.59	175,087	1.49	3,803	.03	2,831	.02	71
64,560	.55	156,763	1.33	35,411	.30	37,954	.32	7,871	.07	72
67,254	.58	179,358	1.54	109,663	.94	9,052	.08	7,961	.07	73
42,278	.37	68,185	.59	166,496	1.44	----------	-----	49,789	.43	74
80,369	.70	215,349	1.88	303,298	2.65	----------	-----	85,930	.75	75
60,136	.53	87,814	.78	145,372	1.29	31,474	.28	58,555	.52	76
49,039	.44	167,124	1.49	116,106	1.04	14,382	.13	57,010	.51	77
37,950	.34	21,202	.19	108,050	.98	----------	-----	18,349	.17	78
73,050	.67	184,702	1.68	106,626	.97	32,600	.30	34,356	.31	79
90,890	.83	72,452	.66	72,853	.66	----------	-----	16,529	.15	80
74,234	.69	109,710	1.01	100,715	.93	55,906	.52	3,504	.03	81
25,518	.24	195,667	1.81	39,331	.36	78,207	.72	100,339	.93	82
105,516	.98	119,846	1.11	42,540	.39	----------	-----	50,575	.47	83
36,911	.34	72,355	.67	158,204	1.47	----------	-----	27,045	.25	84
54,687	.51	101,722	.95	60,109	.56	170,327	1.60	1,872	.02	85
20,547	.19	71,913	.68	69,389	.65	41,181	.39	3,708	.03	86
90,836	.86	121,553	1.15	170,821	1.61	----------	-----	24,192	.23	87
31,214	.30	81,949	.77	24,156	.23	22,105	.21	2,235	.02	88
74,126	.71	109,215	1.04	78,771	.75	35,340	.34	64,931	.62	89
82,503	.80	173,171	1.68	153,748	1.49	----------	-----	122,889	1.19	90
87,171	.85	97,257	.95	311,814	3.04	36,845	.36	48,197	.47	91
79,686	.78	127,543	1.25	154,364	1.51	33,863	.33	9,475	.09	92
58,866	.58	142,040	1.40	123,988	1.22	15,345	.15	60,617	.60	93
36,405	.36	72,338	.72	168,450	1.68	86,518	.86	118,523	1.18	94
3,158	.02	368,342	1.82	305,835	1.51	----------	-----	201,180	.99	

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TABLE 18.—PERCENT DISTRIBUTION OF COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY MAJOR FUNCTIONS: 1937

(See text discussion, p. 176)

City number	CITY	I.—General administrative, legislative, and judicial	II.—PUBLIC SAFETY			III.—Highways	IV.—Sanitation and waste removal	V.—Conservation of health	VI.—Hospitals	VII.—Charities	VIII.—Correction	IX.—Schools	X.—Libraries	XI.—Recreation	XII.—MISCELLANEOUS		
			Police department	Fire department	All other										Pensions	Contributions to public-service enterprises	All other
	Grand total	7.9	9.5	6.0	0.8	5.2	4.9	1.4	4.8	16.4	1.1	29.4	1.2	2.9	4.5	3.0	1.0
	Group I	8.3	10.0	5.2	.8	4.7	5.0	1.2	5.1	18.7	1.3	26.8	1.0	2.8	4.9	3.4	1.0
	Group II	9.1	8.3	6.4	.9	5.8	4.6	1.7	6.7	13.2	1.1	29.5	1.6	2.8	3.6	2.9	1.0
	Group III	5.7	8.5	8.8	.7	6.4	5.0	1.8	2.7	10.0	.3	39.0	1.6	3.3	3.3	1.9	1.0
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																
1	New York, N. Y.	7.4	9.4	4.3	0.6	3.7	5.3	0.8	4.7	24.4	0.7	24.8	0.5	1.7	5.6	5.7	0.5
2	Chicago, Ill.	10.3	10.5	4.5	1.0	5.8	5.5	1.1	3.4	19.6	1.2	24.1	.8	4.4	6.8	.2	.8
3	Philadelphia, Pa.	10.7	14.2	5.1	.7	1.8	4.4	1.3	4.8	1.8	3.2	34.9	.8	2.9	5.4	5.7	2.3
4	Detroit, Mich.	7.6	12.3	6.0	.9	5.0	5.8	1.9	8.3	9.7	.8	32.0	1.6	2.2	2.1	.4	3.3
5	Los Angeles, Calif.	9.7	8.8	7.3	1.6	5.8	2.4	2.1	5.4	14.0	1.9	32.1	1.5	3.0	1.8	1.8	.9
6	Cleveland, Ohio	7.9	9.2	5.9	.6	7.8	4.1	1.6	5.2	17.2	.9	29.5	3.2	2.2	3.3	.3	.9
7	St. Louis, Mo.	10.4	15.2	6.5	.9	5.8	2.6	1.8	8.4	7.9	1.2	29.8	1.4	4.4	1.7	1.0	1.1
8	Baltimore, Md.	6.0	11.8	7.9	.7	8.2	6.7	1.5	4.8	14.0	1.1	24.2	1.5	2.7	4.0	3.0	1.9
9	Boston, Mass.	7.0	8.8	5.7	.7	4.6	4.7	1.9	5.8	21.2	1.8	25.5	2.0	3.9	4.4	1.3	.8
10	Pittsburgh, Pa.	13.9	7.8	5.4	.9	7.6	4.5	1.4	2.5	10.8	2.0	31.5	1.7	2.8	5.5	.6	.9
11	San Francisco, Calif.	9.6	9.7	9.3	.6	3.3	2.5	1.7	5.5	12.8	.9	24.9	1.2	5.2	5.5	6.3	1.0
12	Washington, D. C.	5.9	10.1	6.7	1.5	4.8	5.0	1.5	10.7	9.2	5.0	27.9	1.3	4.4	5.2	(1/)	.8
13	Milwaukee, Wis.	6.6	8.3	5.6	.7	6.2	8.4	1.1	7.1	17.7	1.0	25.7	1.2	5.1	2.6	1.3	1.4
14	Buffalo, N. Y.	7.2	6.9	5.6	.5	5.4	4.5	1.3	5.1	25.2	1.0	25.3	1.2	3.4	5.6	1.1	.7
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																
15	Minneapolis, Minn.	5.9	5.0	4.2	0.6	6.1	2.1	1.1	6.0	31.4	0.9	27.6	1.7	3.1	3.8	0.5	0.2
16	New Orleans, La.	15.5	9.9	8.2	3.5	10.5	8.3	1.8	.4	1.0	1.3	25.8	.5	2.4	2.1	6.4	2.3
17	Cincinnati, Ohio	8.9	6.5	5.4	.7	6.5	3.7	1.1	7.7	13.7	1.0	31.7	2.0	1.7	4.6	4.3	.5
18	Newark, N. J.	8.1	10.2	6.0	.6	2.7	5.8	2.4	7.4	15.6	1.5	27.3	1.5	1.9	4.2	4.4	.3
19	Kansas City, Mo.	13.1	8.9	5.6	.7	8.8	4.7	1.2	7.4	2.2	1.8	34.0	1.7	5.5	.6	1.0	2.9
20	Seattle, Wash.	10.3	8.3	8.0	.9	13.2	3.6	1.5	5.9	3.2	1.0	32.4	1.8	3.0	5.3	1.5	.2
21	Indianapolis, Ind.	6.5	8.4	10.9	.5	6.8	5.0	1.4	5.5	12.1	.2	33.4	2.3	2.8	2.0	.3	1.9
22	Rochester, N. Y.	6.9	4.8	4.6	.5	6.2	5.7	1.8	4.9	23.6	.9	27.2	1.6	2.9	4.4	2.7	1.4

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23	Jersey City, N. J.	11.1	13.1	5.5	.7	4.3	4.2	2.2	14.8	8.5	1.3	23.9	1.0	2.8	6.3	-----	.3
24	Houston, Tex.	9.7	7.7	7.6	.7	10.2	4.9	1.3	4.6	3.6	1.5	36.7	.9	2.0	-----	7.9	.5
25	Louisville, Ky.	7.4	8.6	5.7	.7	6.3	4.8	2.3	7.8	8.4	1.8	36.4	2.4	3.7	1.3	.4	1.9
26	Portland, Oreg.	9.4	8.7	10.1	1.1	8.0	2.7	1.6	2.8	7.2	.7	29.2	2.0	3.4	3.1	8.3	1.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																
27	Columbus, Ohio	7.1	8.5	8.2	0.5	7.0	5.3	1.4	0.1	6.5	0.4	42.9	1.3	1.0	6.7	1.7	1.5
28	Toledo, Ohio	5.1	8.8	8.1	.4	7.1	5.1	1.3	.4	7.0	.5	44.9	2.8	1.6	4.9	.8	1.1
29	Oakland, Calif.	4.2	8.5	9.8	.7	4.7	1.8	1.7	(1/)	.2	-----	46.5	2.2	4.7	1.3	13.4	.3
30	Denver, Colo.	7.3	6.1	6.1	.5	4.6	2.5	1.0	3.3	30.0	.6	28.1	1.5	4.5	2.7	.4	.7
31	Atlanta, Ga.	4.9	10.8	8.7	.7	5.6	6.2	1.2	9.1	3.4	.4	42.4	1.4	2.2	2.7	.1	.3
32	Dallas, Tex.	4.7	9.7	11.1	1.3	4.6	6.8	1.5	2.9	2.7	.1	47.8	.9	4.0	1.9	.1	.1
33	St. Paul, Minn.	5.2	8.6	9.9	.9	6.1	3.5	1.8	3.1	9.2	.7	39.2	2.4	4.4	3.9	.6	.6
34	Birmingham, Ala.	5.4	9.8	12.3	1.0	4.7	5.2	2.2	.2	2.3	1.0	46.0	1.9	4.3	2.7	.4	.5
35	Akron, Ohio	5.1	6.1	4.6	.2	9.3	3.9	1.8	------	4.7	.4	53.1	1.9	.8	3.9	3.7	.7
36	Memphis, Tenn.	5.2	9.9	11.5	2.2	9.7	6.8	3.4	9.5	.1	.4	30.5	1.8	5.4	1.6	1.8	.4
37	Providence, R. I.	6.9	8.9	8.9	.7	5.2	5.9	1.3	3.9	12.7	-----	34.3	.5	3.9	4.5	1.9	.5
38	San Antonio, Tex.	6.3	6.2	7.6	1.4	5.9	7.0	4.3	------	.4	.5	52.5	1.0	4.7	1.2	.4	.8
39	Omaha, Nebr.	5.0	9.3	12.4	.9	7.2	3.6	1.1	.2	(1/)	-----	46.7	1.2	2.7	8.5	1.3	(1/)
40	Syracuse, N. Y.	4.8	5.5	6.7	.4	5.8	5.9	2.4	.7	26.6	(1/)	30.3	1.1	2.9	4.9	.3	1.7
41	Dayton, Ohio	4.8	7.3	6.9	.5	7.7	6.3	1.8	(1/)	5.7	1.3	41.3	3.2	3.0	4.3	5.6	.4
42	Oklahoma City, Okla.	4.7	10.5	8.6	.8	5.1	5.4	2.0	.2	.5	.6	50.6	1.7	3.5	1.0	1.0	3.7
43	Worcester, Mass.	3.7	7.8	7.2	.6	8.0	2.7	1.3	6.9	22.9	(1/)	31.0	1.4	1.7	3.1	.1	1.5
44	Richmond, Va.	8.7	8.3	8.7	1.1	6.9	5.4	2.2	5.4	8.2	.3	35.4	1.0	2.5	1.8	2.9	1.3
45	Youngstown, Ohio	4.8	7.1	5.4	.3	5.6	2.9	1.1	1.5	.4	.2	51.4	-----	3.6	4.2	10.1	1.3
46	Grand Rapids, Mich.	4.7	7.5	9.1	.6	4.1	3.8	2.6	2.9	7.0	.1	48.3	2.7	3.6	1.4	-----	1.6
47	Fort Worth, Tex.	5.0	8.6	10.0	.5	5.6	4.8	2.4	1.6	4.9	-----	46.3	1.0	6.0	.3	1.8	1.0
48	Hartford, Conn.	6.0	9.2	8.0	1.4	4.5	4.7	1.9	2.3	18.1	.4	33.6	1.3	3.9	2.7	.7	1.2
49	Flint, Mich.	3.7	7.5	6.2	.6	6.9	4.1	1.8	12.7	3.3	-----	47.4	1.8	2.2	.7	.2	1.0
50	New Haven, Conn.	5.1	10.6	9.4	.5	4.8	3.4	1.8	2.8	15.5	.1	35.0	1.7	3.0	3.3	.8	2.2
51	San Diego, Calif.	7.5	8.3	7.1	.8	5.6	3.6	2.0	------	.1	-----	46.9	1.9	5.5	2.8	7.0	.9
52	Long Beach, Calif.	6.5	8.6	8.2	.8	7.5	5.6	1.3	------	.4	.3	41.5	2.3	6.8	.8	8.9	.5
53	Nashville, Tenn.	6.7	12.6	13.8	1.3	5.1	4.6	3.1	6.1	1.6	1.8	32.0	1.2	4.8	2.8	.8	1.6
54	Springfield, Mass.	4.1	7.9	9.3	.7	5.2	6.1	1.3	2.1	22.1	(1/)	31.5	2.1	4.2	2.5	-----	1.2
55	Tulsa, Okla.	5.0	7.4	9.6	.5	6.8	2.3	1.0	.1	.4	1.0	54.6	1.4	3.5	.7	4.7	.9
56	Bridgeport, Conn.	5.3	8.4	10.5	.3	12.7	5.5	1.6	3.5	14.2	.1	28.0	2.3	2.8	3.5	-----	1.2
57	Des Moines, Iowa	5.6	7.4	10.7	.8	7.1	4.7	1.8	------	.1	-----	50.5	2.2	2.6	3.1	.6	2.8
58	Scranton, Pa.	6.1	9.4	11.4	.5	7.7	6.9	1.3	.4	(1/)	-----	47.8	1.1	3.0	4.0	-----	.4
59	Salt Lake City, Utah	7.1	7.5	5.6	.6	9.3	2.3	1.9	.3	------	.3	48.9	2.0	4.9	1.4	5.3	2.5
60	Yonkers, N. Y.	7.0	9.1	5.9	.7	4.1	9.6	1.8	3.7	11.6	.1	33.6	.7	2.5	6.5	1.5	1.7
61	Paterson, N. J.	5.0	12.3	12.1	.6	3.7	7.3	2.3	2.7	6.3	-----	39.0	1.6	1.4	5.0	-----	.7
62	Jacksonville, Fla.	6.6	10.2	10.5	1.2	10.9	8.8	3.7	1.0	.7	.7	31.1	1.5	4.4	3.3	3.2	2.1
63	Albany, N. Y.	6.1	12.5	8.1	.8	4.6	8.3	2.2	2.6	7.3	(1/)	28.3	1.7	5.6	4.6	6.5	.8
64	Norfolk, Va.	11.3	11.9	11.7	1.4	3.4	6.9	2.2	2.0	7.0	2.3	32.1	1.1	2.8	2.1	-----	1.9
65	Trenton, N. J.	4.3	10.5	9.5	.4	5.7	5.5	1.9	2.0	16.5	-----	34.5	2.0	1.8	4.8	.2	.3
66	Chattanooga, Tenn.	4.2	9.3	14.4	.3	8.6	5.8	1.3	9.1	1.6	1.2	35.4	1.5	2.9	2.3	1.3	1.0

1/ Less than 1/20 of 1 percent.

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TABLE 18.—PERCENT DISTRIBUTION OF COST PAYMENTS FOR OPERATION AND MAINTENANCE, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 176)

City number	CITY	I.—General administrative, legislative, and judicial	II.—PUBLIC SAFETY			III.—Highways	IV.—Sanitation and waste removal	V.—Conservation of health	VI.—Hospitals	VII.—Charities	VIII.—Correction	IX.—Schools	X.—Libraries	XI.—Recreation	XII.—MISCELLANEOUS		
			Police department	Fire department	All other										Pensions	Contributions to public-service enterprises	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																
67	Kansas City, Kans.	6.0	8.8	13.7	2.0	6.7	1.5	3.1	0.2	(1/)	-----	51.8	1.3	2.0	2.2	-----	0.6
68	Fort Wayne, Ind.	3.1	9.2	10.9	.6	3.8	5.5	1.7	------	------	-----	51.4	4.3	3.8	3.1	2.1	.5
69	Camden, N. J.	8.0	9.2	7.7	.5	4.1	3.8	1.4	2.7	17.6	-----	35.9	.9	1.8	5.7	-----	.9
70	Erie, Pa.	7.9	7.2	8.5	.4	6.3	5.9	2.4	.4	(1/)	-----	50.2	1.7	1.6	3.2	4.0	.4
71	Elizabeth, N. J.	4.8	11.7	10.6	.6	5.3	5.1	1.9	1.7	7.9	-----	43.2	1.6	1.6	3.9	.1	.1
72	Wichita, Kans.	2.9	7.0	9.2	.6	4.1	3.8	1.4	------	.4	0.4	60.6	2.1	5.0	1.1	1.2	.3
73	Spokane, Wash.	5.0	7.7	9.0	.9	8.5	6.4	1.7	.5	.3	.7	48.6	1.9	5.1	3.1	.3	.2
74	Fall River, Mass.	4.1	7.7	7.5	.4	6.8	1.6	1.7	5.4	31.3	-----	26.5	.9	1.5	3.6	-----	1.1
75	Cambridge, Mass.	5.0	7.9	7.9	.6	5.6	6.4	1.5	5.3	20.9	(1/)	28.4	1.2	3.3	4.7	-----	1.3
76	New Bedford, Mass.	4.4	8.1	6.9	.7	3.8	4.6	1.6	3.7	29.6	(1/)	28.9	1.2	1.7	2.9	.6	1.2
77	Reading, Pa.	7.3	8.6	4.6	.3	6.8	4.6	2.8	------	------	-----	52.9	1.5	5.0	3.5	.4	1.7
78	Knoxville, Tenn.	5.3	9.7	11.1	.5	7.9	5.1	1.7	8.5	2.6	.6	41.0	1.2	.7	3.5	-----	.6
79	Peoria, Ill.	6.0	8.2	9.6	.6	7.9	8.4	1.2	2.6	8.5	-----	34.8	2.1	5.2	3.0	.9	1.0
80	South Bend, Ind.	2.9	9.2	11.9	.6	8.7	3.1	1.4	1.9	------	.1	50.6	3.5	2.8	2.8	-----	.6
81	Tacoma, Wash.	6.3	7.4	13.8	.6	6.1	6.6	1.7	.1	.1	-----	47.0	2.2	3.3	3.1	1.7	.1
82	Miami, Fla.	12.9	10.8	8.2	2.3	8.9	6.4	2.0	12.1	3.2	.4	23.9	.5	4.0	.8	1.6	2.0
83	Gary, Ind.	3.4	10.5	10.7	.5	4.5	6.0	1.7	------	------	-----	52.2	3.5	4.0	1.4	-----	1.7
84	Canton, Ohio	4.8	9.0	6.8	.3	11.5	3.4	1.3	1.3	.7	.1	50.7	1.2	2.5	5.3	-----	.9
85	Wilmington, Del.	6.7	10.6	9.9	.5	4.6	7.8	1.5	------	.1	.1	45.9	1.7	3.1	1.9	5.3	.1
86	Tampa, Fla.	5.9	7.2	7.6	.6	10.2	5.9	2.1	9.8	1.3	1.4	40.8	.7	2.5	2.4	1.4	.1
87	Somerville, Mass.	4.4	6.4	7.5	.6	4.5	6.2	1.2	2.0	33.5	(1/)	27.0	1.5	2.1	2.9	-----	.4
88	El Paso, Tex.	4.7	8.2	11.9	.6	4.3	5.1	3.2	1.5	.4	.7	51.2	1.6	4.1	1.2	1.1	.1
89	Evansville, Ind.	2.9	10.6	12.5	.8	8.3	3.1	1.7	.5	.4	-----	45.7	2.7	4.0	2.9	1.3	2.4
90	Lynn, Mass.	4.4	7.2	9.6	.6	5.1	4.5	1.2	2.2	25.8	.1	29.3	1.6	3.3	2.9	-----	2.3
91	Utica, N. Y.	5.4	7.6	9.8	.4	7.2	4.5	2.0	2.1	15.8	.1	33.5	1.8	2.0	6.3	.7	1.0
92	Duluth, Minn.	9.2	7.8	10.0	.6	8.9	3.1	1.6	1.7	.5	.1	47.2	2.2	3.6	4.3	.9	.3
93	Waterbury, Conn.	7.3	7.7	10.4	.4	21.0	3.0	1.1	1.8	8.4	.1	31.3	1.1	2.6	2.3	.3	1.1
94	Lowell, Mass.	4.7	6.8	7.4	.9	6.4	4.1	1.6	1.5	32.5	(1/)	24.4	.7	1.5	3.4	1.7	2.4
	Honolulu, Hawaii 2/	12.2	13.2	7.1	.6	16.4	7.6	6.3	4.0	3.4	1.4	8.6	.1	8.0	6.6	-----	4.4

1/ Less than 1/20 of 1 percent. 2/ Not included in group or grand totals.

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TABLE 19

Interest payments on general government debt[5] during 1937 are shown in table 19. These payments are segregated as to those made on bonded indebtedness, on short-term loans, and on special assessment debt. They are exclusive of payments in error later repaid to the cities, and they are exclusive also of interest payments which balance amounts previously received as accrued interest on the obligations when issued. Interest payments are discussed in a general way in the introductory part of this section on cost payments.

INTEREST PAYMENTS ON GENERAL GOVERNMENT DEBT.—Payments of interest in the amount of $222,582,157 were made in 1937 on debt incurred for general governmental purposes. Of this amount, $198,568,577, or 89.2 percent, was paid on bonded indebtedness, and $14,765,257, or approximately 7 percent, was paid on short-term loans; the remainder represents interest payments on special assessment debt. Comparative figures for recent years are not available because of the fact that the Bureau did not segregate interest payments as between general government debt and public-service enterprise debt.

SPECIAL INTEREST PAYMENTS BY MASSACHUSETTS CITIES.—The Commonwealth of Massachusetts has established for the benefit of a number of cities and towns a metropolitan district in and about Boston for the purchase and improvement of parks and for the construction and maintenance of sewers and waterworks. The cities benefited are required, in addition to sharing the costs of operating and maintaining such properties, to make payments to the State to reimburse it for interest on loans made to finance the construction or acquisition of these improvements. Similar payments of interest are made to the State on the advances by it in financing the cost of grade crossing elimination, and such interest payments by the cities are included in table 19.

TABLE 20

The payments for capital outlays by the major functions shown in table 20 comprise the amounts paid by the 94 cities for the acquisition and construction of more or less permanent properties and public improvements, including additions to those previously acquired or constructed. They are exclusive 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 noncost payments and nonrevenues, both of which are excluded from the scope of this report.

THE REPORTING OF OUTLAYS AND THE EXCLUSION OF DEBT RETIREMENT.— Capital outlays are reported by the Bureau as a cost payment in the year the expenditure is made. This procedure is followed rather than classifying as a cost payment the amount paid directly for maturing bonds or placed in a sinking fund for the retirement of indebtedness incurred for outlays. Debt retirement is recorded as a noncost payment, and duplication in cost payments—to the extent that outlays are financed from incurrence of debt—is thereby eliminated.

PAYMENTS FOR CAPITAL OUTLAYS.—Capital outlays, totaling $372,922,543, constituted 14.2 percent of total expenditures for general governmental purposes in 1937. The largest outlay was $118,619,311 for highways. Schools were next in importance with a total of $81,898,903. The item "All other" under "Public safety" represents in large part capital outlays for flood control in Los Angeles and New Orleans. The item "All other" under "Highways" constitutes for the most part bridge and tunnel construction in New York, Chicago, and Pittsburgh.

5/ For debt of public-service enterprises, see part III.

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TABLE 19.—COST PAYMENTS[1] FOR INTEREST: 1937

City number	CITY	Total	PAYMENTS FOR INTEREST ON BONDED DEBT OF—					PAYMENTS FOR INTEREST ON SHORT TERM LOANS OF—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT OF—		
			City corporation			Other governmental units					City corporation		
			General	Revenue	School district, general	General	Revenue	City corporation	School district	Other governmental units	Contingent general	Payable only from special assessments	Other governmental units—contingent general
	Grand total	$222,582,157	$149,515,021	$420,047	$21,894,999	$24,830,283	$1,908,227	$9,268,512	$4,829,113	$667,632	$5,720,118	$2,534,126	$994,079
	Group I	143,245,260	94,662,717	119,089	9,037,934	18,895,423	1,907,147	8,180,406	4,549,834	344,307	3,574,598	1,172,902	800,903
	Group II	32,280,003	20,847,471	234,780	3,460,404	5,729,038	----------	249,240	72,328	320,662	955,208	402,907	7,965
	Group III	47,056,894	34,004,833	66,178	9,396,661	205,822	1,080	838,866	206,951	2,663	1,190,312	958,317	185,211
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$43,414,168	$33,601,506	--------	----------	----------	$1,649,361	$5,158,744	----------	--------	$3,004,557	----------	--------
2	Chicago, Ill.	27,635,699	5,355,280	--------	$1,910,060	$11,877,752	----------	2,583,383	$4,428,923	$307,399	----------	$1,172,902	--------
3	Philadelphia, Pa.	17,244,915	14,720,702	--------	2,409,952	----------	----------	12,438	100,479	1,344	----------	----------	--------
4	Detroit, Mich.	14,157,110	13,674,547	$95,089	----------	196,947	----------	5,550	----------	2,100	37,125	----------	$145,752
5	Los Angeles, Calif.	6,003,892	1,826,296	--------	2,996,874	1,180,722	----------	----------	----------	--------	----------	----------	--------
6	Cleveland, Ohio	5,723,152	3,429,712	--------	718,884	716,763	----------	15,888	20,432	772	172,941	----------	647,760
7	St. Louis, Mo.	3,210,702	3,056,292	24,000	130,410	----------	----------	----------	----------	--------	----------	----------	--------
8	Baltimore, Md.	5,412,347	5,402,757	--------	----------	----------	----------	----------	----------	--------	9,590	----------	--------
9	Boston, Mass.	4,412,604	3,723,105	--------	----------	----------	----------	351,943	----------	--------	337,556	----------	--------
10	Pittsburgh, Pa.	5,866,702	2,111,838	--------	871,754	2,852,461	----------	----------	----------	17,820	12,829	----------	--------
11	San Francisco, Calif.	2,491,794	2,454,090	--------	----------	----------	----------	37,704	----------	--------	----------	----------	--------
12	Washington, D. C.	----------	----------	--------	----------	----------	----------	----------	----------	--------	----------	----------	--------
13	Milwaukee, Wis.	2,463,400	1,315,510	--------	----------	1,139,005	----------	1,256	----------	238	----------	----------	7,391
14	Buffalo, N. Y.	5,208,775	3,991,082	--------	----------	931,773	257,786	13,500	----------	14,634	----------	----------	--------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	$2,506,731	$2,123,989	--------	----------	$107,863	----------	----------	----------	--------	$266,914	----------	$7,965
16	New Orleans, La.	3,673,495	1,865,976	$219,280	$268,348	994,570	----------	$34,201	$47,901	$9,000	----------	$234,219	--------
17	Cincinnati, Ohio	3,380,499	2,096,429	--------	557,244	389,268	----------	229	11,579	118	181,066	143,866	--------
18	Newark, N. J.	5,541,672	4,544,518	--------	----------	994,623	----------	2,531	----------	--------	----------	----------	--------
19	Kansas City, Mo.	2,781,701	969,588	--------	912,804	677,580	----------	1,042	----------	195,865	----------	24,822	--------
20	Seattle, Wash.	1,663,213	669,176	--------	456,529	369,415	----------	112,172	42	55,879	----------	----------	--------
21	Indianapolis, Ind.	1,325,608	636,755	--------	438,627	231,715	----------	5,622	3,148	9,741	----------	----------	--------
22	Rochester, N. Y.	2,659,428	1,897,051	--------	----------	431,106	----------	5,275	----------	7,810	318,186	----------	--------
23	Jersey City, N. J.	3,354,081	2,651,947	--------	----------	612,671	----------	71,812	----------	17,651	----------	----------	--------

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24	Houston, Tex.	2,074,336	1,154,089	15,500	513,636	381,399	----------	9,712	----------	--------	----------	----------	--------
25	Louisville, Ky.	1,643,807	1,638,893	--------	----------	----------	----------	4,120	----------	794	----------	----------	--------
26	Portland, Oreg.	1,675,432	599,060	--------	313,216	538,128	----------	2,524	9,658	23,804	189,042	----------	--------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	$1,474,989	$908,971	--------	$398,087	----------	----------	----------	$28,739	--------	$139,192	----------	--------
28	Toledo, Ohio	1,694,677	1,081,038	--------	600,813	----------	----------	----------	8,469	--------	4,357	----------	--------
29	Oakland, Calif.	631,409	130,598	--------	500,811	----------	----------	----------	----------	--------	----------	----------	--------
30	Denver, Colo.	858,609	223,580	--------	356,464	----------	----------	----------	3,482	--------	49,025	$226,058	--------
31	Atlanta, Ga.	558,850	509,417	--------	----------	----------	----------	$45,078	----------	--------	4,355	----------	--------
32	Dallas, Tex.	1,254,772	1,252,781	--------	----------	----------	----------	1,991	----------	--------	----------	----------	--------
33	St. Paul, Minn.	1,695,416	1,438,872	--------	----------	----------	----------	645	----------	--------	----------	255,899	--------
34	Birmingham, Ala.	1,093,482	1,009,677	--------	----------	----------	----------	7,812	----------	--------	75,993	----------	--------
35	Akron, Ohio	1,711,231	----------	--------	1,523,515	----------	----------	----------	13,206	--------	----------	----------	$174,510
36	Memphis, Tenn.	966,833	945,242	--------	----------	----------	----------	3,246	----------	--------	18,345	----------	--------
37	Providence, R. I.	1,646,583	1,574,843	--------	----------	----------	----------	71,740	----------	--------	----------	----------	--------
38	San Antonio, Tex.	1,116,764	737,050	--------	335,475	----------	----------	24,120	20,119	--------	----------	----------	--------
39	Omaha, Nebr.	1,099,718	365,591	--------	403,796	----------	----------	51,380	----------	--------	----------	278,951	--------
40	Syracuse, N. Y.	1,226,747	1,055,247	--------	----------	----------	----------	63,775	----------	--------	107,725	----------	--------
41	Dayton, Ohio	751,165	389,113	--------	317,062	----------	----------	----------	8,390	--------	620	35,980	--------
42	Oklahoma City, Okla.	656,537	416,768	--------	239,769	----------	----------	----------	----------	--------	----------	----------	--------
43	Worcester, Mass.	277,382	238,170	--------	----------	----------	----------	39,212	----------	--------	----------	----------	--------
44	Richmond, Va.	1,416,936	1,389,029	--------	----------	----------	----------	27,907	----------	--------	----------	----------	--------
45	Youngstown, Ohio	477,199	321,694	--------	114,197	----------	----------	----------	10,398	--------	30,910	----------	--------
46	Grand Rapids, Mich.	542,593	315,830	--------	151,463	----------	----------	1	58	--------	75,241	----------	--------
47	Fort Worth, Tex.	1,015,777	708,258	--------	296,139	----------	----------	----------	11,380	--------	----------	----------	--------
48	Hartford, Conn.	790,556	738,708	--------	----------	$50,894	----------	----------	----------	$954	----------	----------	--------
49	Flint, Mich.	786,732	355,537	--------	339,060	----------	----------	----------	3,688	--------	88,447	----------	--------
50	New Haven, Conn.	575,226	575,109	--------	----------	----------	----------	117	----------	--------	----------	----------	--------
51	San Diego, Calif.	308,913	111,440	--------	197,473	----------	----------	----------	----------	--------	----------	----------	--------
52	Long Beach, Calif.	580,432	177,196	--------	399,602	----------	----------	3,634	----------	--------	----------	----------	--------
53	Nashville, Tenn.	565,144	561,146	--------	----------	----------	----------	----------	----------	--------	3,998	----------	--------
54	Springfield, Mass.	351,035	341,530	--------	----------	----------	----------	9,505	----------	--------	----------	----------	--------
55	Tulsa, Okla.	695,231	467,200	--------	206,915	----------	----------	6,042	15,074	--------	----------	----------	--------
56	Bridgeport, Conn.	657,201	652,701	--------	----------	----------	----------	4,500	----------	--------	----------	----------	--------
57	Des Moines, Iowa	556,022	240,707	--------	314,432	----------	----------	883	----------	--------	----------	----------	--------
58	Scranton, Pa.	379,313	90,028	--------	254,613	----------	----------	564	----------	--------	34,108	----------	--------
59	Salt Lake City, Utah	356,380	155,581	--------	175,097	----------	----------	10,208	1,673	--------	13,821	----------	--------
60	Yonkers, N. Y.	1,398,057	1,221,478	--------	----------	----------	----------	57,271	----------	--------	119,308	----------	--------
61	Paterson, N. J.	831,762	831,762	--------	----------	----------	----------	----------	----------	--------	----------	----------	--------
62	Jacksonville, Fla.	500,945	279,109	--------	185,685	----------	----------	145	156	--------	30,850	5,000	--------
63	Albany, N. Y.	710,788	668,291	--------	----------	----------	----------	1,806	----------	--------	40,691	----------	--------
64	Norfolk, Va.	1,193,771	1,189,498	--------	----------	----------	----------	4,273	----------	--------	----------	----------	--------
65	Trenton, N. J.	872,382	839,198	--------	----------	----------	----------	28,935	----------	--------	4,249	----------	--------
66	Chattanooga, Tenn.	735,953	660,022	--------	----------	----------	----------	----------	----------	--------	75,931	----------	--------

See footnotes at end of table.

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TABLE 19.—COST PAYMENTS[1] FOR INTEREST: 1937—Continued

City number	CITY	Total	PAYMENTS FOR INTEREST ON BONDED DEBT OF—					PAYMENTS FOR INTEREST ON SHORT TERM LOANS OF—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT OF—		
			City corporation			Other governmental units					City corporation		
			General	Revenue	School district, general	General	Revenue	City corporation	School district	Other governmental units	Contingent general	Payable only from special assessments	Other governmental units—contingent general
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
67	Kansas City, Kans.	$332,989	$161,449	--------	$89,751	$55,585	----------	$1,195	----------	--------	$14,531	----------	$10,478
68	Fort Wayne, Ind.	135,436	27,616	--------	107,820	----------	----------	----------	----------	--------	----------	----------	--------
69	Camden, N. J.	1,147,648	1,126,032	--------	----------	----------	----------	17,275	----------	--------	4,341	----------	--------
70	Erie, Pa.	507,827	247,663	--------	231,563	----------	----------	----------	$1,666	--------	2,510	$24,425	--------
71	Elizabeth, N. J.	565,539	561,590	$2,248	----------	----------	----------	1,701	----------	--------	----------	----------	--------
72	Wichita, Kans.	343,171	144,281	--------	104,300	20,407	----------	41	----------	--------	74,142	----------	--------
73	Spokane, Wash.	153,601	111,848	3,525	38,228	----------	----------	----------	----------	--------	----------	----------	--------
74	Fall River, Mass.	276,327	260,191	--------	----------	----------	----------	16,136	----------	--------	----------	----------	--------
75	Cambridge, Mass.	402,133	339,505	--------	----------	----------	----------	28,671	----------	--------	33,957	----------	--------
76	New Bedford, Mass.	278,914	255,909	--------	----------	----------	----------	23,005	----------	--------	----------	----------	--------
77	Reading, Pa.	475,966	159,630	--------	293,411	----------	----------	586	837	--------	----------	21,502	--------
78	Knoxville, Tenn.	971,877	941,877	--------	----------	----------	----------	30,000	----------	--------	----------	----------	--------
79	Peoria, Ill.	185,041	28,419	--------	23,526	14,181	----------	8,006	----------	$184	----------	110,502	223
80	South Bend, Ind.	218,848	94,402	--------	122,690	----------	----------	1,756	----------	--------	----------	----------	--------
81	Tacoma, Wash.	193,615	98,166	--------	----------	64,755	$1,080	13,220	14,869	1,525	----------	----------	--------
82	Miami, Fla.	1,626,014	1,231,963	7,994	268,216	----------	----------	18,790	41,535	--------	57,516	----------	--------
83	Gary, Ind.	259,719	109,790	--------	146,749	----------	----------	1,565	1,615	--------	----------	----------	--------
84	Canton, Ohio	511,759	208,075	--------	252,157	----------	----------	----------	12,790	--------	38,737	----------	--------
85	Wilmington, Del.	288,606	288,606	--------	----------	----------	----------	----------	----------	--------	----------	----------	--------
86	Tampa, Fla.	709,301	513,437	2,371	174,046	----------	----------	17,191	509	--------	1,747	----------	--------
87	Somerville, Mass.	181,307	133,487	--------	----------	----------	----------	26,699	----------	--------	21,121	----------	--------
88	El Paso, Tex.	327,936	302,230	14,720	----------	----------	----------	10,986	----------	--------	----------	----------	--------
89	Evansville, Ind.	194,151	67,213	35,320	91,618	----------	----------	----------	----------	--------	----------	----------	--------
90	Lynn, Mass.	261,125	204,163	--------	----------	----------	----------	39,868	----------	--------	17,094	----------	--------
91	Utica, N. Y.	454,527	441,316	--------	----------	----------	----------	11,315	----------	--------	1,896	----------	--------
92	Duluth, Minn.	358,199	189,735	--------	142,118	----------	----------	12,494	8,298	--------	5,554	----------	--------
93	Waterbury, Conn.	507,895	437,840	--------	----------	----------	----------	70,055	----------	--------	----------	----------	--------
94	Lowell, Mass.	173,911	150,390	--------	----------	----------	----------	23,521	----------	--------	----------	----------	--------
	Honolulu, Hawaii [2]	303,225	217,068	--------	----------	----------	----------	----------	----------	--------	----------	86,157	--------

[1] The payments reported 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. [2] Not included in group or grand totals.

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937

(See text discussion, p. 189)

City No.	CITY	All functions	General administrative, legislative, and judicial	PUBLIC SAFETY		
				Police department	Fire department	All other
	Grand total	$372,922,543	$10,875,371	$3,894,443	$3,239,787	$7,325,660
	Group I	278,154,869	6,756,618	2,367,904	1,344,159	4,644,646
	Group II	37,685,351	3,117,066	524,464	900,695	1,666,155
	Group III	57,082,323	1,001,687	1,002,075	994,933	1,014,859
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y.	$127,648,854	$3,287,518	$51,262	$261,110	$69,420
2	Chicago, Ill.	38,021,685	550,262	316,180	60,702	----------
3	Philadelphia, Pa.	14,517,297	69,209	48,148	35,024	6,851
4	Detroit, Mich.	11,654,065	42,354	78,132	78,825	2,444
5	Los Angeles, Calif.	25,516,764	140,851	283,760	198,859	4,495,129
6	Cleveland, Ohio	6,299,627	26,898	24,161	22,369	57
7	St. Louis, Mo.	8,989,070	176,656	469,607	14,651	66,617
8	Baltimore, Md.	5,111,787	8,850	33,819	108,433	----------
9	Boston, Mass.	5,484,345	1,516,767	510,604	35,655	1,481
10	Pittsburgh, Pa.	10,009,111	135,856	119,586	50,178	2,570
11	San Francisco, Calif.	5,285,253	185,432	55,958	383,754	43
12	Washington, D. C.	6,925,508	495,567	28,199	86,902	----------
13	Milwaukee, Wis.	3,212,210	61,021	99,432	3,000	----------
14	Buffalo, N. Y.	9,479,293	59,377	249,056	4,697	34
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Minneapolis, Minn.	$5,180,355	$35,362	$55,741	$47,830	$14,898
16	New Orleans, La.	3,707,411	14,528	13,649	13,291	1,176,327
17	Cincinnati, Ohio	4,015,247	29,103	27,342	120,939	3,257
18	Newark, N. J.	1,961,115	455,976	94,557	46,965	----------
19	Kansas City, Mo.	5,700,353	2,398,025	126,832	25,765	182,126
20	Seattle, Wash.	1,374,640	49,775	32,396	67,221	1,460
21	Indianapolis, Ind.	1,063,312	7,827	17,578	43,005	45,587
22	Rochester, N. Y.	3,112,518	33,880	26,946	272,632	84,981
23	Jersey City, N. J.	3,761,789	6,586	----------	----------	----------
24	Houston, Tex.	4,926,840	----------	36,934	15,503	156,296
25	Louisville, Ky.	2,259,916	22,994	41,353	193,817	----------
26	Portland, Oreg.	621,855	63,010	51,136	53,727	1,223
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$1,988,335	$2,886	$16,579	$22,028	$3,105
28	Toledo, Ohio	1,546,032	3,942	23,553	9,268	1,507
29	Oakland, Calif.	1,048,617	4,431	23,589	38,087	3,407
30	Denver, Colo.	2,317,695	13,900	1,289	45,034	34,565
31	Atlanta, Ga.	1,723,130	----------	13,822	26,730	----------
32	Dallas, Tex.	1,690,875	1,629	33,614	4,214	715
33	St. Paul, Minn.	2,532,101	1,243	64,065	----------	----------
34	Birmingham, Ala.	210,824	506	2,024	----------	----------
35	Akron, Ohio	1,886,509	----------	13,302	46,201	----------
36	Memphis, Tenn.	1,039,056	9,466	17,330	43,380	907
37	Providence, R. I.	3,315,631	20,469	10,760	684	69
38	San Antonio, Tex.	993,608	1,581	74,740	570	7,650
39	Omaha, Nebr.	595,729	713	87,919	25,037	990
40	Syracuse, N. Y.	620,636	6,859	13,806	2,675	----------
41	Dayton, Ohio	1,193,642	18,815	18,549	12,897	869,276
42	Oklahoma City, Okla.	2,199,314	530,286	15,173	12,636	----------
43	Worcester, Mass.	828,425	5,464	13,447	1,388	----------
44	Richmond, Va.	1,075,959	----------	12,724	63,349	305
45	Youngstown, Ohio	231,329	2,074	28,938	10,399	----------
46	Grand Rapids, Mich.	511,716	25,844	3,151	4,495	1,918
47	Fort Worth, Tex.	2,696,907	7,544	8,785	1,085	54
48	Hartford, Conn.	1,220,372	3,222	9,934	9,990	----------
49	Flint, Mich.	36,252	----------	----------	2,418	----------
50	New Haven, Conn.	509,857	1,669	4,500	2,039	2,053
51	San Diego, Calif.	473,723	139,151	30,885	46,518	15,583
52	Long Beach, Calif.	2,120,073	15,225	32,791	14,955	1,094

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 189)

City No.	CITY	All functions	General administrative, legislative, and judicial	PUBLIC SAFETY		
				Police department	Fire department	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
53	Nashville, Tenn.	$1,067,598	$3,705	$1,225	$9,710	----------
54	Springfield, Mass.	1,088,393	8,297	26,441	23,469	$2,901
55	Tulsa, Okla.	699,665	2,942	12,145	236	90
56	Bridgeport, Conn.	217,980	5,319	9,136	29,110	719
57	Des Moines, Iowa	692,807	1,842	12,169	8,530	2,808
58	Scranton, Pa.	1,444,515	----------	271	----------	----------
59	Salt Lake City, Utah	214,492	2,882	4,127	11,937	25
60	Yonkers, N. Y.	600,443	2,613	----------	1,456	1,140
61	Paterson, N. J.	679,246	795	6,809	----------	660
62	Jacksonville, Fla.	333,716	5,500	2,606	15,534	----------
63	Albany, N. Y.	581,629	4,525	25,987	135,744	2,000
64	Norfolk, Va.	432,191	71,803	24,211	6,590	----------
65	Trenton, N. J.	232,715	----------	----------	----------	----------
66	Chattanooga, Tenn.	753,873	----------	39,036	15,676	----------
67	Kansas City, Kans.	1,288,070	2,074	4,066	50,179	22,206
68	Fort Wayne, Ind.	210,276	----------	1,949	1,949	----------
69	Camden, N. J.	262,343	17,863	11,532	2,075	----------
70	Erie, Pa.	216,090	2,662	8,519	21,506	----------
71	Elizabeth, N. J.	636,858	350	9,000	9,793	----------
72	Wichita, Kans.	338,457	----------	11,912	18,737	4,124
73	Spokane, Wash.	550,689	5,939	13,820	4,673	1,625
74	Fall River, Mass.	90,145	9,382	9,127	----------	----------
75	Cambridge, Mass.	890,690	2,655	4,040	5,856	----------
76	New Bedford, Mass.	206,990	2,397	1,766	6,097	2,667
77	Reading, Pa.	1,105,803	2,605	10,439	16,078	224
78	Knoxville, Tenn.	374,215	2,941	----------	882	----------
79	Peoria, Ill.	821,394	----------	5,220	----------	----------
80	South Bend, Ind.	374,115	1,164	10,195	30,092	----------
81	Tacoma, Wash.	250,297	747	6,759	1,570	985
82	Miami, Fla.	865,418	250	27,090	2,320	----------
83	Gary, Ind.	267,088	2,945	3,252	22,550	466
84	Canton, Ohio	128,167	1,410	29,662	10,281	----------
85	Wilmington, Del.	217,157	----------	----------	----------	----------
86	Tampa, Fla.	459,519	1,558	6,311	2,023	----------
87	Somerville, Mass.	265,108	855	10,476	18,993	300
88	El Paso, Tex.	347,393	228	33,876	17,843	----------
89	Evansville, Ind.	640,525	1,549	7,282	16,445	----------
90	Lynn, Mass.	755,935	----------	1,921	----------	----------
91	Utica, N. Y.	417,189	1,790	879	836	28,044
92	Duluth, Minn.	469,200	7,554	14,318	9,180	677
93	Waterbury, Conn.	817,590	4,907	14,748	20,906	----------
94	Lowell, Mass.	169,992	720	4,484	----------	----------
	Honolulu, Hawaii 1/	1,559,543	10,269	6,703	26,022	2,978

1/ Not included in group or grend totals.

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 189)

City number	CITY	HIGHWAYS		SANITATION AND WASTE REMOVAL			Conservation of health
		Roadways	All other	Sewers and sewage disposal	Waste collection and disposal	All other	
	Grand total	$87,701,182	$30,918,129	$65,026,457	$3,308,045	$958,452	$1,272,467
	Group I	66,228,747	27,720,285	45,150,814	2,404,397	402,763	1,125,323
	Group II	8,700,165	1,135,356	7,071,977	403,112	302,433	30,985
	Group III	12,772,270	2,062,488	12,803,666	500,536	253,256	116,159
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.	$36,124,607	$15,496,212	$11,117,333	$1,457,565	$232,087	$1,064,024
2	Chicago, Ill.	9,474,504	6,524,241	12,267,726	----------	---------	17,538
3	Philadelphia, Pa.	2,021,099	11,412	220,245	131,149	---------	2,594
4	Detroit, Mich.	3,012,622	486,272	4,973,910	214,043	---------	8,411
5	Los Angeles, Calif.	3,079,620	759,838	560,238	52,403	116,728	11,336
6	Cleveland, Ohio	961,901	570,587	3,825,403	29,840	3,375	2,131
7	St. Louis, Mo.	576,672	561,832	1,068,121	113,548	15,126	1,139
8	Baltimore, Md.	1,590,875	799,448	751,653	----------	---------	----------
9	Boston, Mass.	523,085	476,799	579,815	----------	---------	7,206
10	Pittsburgh, Pa.	3,151,417	1,015,427	463,452	380,503	32,152	3,056
11	San Francisco, Calif.	1,353,148	17,762	1,096,090	----------	520	6,835
12	Washington, D. C.	1,893,349	468,238	1,671,645	----------	---------	----------
13	Milwaukee, Wis.	822,452	275,051	446,055	21,849	---------	----------
14	Buffalo, N. Y.	1,643,396	257,166	6,109,128	3,497	2,775	1,053
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
15	Minneapolis, Minn.	$1,107,173	$561	$2,675,439	$8,418	---------	$1,721
16	New Orleans, La.	173,795	8,670	2,111,572	9,693	$700	----------
17	Cincinnati, Ohio	1,715,623	728,467	358,403	79,631	18,515	2,939
18	Newark, N. J.	465,442	95,064	83,141	----------	258,769	4,608
19	Kansas City, Mo.	917,139	----------	229,740	----------	5,207	1,420
20	Seattle, Wash.	719,815	136,863	193,913	----------	6,671	5,671
21	Indianapolis, Ind.	69,618	6,378	45,786	15,961	9,867	1,031
22	Rochester, N. Y.	1,230,003	27,047	334,995	260,494	---------	2,106
23	Jersey City, N. J.	282,398	19,808	----------	----------	---------	8,361
24	Houston, Tex.	1,126,020	57,794	135,860	22,451	---------	----------
25	Louisville, Ky.	528,848	50,445	880,274	899	1,700	1,803
26	Portland, Oreg.	364,291	4,259	22,854	5,565	1,004	1,325
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
27	Columbus, Ohio	$65,102	$137,632	$1,688,790	$22,972	$5,309	$1,882
28	Toledo, Ohio	281,606	27,639	125,224	30,959	17,797	3,380
29	Oakland, Calif.	342,587	30,954	50,039	----------	---------	6,614
30	Denver, Colo.	165,881	19,339	1,590,481	----------	16,407	1,211
31	Atlanta, Ga.	73,212	----------	1,327,876	15,000	10,006	----------
32	Dallas, Tex.	691,666	63,180	168,643	4,828	10,950	398
33	St. Paul, Minn.	250,820	13,961	2,003,251	----------	24,601	----------
34	Birmingham, Ala.	23,617	----------	146,234	----------	---------	1,000
35	Akron, Ohio	584,692	421,030	530,202	6,903	22,305	5,340
36	Memphis, Tenn.	504,454	27,197	94,880	17,183	5,534	51,985
37	Providence, R. I.	725,189	----------	495,507	76,788	---------	597
38	San Antonio, Tex.	34,561	93,694	51,369	----------	10,599	1,004
39	Omaha, Nebr.	125,715	----------	29,345	----------	---------	1,284
40	Syracuse, N. Y.	186,415	99,711	222,286	----------	---------	453
41	Dayton, Ohio	24,941	----------	131,194	----------	---------	6,622
42	Oklahoma City, Okla.	39,160	33,150	28,122	6,480	3,571	4,882
43	Worcester, Mass.	35,460	128,803	439,901	----------	---------	----------
44	Richmond, Va.	384,861	51,935	133,083	6,531	2,174	----------
45	Youngstown, Ohio	109,835	9,414	6,090	----------	---------	----------
46	Grand Rapids, Mich.	176,876	115,186	118,510	8,100	7,559	690
47	Fort Worth, Tex.	395,296	8,004	51,292	----------	---------	145
48	Hartford, Conn.	100,053	39,772	1,006,683	1,850	1,403	----------
49	Flint, Mich.	24,478	----------	7,559	----------	---------	----------
50	New Haven, Conn.	289,097	17,046	79,808	----------	---------	665
51	San Diego, Calif.	23,389	----------	13,177	1,435	1,257	706

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 189)

City number	CITY	HIGHWAYS		SANITATION AND WASTE REMOVAL			Conservation of health
		Roadways	All other	Sewers and sewage disposal	Waste collection and disposal	All other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
52	Long Beach, Calif.	$196,556	$427	$156,151	$8,438	$13,809	----------
53	Nashville, Tenn.	193,086	7,542	118,542	3,573	665	----------
54	Springfield, Mass.	346,443	179,476	221,341	80,476	----------	$660
55	Tulsa, Okla.	59,830	10,237	43,307	1,836	----------	214
56	Bridgeport, Conn.	51,228	960	25,363	41,401	6,588	925
57	Des Moines, Iowa	393,915	8,814	120,618	1,372	1,883	511
58	Scranton, Pa.	417,124	2,118	9,879	----------	----------	----------
59	Salt Lake City, Utah	11,514	7,400	34,890	----------	----------	5,563
60	Yonkers, N. Y.	430,813	238	89,606	1,499	1,135	1,252
61	Paterson, N. J.	270,851	----------	5,586	----------	----------	----------
62	Jacksonville, Fla.	39,086	----------	50,048	----------	----------	5,328
63	Albany, N. Y.	83,534	5,671	43,875	----------	25,574	4,375
64	Norfolk, Va.	179,080	49,044	41,275	----------	8,400	----------
65	Trenton, N. J.	184,974	----------	15,004	----------	----------	----------
66	Chattanooga, Tenn.	326,165	----------	----------	----------	----------	----------
67	Kansas City, Kans.	437,411	----------	22,540	----------	----------	579
68	Fort Wayne, Ind.	51,760	----------	----------	----------	----------	----------
69	Camden, N. J.	----------	133,250	----------	2,272	7,190	----------
70	Erie, Pa.	63,032	53,861	17,040	5,223	9,586	----------
71	Elizabeth, N. J.	----------	----------	----------	----------	5,313	----------
72	Wichita, Kans.	93,463	----------	63,180	----------	7,390	----------
73	Spokane, Wash.	300,202	12,979	141,625	14,666	370	1,378
74	Fall River, Mass.	24,229	11,968	20,619	----------	----------	----------
75	Cambridge, Mass.	652,172	----------	195,768	----------	950	----------
76	New Bedford, Mass.	101,104	2,854	3,963	250	----------	1,551
77	Reading, Pa.	31,169	----------	9,740	5,164	475	2,622
78	Knoxville, Tenn.	7,436	139,879	----------	289	----------	220
79	Peoria, Ill.	126,485	1,835	199,646	4,695	----------	----------
80	South Bend, Ind.	6,525	----------	650	----------	----------	----------
81	Tacoma, Wash.	125,593	1,038	27,902	20,769	----------	564
82	Miami, Fla.	52,604	----------	----------	31,637	----------	----------
83	Gary, Ind.	14,665	----------	1,864	4,500	1,210	352
84	Canton, Ohio	32,740	----------	12,745	----------	----------	----------
85	Wilmington, Del.	43,434	----------	78,604	----------	----------	----------
86	Tampa, Fla.	38,190	67,295	2,020	45,864	5,529	----------
87	Somerville, Mass.	108,222	1,698	85,591	----------	----------	83
88	El Paso, Tex.	27,752	7,074	91,479	----------	----------	----------
89	Evansville, Ind.	23,827	----------	74,804	641	6,854	----------
90	Lynn, Mass.	359,287	----------	129,678	----------	9,045	----------
91	Utica, N. Y.	238,410	----------	58,826	11,222	----------	----------
92	Duluth, Minn.	229,626	9,127	41,228	2,742	804	1,124
93	Waterbury, Conn.	685,744	10,056	9,123	----------	1,014	----------
94	Lowell, Mass.	54,026	----------	----------	12,978	----------	----------
	Honolulu, Hawaii 1/	990,760	89,039	11,029	13,686	36,320	----------

1/ Not included in group or grand totals.

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 189)

City No.	CITY	Hospitals	Charities	Correction	Schools	Libraries	Recreation	Miscellaneous
	Grand total	$19,643,862	$1,315,897	$1,890,330	$81,898,903	$1,011,489	$48,354,080	$4,287,989
	Group I	13,300,178	908,750	1,713,823	60,789,619	494,256	40,281,745	2,520,842
	Group II	5,121,230	95,442	61,549	4,070,751	177,200	3,810,484	496,287
	Group III	1,222,454	311,705	114,958	17,038,533	340,033	4,261,851	1,270,860
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.	$9,559,092	$78,578	$1,169,838	$18,503,466	$86,833	$29,079,870	$10,039
2	Chicago, Ill.	160,746	49,035	9,819	3,783,607	86,271	3,787,757	933,297
3	Philadelphia, Pa.	8,429	382	30,797	11,725,510	---	206,448	---
4	Detroit, Mich.	109,410	121,853	1,144	1,755,306	14,518	114,882	639,939
5	Los Angeles, Calif.	58,143	69,027	7,566	15,222,309	7,003	241,602	212,352
6	Cleveland, Ohio	21,078	14,530	52,948	239,945	225,068	271,290	8,046
7	St. Louis, Mo.	1,360,763	1,277	43,526	844,187	---	3,569,548	5,800
8	Baltimore, Md.	253,318	---	---	1,208,684	---	356,207	500
9	Boston, Mass.	431,878	65,446	16,922	1,077,479	21,391	103,292	116,525
10	Pittsburgh, Pa.	152,105	479,101	96,442	2,659,468	26,636	1,079,532	161,630
11	San Francisco, Calif.	305,908	4,664	258	1,399,599	7,988	454,261	13,033
12	Washington, D. C.	812,192	708	134,366	940,841	1,517	349,705	42,279
13	Milwaukee, Wis.	49,103	13,630	7,066	1,191,664	800	193,652	27,435
14	Buffalo, N. Y.	18,013	10,519	143,131	237,554	16,231	373,699	349,967
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$12,985	$18,955	$11,735	$423,750	$83,468	$289,376	$392,943
16	New Orleans, La.	---	---	---	63,733	---	90,788	30,665
17	Cincinnati, Ohio	63,936	686	3,310	460,330	346	383,930	18,490
18	Newark, N. J.	104,224	---	2,445	86,549	13,500	249,875	---
19	Kansas City, Mo.	124,960	1,798	3,550	641,894	---	1,041,428	469
20	Seattle, Wash.	16,563	---	---	47,556	3,601	89,960	3,175
21	Indianapolis, Ind.	246,193	2,688	---	495,582	2,906	52,378	927
22	Rochester, N. Y.	14,085	35,759	20,226	492,413	58,270	179,628	39,053
23	Jersey City, N. J.	2,990,865	---	14,976	182,372	9,303	247,120	---
24	Houston, Tex.	1,212,965	---	1,093	1,040,730	3,000	1,118,194	---
25	Louisville, Ky.	313,588	12,787	2,784	132,569	2,806	64,568	8,681
26	Portland, Oreg.	20,866	22,769	1,430	3,273	---	3,239	1,884
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio	---	$333	$426	$10,974	$1,776	$3,381	$5,160
28	Toledo, Ohio	$2,145	---	772	894,624	2,516	115,006	6,094
29	Oakland, Calif.	---	---	---	491,008	3,911	51,970	2,020
30	Denver, Colo.	2,826	933	---	31,776	---	74,408	319,645
31	Atlanta, Ga.	---	---	2,568	178,552	1,555	73,809	---
32	Dallas, Tex.	311,338	133	48	87,541	53,599	258,379	---
33	St. Paul, Minn.	---	---	1,217	145,735	---	3,280	23,928
34	Birmingham, Ala.	---	---	---	---	---	37,443	---
35	Akron, Ohio	---	---	---	197,862	2,084	56,588	---
36	Memphis, Tenn.	58,855	---	1,209	77,042	---	129,437	197
37	Providence, R. I.	8,306	176,660	---	1,746,894	---	53,076	632
38	San Antonio, Tex.	---	---	---	647,804	16,429	52,527	1,080
39	Omaha, Nebr.	365	---	---	281,009	12,215	30,606	531
40	Syracuse, N. Y.	90	---	---	29,720	50	13,340	45,231
41	Dayton, Ohio	---	45	2,643	95,067	3,513	10,080	---
42	Oklahoma City, Okla.	945	---	89,349	364,487	479	1,069,602	992
43	Worcester, Mass.	150,055	13,499	---	16,542	---	---	23,866
44	Richmond, Va.	8,366	10,641	---	233,998	4,537	130,395	33,060
45	Youngstown, Ohio	---	---	---	25,759	---	38,820	---
46	Grand Rapids, Mich.	9,774	---	---	6,989	2,804	20,923	8,897
47	Fort Worth, Tex.	47,571	2,274	---	1,743,534	1,880	424,107	336
48	Hartford, Conn.	---	11,163	---	8,071	---	21,386	6,845
49	Flint, Mich.	---	---	---	---	---	1,797	---
50	New Haven, Conn.	---	145	---	12,624	959	99,252	---
51	San Diego, Calif.	---	---	---	129,841	10,431	39,189	22,161
52	Long Beach, Calif.	---	1,700	71	1,450,427	34,988	33,321	160,120
53	Nashville, Tenn.	80,343	---	2,306	491,456	---	46,579	108,866
54	Springfield, Mass.	2,920	17,972	---	127,585	---	50,310	102

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TABLE 20.—COST PAYMENTS FOR CAPITAL OUTLAYS, BY MAJOR FUNCTIONS: 1937—Continued

(See text discussion, p. 189)

No.	CITY	Hospitals	Charities	Correction	Schools	Libraries	Recreation	Miscellaneous
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
55	Tulsa, Okla.	$1,000	---	$86	$546,687	$13,779	$7,276	---
56	Bridgeport, Conn.	1,548	$3,210	---	21,750	15,723	4,620	$380
57	Des Moines, Iowa	---	---	---	47,402	685	81,949	10,309
58	Scranton, Pa.	---	---	---	1,010,168	1,347	3,608	---
59	Salt Lake City, Utah	---	---	---	111,044	---	16,521	8,589
60	Yonkers, N. Y.	897	468	---	50,194	---	19,132	---
61	Paterson, N. J.	---	---	---	393,653	---	892	---
62	Jacksonville, Fla.	---	---	12,416	151,492	---	47,468	4,238
63	Albany, N. Y.	---	---	---	19,152	---	23,657	207,535
64	Norfolk, Va.	---	20,028	1,756	13,850	943	13,066	2,145
65	Trenton, N. J.	---	---	---	32,271	---	466	---
66	Chattanooga, Tenn.	15,381	---	---	353,761	---	3,854	---
67	Kansas City, Kans.	---	---	---	711,334	---	37,681	---
68	Fort Wayne, Ind.	---	---	---	126,710	---	27,908	---
69	Camden, N. J.	649	---	---	72,780	---	12,836	1,896
70	Erie, Pa.	---	---	---	32,849	---	1,373	439
71	Elizabeth, N. J.	---	---	---	594,601	17,801	---	---
72	Wichita, Kans.	---	---	---	109,956	485	29,210	---
73	Spokane, Wash.	731	---	---	20,105	20,729	9,048	2,799
74	Fall River, Mass.	1,296	675	---	---	2,120	8,606	2,123
75	Cambridge, Mass.	7,275	---	---	2,661	---	12,275	7,038
76	New Bedford, Mass.	424	21,621	---	6,027	9,090	28,935	18,244
77	Reading, Pa.	---	---	---	961,057	---	66,230	---
78	Knoxville, Tenn.	112	22	91	212,953	8,100	765	525
79	Peoria, Ill.	48,193	---	---	372,980	6,000	56,340	---
80	South Bend, Ind.	---	---	---	311,089	---	14,400	---
81	Tacoma, Wash.	---	---	---	29,693	---	34,677	---
82	Miami, Fla.	283,331	---	---	235,436	---	231,163	1,587
83	Gary, Ind.	---	---	---	177,805	30,899	6,580	---
84	Canton, Ohio	---	---	---	39,487	1,842	---	---
85	Wilmington, Del.	---	---	---	80,119	---	15,000	---
86	Tampa, Fla.	177,718	629	---	54,692	2,217	55,473	---
87	Somerville, Mass.	---	19,475	---	19,317	98	---	---
88	El Paso, Tex.	---	---	---	154,983	---	13,958	200
89	Evansville, Ind.	---	---	---	259,633	4,973	115,433	129,084
90	Lynn, Mass.	---	---	---	10,700	47,433	147,209	50,662
91	Utica, N. Y.	---	---	---	49,964	---	27,218	---
92	Duluth, Minn.	---	---	---	20,444	1,389	129,832	1,155
93	Waterbury, Conn.	---	108	---	---	654	18,181	52,149
94	Lowell, Mass.	---	9,971	---	87,813	---	---	---
	Honolulu, Hawaii 1/	4,200	19,100	---	311,601	68	33,934	3,834

1/ Not included in group or grand totals.

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TABLE 21

Table 21 presents data relating to the methods by which the cities financed their capital outlays and is as accurate as compilation from the individual city records permitted. In some cases it was impossible to report anything except a total for bonds issued or current funds drawn upon. This is due to the fact that capital improvements frequently are not completed within the reporting year, and a variety of local funds may be drawn upon before the improvement is completed, the source of all of which may have been unrecorded. Also, some cities have a single capital fund known as the "building" fund, accumulated from numerous sources. Furthermore, it is not always possible to identify the designation of a bond issue with the purpose for which the proceeds were used. For example, part of a "general improvement bond" may have been used in connection with sewers, parks, or even a public-service enterprise.

CAPITAL OUTLAYS FINANCED BY ISSUANCE OF BONDS.—Of the total capital outlays for general governmental purposes, approximately 42.5 percent were financed by proceeds from general obligation bonds, 6.3 percent from revenue bonds, and 3.2 percent from the issuance of special assessment bonds. Only 8 cities reported the financing of capital outlays through the issuance of revenue bonds, and the bulk of such issues was in connection with the construction of the Lincoln Tunnel in New York and the sewer system of the Buffalo Sewer Authority.

CAPITAL OUTLAYS FINANCED FROM CURRENT REVENUES.—Cash resources in the general fund financed 20.3 percent of the capital outlays for general governmental purposes, special assessments 13.9 percent, and grants and donations 13.7 percent. The larger part of the latter item of current revenue consisted of P.W.A. grants received under the Federal public works program.

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TABLE 21.—METHOD OF FINANCING CAPITAL OUTLAYS: 1937

City number	CITY	Total	BONDS			CURRENT REVENUE		
			General	Revenue	Special assessments	General	Special assessments	Grants and donations
	Grand total-----	$372,004,302	$158,189,569	$23,305,352	$11,939,858	$75,624,954	$51,815,997	$51,128,572
	Group I----------	278,079,386	113,072,655	23,016,026	10,961,854	45,670,776	48,721,488	36,636,587
	Group II---------	37,254,700	21,320,841	---------	118,444	9,742,447	1,951,887	4,121,081
	Group III--------	56,670,216	23,796,073	289,326	859,560	20,211,731	1,142,622	10,370,904
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.----	$127,648,854	$43,804,051	$16,224,236	$6,700,000	$7,829,813	$44,416,596	$8,674,158
2	Chicago, Ill.------	37,946,202	25,245,055	---------	24,567	6,839,305	1,948,856	3,888,419
3	Philadelphia, Pa.--	14,517,297	8,071,815	---------	---------	1,241,462	211,040	4,992,980
4	Detroit, Mich.-----	11,654,065	----------	900,000	---------	7,977,862	601,159	2,175,044
5	Los Angeles, Calif.-	25,516,764	12,862,069	---------	---------	6,833,977	191,792	5,628,926
6	Cleveland, Ohio----	6,299,627	43,992	---------	4,237,287	1,042,465	746,066	229,817
7	St. Louis, Mo.-----	8,989,070	7,070,846	299,822	---------	1,170,323	99,794	348,285
8	Baltimore, Md.-----	5,111,787	2,254,550	---------	---------	422,982	67,812	2,366,443
9	Boston, Mass.------	5,484,345	1,328,949	---------	---------	1,761,998	---------	2,393,398
10	Pittsburgh, Pa.----	10,009,111	6,321,266	---------	---------	1,205,768	6,887	2,475,190
11	San Francisco, Calif.	5,285,253	2,074,339	---------	---------	1,769,960	---------	1,440,954
12	Washington, D. C.---	6,925,508	1,862,152	---------	---------	4,003,740	161,077	898,539
13	Milwaukee, Wis.----	3,212,210	472,868	---------	---------	2,659,652	---------	79,690
14	Buffalo, N. Y.-----	9,479,293	1,660,703	5,591,968	---------	911,469	270,409	1,044,744
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.--	$4,756,635	$4,365,327	---------	$1,687	$389,621	---------	---------
16	New Orleans, La.---	3,707,411	7,641	---------	---------	3,682,961	---------	$16,809
17	Cincinnati, Ohio---	4,008,316	543,018	---------	71,188	1,504,640	$1,663,752	225,718
18	Newark, N. J.------	1,961,115	1,642,572	---------	---------	318,543	---------	---------
19	Kansas City, Mo.---	5,700,353	4,114,472	---------	---------	150,847	158,227	1,276,807
20	Seattle, Wash.-----	1,374,640	156,560	---------	---------	1,059,118	---------	158,962
21	Indianapolis, Ind.--	1,063,312	374,744	---------	---------	421,339	15,370	251,859
22	Rochester, N. Y.---	3,112,518	1,638,544	---------	---------	703,905	27,720	742,349
23	Jersey City, N. J.--	3,761,789	2,790,590	---------	---------	30,479	---------	940,720
24	Houston, Tex.------	4,926,840	4,826,331	---------	---------	100,509	---------	---------
25	Louisville, Ky.----	2,259,916	861,042	---------	---------	884,194	37,732	476,948
26	Portland, Oreg.----	621,855	----------	---------	45,569	496,291	49,086	30,909
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio-----	$1,988,335	$1,162,919	---------	---------	$147,842	$183	$677,391
28	Toledo, Ohio-------	1,546,032	----------	---------	---------	502,316	149,092	894,624
29	Oakland, Calif.----	1,048,617	----------	---------	---------	1,046,817	---------	1,800
30	Denver, Colo.------	2,140,202	834,545	---------	---------	533,943	72,216	699,498
31	Atlanta, Ga.-------	1,723,130	1,506,428	---------	---------	216,702	---------	---------
32	Dallas, Tex.-------	1,690,875	1,020,007	---------	---------	212,674	230,509	227,685
33	St. Paul, Minn.----	2,297,459	1,403,303	---------	$218,875	147,284	230,935	297,012
34	Birmingham, Ala.---	210,824	----------	$146,234	6,207	58,383	---------	---------
35	Akron, Ohio--------	1,886,509	1,284,082	---------	---------	313,165	24,987	264,275
36	Memphis, Tenn.-----	1,039,056	483,243	---------	---------	239,764	---------	316,049
37	Providence, R. I.--	3,315,631	2,681,929	---------	---------	145,371	---------	488,331
38	San Antonio, Tex.--	993,608	114,484	---------	---------	746,186	---------	132,938
39	Omaha, Nebr.-------	595,729	----------	---------	---------	313,344	1,376	281,009
40	Syracuse, N. Y.----	620,636	334,506	---------	108,772	177,358	---------	---------
41	Dayton, Ohio-------	1,193,642	131,194	---------	---------	967,381	---------	95,067
42	Oklahoma City, Okla.	2,199,314	886,297	---------	---------	635,139	---------	677,878
43	Worcester, Mass.---	828,425	697,486	---------	---------	35,035	---------	95,904
44	Richmond, Va.------	1,075,959	805,072	---------	---------	179,493	---------	91,394
45	Youngstown, Ohio---	231,350	17,264	---------	---------	111,987	12,603	89,296
46	Grand Rapids, Mich.-	511,716	78,522	---------	---------	414,583	13,543	5,068
47	Fort Worth, Tex.---	2,696,907	414,384	---------	---------	1,162,536	---------	1,119,987
48	Hartford, Conn.----	1,220,372	850,968	---------	---------	107,425	8,254	253,725
49	Flint, Mich.-------	36,252	----------	---------	---------	11,774	24,478	---------
50	New Haven, Conn.---	509,857	1,753	---------	---------	508,104	---------	---------
51	San Diego, Calif.--	473,723	----------	---------	---------	361,811	---------	111,912
52	Long Beach, Calif.-	2,120,073	----------	---------	---------	1,955,426	---------	164,647
53	Nashville, Tenn.---	1,067,598	200,089	---------	---------	549,764	---------	317,745

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TABLE 21.—METHOD OF FINANCING CAPITAL OUTLAYS: 1937—Continued

City number	CITY	Total	BONDS			CURRENT REVENUE		
			General	Revenue	Special assessments	General	Special assessments	Grants and donations
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
54	Springfield, Mass.	$1,088,393	$100,000	---	---	$910,626	---	$77,767
55	Tulsa, Okla.	699,665	218,741	---	---	156,493	---	324,431
56	Bridgeport, Conn.	217,980	---	---	---	183,492	$34,488	---
57	Des Moines, Iowa	692,807	419,283	---	---	221,853	17,514	34,157
58	Scranton, Pa.	1,444,515	604,291	---	$112,800	11,280	198,623	517,521
59	Salt Lake City, Utah	214,492	---	---	11,900	202,592	---	---
60	Yonkers, N. Y.	600,443	336,772	---	---	196,906	---	66,765
61	Peterson, N. J.	679,246	472,016	---	---	115,593	---	91,637
62	Jacksonville, Fla.	333,716	---	---	---	259,062	---	74,654
63	Albany, N. Y.	581,629	504,012	---	---	48,413	24,681	4,523
64	Norfolk, Va.	432,191	280,896	---	---	116,951	2,732	31,612
65	Trenton, N. J.	232,715	134,727	---	---	7,998	---	89,990
66	Chattanooga, Tenn.	753,873	---	---	---	753,873	---	---
67	Kansas City, Kans.	1,288,070	456,430	---	87,008	562,987	---	181,645
68	Fort Wayne, Ind.	210,276	---	---	---	210,276	---	---
69	Camden, N. J.	262,343	---	---	---	243,252	---	19,091
70	Erie, Pa.	216,090	---	---	---	216,090	---	---
71	Elizabeth, N. J.	536,858	599,028	---	---	37,830	---	---
72	Wichita, Kans.	338,457	69,244	---	140,128	92,163	---	36,922
73	Spokane, Wash.	550,689	---	---	---	550,689	---	---
74	Fall River, Mass.	90,145	---	---	---	79,079	---	11,066
75	Cambridge, Mass.	890,690	753,703	---	---	96,937	---	40,050
76	New Bedford, Mass.	206,990	11,573	---	---	195,417	---	---
77	Reading, Pa.	1,105,803	1,011,661	---	---	87,340	652	6,150
78	Knoxville, Tenn.	374,215	---	---	---	195,775	---	178,440
79	Peoria, Ill.	821,394	---	---	172,295	139,420	3,082	506,597
80	South Bend, Ind.	374,115	---	---	---	374,115	---	---
81	Tacoma, Wash.	250,297	---	---	---	213,123	9,029	28,145
82	Miami, Fla.	865,418	426,179	$4,000	---	297,040	---	138,199
83	Gary, Ind.	267,088	---	---	---	267,088	---	---
84	Canton, Ohio	128,167	33,860	---	1,575	46,612	4,791	41,329
85	Wilmington, Del.	217,157	---	---	---	43,434	78,604	95,119
86	Tampa, Fla.	459,526	15,835	106,771	---	259,895	---	77,025
87	Somerville, Mass.	265,108	186,859	---	---	78,249	---	---
88	El Paso, Tex.	347,393	27,446	---	---	129,185	---	190,762
89	Evansville, Ind.	640,525	---	32,321	---	445,413	---	162,791
90	Lynn, Mass.	755,935	642,110	---	---	103,805	---	10,020
91	Utica, N. Y.	417,189	398,944	---	---	18,245	---	---
92	Duluth, Minn.	469,200	391,841	---	---	77,359	---	---
93	Waterbury, Conn.	817,590	704,166	---	---	110,688	---	2,736
94	Lowell, Mass.	169,992	87,981	---	---	53,486	---	28,525
	Honolulu, Hawaii 1/	1,559,543	---	---	---	1,347,962	---	211,581

1/ Not included in group or grand totals.

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SECTION C. DEBT AND SPECIFIED ASSETS (Tables 22 to 26, inclusive)

The preceding analyses of revenues and cost payments have an intimate connection with the data presented in this section, which is a study of the trend of indebtedness in the 94 cities during 1937 and of the status of cash and specified assets of the administrative, sinking, public trust, and investment funds of these cities.

When revenues are comfortably in excess of expenditures, the retirement of debt may be accelerated, cash balances accumulated, and holdings of sinking and investment funds increased. On the other hand, when local governments incur expenses beyond the level of revenue available within that period, borrowing may be resorted to, cash or investment resources drawn upon, or sinking funds neglected. The nature of the expenditures usually determines whether the borrowing will be on a long-term or a short-term basis, and also is related to other characteristics of the obligations issued. For example, current deficits may be temporarily financed by short-term tax anticipation notes or funded by long-term general obligation bonds; capital outlays for income-producing properties may be financed by revenue bonds; and cost payments for storm sewers, paving, and sidewalks may be financed by special assessment bonds. Accordingly, the fiscal operations of general government in 1937 as presented in the two preceding sections are largely reflected in the data presented in this section on debt and specified assets.

The classification of debt in the 1937 report has been changed from that used in prior reports, as has the classification affecting revenues and cost payments. The present classification applies some of the old terms differently and introduces a few new terms. To aid in comparing items in the present debt classification with those in the former, figure 3, presented on the following page, shows the changes made in the 1937 debt classification as compared with the one for 1936.

In this 1937 report all activities of public-service enterprises have been segregated and are reported separately in part III.

DEFINITIONS.—At the close of this volume (see pages 323-327) may be found definitions of the terms used in this report.

TREND OF INDEBTEDNESS.—Despite the heavy financial demands upon local government, the volume of gross indebtedness of the 94 cities has declined since the beginning of the depression period, and at the close of 1937 it was approximately 14 percent less than in 1928. The decline in gross indebtedness, both in volume and in per capita, is shown in the following comparisons:

	Gross debt	Per capita
1926	$5,299,000,000	$157.23
1928	6,207,000,000	177.19
1930	6,080,000,000	166.79
1932	5,823,000,000	154.31
1934	5,797,000,000	154.23
1936	5,448,000,000	144.66
1937	5,359,000,000	142.24

A similar comparison for net indebtedness cannot be presented, owing to the fact that in previous years sinking-fund assets for general governmental debt were not segregated from such assets for public-service enterprise debt, and therefore net debt for general government alone was not computed.

A further discussion of gross and net debt of the 94 cities in 1937, total and per capita, is presented in table 22, with particulars as to character of indebtedness and units of government issuing it.

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FIGURE 3.—CHART COMPARING DEBT CLASSIFICATIONS FOR 1937 AND FOR 1936

NOTE: Numbers following names of functions and activities show corresponding classification in the other year.

1937

1 Gross debt at close of year 1
- 11 Classified by the governmental unit by which incurred 11
  - 111 City corporation 111
  - 112 School district 112
  - 113 Other governmental units 113
- 12 Classified by character 1211, 122, 1231
  - 121 General obligation bonds for: 1211
    - 1211 Capital outlays 1211
    - 1212 Funding bond anticipation notes 1211
    - 1213 Funding current expenses 1211
    - 1214 Refunding 1211
  - 122 Revenue bonds 1211[c]
  - 123 Short-term obligations 1231
    - 1231 Bond anticipation 1231
    - 1232 Tax and revenue anticipation 1231
    - 1233 All other 1231
  - 124 Special assessment obligations 122
    - 1241 Long-term loans 122
      - 12411 Contingent general obligations 122
      - 12412 Payable only from special assessments 122
    - 1242 Short-term loans 122
      - 12421 Contingent general obligations 122
      - 12422 Payable only from special assessments 122

2 Net debt 2

3 Increase during year 3
- 31 Gross bonded debt 31
- 32 Sinking-fund assets 32
- 33 Net debt 33

4 Bonded debt for general municipal purposes by purpose of issue 4
- 41 General administrative, legislative and judicial 41
- 42 Police and fire departments 42
- 43 Highways 44
- 44 Sewers and sewage disposal 43
- 45 Conservation of health 49A
- 46 Hospitals 45
- 47 Charities 45
- 48 Correction 45
- 49 Schools 46
- 49A Libraries 47
- 49B Recreation 48, 49
  - 49B1 Parks and playgrounds 49
  - 49B2 All other 48, 49A
- 49C Miscellaneous 49A
- 49D Combined and unreported 49B
  - 49D1 Bonded 49B1
  - 49D2 Special assessment 49B2

1936

1 Gross debt at close of year 1[a]
- 11 Classified by the governmental unit by which incurred 11
  - 111 City corporation 111
  - 112 School district 112
  - 113 Other governmental units 113
- 12 Classified by character 121, 123, 124[a]
  - 121 Funded or fixed 121[a]
    - 1211 General purposes 121, 122
    - 1212 Public-service enterprises and investments[b]
      - 12121 Revenue[b]
      - 12122 Other than revenue[b]
  - 122 Special assessment bonds and certificates 124
  - 123 Floating 123[a]
    - 1231 General purposes 123
    - 1232 Public-service enterprises[b]
      - 12321 Revenue[b]
      - 12322 Other than revenue[b]
- 13 Classified by creditor[d]
  - 131 The public[d]
  - 132 City funds[d]
- 14 Classified by purpose for which incurred[b]
  - 141 General departments[b]
  - 142 Public-service enterprises and investments[b]

2 Net debt at close of year 2

3 Increase during year 3
- 31 Funded or fixed debt 31
- 32 Sinking-fund assets 32
- 33 Net debt 33

4 Debt for general purposes classified by purpose for which incurred 4
- 41 General government properties 41
- 42 Police and fire departments 42
- 43 Sewers and sewage disposal 44
- 44 Highways 43
- 45 Charities, hospitals, and corrections 46, 47, 48
- 46 Schools 49
- 47 Libraries 49A
- 48 Art galleries and museums 49B2
- 49 Parks and playgrounds 49B1
- 49A Miscellaneous 49C, 45, 49B2
- 49B Combined and unreported 49D
  - 49B1 Funded 49D1
  - 49B2 Special assessments 49D2

---

a/ Part of this item in 1936 consisted of public-service enterprise debt, which is separately reported in 1937.
b/ Not included in the 1937 classification, since public-service enterprises are separately reported.
c/ In 1936 this item was included in 1211 but was indicated by a footnote.
d/ Not included in 1937.

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TABLE 22

The term "gross indebtedness," as used in table 22, is the designation of the aggregate of all outstanding debt obligations, while the term "net indebtedness" is used as the designation of total funded debt less sinking-fund assets accumulated for its amortization. Sinking-fund assets accumulated for the amortization of special assessment debt, where they could be identified as such, were excluded from the calculation of net debt.

GROSS INDEBTEDNESS.—Of the gross indebtedness of $5,358,833,226 reported for 1937, approximately 77 percent was issued by city corporations, 10 percent by school districts, and 13 percent by other governmental units. Included in the data appearing under "Other governmental units" are portions of the debts of the counties in which certain cities of groups I and II are located, the basis of apportionment and the objects contemplated by such inclusion having been discussed in part I of this volume. Also included are the debts, or a percentage of indebtedness, of other independent units of municipal government, such as park, sanitary, and improvement districts.

As is indicated in table 22, per capita gross indebtedness is relatively larger for the cities in groups I and II than in group III, although it should be noted that Miami has the highest per capita average of $291.33, a heritage of the Florida "boom" days of the '20's. On the other hand, 4 of the 14 cities in group I had a lower per capita gross debt than the average for the cities in group III, while that of another city, St. Louis, was exactly the same.

GENERAL OBLIGATION BONDS.—Of the gross indebtedness outstanding at the close of 1937, approximately 87 percent was in the form of general obligation bonds, i.e., bonds payable from recourse to general property taxes. Issues for capital outlays were 56 percent of all general obligation bonds outstanding; 20 percent were issued to fund bond anticipation notes, mostly in New York, 7 percent for the funding of deficits in current expenses, and 17 percent for refunding purposes. Attention is directed to general obligation bonds in the amount of $2,565,300 reported as outstanding in Washington, D. C., for capital outlays. This was an indebtedness created and authorized by the Congress in connection with certain P.W.A. projects. The indebtedness is not evidenced by any formal negotiable instrument, but for lack of a better classification it is shown as general obligation bonds. The city has no statutory authority to incur indebtedness of any kind.

REVENUE BONDS.—Only 12 of the 94 cities reported outstanding in 1937 funded obligations which the Bureau classifies as revenue bonds, and, in the aggregate amount of $88,158,000, such issues comprised less than 2 percent of gross outstanding indebtedness. Revenue bonds are classified by the Bureau as those obligations payable exclusively from the revenue of a specified income-producing property or system for the acquisition, construction, or improvement of which the obligations were issued. It is expressly understood that the obligation is not a general debt of the municipality and that there is no recourse to any taxing power for payment.

SPECIAL ASSESSMENT BONDS.—Special assessment debt constituted 4 percent of outstanding gross indebtedness in 1937 and was made up almost entirely of funded obligations. These obligations include all so-called bonds, certificates, or other short-term obligations incurred with the understanding that they are to be paid wholly or in part from the proceeds of special assessments levied upon benefited properties. This type of indebtedness is segregated in table 22 to show that portion of special assessment debt which is a contingent general obligation of the issuing municipality, and also that portion payable exclusively from special assessments.

Special assessment obligations, payable exclusively from assessments to be made against benefited properties, were much in favor during the early '20's for financing paving, sidewalk, storm sewer, and similar improvements. They were used extensively to finance improvements in speculative subdivisions during the building and land boom. With the collapse of this boom, however, assessments levied in these subdivisions became uncollectible, and many of the assessment bonds were thrown into default. As a consequence, this type of

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obligation either came to be regarded with disfavor by investors or its distribution became restricted to the immediate area of the originating municipality, where the merits of the issue could be more readily investigated. Since 1930, however, there has been a wider use of the type of special assessment bond which is a contingent liability of the originating municipality. It will be noted that approximately 80 percent of special assessment debt outstanding at the close of 1937 was in the form of contingent general obligations.

SHORT-TERM INDEBTEDNESS.— Short-term indebtedness, popularly called "floating debt," was outstanding in the amount of $412,391,042 at the close of 1937 and constituted almost 8 percent of the gross indebtedness of the 94 cities. This group comprises for the most part temporary indebtedness evidenced by either tax anticipation notes and interest-bearing warrants to be repaid from current tax levies or levies of a succeeding year or by short-term bonds or notes to be redeemed from the proceeds of long-term bonds. It also includes all final judgments against the city that are outstanding at the close of the year.

In the earlier years of the depression the volume of floating indebtedness reached huge proportions, owing to large deficits in current operations which could not be funded. In recent years, however, municipalities have made a determined effort to avoid the practices which cause this fiscal situation, and the larger part of floating indebtedness comprises temporary tax indebtedness issued to cover current operating expenses occurring prior to receipts from current levies.

NET DEBT.—The net indebtedness of the 94 cities was $3,903,791,182, or $103.62 per capita, at the close of 1937. There was a decrease of $52,748,821 in the bonded indebtedness during the year, $19,812,756 of which was accomplished by a net reduction in sinking-fund assets. In connection with this decrease in total net indebtedness, it is to be noted that 28 of the cities reported an increase in net debt during the year.

The amount of decrease in bonded debt is set forth in table 22 in terms of the par value of funded obligations outstanding at the close of the fiscal year 1937. In contrast, table 25 shows the amounts actually received from new issues and the amounts actually paid to retire debt during the fiscal year. The two bases of compiling debt figures necessarily cause a difference in the net change in funded debt as indicated in the two tables.

TABLE 23

The bonded indebtedness of the 94 cities and the purposes for which such indebtedness was incurred are shown in table 23.

PURPOSE OF ISSUE.—The largest single purpose for which bonded indebtedness was incurred was for schools, which item accounted for approximately 24 percent of the total bonded indebtedness. Highway indebtedness was responsible for almost 19 percent of the total, and sewers and sewage disposal accounted for 13.6 percent. The smallest indebtedness reported was for purposes of health conservation, an item reported by only five cities.

DIFFICULTY OF DISTRIBUTION.—The figures include all general obligations and special assessment debt of a funded character. The classification by purpose of issue is more or less imperfect for several cities because of methods used by them in recording the purposes for which indebtedness was issued. When indebtedness was incurred for a variety of purposes through the issuance of "general improvement" bonds, the amounts have been distributed so far as possible under appropriate captions, and only when such distribution was impossible were such items tabulated as for "Combined or unreported purposes."

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TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1937

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Per capita	Classified by the governmental unit by which issued			Classified by character				
							General obligation bonds for—				Revenue bonds
				City corporation	School district	Other governmental units	Capital outlays	Funding bond anticipation notes	Funding current expenses	Refunding	
	Grand total	$5,358,833,226	$142.24	$4,123,210,448	$546,287,773	$689,335,005	$2,587,871,184	$932,057,234	$324,154,960	$797,604,600	$88,158,000
	Group I	3,551,306,818	160.46	2,719,802,887	291,049,055	540,454,876	1,252,385,243	896,178,092	194,155,893	635,678,348	80,450,000
	Group II	715,866,542	155.20	496,033,490	77,057,348	142,775,704	541,316,440	31,550,647	41,999,920	47,793,886	5,941,000
	Group III	1,091,659,866	99.88	907,374,071	178,181,370	6,104,425	794,169,501	4,328,495	87,999,147	114,132,366	1,767,000
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	$1,224,508,712	$171.16	$1,156,408,712	----------	$68,100,000	$1,164,500	$895,991,092	$24,000,000	$36,120	$68,100,000
2	Chicago, Ill.	614,179,648	175.95	226,948,184	$117,239,075	269,992,389	64,504,240	----------	49,849,165	325,661,738	----------
3	Philadelphia, Pa.	430,259,183	218.11	357,395,683	72,861,000	2,500	408,472,434	----------	6,650,000	----------	----------
4	Detroit, Mich.	293,805,321	176.34	286,857,744	----------	6,947,577	4,099,297	187,000	11,600,623	266,320,386	3,300,000
5	Los Angeles, Calif.	134,056,831	99.00	38,478,326	62,645,315	32,933,190	134,056,831	----------	----------	----------	----------
6	Cleveland, Ohio	124,447,035	135.50	83,770,206	12,272,625	28,404,204	83,835,117	----------	9,832,028	12,053,888	----------
7	St. Louis, Mo.	82,929,000	99.88	79,413,000	3,516,000	----------	77,238,000	----------	----------	4,891,000	800,000
8	Baltimore, Md.	122,489,186	149.91	122,489,186	----------	----------	117,981,786	----------	100	4,315,300	----------
9	Boston, Mass.	126,188,222	160.36	126,188,222	----------	----------	79,868,133	----------	15,877,000	----------	----------
10	Pittsburgh, Pa.	148,707,803	219.17	54,687,068	22,515,040	71,505,695	125,802,280	----------	21,381,255	550,200	----------
11	San Francisco, Calif.	53,321,954	81.26	53,321,954	----------	----------	45,596,800	----------	5,958,000	----------	----------
12	Washington, D. C.	2,565,300	4.12	2,565,300	----------	----------	2,565,300	----------	----------	----------	----------
13	Milwaukee, Wis.	56,199,892	93.81	28,109,947	----------	28,089,945	46,547,450	----------	8,336,477	----------	----------
14	Buffalo, N. Y.	137,648,731	235.54	103,169,355	----------	34,479,376	60,653,075	----------	40,671,245	21,849,716	8,250,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	$65,391,347	$136.89	$62,812,211	----------	$2,579,136	$49,187,371	----------	$10,801,811	----------	----------
16	New Orleans, La.	78,038,152	165.69	50,510,904	$6,538,248	20,989,000	49,201,918	----------	----------	$17,646,500	$5,166,000
17	Cincinnati, Ohio	73,185,428	159.06	48,539,867	12,946,841	11,698,720	61,209,595	$7,110	5,646,332	1,809,405	----------
18	Newark, N. J.	100,145,657	224.04	76,789,955	----------	23,355,702	70,778,307	29,345,037	22,313	----------	----------
19	Kansas City, Mo.	63,057,696	152.83	27,242,236	21,316,000	14,499,460	58,104,356	----------	3,269,104	----------	----------
20	Seattle, Wash.	40,863,709	109.23	20,722,026	8,851,210	11,290,473	28,161,911	----------	1,272,255	629,000	----------
21	Indianapolis, Ind.	31,705,175	85.21	14,644,969	9,937,000	7,123,206	24,034,924	----------	5,073,165	2,548,888	----------
22	Rochester, N. Y.	62,151,470	186.36	50,142,500	----------	12,008,970	36,608,380	----------	16,639,940	----------	----------

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23	Jersey City, N. J.	75,589,567	236.29	60,289,689	----------	15,299,878	53,787,072	2,198,500	----------	18,607,194	----------
24	Houston, Tex.	47,760,495	150.24	25,542,099	10,875,244	11,343,152	45,430,993	----------	----------	1,429,650	775,000
25	Louisville, Ky.	40,869,800	128.72	40,869,800	----------	----------	36,095,400	----------	68,000	4,681,400	----------
26	Portland, Oreg.	37,108,046	120.05	17,927,234	6,592,805	12,588,007	28,716,213	----------	1,207,000	441,849	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
27	Columbus, Ohio	$32,072,949	$107.02	$24,413,783	$7,659,166	----------	$28,325,789	----------	----------	$283,556	----------
28	Toledo, Ohio	39,089,249	130.78	25,017,887	14,071,362	----------	26,430,265	$291,000	$2,928,000	8,554,810	----------
29	Oakland, Calif.	12,480,756	42.22	2,655,825	9,824,931	----------	12,480,756	----------	----------	----------	----------
30	Denver, Colo.	19,545,900	66.66	12,043,900	7,502,000	----------	14,397,000	----------	750,000	----------	----------
31	Atlanta, Ga.	13,012,800	46.41	13,012,800	----------	----------	9,828,500	----------	1,225,000	1,886,500	----------
32	Dallas, Tex.	29,626,000	106.57	29,626,000	----------	----------	27,030,000	----------	2,596,000	----------	----------
33	St. Paul, Minn.	44,567,873	160.37	44,567,873	----------	----------	30,331,000	----------	7,936,870	----------	----------
34	Birmingham, Ala.	23,633,508	86.47	23,633,508	----------	----------	15,858,000	----------	2,732,000	2,466,000	----------
35	Akron, Ohio	33,276,549	125.52	26,439,272	6,837,277	----------	21,158,167	----------	965,289	8,121,008	----------
36	Memphis, Tenn.	21,628,000	82.71	21,628,000	----------	----------	18,981,000	----------	245,000	1,688,000	----------
37	Providence, R. I.	48,556,986	189.97	48,556,986	----------	----------	43,059,500	----------	----------	----------	----------
38	San Antonio, Tex.	22,997,000	94.44	15,484,000	7,513,000	----------	21,522,000	----------	920,000	----------	----------
39	Omaha, Nebr.	22,333,037	102.54	13,951,979	8,381,058	----------	17,842,933	----------	----------	----------	----------
40	Syracuse, N. Y.	38,371,379	178.89	38,371,379	----------	----------	13,874,106	400,000	8,532,000	11,714,453	----------
41	Dayton, Ohio	15,604,223	75.53	9,106,477	6,497,746	----------	12,027,613	----------	905,000	1,604,704	----------
42	Oklahoma City, Okla.	13,407,543	66.57	8,687,300	4,720,243	----------	13,336,543	----------	71,000	----------	----------
43	Worcester, Mass.	13,873,646	70.07	13,873,646	----------	----------	4,990,000	----------	4,354,000	----------	----------
44	Richmond, Va.	31,955,295	172.82	31,955,295	----------	----------	30,413,794	919,943	338,074	----------	----------
45	Youngstown, Ohio	8,909,470	51.15	7,208,302	1,701,168	----------	2,940,328	----------	2,031,252	3,525,940	----------
46	Grand Rapids, Mich.	12,646,134	73.18	9,597,462	3,048,672	----------	8,322,426	----------	103,000	2,269,000	----------
47	Fort Worth, Tex.	22,798,468	134.74	15,638,491	7,159,977	----------	20,490,468	110,000	----------	1,848,248	----------
48	Hartford, Conn.	20,693,697	122.81	18,199,000	----------	$2,494,697	19,119,600	----------	730,000	----------	----------
49	Flint, Mich.	15,131,611	90.50	8,654,611	6,477,000	----------	12,217,000	----------	74,000	1,034,316	----------
50	New Haven, Conn.	13,041,000	80.15	13,041,000	----------	----------	11,091,000	----------	1,650,000	----------	----------
51	San Diego, Calif.	6,004,891	37.51	2,046,436	3,958,455	----------	5,997,391	----------	----------	7,500	----------
52	Long Beach, Calif.	11,704,948	74.55	3,726,458	7,978,490	----------	11,648,877	----------	53,500	----------	----------
53	Nashville, Tenn.	12,644,700	80.95	12,644,700	----------	----------	11,485,500	----------	95,200	975,000	----------
54	Springfield, Mass.	12,052,917	78.57	12,052,917	----------	----------	6,693,500	----------	2,754,787	----------	----------
55	Tulsa, Okla.	14,335,991	96.86	8,909,451	5,426,560	----------	13,692,409	----------	522,317	----------	----------
56	Bridgeport, Conn.	15,612,945	105.99	15,612,945	----------	----------	10,884,945	----------	700,000	3,028,000	----------
57	Des Moines, Iowa	12,759,283	87.81	5,660,997	7,098,286	----------	8,807,660	----------	2,739,564	1,021,112	----------
58	Scranton, Pa.	9,042,259	62.62	3,071,259	5,971,000	----------	7,522,000	----------	513,000	----------	----------
59	Salt Lake City, Utah	9,065,000	62.86	5,148,000	3,917,000	----------	5,082,500	----------	----------	2,151,000	----------
60	Yonkers, N. Y.	31,615,750	225.02	31,615,750	----------	----------	16,724,450	----------	7,838,000	3,590,000	----------
61	Paterson, N. J.	17,242,829	124.05	17,242,829	----------	----------	13,160,664	----------	3,895,000	----------	----------
62	Jacksonville, Fla.	9,969,650	71.78	6,373,293	3,596,357	----------	6,731,270	----------	17,380	2,379,000	----------
63	Albany, N. Y.	18,739,173	144.37	18,739,173	----------	----------	13,623,250	----------	1,155,000	2,774,423	----------
64	Norfolk, Va.	24,247,621	186.94	24,247,621	----------	----------	16,180,109	2,590,500	----------	5,206,000	----------
65	Trenton, N. J.	19,688,025	158.65	19,688,025	----------	----------	17,638,473	17,052	1,131,500	----------	----------
66	Chattanooga, Tenn.	15,682,321	126.98	15,682,321	----------	----------	11,144,558	----------	953,000	2,237,000	----------
67	Kansas City, Kans.	8,237,671	66.76	4,698,136	2,233,844	1,305,691	6,861,193	----------	----------	772,000	----------

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TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1937—Continued

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Per capita	Classified by the governmental unit by which issued			Classified by character				
							General obligation bonds for—				Revenue bonds
				City corporation	School district	Other governmental units	Capital outlays	Funding bond anticipation notes	Funding current expenses	Refunding	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
68	Fort Wayne, Ind.	$2,883,045	$24.01	$650,045	$2,233,000	----------	$2,635,045	----------	$45,000	$203,000	----------
69	Camden, N. J.	25,925,477	217.68	25,925,477	----------	----------	14,378,505	----------	----------	11,254,000	----------
70	Erie, Pa.	11,279,451	95.35	5,927,522	5,351,929	----------	9,235,377	----------	440,092	1,123,908	----------
71	Elizabeth, N. J.	12,220,586	103.65	12,220,586	----------	----------	7,458,900	----------	1,280,000	3,446,000	----------
72	Wichita, Kans.	8,424,892	71.64	5,489,632	2,410,560	$524,700	3,624,338	----------	961,308	1,899,082	----------
73	Spokane, Wash.	3,261,200	27.97	2,524,000	737,200	----------	2,043,500	----------	----------	1,148,700	$69,000
74	Fall River, Mass.	6,603,679	57.29	6,603,679	----------	----------	3,244,000	----------	2,931,000	----------	----------
75	Cambridge, Mass.	12,091,000	105.78	12,091,000	----------	----------	8,626,000	----------	565,000	----------	----------
76	New Bedford, Mass.	8,607,047	76.44	8,607,047	----------	----------	4,488,735	----------	2,440,000	----------	----------
77	Reading, Pa.	11,365,100	101.66	3,824,100	7,541,000	----------	10,012,600	----------	740,000	----------	----------
78	Knoxville, Tenn.	21,902,600	198.03	21,902,600	----------	----------	10,922,000	----------	3,684,000	7,230,005	----------
79	Peoria, Ill.	5,082,992	46.29	2,458,621	851,840	1,772,531	3,131,987	----------	320,500	----------	----------
80	South Bend, Ind.	4,629,109	42.24	2,148,109	2,481,000	----------	4,442,800	----------	----------	165,000	----------
81	Tacoma, Wash.	4,660,345	43.07	2,872,065	1,781,474	6,806	3,400,714	----------	----------	183,000	17,000
82	Miami, Fla.	31,522,385	291.33	25,748,641	5,773,744	----------	21,309,466	----------	120,731	8,712,272	369,000
83	Gary, Ind.	5,427,657	50.26	2,088,657	3,339,000	----------	4,890,000	----------	358,297	175,000	----------
84	Canton, Ohio	10,415,492	96.89	4,756,154	5,659,338	----------	8,118,548	----------	643,860	220,000	----------
85	Wilmington, Del.	6,327,650	59.36	6,327,650	----------	----------	5,949,650	----------	----------	378,000	----------
86	Tampa, Fla.	14,171,991	133.07	10,965,798	3,206,193	----------	8,558,827	----------	----------	4,738,000	110,000
87	Somerville, Mass.	7,416,105	70.10	7,416,105	----------	----------	2,709,000	----------	1,373,400	----------	----------
88	El Paso, Tex.	6,638,444	62.75	6,638,444	----------	----------	4,049,458	----------	859,000	1,077,000	341,000
89	Evansville, Ind.	4,059,700	38.63	2,121,200	1,938,500	----------	2,536,500	----------	----------	662,200	861,000
90	Lynn, Mass.	8,709,500	84.64	8,709,500	----------	----------	5,248,500	----------	365,000	----------	----------
91	Utica, N. Y.	12,295,058	119.83	12,295,058	----------	----------	7,490,867	----------	3,329,726	654,629	----------
92	Duluth, Minn.	8,112,517	79.61	4,809,517	3,303,000	----------	4,929,517	----------	1,155,000	1,725,000	----------
93	Waterbury, Conn.	13,388,400	132.17	13,388,400	----------	----------	8,568,400	----------	3,520,000	----------	----------
94	Lowell, Mass.	6,339,397	63.25	6,339,397	----------	----------	2,429,730	----------	1,412,500	----------	----------
	Honolulu, Hawaii 1/	7,002,309	34.51	7,002,309	----------	----------	6,288,809	----------	----------	----------	----------

1/ Not included in group or grand totals.

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TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1937—Continued

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—Continued						NET DEBT 1/		INCREASE DURING THE YEAR IN— 2/		
		Classified by character—Continued										
		Short-term obligations			Special assessment obligations			Total	Per capita	Gross bonded debt 3/	Sinking-fund assets	Net debt 1/
					Long-term loans		Short-term loans—contingent general obligations					
		Bond anticipation	Tax and revenue anticipation	All other	Contingent general obligations	Payable only from special assessments						
	Grand total	$20,668,306	$379,196,345	$12,526,391	$170,209,005	$46,082,066	$305,135	$3,903,791,182	$103.62	-$52,748,821	-$19,812,756	-$32,936,065
	Group I	11,651,539	327,085,368	7,144,061	121,422,072	25,156,202	--------	2,431,579,848	109.87	-23,591,521	-13,549,194	-10,042,327
	Group II	3,041,981	14,349,164	1,811,572	22,810,076	5,251,856	--------	588,745,028	127.64	-10,473,807	-4,929,929	-5,543,878
	Group III	5,974,786	37,761,813	3,570,758	25,976,857	15,674,008	305,135	883,466,306	80.83	-18,683,493	-1,333,633	-17,349,860
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$10,600,000	$125,297,000	----------	$99,320,000	----------	--------	$686,025,847	$95.89	$21,991,332	-$6,936,482	$28,927,814
2	Chicago, Ill.	----------	143,798,677	$5,209,626	----------	$25,156,202	--------	381,231,347	109.21	-11,065,652	18,251,523	-29,317,175
3	Philadelphia, Pa.	----------	15,002,500	4/ 134,249	----------	----------	--------	243,332,919	123.35	3,016,500	3,219,768	-203,268
4	Detroit, Mich.	----------	5,000,000	3,439	3,294,576	----------	--------	283,743,840	170.30	-25,061,030	-22,678,612	-2,382,418
5	Los Angeles, Calif.	----------	----------	----------	----------	----------	--------	126,449,930	93.38	-1,645,394	32,818	-1,678,212
6	Cleveland, Ohio	----------	2,262,789	----------	16,463,213	----------	--------	96,714,750	105.31	-3,541,948	1,123,170	-4,665,118
7	St. Louis, Mo.	----------	----------	----------	----------	----------	--------	78,807,459	94.91	2,376,000	-593,690	2,969,690
8	Baltimore, Md.	----------	----------	----------	192,000	----------	--------	96,065,194	117.57	-2,878,927	900,010	-3,778,937
9	Boston, Mass.	----------	30,443,089	----------	----------	----------	--------	84,516,424	107.40	-5,592,167	-2,736,157	-2,856,010
10	Pittsburgh, Pa.	----------	----------	----------	974,068	----------	--------	132,723,865	195.61	2,575	-1,348,293	1,350,868
11	San Francisco, Calif.	----------	----------	1,767,154	----------	----------	--------	50,474,700	76.92	-3,294,800	-85,153	-3,209,647
12	Washington, D. C.	----------	----------	----------	----------	----------	--------	2,455,065	3.94	-457,500	----------	-457,500
13	Milwaukee, Wis.	----------	1,167,000	20,750	128,215	----------	--------	44,527,124	74.32	-5,672,910	-931,018	-4,741,892
14	Buffalo, N. Y.	1,051,539	4,114,313	8,843	1,050,000	----------	--------	124,511,384	213.06	8,232,400	-1,767,078	9,999,478
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	----------	----------	----------	$5,402,165	----------	--------	$55,976,913	$117.18	$431,453	-$1,854,729	$2,286,182
16	New Orleans, La.	----------	$1,376,114	----------	----------	$4,647,620	--------	69,481,051	147.52	701,667	-310,124	1,011,791
17	Cincinnati, Ohio	$68,000	454,309	----------	5,990,677	----------	--------	49,868,436	108.39	-8,208,865	-4,832,162	-3,376,703
18	Newark, N. J.	----------	----------	----------	----------	----------	--------	77,653,405	173.72	-1,349,114	810,418	-2,159,532
19	Kansas City, Mo.	----------	1,080,000	----------	----------	604,236	--------	54,569,805	132.26	4,023,654	885,177	3,138,477
20	Seattle, Wash.	----------	10,780,543	$20,000	----------	----------	--------	29,424,044	78.65	-2,058,757	-95,390	-1,963,367
21	Indianapolis, Ind.	----------	46,198	----------	----------	----------	--------	28,743,503	77.25	177,465	324,928	-147,463

See footnotes at end of table.

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TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1937—Continued

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—Continued						NET DEBT 1/		INCREASE DURING THE YEAR IN— 2/		
		Classified by character—Continued										
		Short-term obligations			Special assessment obligations			Total	Per capita	Gross bonded debt 3/	Sinking-fund assets	Net debt 1/
		Bond anticipation	Tax and revenue anticipation	All other	Long-term loans: Contingent general obligations	Long-term loans: Payable only from special assessments	Short-term loans—contingent general obligations					
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
22	Rochester, N. Y.	$2,279,650	----------	----------	$6,623,500	----------	--------	$50,495,461	$151.41	-$1,036,075	$111,826	-$1,147,901
23	Jersey City, N. J.	694,331	----------	$302,470	----------	----------	--------	68,116,396	212.93	-1,748,503	-258,915	-1,489,588
24	Houston, Tex.	----------	----------	124,852	----------	----------	--------	41,763,977	131.37	-386,983	82,950	-469,933
25	Louisville, Ky.	----------	$25,000	----------	----------	----------	--------	33,669,154	106.04	924,249	3,521	920,728
26	Portland, Oreg.	----------	585,000	1,364,250	4,793,734	----------	--------	28,982,883	93.77	-1,943,998	202,571	-2,146,569
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
27	Columbus, Ohio	----------	$339,901	----------	$3,123,703	----------	--------	$24,213,269	$80.79	-$1,825,728	$1,548,644	-$3,374,372
28	Toledo, Ohio	$96,754	482,021	$11,766	294,633	----------	--------	34,887,151	116.72	-1,467,969	-2,434,074	966,105
29	Oakland, Calif.	----------	----------	----------	----------	----------	--------	11,451,663	38.74	-613,911	-20,985	-592,926
30	Denver, Colo.	----------	----------	----------	742,500	$3,656,400	--------	14,887,863	50.78	193,000	-81,984	274,984
31	Atlanta, Ga.	----------	----------	----------	72,800	----------	--------	11,948,037	42.61	722,500	419,463	303,037
32	Dallas, Tex.	----------	----------	----------	----------	----------	--------	28,048,979	100.90	74,250	307,611	-233,361
33	St. Paul, Minn.	----------	300,003	----------	----------	6,000,000	--------	24,378,682	87.72	-386,810	-303,884	-82,926
34	Birmingham, Ala.	----------	842,000	----------	1,710,000	----------	$25,508	19,852,510	72.64	103,000	-15,512	118,512
35	Akron, Ohio	----------	402,565	----------	2,629,500	----------	--------	27,236,243	102.74	-1,167,320	-588,142	-579,178
36	Memphis, Tenn.	----------	----------	----------	714,000	----------	--------	19,118,544	73.11	57,738	-59,678	117,416
37	Providence, R. I.	3,669,117	1,828,369	----------	----------	----------	--------	32,871,992	128.61	917,800	8,896	908,904
38	San Antonio, Tex.	----------	555,000	----------	----------	----------	--------	20,577,915	84.51	-819,500	-323,755	-495,745
39	Omaha, Nebr.	----------	----------	211,809	1,282,000	2,989,250	7,045	16,129,629	74.06	-848,546	464,308	-1,312,854
40	Syracuse, N. Y.	----------	1,350,000	----------	2,312,775	----------	188,045	34,520,559	160.94	3,546,498	----------	3,546,498
41	Dayton, Ohio	----------	239,484	90,147	----------	727,789	9,486	12,198,534	59.04	-858,778	301,751	-1,160,529
42	Oklahoma City, Okla.	----------	----------	----------	----------	----------	--------	8,262,884	41.03	-1,124,919	-432,463	-692,456
43	Worcester, Mass.	----------	4,529,646	----------	----------	----------	--------	8,909,910	45.00	-269,000	7,393	-276,393
44	Richmond, Va.	283,484	----------	----------	----------	----------	--------	17,040,815	92.16	570,110	790,750	-220,640
45	Youngstown, Ohio	----------	1,950	----------	410,000	----------	--------	7,882,406	45.25	-356,064	98,474	-454,538
46	Grand Rapids, Mich.	----------	508	----------	1,951,200	----------	--------	9,232,341	53.43	-527,552	73,318	-600,870
47	Fort Worth, Tex.	----------	359,752	----------	----------	----------	--------	21,073,769	124.55	554,834	-206,870	761,704
48	Hartford, Conn.	844,097	----------	----------	----------	----------	--------	16,574,906	98.37	-880,950	-59,784	-821,166
49	Flint, Mich.	----------	289,000	295	1,517,000	----------	--------	11,411,395	68.25	-1,231,688	134,949	-1,366,637
50	New Haven, Conn.	----------	300,000	----------	----------	----------	--------	11,702,202	71.93	-904,000	18,025	-922,025

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51	San Diego, Calif.	----------	----------	----------	----------	----------	--------	5,741,561	35.86	-367,192	-30,804	-336,388
52	Long Beach, Calif.	----------	2,571	----------	----------	----------	--------	11,068,967	70.50	-688,064	-70,163	-617,901
53	Nashville, Tenn.	----------	----------	----------	89,000	----------	--------	11,307,700	72.39	-687,500	-216,500	-471,000
54	Springfield, Mass.	----------	2,604,630	----------	----------	----------	--------	9,448,287	61.59	-947,126	----------	-947,126
55	Tulsa, Okla.	----------	63,669	57,596	----------	----------	--------	10,274,515	69.42	500,257	28,833	471,424
56	Bridgeport, Conn.	----------	1,000,000	----------	----------	----------	--------	14,612,945	99.21	-627,408	----------	-627,408
57	Des Moines, Iowa	----------	148,861	42,086	----------	----------	--------	12,507,835	86.08	-143,820	55,390	-199,210
58	Scranton, Pa.	102,564	----------	152,576	752,119	----------	--------	7,965,545	55.16	81,000	-114,969	195,969
59	Salt Lake City, Utah	----------	1,660,000	----------	171,500	----------	--------	6,916,215	47.96	-206,000	154,833	-360,833
60	Yonkers, N. Y.	650,000	798,000	103,700	1,911,600	----------	--------	28,152,450	200.37	371,750	----------	371,750
61	Paterson, N. J.	187,000	165	----------	----------	----------	--------	15,648,833	112.58	-1,478,350	-437,585	-1,040,765
62	Jacksonville, Fla.	----------	----------	----------	742,000	100,000	--------	8,412,689	60.57	-147,605	29,610	-177,215
63	Albany, N. Y.	----------	----------	500,000	686,500	----------	--------	15,931,732	122.74	-686,785	-34,575	-652,210
64	Norfolk, Va.	----------	150,000	121,012	----------	----------	--------	15,207,107	117.24	-468,136	712,893	-1,181,029
65	Trenton, N. J.	----------	815,000	----------	86,000	----------	--------	17,241,252	138.93	-1,825,750	-122,401	-1,703,349
66	Chattanooga, Tenn.	----------	----------	4,600	1,343,163	----------	--------	13,565,552	109.84	320,609	62,283	258,326
67	Kansas City, Kans.	----------	186,318	6,644	214,695	196,821	--------	6,556,533	53.13	12,881	6,077	6,804
68	Fort Wayne, Ind.	----------	----------	----------	----------	----------	--------	2,734,993	22.77	-290,900	4,753	-295,653
69	Camden, N. J.	----------	292,972	----------	----------	----------	--------	24,082,427	202.20	-516,180	-379,179	-137,001
70	Erie, Pa.	----------	----------	1,359	36,000	442,715	--------	10,313,292	87.18	-312,000	27,361	-339,361
71	Elizabeth, N. J.	26,770	8,916	----------	----------	----------	--------	11,509,607	97.62	-490,000	-34,581	-455,419
72	Wichita, Kans.	----------	----------	10,794	1,927,180	----------	2,190	6,484,728	55.14	-421,266	----------	-421,266
73	Spokane, Wash.	----------	----------	----------	----------	----------	--------	3,201,501	27.46	-216,250	-6,251	-209,999
74	Fall River, Mass.	----------	428,679	----------	----------	----------	--------	5,426,486	47.07	-659,000	-59,531	-599,469
75	Cambridge, Mass.	----------	2,900,000	----------	----------	----------	--------	6,883,612	60.22	-429,000	-136,251	-292,749
76	New Bedford, Mass.	----------	1,678,312	----------	----------	----------	--------	6,040,105	53.64	-159,000	45,185	-204,185
77	Reading, Pa.	----------	240,000	----------	----------	372,500	--------	10,243,584	91.62	-382,400	-94,669	-287,731
78	Knoxville, Tenn.	----------	----------	----------	66,595	----------	--------	19,530,171	176.58	1,193,913	65,142	1,128,771
79	Peoria, Ill.	----------	305,000	136,972	----------	1,188,533	--------	3,452,487	31.44	91,101	----------	91,101
80	South Bend, Ind.	----------	----------	21,309	----------	----------	--------	4,297,204	39.21	-307,950	23,417	-331,367
81	Tacoma, Wash.	----------	----------	1,059,631	----------	----------	--------	3,241,944	29.96	-230,936	-277,432	46,496
82	Miami, Fla.	----------	3,252	785,664	222,000	----------	--------	29,409,627	271.81	329,494	175,900	153,594
83	Gary, Ind.	----------	4,360	----------	----------	----------	--------	5,341,104	49.45	-261,000	38,007	-299,007
84	Canton, Ohio	15,000	822,665	----------	595,419	----------	--------	6,454,498	60.04	70,237	-73,297	143,534
85	Wilmington, Del.	----------	----------	----------	----------	----------	--------	4,835,990	45.37	-285,850	90,908	-376,758
86	Tampa, Fla.	----------	476,366	252,798	36,000	----------	--------	11,176,734	104.95	-433,353	-99,522	-333,831
87	Somerville, Mass.	----------	3,333,705	----------	----------	----------	--------	4,082,400	38.59	177,400	----------	177,400
88	El Paso, Tex.	----------	311,986	----------	----------	----------	--------	5,620,708	53.13	-346,410	-44,354	-302,056
89	Evansville, Ind.	----------	----------	----------	----------	----------	--------	3,986,448	37.93	-371,000	-95,486	-275,514
90	Lynn, Mass.	----------	3,096,000	----------	----------	----------	--------	5,508,547	53.53	-98,600	3,691	-102,291
91	Utica, N. Y.	100,000	500,000	----------	146,975	----------	72,861	11,332,613	110.45	-670,741	-174,565	-496,176
92	Duluth, Minn.	----------	113,000	----------	190,000	----------	--------	7,730,486	75.86	-611,888	3,311	-615,199
93	Waterbury, Conn.	----------	1,500,000	----------	----------	----------	--------	11,730,864	115.80	743,500	-5,563	749,063
94	Lowell, Mass.	----------	2,497,167	----------	----------	----------	--------	3,842,230	38.33	-265,170	----------	-265,170
	Honolulu, Hawaii 5/	----------	----------	----------	----------	713,500	--------	6,238,122	30.74	-145,104	-41,997	-103,107

1/ Net debt is bonded debt less sinking-fund assets. 2/ Minus sign (-) indicates decrease. 3/ Includes only general obligation and revenue bonds. 4/ This amount represents the excess of cash in private trust account over that in general treasury. 5/ Not included in group or grand totals.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 193"

(See text discussion, p. 205)

City No.	CITY	Total	General administrative, legislative, and judicial	Police and fire departments	Highways	Sewers and sewage disposal
	Grand total	$4,946,137,049	$147,224,658	$72,869,481	$917,247,042	$672,675,550
	Group I	3,205,425,850	103,854,599	50,791,214	605,264,820	419,528,939
	Group II	696,663,825	20,272,191	5,391,371	132,401,628	88,079,699
	Group III	1,044,047,374	23,097,868	16,686,896	179,580,594	165,066,912
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y.	$1,088,611,712	$58,643,874	$14,217,620	$144,786,239	----------
2	Chicago, Ill.	465,171,345	----------	2,007,000	56,189,000	$111,068,760
3	Philadelphia, Pa.	415,122,434	7,925,925	11,224,646	124,175,304	63,355,930
4	Detroit, Mich.	288,801,882	7,000	3,638,278	16,371,113	92,971,576
5	Los Angeles, Calif.	134,056,831	6,051,000	3,034,750	17,489,946	8,723,875
6	Cleveland, Ohio	122,184,246	1,678,320	1,101,500	38,008,741	17,784,284
7	St. Louis, Mo.	82,929,000	4,325,000	1,472,000	17,510,000	16,709,000
8	Baltimore, Md.	122,489,186	3,177,100	2,029,697	35,867,500	44,548,147
9	Boston, Mass.	95,745,133	1,819,333	3,007,000	38,535,800	14,320,000
10	Pittsburgh, Pa.	148,707,803	4,101,140	938,200	84,121,499	5,528,634
11	San Francisco, Calif.	51,554,800	4,800,000	4,170,000	8,978,600	5,211,000
12	Washington, D. C.	2,565,300	----------	----------	----------	1,027,500
13	Milwaukee, Wis.	55,012,142	3,577,244	1,362,000	6,092,000	24,200,868
14	Buffalo, N. Y.	132,474,036	7,748,663	2,588,523	17,139,078	14,079,365
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Minneapolis, Minn.	$65,391,347	$85,150	$393,075	$10,605,925	$12,467,117
16	New Orleans, La.	76,662,038	509,000	----------	9,813,620	15,358,700
17	Cincinnati, Ohio	72,663,119	2,461,125	639,796	25,293,337	7,708,065
18	Newark, N. J.	100,145,657	4,419,931	662,000	17,831,931	12,257,267
19	Kansas City, Mo.	61,977,696	6,517,536	1,905,000	12,874,737	4,592,000
20	Seattle, Wash.	30,063,166	2,106,167	698,000	7,849,993	1,893,000
21	Indianapolis, Ind.	31,656,977	890,000	332,500	1,593,544	3,625,550
22	Rochester, N. Y.	59,871,820	139,825	147,500	4,741,730	2,284,000
23	Jersey City, N. J.	74,592,766	1,730,657	25,000	2,627,378	----------
24	Houston, Tex.	47,635,643	1,243,400	485,000	19,310,500	7,288,000
25	Louisville, Ky.	40,844,800	169,400	----------	1,235,000	20,606,000
26	Portland, Oreg.	35,158,796	----------	103,500	18,623,933	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$31,733,048	$1,396,800	$1,026,480	$6,121,003	$11,626,650
28	Toledo, Ohio	38,498,708	338,000	965,000	6,070,000	4,473,000
29	Oakland, Calif.	12,480,756	543,943	20,921	----------	946,125
30	Denver, Colo.	19,545,900	2,600,000	----------	1,325,000	3,271,700
31	Atlanta, Ga.	13,012,800	656,000	----------	1,101,800	3,566,000
32	Dallas, Tex.	29,626,000	456,000	404,000	7,052,000	6,242,000
33	St. Paul, Minn.	44,267,870	1,951,000	930,000	1,702,000	9,114,000
34	Birmingham, Ala.	22,766,000	----------	642,000	2,090,180	3,175,100
35	Akron, Ohio	32,873,964	457,000	68,000	7,225,000	10,306,500
36	Memphis, Tenn.	21,628,000	86,000	539,000	3,270,000	2,666,000
37	Providence, R. I.	43,059,500	220,000	471,000	11,254,500	7,304,000
38	San Antonio, Tex.	22,442,000	188,000	563,500	5,327,000	2,714,000
39	Omaha, Nebr.	22,114,183	----------	295,525	6,542,500	5,286,000
40	Syracuse, N. Y.	36,833,334	7,050	245,255	6,491,185	3,302,514
41	Dayton, Ohio	15,265,106	20,000	220,000	3,943,431	2,602,050
42	Oklahoma City, Okla.	13,407,543	373,000	230,300	538,000	3,432,000
43	Worcester, Mass.	9,344,000	----------	----------	1,401,000	1,583,000
44	Richmond, Va.	31,671,811	289,750	323,230	7,205,351	12,136,080
45	Youngstown, Ohio	8,907,520	4,000	49,200	1,394,120	103,880
46	Grand Rapids, Mich.	12,645,626	----------	----------	2,346,000	3,277,700
47	Fort Worth, Tex.	22,438,716	----------	641,000	6,954,000	3,205,860
48	Hartford, Conn.	19,849,600	50,400	321,450	3,947,750	1,650,600
49	Flint, Mich.	14,842,316	----------	3,000	1,552,000	4,539,000
50	New Haven, Conn.	12,741,000	1,145,000	246,000	3,999,000	2,040,000

1/ Includes general obligation, revenue, and long-term special assessment bonds.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1937—Continued

(See text discussion, p. 205)

City No.	CITY	Total	General administrative, legislative, and judicial	Police and fire departments	Highways	Sewers and sewage disposal
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
51	San Diego, Calif.	$6,004,891	----------	$39,000	$892,080	$218,481
52	Long Beach, Calif.	11,702,377	$370,450	120,000	----------	193,750
53	Nashville, Tenn.	12,644,700	----------	381,000	2,909,000	3,004,000
54	Springfield, Mass.	9,448,287	----------	36,400	2,176,350	1,899,000
55	Tulsa, Okla.	14,214,726	20,000	644,000	3,203,500	3,315,000
56	Bridgeport, Conn.	14,612,945	341,000	50,000	2,986,000	2,572,000
57	Des Moines, Iowa	12,568,336	460,000	241,750	1,254,300	465,800
58	Scranton, Pa.	8,787,119	----------	----------	601,900	172,219
59	Salt Lake City, Utah	7,405,000	775,000	22,000	247,000	1,270,500
60	Yonkers, N. Y.	30,064,050	12,000	1,065,800	3,865,060	3,971,740
61	Paterson, N. J.	17,055,664	588,000	5,000	63,000	1,706,820
62	Jacksonville, Fla.	9,969,650	----------	6,555	2,484,705	1,924,500
63	Albany, N. Y.	18,239,173	117,541	182,753	4,107,074	1,134,530
64	Norfolk, Va.	23,976,609	----------	1,077,371	7,993,198	2,558,181
65	Trenton, N. J.	18,873,025	600,000	----------	425,052	55,000
66	Chattanooga, Tenn.	15,677,721	----------	20,000	2,989,163	1,404,000
67	Kansas City, Kans.	8,044,709	220,000	268,113	1,563,941	64,905
68	Fort Wayne, Ind.	2,883,045	----------	----------	68,500	----------
69	Camden, N. J.	25,632,505	5,034,000	144,050	767,823	422,132
70	Erie, Pa.	11,278,092	155,000	115,237	1,240,645	2,347,614
71	Elizabeth, N. J.	12,184,900	----------	539,462	1,415,701	733,823
72	Wichita, Kans.	8,411,908	18,000	138,500	898,626	605,820
73	Spokane, Wash.	3,261,200	----------	----------	964,700	----------
74	Fall River, Mass.	6,175,000	25,000	----------	104,000	1,423,000
75	Cambridge, Mass.	9,191,000	214,000	194,000	4,076,000	1,533,500
76	New Bedford, Mass.	6,928,735	----------	----------	1,472,000	1,050,000
77	Reading, Pa.	11,125,100	481,000	151,500	1,182,000	1,206,900
78	Knoxville, Tenn.	21,902,600	----------	----------	1,368,595	2,082,000
79	Peoria, Ill.	4,641,020	----------	110,743	1,138,871	2,424,313
80	South Bend, Ind.	4,607,800	----------	----------	590,000	----------
81	Tacoma, Wash.	3,600,714	86,000	305,000	788,500	301,000
82	Miami, Fla.	30,733,469	165,000	979,320	11,313,840	3,837,000
83	Gary, Ind.	5,423,297	825,000	116,000	----------	----------
84	Canton, Ohio	9,577,827	----------	173,500	1,371,321	2,243,618
85	Wilmington, Del.	6,327,650	520,000	530,500	2,094,667	1,047,333
86	Tampa, Fla.	13,442,827	----------	15,000	4,408,200	838,000
87	Somerville, Mass.	4,082,400	42,000	150,000	515,000	95,000
88	El Paso, Tex.	6,326,458	21,000	275,000	758,000	1,093,000
89	Evansville, Ind.	4,059,700	----------	----------	----------	861,000
90	Lynn, Mass.	5,613,500	----------	104,000	591,000	1,990,500
91	Utica, N. Y.	11,622,197	135,934	168,481	3,028,462	1,827,674
92	Duluth, Minn.	7,999,517	650,000	----------	340,000	390,000
93	Waterbury, Conn.	11,888,400	440,000	105,000	2,194,000	1,564,000
94	Lowell, Mass.	3,842,230	----------	7,000	276,000	655,500
	Honolulu, Hawaii 2/	7,002,309	----------	----------	713,500	----------

1/ Includes general obligation, revenue, and long-term special assessment bonds.
2/ Not included in group or grand totals.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1937—Continued

(See text discussion, p. 205)

City No.	CITY	Conservation of health	Hospitals	Charities	Correction	Schools	Libraries
	Grand total	$4,667,392	$143,002,252	$106,364,509	$22,671,781	$1,187,332,345	$26,090,290
	Group I	4,602,392	95,341,927	49,704,136	18,442,382	705,575,016	21,863,911
	Group II	38,344,396	29,069,333	3,462,239	156,047,170	1,092,500	
	Group III	65,000	9,315,929	27,591,040	767,160	325,710,159	3,133,879
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND MORE						
1	New York, N. Y.	$4,351,077	$57,925,096	$5,363,609	$8,613,639	$342,358,047	$12,485,473
2	Chicago, Ill.	----------	----------	593,913	----------	38,603,000	----------
3	Philadelphia, Pa.	----------	232,500	----------	----------	70,361,000	----------
4	Detroit, Mich.	----------	5,307,010	710,100	3,129,000	71,650,682	2,272,000
5	Los Angeles, Calif.	----------	178,750	8,792,722	----------	63,255,315	2,207,000
6	Cleveland, Ohio	164,000	6,793,000	5,099,368	2,012,400	10,934,625	1,341,500
7	St. Louis, Mo.	----------	8,950,000	6,590,000	----------	3,516,000	----------
8	Baltimore, Md.	----------	215,000	----------	----------	24,292,492	2,570,000
9	Boston, Mass.	----------	6,760,000	1,250,000	438,000	8,406,000	516,000
10	Pittsburgh, Pa.	----------	----------	6,711,190	846,260	22,573,990	----------
11	San Francisco, Calif.	----------	2,800,000	6,958,000	750,000	12,377,000	328,800
12	Washington, D. C.	----------	1,435,000	----------	----------	----------	----------
13	Milwaukee, Wis.	----------	466,750	5,504,350	300,308	6,371,500	----------
14	Buffalo, N. Y.	87,315	4,278,821	2,130,884	2,352,775	30,875,365	143,138
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
15	Minneapolis, Minn.	----------	$1,214,746	$10,382,217	$611,543	$17,542,924	$357,000
16	New Orleans, La.	----------	----------	2,000	----------	6,431,000	----------
17	Cincinnati, Ohio	----------	5,345,669	1,503,607	690,138	15,476,528	34,500
18	Newark, N. J.	----------	7,878,825	3,678,366	765,379	19,853,507	126,000
19	Kansas City, Mo.	----------	2,439,330	----------	----------	21,316,000	----------
20	Seattle, Wash.	----------	1,737,162	1,246,507	----------	8,851,210	----------
21	Indianapolis, Ind.	----------	2,259,436	3,833,898	----------	9,937,000	----------
22	Rochester, N. Y.	----------	1,455,950	6,300,000	----------	15,121,500	----------
23	Jersey City, N. J.	----------	12,857,178	915,738	872,179	12,925,052	----------
24	Houston, Tex.	----------	1,421,100	----------	323,000	10,875,244	250,000
25	Louisville, Ky.	----------	1,735,000	----------	----------	11,124,400	325,000
26	Portland, Oreg.	----------	----------	1,207,000	200,000	6,592,805	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
27	Columbus, Ohio	----------	----------	$178,000	$18,000	$7,319,265	$30,000
28	Toledo, Ohio	----------	$88,000	----------	133,000	15,920,575	----------
29	Oakland, Calif.	----------	----------	----------	----------	10,515,321	----------
30	Denver, Colo.	----------	----------	2,000,000	----------	7,502,000	----------
31	Atlanta, Ga.	----------	100,000	----------	----------	4,560,500	----------
32	Dallas, Tex.	----------	402,500	----------	----------	7,163,500	118,000
33	St. Paul, Minn.	----------	162,000	----------	----------	10,298,000	650,000
34	Birmingham, Ala.	----------	----------	----------	4,000	9,677,504	519,216
35	Akron, Ohio	----------	----------	7,000	----------	6,587,692	----------
36	Memphis, Tenn.	----------	904,000	----------	----------	5,760,000	80,000
37	Providence, R. I.	----------	850,000	42,000	----------	16,375,000	----------
38	San Antonio, Tex.	----------	92,000	----------	----------	6,958,000	400,000
39	Omaha, Nebr.	----------	----------	----------	----------	8,381,058	----------
40	Syracuse, N. Y.	----------	131,665	8,967,000	----------	10,001,256	118,845
41	Dayton, Ohio	----------	----------	----------	190,000	6,258,262	----------
42	Oklahoma City, Okla.	----------	----------	----------	100,000	4,720,243	----------
43	Worcester, Mass.	----------	642,000	3,581,000	----------	276,000	----------
44	Richmond, Va.	----------	85,470	----------	----------	6,751,688	112,000
45	Youngstown, Ohio	----------	10,000	40,000	----------	1,701,168	----------
46	Grand Rapids, Mich.	----------	215,000	103,000	----------	3,048,326	15,000
47	Fort Worth, Tex.	----------	38,500	----------	----------	6,800,225	----------
48	Hartford, Conn.	----------	200,000	----------	----------	9,275,400	----------
49	Flint, Mich.	----------	935,000	74,000	----------	6,287,000	----------
50	New Haven, Conn.	----------	----------	----------	----------	323,000	80,000
51	San Diego, Calif.	----------	----------	----------	----------	3,958,455	----------

1/ Includes general obligation, revenue, and long-term special assessment bonds.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1937—Continued

(See text discussion, p. 205)

City No.	CITY	Conservation of health	Hospitals	Charities	Correction	Schools	Libraries
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
52	Long Beach, Calif.	----------	----------	$61,000	----------	$7,978,490	----------
53	Nashville, Tenn.	----------	$610,000	----------	----------	2,735,000	----------
54	Springfield, Mass.	----------	442,000	----------	----------	1,457,250	----------
55	Tulsa, Okla.	----------	146,000	----------	$34,000	5,366,218	$64,000
56	Bridgeport, Conn.	$50,000	50,000	700,000	----------	3,408,164	166,000
57	Des Moines, Iowa	----------	----------	----------	----------	7,098,286	----------
58	Scranton, Pa.	----------	----------	----------	----------	5,971,000	----------
59	Salt Lake City, Utah	----------	----------	----------	----------	3,857,000	----------
60	Yonkers, N. Y.	----------	----------	4,684,000	213,160	8,367,650	----------
61	Paterson, N. J.	15,000	13,458	307,000	----------	5,565,800	27,000
62	Jacksonville, Fla.	----------	----------	----------	----------	3,596,357	4,904
63	Albany, N. Y.	----------	18,851	----------	----------	5,537,221	234,120
64	Norfolk, Va.	----------	----------	----------	45,000	5,998,223	----------
65	Trenton, N. J.	----------	45,000	558,500	----------	6,616,713	----------
66	Chattanooga, Tenn.	----------	300,000	8,700	----------	2,193,958	----------
67	Kansas City, Kans.	----------	----------	----------	30,000	2,227,200	----------
68	Fort Wayne, Ind.	----------	----------	----------	----------	2,233,000	----------
69	Camden, N. J.	----------	10,000	5,000	----------	3,804,000	----------
70	Erie, Pa.	----------	98,978	46,740	----------	5,351,000	----------
71	Elizabeth, N. J.	----------	10,943	425,600	----------	5,708,450	64,000
72	Wichita, Kans.	----------	----------	----------	----------	2,935,260	----------
73	Spokane, Wash.	----------	----------	----------	----------	737,200	----------
74	Fall River, Mass.	----------	105,000	----------	----------	1,331,000	----------
75	Cambridge, Mass.	----------	490,000	590,000	----------	1,153,000	----------
76	New Bedford, Mass.	----------	16,000	1,860,000	----------	1,569,000	34,000
77	Reading, Pa.	----------	----------	----------	----------	7,301,000	----------
78	Knoxville, Tenn.	----------	----------	----------	----------	2,148,000	----------
79	Peoria, Ill.	----------	----------	----------	----------	851,840	----------
80	South Bend, Ind.	----------	----------	----------	----------	2,481,000	----------
81	Tacoma, Wash.	----------	----------	----------	----------	1,433,214	----------
82	Miami, Fla.	----------	585,500	----------	----------	5,582,789	----------
83	Gary, Ind.	----------	----------	----------	----------	3,259,000	----------
84	Canton, Ohio	----------	----------	75,000	----------	4,839,273	----------
85	Wilmington, Del.	----------	----------	----------	----------	931,000	200,000
86	Tampa, Fla.	----------	1,220,000	----------	----------	3,204,827	----------
87	Somerville, Mass.	----------	----------	----------	----------	1,877,000	----------
88	El Paso, Tex.	----------	----------	----------	----------	2,251,458	25,000
89	Evansville, Ind.	----------	----------	----------	----------	1,938,500	173,000
90	Lynn, Mass.	----------	40,000	365,000	----------	1,585,500	----------
91	Utica, N. Y.	----------	61,064	----------	----------	1,738,980	2,127
92	Duluth, Minn.	----------	----------	----------	----------	3,190,000	16,667
93	Waterbury, Conn.	----------	195,000	1,500,000	----------	1,374,900	----------
94	Lowell, Mass.	----------	2,000	1,412,500	----------	506,000	----------
	Honolulu, Hawaii 2/	----------	----------	----------	----------	----------	----------

1/ Includes general obligation, revenue, and long-term special assessment bonds.
2/ Not included in group or grand totals.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1937—Continued

(See text discussion, p. 205)

City No.	CITY	RECREATION		Miscellaneous	COMBINED AND UNREPORTED	
		Parks and playgrounds	All other		General obligation	Special assessment
	Grand total	$353,193,136	$50,367,029	$195,269,455	$892,948,108	$154,214,021
	Group I	274,737,711	35,276,346	129,601,934	559,559,880	131,280,643
	Group II	33,674,631	8,107,500	37,811,557	131,686,052	11,223,558
	Group III	44,780,794	6,983,183	27,855,964	201,702,176	11,709,820
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y.	$62,494,575	$10,455,309	$44,924,650	$222,672,504	$99,320,000
2	Chicago, Ill.	120,855,814	----------	535,000	110,162,656	25,156,202
3	Philadelphia, Pa.	30,699,278	5,832,585	10,326,383	90,988,883	----------
4	Detroit, Mich.	15,964,000	3,876,000	34,950,623	36,988,500	966,000
5	Los Angeles, Calif.	4,104,107	----------	20,207,066	12,300	----------
6	Cleveland, Ohio	6,101,000	9,616,000	1,340,528	14,370,539	5,838,441
7	St. Louis, Mo.	15,240,000	----------	8,617,000	----------	----------
8	Baltimore, Md.	1,500,000	947,000	1,840,000	5,502,250	----------
9	Boston, Mass.	3,858,000	372,000	792,000	15,671,000	----------
10	Pittsburgh, Pa.	4,768,265	268,550	2,690,920	16,159,155	----------
11	San Francisco, Calif.	1,678,400	3,000,000	503,000	----------	----------
12	Washington, D. C.	----------	----------	----------	102,800	----------
13	Milwaukee, Wis.	3,069,715	----------	1,333,000	2,734,407	----------
14	Buffalo, N. Y.	4,404,557	908,902	1,541,764	44,194,886	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Minneapolis, Minn.	$4,279,684	----------	$555,054	$6,896,912	----------
16	New Orleans, La.	67,500	----------	21,050,000	23,430,218	----------
17	Cincinnati, Ohio	9,404,350	$457,500	2,266,510	1,381,994	----------
18	Newark, N. J.	7,451,974	----------	3,750,812	21,469,665	----------
19	Kansas City, Mo.	351,989	4,460,000	1,769,000	5,752,104	----------
20	Seattle, Wash.	791,000	743,000	1,168,277	2,978,850	----------
21	Indianapolis, Ind.	2,436,900	----------	4,259,441	2,488,708	----------
22	Rochester, N. Y.	1,144,575	----------	1,028,000	20,885,240	$6,623,500
23	Jersey City, N. J.	4,475,383	----------	284,840	37,879,361	----------
24	Houston, Tex.	1,011,276	1,008,000	1,313,123	3,107,000	----------
25	Louisville, Ky.	1,984,000	750,000	----------	2,916,000	----------
26	Portland, Oreg.	276,000	689,000	366,500	2,500,000	4,600,058
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$262,600	----------	$2,310,000	$637,300	$806,950
28	Toledo, Ohio	2,032,500	$168,000	434,000	7,582,000	294,633
29	Oakland, Calif.	454,446	----------	----------	----------	----------
30	Denver, Colo.	----------	----------	1,140,000	----------	1,707,200
31	Atlanta, Ga.	----------	----------	50,000	2,978,500	----------
32	Dallas, Tex.	4,222,000	735,000	235,000	2,596,000	----------
33	St. Paul, Minn.	1,205,000	1,138,000	320,000	10,797,870	6,000,000
34	Birmingham, Ala.	1,361,000	----------	446,000	4,851,000	----------
35	Akron, Ohio	159,000	----------	22,000	8,041,772	----------
36	Memphis, Tenn.	1,167,000	----------	1,580,000	4,862,000	714,000
37	Providence, R. I.	1,854,000	----------	584,000	4,105,000	----------
38	San Antonio, Tex.	921,500	625,000	2,815,000	1,838,000	----------
39	Omaha, Nebr.	1,586,600	----------	22,500	----------	----------
40	Syracuse, N. Y.	971,825	105,000	1,065,476	5,426,263	----------
41	Dayton, Ohio	80,000	----------	4,000	1,944,000	3,363
42	Oklahoma City, Okla.	3,283,000	660,000	----------	71,000	----------
43	Worcester, Mass.	250,000	838,000	200,000	573,000	----------
44	Richmond, Va.	207,100	----------	566,393	3,994,749	----------
45	Youngstown, Ohio	414,500	----------	286,000	4,904,652	----------
46	Grand Rapids, Mich.	----------	1,200,000	171,600	2,269,000	----------
47	Fort Worth, Tex.	1,580,131	----------	134,000	3,085,000	----------
48	Hartford, Conn.	24,000	----------	1,550,000	2,830,000	----------
49	Flint, Mich.	418,000	----------	----------	1,034,316	----------
50	New Haven, Conn.	2,397,000	----------	208,000	2,303,000	----------

1/ Includes general obligation, revenue, and long-term special assessment bonds.

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TABLE 23.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1937—Continued

(See text discussion, p. 205)

City No.	CITY	RECREATION		Miscellaneous	COMBINED AND UNREPORTED	
		Parks and playgrounds	All other		General obligation	Special assessment
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
51	San Diego, Calif.	$739,375	----------	----------	$157,500	----------
52	Long Beach, Calif.	2,771,237	----------	$207,450	----------	----------
53	Nashville, Tenn.	1,053,500	----------	1,629,000	323,200	----------
54	Springfield, Mass.	85,000	----------	----------	3,352,287	----------
55	Tulsa, Okla.	896,000	$60,000	57,000	409,008	----------
56	Bridgeport, Conn.	832,042	----------	41,739	3,416,000	----------
57	Des Moines, Iowa	368,400	81,300	210,125	2,388,375	----------
58	Scranton, Pa.	----------	----------	----------	2,042,000	----------
59	Salt Lake City, Utah	83,000	----------	10,500	1,140,000	----------
60	Yonkers, N. Y.	----------	----------	639,480	7,245,160	----------
61	Paterson, N. J.	101,000	----------	----------	8,663,586	----------
62	Jacksonville, Fla.	27,940	----------	941,689	983,000	----------
63	Albany, N. Y.	651,168	----------	876,202	5,379,713	----------
64	Norfolk, Va.	----------	----------	120,000	6,184,636	----------
65	Trenton, N. J.	182,260	----------	----------	10,357,500	$33,000
66	Chattanooga, Tenn.	281,000	300,000	130,000	8,050,900	----------
67	Kansas City, Kans.	121,670	255,000	1,335,941	1,743,244	214,695
68	Fort Wayne, Ind.	297,045	----------	284,500	----------	----------
69	Camden, N. J.	433,000	----------	508,500	14,504,000	----------
70	Erie, Pa.	493,738	----------	1,048,788	380,352	----------
71	Elizabeth, N. J.	145,280	5,115	42,526	3,094,000	----------
72	Wichita, Kans.	697,227	155,000	440,000	734,471	1,789,004
73	Spokane, Wash.	945,000	44,000	----------	570,300	----------
74	Fall River, Mass.	211,000	----------	----------	2,376,000	----------
75	Cambridge, Mass.	940,500	----------	----------	----------	----------
76	New Bedford, Mass.	207,000	2,000	138,735	580,000	----------
77	Reading, Pa.	335,300	----------	77,400	390,000	----------
78	Knoxville, Tenn.	238,000	----------	75,000	15,991,005	----------
79	Peoria, Ill.	----------	26,768	81,205	5,280	----------
80	South Bend, Ind.	446,800	----------	----------	1,090,000	----------
81	Tacoma, Wash.	----------	----------	17,000	670,000	----------
82	Miami, Fla.	2,260,654	137,000	2,793,352	3,079,014	----------
83	Gary, Ind.	964,000	80,000	86,000	93,297	----------
84	Canton, Ohio	55,500	----------	14,615	805,000	----------
85	Wilmington, Del.	551,150	----------	75,000	378,000	----------
86	Tampa, Fla.	241,000	185,000	62,000	3,268,800	----------
87	Somerville, Mass.	----------	----------	30,000	1,373,400	----------
88	El Paso, Tex.	458,000	----------	101,000	1,344,000	----------
89	Evansville, Ind.	325,000	----------	100,000	662,200	----------
90	Lynn, Mass.	100,000	----------	282,500	555,000	----------
91	Utica, N. Y.	254,226	----------	979,748	3,278,526	146,975
92	Duluth, Minn.	838,850	----------	50,000	2,524,000	----------
93	Waterbury, Conn.	270,500	----------	----------	4,245,000	----------
94	Lowell, Mass.	27,230	181,000	225,000	550,000	----------
	Honolulu, Hawaii 2/	----------	----------	1,200,000	5,088,809	----------

1/ Includes general obligation, revenue, and long-term special assessment bonds.
2/ Not included in group or grand totals.

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TABLE 24

Bonded indebtedness classified by rate of interest paid is shown in table 24. Of the fifteen specified rates, four rates predominated, being paid in the aggregate on 63.4 percent of all funded indebtedness. As expressed in approximate percent of total bonded debt, these rates were, in order of importance: 4 percent interest, 23 percent of total; 4½ percent, 18 percent of total; 4¼ percent, 15 percent of total; and 5 percent, 7 percent of total.

NOMINAL AND EFFECTIVE RATES OF INTEREST.—By nominal rate of interest is meant the rate percent stated in the obligation itself, and by effective rate is meant the net interest cost incurred in issuing the obligation after adjustment for premium or discount. When an obligation is sold at par, the effective rate is, of course, the nominal rate.

There are many elements that determine the rates of interest that cities pay for the use of money, one of the principal ones being the condition of the money market at the time money is borrowed. Thus, a city may find its cost of borrowing subject to great variance from time to time, but such fluctuations will not necessarily be evident in the nominal interest rates that the obligations bear. For example, a municipality may wish to offer a large block of 4-percent bonds because of certain local considerations—perhaps because they already have been voted or otherwise authorized. If comparable obligations are quoted in the investment markets at a price substantially below par, the proceeds accruing to the city naturally will be substantially less than the amount of indebtedness created, and the effective rate will exceed 4 percent. Conversely, a high premium quoted for comparable obligations will bring proceeds much greater than the debt incurred, resulting in an effective interest rate of less than 4 percent. Consequently, since the interest rates shown in table 24 are nominal rather than effective rates, they do not necessarily measure the credit rating of the various cities.

AVERAGE RATE OF INTEREST.—The average rate of interest for each city, shown in the last column of table 24, needs explanation as to method of computation. These figures, which are the average interest rates borne by funded obligations of cities at the end of the fiscal year 1937, are obtained by the use of the formula $\frac{\Sigma rd}{\Sigma d}$, where r is the nominal rate of interest and d is the amount of interest-bearing debt at that rate. Noninterest-bearing debt and also indebtedness for which no interest rates are reported are excluded from the computations.

The average rate for the cities as a whole was 4.1 percent, the highest individual average being 5.1 percent and the lowest being 2.4 percent. With respect to geographic divisions, it appears that municipalities in the northeastern section, especially New England, generally are able to market obligations at interest rates lower than cities in most other areas, this circumstance reflecting the favorable aspects of greater wealth concentration.

NONINTEREST-BEARING BONDED DEBT.—The items included under this column comprise for the most part bonds that have matured or have been called but have not been presented for payment; they are, of course, no longer interest-bearing. For example, Chicago has $5,000,000 outstanding of a sanitary district issue which is due and called but not presented. Retirement is provided for by cash in a sinking fund. In the case of Milwaukee, Cleveland, and Akron, different circumstances prevail. These cities in a time of cash shortage issued "baby bonds" (Milwaukee) or "notes" (Cleveland and Akron), which were noninterest-bearing. In effect, these obligations were scrip; Milwaukee used its "baby bonds" to pay a percentage of municipal employees' wages, receiving them in return for payment of taxes or other indebtedness due the city.

TABLE 25

The amount of indebtedness issued and retired in 1937 is shown in table 25. There was a net decrease of $52,691,574 in the bonded indebtedness of the 94 cities. General obligation bonds retired exceeded the amount issued by $90,580,257; revenue bonds issued exceeded the amount retired by $37,888,683; special

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assessment obligations retired exceeded by $15,168,990 the amount issued; and short-term indebtedness was retired in amount exceeding by $49,241,239 the amount issued.

For an explanation of the differing data as to the amount of decrease in bonded debt reported, as shown in tables 22 and 25, see the discussion of the former table.

ISSUE OF DEBT.—The transactions relating to debt here reported are the net amounts received from the proceeds of the obligations issued, that is, the par value of the obligation plus premiums and less discounts. The receipts from this source in 1937 amounted to $1,110,498,464, approximately 65 percent of which was derived from short-term loans. This kind of temporary indebtedness has no particular bearing upon the debt structure of the cities except in those cases where the rate of retirement is considerably below the rate of issue, resulting in an unwieldy accumulation of unfunded indebtedness. When the backlog of floating indebtedness reaches the point where current receipts are not available in an amount sufficient to retire the loans as originally anticipated, the debt structure is affected, since it probably will be necessary to convert such indebtedness into long-term obligations. Normally, however, short-term loans are simply a fiscal convenience employed temporarily to finance current operations until the taxes levied for such purposes are actually received.

RETIREMENT OF DEBT.—The transactions relating to debt here reported are the net amounts paid, that is, the par value of the obligations plus premiums and less discounts. The total amount paid to redeem obligations was $1,227,600,267. It is to be noted that only in the case of revenue bonds was the amount paid to redeem such obligations less than the amount received from new issues. The amount paid to redeem short-term loans was well in excess of the proceeds received from new loans, suggesting that the use of this type of financing was restricted to sound fiscal practices during 1937.

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TABLE 24.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937

City No.	CITY	Total	2 percent	2½ percent	2½ percent	2¾ percent	3 percent	3¼ percent	3½ percent	3¾ percent	4 percent
	Grand total	$4,729,845,978	$35,854,742	$34,145,315	$71,413,207	$64,663,633	$147,478,951	$103,327,893	$298,873,875	$65,726,116	$1,089,861,592
	Group I	3,058,847,576	5,275,264	14,607,560	42,956,200	36,427,555	111,168,575	83,536,912	252,563,526	32,249,646	795,224,461
	Group II	668,601,893	9,349,929	5,915,866	7,776,795	13,732,500	8,638,622	10,644,458	11,368,709	22,821,300	145,969,937
	Group III	1,002,396,509	21,229,549	13,621,889	20,680,212	14,503,578	27,671,754	9,146,523	34,941,640	10,655,170	148,667,194
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	$989,291,712	----------	----------	$10,875,000	----------	$63,368,910	$39,588,694	$149,112,759	$7,478,924	$309,382,777
2	Chicago, Ill.	440,015,143	----------	----------	----------	----------	30,571,000	----------	39,973,000	----------	226,330,951
3	Philadelphia, Pa.	415,122,434	----------	----------	----------	----------	----------	----------	----------	----------	----------
4	Detroit, Mich.	285,507,306	$888,414	----------	----------	$15,475,000	3,515,290	25,848,623	17,438,000	6,961,000	36,425,148
5	Los Angeles, Calif.	134,056,831	----------	----------	----------	----------	----------	10,494,595	3,093,096	3,483,572	11,445,587
6	Cleveland, Ohio	105,721,033	----------	$854,160	4,405,100	3,319,460	191,000	988,000	409,808	2,558,000	18,461,440
7	St. Louis, Mo.	82,929,000	1,800,000	849,000	6,150,000	4,888,000	6,454,000	3,500,000	----------	1,610,000	30,125,000
8	Baltimore, Md.	122,297,186	----------	----------	----------	----------	575,000	----------	21,920,530	----------	85,756,000
9	Boston, Mass.	95,745,133	----------	5,614,000	14,267,000	1,971,000	1,542,000	2,117,000	12,204,233	3,856,000	23,010,900
10	Pittsburgh, Pa.	147,733,735	----------	7,290,400	2,900,000	10,774,095	1,326,375	1,000,000	3,234,300	3,589,000	22,378,840
11	San Francisco, Calif.	51,554,800	----------	----------	----------	----------	3,625,000	----------	600,800	----------	4,848,000
12	Washington, D. C.	2,565,300	----------	----------	----------	----------	----------	----------	----------	----------	2,462,500
13	Milwaukee, Wis.	54,883,927	2,586,850	----------	359,100	----------	----------	----------	105,000	----------	4,840,124
14	Buffalo, N. Y.	131,424,036	----------	----------	4,000,000	----------	----------	----------	4,472,000	2,713,150	19,757,194
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	$59,989,182	$1,646,000	$645,000	$2,332,150	----------	----------	$476,000	$2,361,000	$2,211,000	$17,801,200
16	New Orleans, La.	72,014,418	----------	----------	----------	----------	----------	----------	327,000	1,970,000	22,345,500
17	Cincinnati, Ohio	66,672,442	2,305,170	753,770	1,818,913	$2,097,200	$646,727	1,843,200	1,289,247	720,084	18,738,008
18	Newark, N. J.	100,145,657	----------	----------	----------	2,060,000	----------	5,630,258	3,060,332	9,400,000	17,917,257
19	Kansas City, Mo.	61,373,460	582,600	----------	2,408,500	4,984,300	1,471,000	1,260,000	1,228,000	1,444,000	9,645,120
20	Seattle, Wash.	30,063,166	----------	----------	----------	----------	283,850	----------	----------	----------	2,006,855
21	Indianapolis, Ind.	31,656,977	2,174,030	1,717,096	152,932	----------	70,000	----------	1,550,730	223,000	4,062,326
22	Rochester, N. Y.	53,248,320	2,582,545	2,800,000	559,300	----------	----------	----------	----------	----------	11,442,225
23	Jersey City, N. J.	74,592,766	----------	----------	----------	1,087,000	200,000	1,245,000	15,000	5,647,381	17,059,227
24	Houston, Tex.	47,635,643	----------	----------	----------	1,849,000	4,789,045	190,000	----------	----------	2,268,300
25	Louisville, Ky.	40,844,800	----------	----------	505,000	1,655,000	1,178,000	----------	1,537,400	250,000	16,281,000
26	Portland, Oreg.	30,365,062	59,584	----------	----------	----------	----------	----------	----------	25,000	6,402,919

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

27	Columbus, Ohio	$28,609,345	----------	----------	----------	$1,553,156	$2,622,000	$742,000	$1,601,800	----------	$6,639,548
28	Toledo, Ohio	38,204,075	$291,000	----------	$3,287,000	1,188,500	1,365,000	558,720	577,600	$263,000	4,839,770
29	Oakland, Calif.	12,480,756	----------	----------	----------	----------	----------	----------	----------	----------	265,000
30	Denver, Colo.	15,147,000	----------	$2,677,000	750,000	618,000	----------	500,000	----------	----------	2,500,000
31	Atlanta, Ga.	12,940,000	----------	----------	----------	1,217,000	1,717,000	----------	2,000	----------	----------
32	Dallas, Tex.	29,626,000	----------	----------	1,240,000	----------	3,738,000	----------	----------	----------	1,290,000
33	St. Paul, Minn.	38,267,870	7,621,870	392,000	1,195,000	1,249,000	----------	----------	----------	----------	7,529,000
34	Birmingham, Ala.	21,056,000	----------	----------	----------	----------	----------	298,000	662,000	800,000	1,180,000
35	Akron, Ohio	30,244,464	----------	----------	----------	----------	----------	----------	80,000	----------	2,026,000
36	Memphis, Tenn.	20,914,000	----------	----------	224,000	140,000	1,788,000	513,000	----------	----------	1,038,000
37	Providence, R. I.	43,059,500	2,240,000	3,000,000	----------	----------	3,586,000	----------	5,594,000	----------	20,514,500
38	San Antonio, Tex.	22,442,000	----------	----------	----------	----------	327,000	380,000	----------	----------	----------
39	Omaha, Nebr.	17,842,933	----------	----------	----------	----------	----------	----------	----------	500,000	1,440,200
40	Syracuse, N. Y.	34,520,559	4,003,921	2,313,000	----------	----------	105,000	1,164,000	1,745,000	783,126	6,164,000
41	Dayton, Ohio	14,537,317	----------	147,000	322,000	360,000	386,200	----------	----------	240,000	1,095,144
42	Oklahoma City, Okla.	13,407,543	187,500	----------	----------	----------	940,500	----------	----------	----------	2,652,500
43	Worcester, Mass.	9,344,000	----------	----------	1,028,000	----------	371,000	----------	1,305,000	----------	1,415,000
44	Richmond, Va.	31,671,811	----------	----------	374,887	----------	1,200,000	----------	----------	----------	9,934,924
45	Youngstown, Ohio	8,497,520	----------	----------	290,000	537,000	350,000	----------	1,193,000	----------	347,516
46	Grand Rapids, Mich.	10,694,426	----------	----------	----------	----------	858,300	----------	570,000	290,000	1,494,079
47	Fort Worth, Tex.	22,438,716	----------	----------	----------	----------	103,000	181,000	1,505,500	----------	3,809,368
48	Hartford, Conn.	19,849,600	----------	----------	500,000	----------	1,650,600	----------	3,000,000	----------	7,577,000
49	Flint, Mich.	13,325,316	----------	----------	----------	----------	116,316	----------	----------	----------	1,348,000
50	New Haven, Conn.	12,741,000	----------	----------	----------	----------	----------	120,000	100,000	----------	2,673,000
51	San Diego, Calif.	6,004,891	----------	----------	----------	----------	----------	----------	----------	----------	466,506
52	Long Beach, Calif.	11,702,377	----------	----------	----------	----------	----------	----------	----------	----------	3,044,240
53	Nashville, Tenn.	12,555,700	60,000	----------	90,000	----------	394,000	----------	2,253,000	425,000	519,000
54	Springfield, Mass.	9,448,287	243,000	----------	260,000	----------	178,000	64,000	531,000	759,000	4,147,000
55	Tulsa, Okla.	14,214,726	----------	----------	----------	1,173,312	----------	----------	310,788	----------	7,000
56	Bridgeport, Conn.	14,612,945	----------	----------	1,000,000	----------	----------	----------	44,000	----------	1,777,000
57	Des Moines, Iowa	12,568,336	15,000	354,000	310,000	----------	----------	245,500	290,000	197,300	1,625,480
58	Scranton, Pa.	8,035,000	----------	----------	----------	570,000	186,000	41,000	259,000	106,000	141,000
59	Salt Lake City, Utah	7,233,500	30,000	----------	70,000	----------	----------	----------	----------	----------	2,062,000
60	Yonkers, N. Y.	28,152,450	----------	----------	779,000	1,100,000	536,000	985,000	649,000	1,075,000	1,920,100
61	Paterson, N. J.	17,055,664	----------	----------	----------	----------	277,000	----------	268,800	----------	487,000
62	Jacksonville, Fla.	9,127,650	----------	----------	200,000	85,000	500,000	----------	100,000	----------	386,275
63	Albany, N. Y.	17,552,673	1,429,616	1,423,307	1,504,500	662,000	----------	----------	846,000	765,000	2,563,250
64	Norfolk, Va.	23,976,609	----------	----------	----------	----------	----------	----------	----------	----------	2,269,000
65	Trenton, N. J.	18,787,025	----------	----------	----------	----------	110,400	----------	2,883,052	----------	3,225,723
66	Chattanooga, Tenn.	14,334,558	----------	----------	----------	----------	----------	----------	----------	25,000	1,012,700
67	Kansas City, Kans.	7,633,193	154,000	682,300	1,479,496	125,000	21,000	108,000	71,500	----------	247,000

1/ Includes only general obligation and revenue bonds.

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TABLE 24.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

City No.	CITY	Total	2 percent	2½ percent	2⅝ percent	2¾ percent	3 percent	3¼ percent	3⅜ percent	3¾ percent	4 percent
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
68	Fort Wayne, Ind.	$2,883,045	----------	----------	----------	----------	$105,000	$100,000	----------	----------	$59,000
69	Camden, N. J.	25,632,505	----------	----------	----------	----------	----------	2,070,000	$2,660,000	----------	6,108,300
70	Erie, Pa.	10,799,377	----------	$200,000	$435,000	$200,000	65,000	----------	----------	----------	498,000
71	Elizabeth, N. J.	12,184,900	----------	----------	----------	----------	329,500	63,000	44,000	$314,000	2,379,350
72	Wichita, Kans.	6,484,728	$304,799	280,367	256,329	90,610	285,438	256,303	66,000	289,744	423,586
73	Spokane, Wash.	3,261,200	37,000	----------	----------	----------	----------	----------	332,000	----------	523,000
74	Fall River, Mass.	6,175,000	----------	----------	400,000	607,000	----------	----------	778,000	----------	1,912,000
75	Cambridge, Mass.	9,191,000	200,000	----------	620,000	69,000	187,000	398,000	2,301,500	243,000	1,718,000
76	New Bedford, Mass.	6,928,735	108,000	665,000	962,000	220,000	364,000	----------	448,000	160,000	2,716,000
77	Reading, Pa.	10,752,600	----------	----------	----------	----------	500,000	----------	262,000	1,500,000	2,835,000
78	Knoxville, Tenn.	21,836,005	----------	----------	----------	----------	----------	----------	----------	----------	318,000
79	Peoria, Ill.	3,452,487	----------	320,500	----------	----------	----------	----------	----------	----------	550,000
80	South Bend, Ind.	4,607,800	----------	----------	----------	----------	----------	----------	----------	590,000	----------
81	Tacoma, Wash.	3,600,714	----------	----------	----------	----------	225,000	----------	----------	----------	616,000
82	Miami, Fla.	30,511,469	1,867,343	----------	----------	----------	----------	----------	----------	----------	4,730,929
83	Gary, Ind.	5,423,297	----------	----------	----------	----------	----------	----------	----------	----------	610,000
84	Canton, Ohio	8,982,408	----------	7,415	----------	----------	670,000	----------	----------	----------	16,500
85	Wilmington, Del.	6,327,650	----------	----------	528,000	----------	----------	----------	----------	----------	540,000
86	Tampa, Fla.	13,406,827	----------	----------	----------	----------	----------	----------	----------	----------	125,026
87	Somerville, Mass.	4,082,400	359,000	200,000	585,000	107,000	----------	----------	746,000	28,000	1,217,000
88	El Paso, Tex.	6,326,458	----------	----------	----------	----------	40,000	48,000	75,000	----------	351,000
89	Evansville, Ind.	4,059,700	----------	----------	225,000	----------	----------	290,000	----------	----------	2,098,200
90	Lynn, Mass.	5,613,500	392,000	60,000	246,000	----------	383,000	21,000	242,000	832,000	2,164,500
91	Utica, N. Y.	11,475,222	471,500	----------	----------	----------	----------	----------	461,100	----------	1,152,450
92	Duluth, Minn.	7,809,517	120,000	----------	100,000	375,000	100,000	----------	18,000	390,000	199,000
93	Waterbury, Conn.	11,888,400	1,000,000	----------	1,409,000	1,520,000	945,000	----------	----------	----------	705,500
94	Lowell, Mass.	3,842,230	94,000	900,000	10,000	737,000	46,500	----------	66,000	80,000	428,030
	Honolulu, Hawaii 2/	6,288,809	----------	----------	----------	----------	----------	----------	1,200,000	----------	----------

1/ Includes only general obligation and revenue bonds.
2/ Not included in group or grand totals.

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TABLE 24.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

City No.	CITY	4¼ percent	4⅜ percent	4⅝ percent	5 percent	5¼ percent	5⅜ percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
	Grand total	$714,701,482	$845,107,803	$143,312,342	$350,793,886	$10,994,935	$55,253,541	$670,624,200	$16,685,706	$11,026,759	4.1
	Group I	506,052,082	418,330,085	50,240,508	119,854,944	1,623,848	20,643,499	547,959,912	10,345,500	9,787,499	4.0
	Group II	78,872,156	182,405,061	40,573,668	68,139,034	4,354,587	6,346,774	47,738,134	3,928,545	25,818	4.2
	Group III	129,777,244	244,372,657	52,498,166	162,799,908	5,016,500	28,263,268	74,926,154	2,411,661	1,213,442	4.2
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	$276,086,107	$108,816,541	----------	$325,000	----------	----------	$24,257,000	----------	----------	3.9
2	Chicago, Ill.	23,279,750	68,464,554	$9,051,000	15,934,695	----------	----------	13,964,000	$6,585,000	$5,861,193	4.1
3	Philadelphia, Pa.	----------	----------	----------	----------	----------	----------	2/ 415,113,234	----------	9,200	4.2
4	Detroit, Mich.	49,023,518	112,115,826	767,812	6,522,947	$970,228	$3,188,000	2,607,000	3,760,500	----------	4.1
5	Los Angeles, Calif.	7,583,227	17,911,779	20,179,200	44,655,633	181,000	6,856,321	7,385,257	----------	787,564	4.7
6	Cleveland, Ohio	15,562,451	27,016,386	3,895,047	5,933,441	472,620	10,393,500	9,846,200	----------	1,414,420	4.4
7	St. Louis, Mo.	9,190,000	18,363,000	----------	----------	----------	----------	----------	----------	----------	3.8
8	Baltimore, Md.	----------	2,485,000	----------	11,484,356	----------	----------	----------	----------	76,300	4.0
9	Boston, Mass.	16,302,000	6,962,000	7,015,000	884,000	----------	----------	----------	----------	----------	3.7
10	Pittsburgh, Pa.	66,524,815	7,575,180	2,591,725	5,258,800	----------	36,000	13,247,000	----------	7,205	3.9
11	San Francisco, Calif.	----------	21,592,000	150,000	20,739,000	----------	----------	----------	----------	----------	4.5
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	102,800	4.0
13	Milwaukee, Wis.	8,141,846	21,672,604	4,934,436	6,944,072	----------	169,678	3,601,400	----------	1,528,817	4.3
14	Buffalo, N. Y.	34,358,368	5,355,215	1,656,288	1,173,000	----------	----------	57,938,821	----------	----------	3.9
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	$4,106,525	$6,080,962	$2,384,358	$5,092,689	$35,000	$93,357	$13,523,396	$1,200,545	----------	3.7
16	New Orleans, La.	1,532,000	26,723,200	9,163,000	9,728,604	----------	----------	214,000	----------	$11,114	4.4
17	Cincinnati, Ohio	7,278,776	15,890,401	2,366,824	5,809,522	----------	637,580	4,477,020	----------	----------	4.2
18	Newark, N. J.	22,636,351	23,705,483	2,972,134	1,556,340	3,982,000	1,268,000	5,957,502	----------	----------	4.3
19	Kansas City, Mo.	6,874,000	23,440,236	1,663,000	6,234,000	----------	----------	125,000	----------	13,704	4.1
20	Seattle, Wash.	5,901,304	9,815,855	4,120,479	4,103,265	163,784	54,000	3,613,774	----------	----------	4.6
21	Indianapolis, Ind.	2,975,180	10,942,239	3,595,452	2,506,388	87,702	243,120	1,356,782	----------	----------	4.1
22	Rochester, N. Y.	7,489,500	7,844,517	1,120,650	5,805,000	----------	239,700	12,434,048	----------	----------	3.9
23	Jersey City, N. J.	7,842,940	23,977,646	3,744,000	8,708,572	20,000	3,021,000	2,024,000	----------	1,000	4.4
24	Houston, Tex.	2,239,000	11,976,659	7,628,978	14,282,193	66,101	105,867	2,240,500	----------	----------	4.5
25	Louisville, Ky.	7,204,000	8,506,400	----------	1,000,000	----------	----------	----------	2,728,000	----------	4.1
26	Portland, Oreg.	2,792,580	13,501,463	1,814,793	3,312,461	----------	684,150	1,772,112	----------	----------	4.5

See footnotes at end of table.

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TABLE 24.—BONDED DEBT 1/ AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

City No.	CITY	4¼ percent	4⅜ percent	4½ percent	5 percent	5¼ percent	5½ percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
27	Columbus, Ohio	$790,200	$5,812,497	$572,528	$3,981,556	$174,000	$1,107,500	$3,012,560	----------	----------	4.3
28	Toledo, Ohio	6,475,870	9,364,120	2,719,100	3,938,585	1,670,750	1,274,720	390,340	----------	----------	4.2
29	Oakland, Calif.	----------	2,077,825	165,000	9,734,931	----------	238,000	----------	----------	----------	4.9
30	Denver, Colo.	----------	6,040,000	----------	1,562,000	----------	----------	500,000	----------	----------	4.1
31	Atlanta, Ga.	----------	5,847,500	----------	2,868,500	----------	35,000	1,253,000	----------	----------	4.0
32	Dallas, Tex.	4,821,000	12,531,000	2,876,000	2,001,500	----------	1,089,000	39,500	----------	----------	4.3
33	St. Paul, Minn.	7,037,000	7,640,000	----------	1,833,000	----------	500,000	3,271,000	----------	----------	3.6
34	Birmingham, Ala.	448,000	7,411,000	1,965,000	7,936,000	----------	----------	356,000	----------	----------	4.6
35	Akron, Ohio	1,600,508	10,313,717	5,121,615	5,944,867	1,134,175	1,753,081	1,349,212	----------	$921,289	4.7
36	Memphis, Tenn.	1,716,000	7,692,000	2,385,000	4,424,000	----------	205,000	789,000	----------	----------	4.5
37	Providence, R. I.	4,950,000	2,375,000	----------	----------	----------	----------	800,000	----------	----------	3.6
38	San Antonio, Tex.	4,459,000	4,493,000	2,901,000	9,882,000	----------	----------	----------	----------	----------	4.7
39	Omaha, Nebr.	3,138,000	6,857,712	----------	2,939,691	9,830	2,957,500	----------	----------	----------	4.6
40	Syracuse, N. Y.	1,846,980	1,023,000	640,802	415,589	72,000	----------	14,244,141	----------	----------	3.1
41	Dayton, Ohio	1,429,852	4,600,635	2,295,256	1,024,280	163,476	1,537,292	772,420	----------	163,762	4.5
42	Oklahoma City, Okla.	1,098,370	4,493,504	----------	3,923,536	3,692	----------	107,941	----------	----------	4.4
43	Worcester, Mass.	55,000	----------	----------	----------	----------	----------	5,165,000	----------	5,000	2.4
44	Richmond, Va.	5,132,000	12,875,000	----------	1,970,000	15,000	50,000	115,000	----------	5,000	4.3
45	Youngstown, Ohio	625,736	1,128,896	40,000	1,387,560	100,680	295,860	2,201,272	----------	----------	4.6
46	Grand Rapids, Mich.	2,104,000	2,891,500	1,738,747	747,800	----------	----------	----------	----------	----------	4.3
47	Fort Worth, Tex.	2,077,000	6,596,020	1,995,000	4,164,719	----------	----------	2,007,109	----------	----------	4.3
48	Hartford, Conn.	3,325,000	2,754,000	----------	305,000	----------	----------	730,000	----------	8,000	3.8
49	Flint, Mich.	2,055,000	3,307,000	1,111,000	3,909,000	----------	20,000	1,385,000	----------	74,000	4.7
50	New Haven, Conn.	5,288,000	3,625,000	----------	935,000	----------	----------	----------	----------	----------	4.3
51	San Diego, Calif.	----------	1,865,637	----------	2,783,777	----------	----------	888,971	----------	----------	4.9
52	Long Beach, Calif.	755,480	728,872	70,000	6,227,791	----------	72,160	802,834	----------	1,000	4.7
53	Nashville, Tenn.	1,171,000	3,168,000	537,000	3,726,700	35,000	82,000	95,000	----------	----------	4.4
54	Springfield, Mass.	348,000	159,000	----------	207,500	----------	----------	2,535,000	----------	16,787	3.2
55	Tulsa, Okla.	644,830	3,168,000	3,145,060	3,107,952	----------	2,206,008	451,776	----------	----------	4.7
56	Bridgeport, Conn.	4,795,000	2,552,000	342,000	2,303,000	----------	301,000	1,200,000	$298,945	----------	4.3
57	Des Moines, Iowa	2,461,300	4,187,112	393,224	1,876,220	----------	210,000	400,000	----------	3,200	4.4
58	Scranton, Pa.	5,964,000	571,000	----------	197,000	----------	----------	----------	----------	----------	4.1
59	Salt Lake City, Utah	1,500,000	401,000	275,000	2,895,500	----------	----------	----------	----------	----------	4.5
60	Yonkers, N. Y.	4,527,000	4,784,000	120,250	7,448,950	----------	857,150	3,371,000	----------	----------	4.4
61	Paterson, N. J.	2,194,000	11,608,820	106,958	115,086	----------	571,000	1,427,000	----------	----------	4.6
62	Jacksonville, Fla.	----------	286,000	----------	4,755,971	----------	1,019,000	1,785,500	----------	9,904	5.1
63	Albany, N. Y.	5,602,000	2,600,000	15,000	72,000	20,000	50,000	----------	----------	----------	3.6

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64	Norfolk, Va.	----------	14,789,109	----------	2,312,000	----------	1,610,000	2,996,500	----------	----------	4.8
65	Trenton, N. J.	----------	10,864,750	250,000	823,000	----------	610,000	20,000	----------	100	4.3
66	Chattanooga, Tenn.	1,914,000	4,113,000	3,036,000	2,210,000	----------	905,500	1,118,358	----------	----------	4.8
67	Kansas City, Kans.	721,000	1,240,270	603,885	1,844,062	----------	----------	335,680	----------	----------	4.0
68	Fort Wayne, Ind.	672,000	1,255,000	----------	545,100	----------	----------	101,945	45,000	----------	4.4
69	Camden, N. J.	7,667,000	4,030,205	----------	2,423,000	----------	639,000	35,000	----------	----------	4.2
70	Erie, Pa.	5,759,870	1,262,000	1,226,000	378,000	----------	775,507	----------	----------	----------	4.3
71	Elizabeth, N. J.	2,424,250	2,925,800	3,164,000	13,000	----------	488,000	40,000	----------	----------	4.4
72	Wichita, Kans.	2,145,645	1,036,519	598,834	341,902	----------	----------	108,652	----------	----------	4.0
73	Spokane, Wash.	49,000	1,190,250	140,000	149,000	1,000	----------	839,950	----------	----------	4.5
74	Fall River, Mass.	646,000	1,502,000	77,000	152,000	46,000	55,000	----------	----------	----------	3.9
75	Cambridge, Mass.	537,000	975,500	----------	472,000	----------	----------	1,445,000	25,000	----------	3.4
76	New Bedford, Mass.	279,000	335,000	14,000	291,000	57,000	121,000	188,735	----------	----------	3.5
77	Reading, Pa.	3,409,000	749,000	----------	965,000	----------	----------	532,600	----------	----------	3.9
78	Knoxville, Tenn.	----------	9,692,000	3,484,000	3,721,041	----------	2,126,500	730,464	1,764,000	----------	4.4
79	Peoria, Ill.	1,617,147	755,040	----------	209,800	----------	----------	----------	----------	----------	4.1
80	South Bend, Ind.	495,000	2,522,800	650,000	----------	----------	190,000	160,000	----------	----------	4.5
81	Tacoma, Wash.	1,519,214	545,000	99,000	361,500	----------	----------	235,000	----------	----------	4.3
82	Miami, Fla.	----------	2,315,000	2,206,000	16,179,496	10,000	1,075,000	1,853,985	273,716	----------	-------
83	Gary, Ind.	2,452,000	1,133,000	922,297	41,000	----------	60,000	200,000	5,000	----------	4.4
84	Canton, Ohio	71,000	2,006,442	88,610	2,998,180	143,897	1,146,450	1,833,914	----------	----------	4.9
85	Wilmington, Del.	559,000	4,185,150	----------	515,500	----------	----------	----------	----------	----------	4.3
86	Tampa, Fla.	----------	658,000	837,000	8,808,843	1,168,000	1,093,300	716,658	----------	----------	5.1
87	Somerville, Mass.	----------	361,000	30,000	----------	150,000	----------	299,400	----------	----------	3.3
88	El Paso, Tex.	----------	638,000	1,986,000	3,174,392	----------	----------	14,066	----------	----------	4.8
89	Evansville, Ind.	688,000	518,000	240,000	----------	----------	----------	----------	----------	500	4.0
90	Lynn, Mass.	217,000	281,000	147,000	63,000	----------	----------	565,000	----------	----------	3.4
91	Utica, N. Y.	1,549,625	456,455	----------	44,581	36,000	172,740	7,130,771	----------	----------	3.5
92	Duluth, Minn.	1,936,667	2,250,000	370,000	721,950	----------	300,000	928,900	----------	----------	4.1
93	Waterbury, Conn.	1,722,000	1,765,000	774,000	1,083,000	----------	460,000	500,000	----------	4,900	3.6
94	Lowell, Mass.	291,700	193,000	24,000	412,000	6,000	4,000	550,000	----------	----------	3.7
	Honolulu, Hawaii 3/	----------	----------	----------	----------	----------	----------	----------	5,088,809	----------	3.5

1/ Includes only general obligation and revenue bonds.
2/ Not segregated, only average rate for entire debt obtainable.
3/ Not included in group or grand totals.

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TABLE 25.—ISSUE AND RETIREMENT OF DEBT: 1937

(See text discussion, p. 218)

City number	CITY	ISSUED					RETIRED				
		Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations	Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations
	Grand total	$1,110,498,464	$279,041,179	$73,842,229	$730,476,862	$27,138,194	$1,227,600,267	$369,621,436	$35,953,546	$779,718,101	$42,307,184
	Group I	874,512,704	185,848,230	72,820,229	593,410,797	22,433,448	939,209,367	246,852,024	35,536,000	629,527,620	27,293,723
	Group II	79,540,567	36,977,275	775,000	40,557,973	1,230,319	103,520,806	47,861,420	321,800	49,682,494	5,655,092
	Group III	156,445,193	56,215,674	247,000	96,508,092	3,474,427	184,870,094	74,907,992	95,746	100,507,987	9,358,369
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.	$551,182,404	$50,530,901	$63,486,503	$417,915,000	$19,250,000	$524,585,056	$57,472,362	$35,536,000	$419,966,694	$11,610,000
2	Chicago, Ill.	100,334,546	26,028,778	----------	74,281,201	24,567	141,848,646	36,474,815	----------	101,997,121	3,376,710
3	Philadelphia, Pa.	33,637,153	14,849,803	----------	18,787,350	----------	32,520,078	11,792,000	----------	20,728,078	----------
4	Detroit, Mich.	48,705,208	40,505,208	2,200,000	5,000,000	1,000,000	86,909,018	67,762,099	----------	9,879,921	9,266,998
5	Los Angeles, Calif.	3,945,047	3,945,047	----------	----------	----------	5,526,716	5,526,716	----------	----------	----------
6	Cleveland, Ohio	16,930,971	7,992,852	----------	7,124,489	1,813,630	22,933,848	11,526,008	----------	9,169,415	2,238,425
7	St. Louis, Mo.	7,755,355	7,755,355	----------	----------	----------	5,364,000	5,364,000	----------	----------	----------
8	Baltimore, Md.	975,000	975,000	----------	----------	----------	3,935,927	3,853,927	----------	----------	82,000
9	Boston, Mass.	51,996,371	6,497,439	----------	45,498,932	----------	56,067,499	12,084,167	----------	43,741,774	241,558
10	Pittsburgh, Pa.	14,522,519	10,574,768	----------	3,602,500	345,251	14,518,658	10,549,925	----------	3,602,500	366,233
11	San Francisco, Calif.	8,048,279	548,279	----------	7,500,000	----------	11,378,526	3,776,800	----------	7,601,726	----------
12	Washington, D. C.	542,500	542,500	----------	----------	----------	1,000,000	1,000,000	----------	----------	----------
13	Milwaukee, Wis.	4,406,695	3,205,445	----------	1,201,250	----------	8,961,708	8,878,010	----------	46,899	36,799
14	Buffalo, N. Y.	31,530,656	11,896,855	7,133,726	12,500,075	----------	23,659,687	10,791,195	----------	12,793,492	75,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Minneapolis, Minn.	$7,364,252	$6,011,938	----------	$1,200,260	$152,054	$7,782,937	$5,575,597	----------	$1,200,000	$1,007,340
16	New Orleans, La.	9,243,303	7,092,444	----------	2,150,859	----------	15,678,949	6,114,683	$321,800	8,364,466	878,000
17	Cincinnati, Ohio	3,711,321	1,754,882	----------	1,522,309	434,130	12,878,753	9,963,628	----------	1,527,418	1,387,707
18	Newark, N. J.	3,564,211	3,564,211	----------	----------	----------	6,340,172	4,895,172	----------	1,445,000	----------
19	Kansas City, Mo.	10,467,850	6,487,890	----------	3,979,960	----------	8,180,342	2,429,426	----------	5,633,744	117,172
20	Seattle, Wash.	8,826,029	50,000	----------	8,776,029	----------	9,770,557	2,108,757	----------	7,661,800	----------
21	Indianapolis, Ind.	5,887,043	1,980,989	----------	3,906,054	----------	5,645,356	1,787,442	----------	3,857,914	----------
22	Rochester, N. Y.	9,530,454	5,250,804	----------	4,279,650	----------	11,840,765	6,273,220	----------	4,562,045	1,005,500
23	Jersey City, N. J.	4,449,101	1,526,626	----------	2,922,475	----------	6,954,119	3,274,523	----------	3,679,596	----------
24	Houston, Tex.	5,257,092	1,682,240	$775,000	2,799,852	----------	5,519,223	2,844,223	----------	2,675,000	----------
25	Louisville, Ky.	5,525,251	1,575,251	----------	3,950,000	----------	4,647,551	650,751	----------	3,996,800	----------
26	Portland, Oreg.	5,714,660	----------	----------	5,070,525	644,135	8,282,082	1,943,998	----------	5,078,711	1,259,373

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

27	Columbus, Ohio	2,898,138	----------	----------	2,157,119	741,019	4,983,507	1,825,728	----------	2,302,237	855,542
28	Toledo, Ohio	2,603,195	872,723	----------	1,435,839	294,633	3,811,300	2,340,490	----------	1,470,810	----------
29	Oakland, Calif.	----------	----------	----------	----------	----------	613,911	613,911	----------	----------	----------
30	Denver, Colo.	827,404	753,639	----------	----------	73,765	1,747,000	557,000	----------	----------	1,190,000
31	Atlanta, Ga.	2,470,964	2,442,000	----------	----------	28,964	3,385,628	1,719,500	----------	1,601,564	64,564
32	Dallas, Tex.	1,220,181	1,220,181	----------	----------	----------	1,171,830	1,165,750	----------	6,080	----------
33	St. Paul, Minn.	4,665,813	4,464,310	----------	201,503	----------	5,115,438	4,851,120	----------	262,318	2,000
34	Birmingham, Ala.	2,056,399	803,272	----------	1,248,000	5,127	2,202,588	697,000	----------	906,000	599,588
35	Akron, Ohio	5,090,315	2,065,553	----------	3,024,762	----------	7,012,528	3,231,828	----------	3,086,300	694,400
36	Memphis, Tenn.	1,239,000	1,239,000	----------	----------	----------	1,785,003	1,181,262	----------	603,741	----------
37	Providence, R. I.	10,643,617	3,669,300	----------	6,974,317	----------	10,389,500	2,751,500	----------	7,638,000	----------
38	San Antonio, Tex.	5,262,700	----------	----------	5,262,700	----------	5,870,867	819,500	----------	5,051,367	----------
39	Omaha, Nebr.	51,099	----------	----------	51,099	----------	1,100,434	848,546	----------	173,388	78,500
40	Syracuse, N. Y.	13,293,773	7,736,323	----------	4,700,021	857,429	10,693,608	4,174,981	----------	5,350,000	1,168,627
41	Dayton, Ohio	1,293,268	586,200	----------	330,782	376,286	2,326,088	1,444,978	----------	473,834	407,276
42	Oklahoma City, Okla.	----------	----------	----------	----------	----------	1,124,919	1,124,919	----------	----------	----------
43	Worcester, Mass.	11,403,034	1,736,834	----------	9,666,200	----------	11,910,754	1,998,000	----------	9,912,754	----------
44	Richmond, Va.	3,305,840	1,322,356	----------	1,983,484	----------	3,259,943	640,000	----------	2,619,943	----------
45	Youngstown, Ohio	1,302,970	676,989	----------	625,981	----------	2,281,275	1,029,064	----------	1,118,211	134,000
46	Grand Rapids, Mich.	8,300	8,300	----------	----------	----------	745,929	535,852	----------	100,077	110,000
47	Fort Worth, Tex.	3,133,599	1,360,935	----------	1,772,664	----------	2,378,318	704,446	----------	1,673,872	----------
48	Hartford, Conn.	1,092,886	450,986	----------	641,900	----------	1,345,594	1,330,950	----------	14,644	----------
49	Flint, Mich.	369,000	----------	----------	369,000	----------	1,964,479	1,231,688	----------	344,791	388,000
50	New Haven, Conn.	300,000	----------	----------	300,000	----------	1,504,000	904,000	----------	600,000	----------
51	San Diego, Calif.	----------	----------	----------	----------	----------	367,192	367,192	----------	----------	----------
52	Long Beach, Calif.	811,708	----------	----------	811,708	----------	1,497,601	688,064	----------	809,537	----------
53	Nashville, Tenn.	90,709	90,709	----------	----------	----------	806,500	777,500	----------	----------	29,000
54	Springfield, Mass.	7,093,926	604,276	----------	6,489,650	----------	8,841,653	1,550,208	----------	7,291,445	----------
55	Tulsa, Okla.	2,223,281	1,484,100	----------	739,181	----------	1,869,846	983,843	----------	886,003	----------
56	Bridgeport, Conn.	1,501,093	501,090	----------	1,000,003	----------	2,127,408	1,127,408	----------	1,000,000	----------
57	Des Moines, Iowa	855,227	664,280	----------	190,947	----------	840,743	807,820	----------	32,923	----------
58	Scranton, Pa.	989,993	610,734	----------	266,459	112,800	688,600	519,000	----------	41,000	128,600
59	Salt Lake City, Utah	2,142,900	471,000	----------	1,660,000	11,900	1,074,744	677,044	----------	310,000	87,700
60	Yonkers, N. Y.	3,951,954	2,482,698	----------	1,469,256	----------	3,806,867	2,106,250	----------	1,244,617	456,000
61	Paterson, N. J.	187,000	----------	----------	187,000	----------	1,478,450	1,478,350	----------	100	----------
62	Jacksonville, Fla.	294,721	165,175	----------	29,546	100,000	514,951	312,780	----------	90,171	112,000
63	Albany, N. Y.	1,721,535	701,535	----------	1,000,000	20,000	2,211,785	1,386,285	----------	500,000	325,500
64	Norfolk, Va.	599,936	299,936	----------	300,000	----------	918,072	768,072	----------	150,000	----------
65	Trenton, N. J.	1,070,000	255,000	----------	815,000	----------	2,426,188	2,080,750	----------	305,000	40,438
66	Chattanooga, Tenn.	1,048,381	836,381	----------	----------	212,000	789,060	501,934	----------	4,130	282,996
67	Kansas City, Kans.	789,869	646,544	----------	117,474	25,851	922,169	627,803	----------	32,074	262,292
68	Fort Wayne, Ind.	133,769	105,769	----------	28,000	----------	440,900	395,900	----------	45,000	----------
69	Camden, N. J.	1,789,000	1,789,000	----------	----------	----------	2,842,629	2,386,180	----------	329,449	127,000

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TABLE 25.—ISSUE AND RETIREMENT OF DEBT: 1937—Continued

(See text discussion, p. 218)

City number	CITY	ISSUED					RETIRED				
		Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations	Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
70	Erie, Pa.	$202,521	$202,521	----------	----------	----------	$720,415	$512,000	----------	$138,549	$69,866
71	Elizabeth, N. J.	278,341	244,225	----------	$34,116	----------	860,132	734,000	----------	120,982	5,150
72	Wichita, Kans.	809,141	362,057	----------	10,794	$436,290	1,206,760	782,613	----------	1,727	422,420
73	Spokane, Wash.	----------	----------	----------	----------	----------	216,250	213,250	$3,000	----------	----------
74	Fall River, Mass.	2,640,880	400,840	----------	2,240,040	----------	4,130,979	1,059,000	----------	3,071,979	----------
75	Cambridge, Mass.	6,903,426	1,003,423	----------	5,900,003	----------	7,661,082	1,429,000	----------	6,200,000	32,082
76	New Bedford, Mass.	5,308,509	950,587	----------	4,357,922	----------	5,611,833	1,109,000	----------	4,502,833	----------
77	Reading, Pa.	790,000	250,000	----------	540,000	----------	1,369,400	632,400	----------	700,000	37,000
78	Knoxville, Tenn.	1,570,061	1,570,061	----------	----------	----------	1,993,393	458,087	----------	1,533,393	1,913
79	Peoria, Ill.	1,126,097	322,619	----------	652,112	151,366	1,609,309	229,399	----------	803,178	576,732
80	South Bend, Ind.	----------	----------	----------	----------	----------	329,694	307,950	----------	21,744	----------
81	Tacoma, Wash.	1,241,492	----------	----------	1,241,492	----------	1,533,772	216,936	14,000	1,302,836	----------
82	Miami, Fla.	2,777,463	2,279,535	$137,000	360,928	----------	2,549,477	2,072,364	4,000	191,113	282,000
83	Gary, Ind.	492,000	----------	----------	492,000	----------	766,155	261,000	----------	505,155	----------
84	Canton, Ohio	1,523,810	683,100	----------	837,665	3,045	2,282,460	612,863	----------	1,405,065	264,532
85	Wilmington, Del.	155,128	155,128	----------	----------	----------	435,850	435,850	----------	----------	----------
86	Tampa, Fla.	610,540	15,026	110,000	485,514	----------	1,177,505	558,379	----------	619,126	----------
87	Somerville, Mass.	6,293,340	724,340	----------	5,569,000	----------	5,389,640	546,000	----------	4,823,689	19,951
88	El Paso, Tex.	475,003	163,017	----------	311,986	----------	722,533	456,664	52,746	213,123	----------
89	Evansville, Ind.	227,347	227,347	----------	----------	----------	596,000	574,000	22,000	----------	----------
90	Lynn, Mass.	5,369,875	625,875	----------	4,744,000	----------	5,491,749	723,600	----------	4,765,000	3,149
91	Utica, N. Y.	4,824,927	890,975	----------	3,910,000	23,952	5,469,234	1,559,683	----------	3,810,000	99,551
92	Duluth, Minn.	888,638	175,638	----------	713,000	----------	1,386,888	786,888	----------	600,000	----------
93	Waterbury, Conn.	5,435,152	1,435,152	----------	4,000,000	----------	3,191,500	691,500	----------	2,500,000	----------
94	Lowell, Mass.	4,675,005	417,080	----------	4,257,925	----------	4,978,285	681,170	----------	4,297,115	----------
	Honolulu, Hawaii 1/	----------	----------	----------	----------	----------	530,904	145,104	----------	----------	385,800

1/ Not included in group or grand totals.

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TABLE 26

Table 26 shows, for each city, specified assets at the close of 1937 held in sinking, public trust, and investment funds as recorded on the books of the several divisions of government of the municipality, regardless of whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year, except that which is held in private trust funds, is shown in the appropriate four columns.

BASIS OF VALUATION.—The valuations shown as the investments of the various funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisal. The data for securities are usually carried on the records of the fund at their full 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.

CASH AND OTHER SPECIFIED ASSETS AT CLOSE OF 1937.—Of the $2,066,919,823 held as cash or other assets in various funds of the 94 cities, approximately 40 percent was held in sinking funds and approximately 35 percent in public trust funds. Of the total holdings reported by the 94 cities, 57 percent constituted investments in city securities and almost 25 percent was in the form of cash.

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 depends 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 increase the earning power of the funds. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase prior to maturity, or for the redemption of serial bonds, the purpose of the funds usually being accomplished without the accumulation of assets in large amounts.

Assets in sinking funds of the 94 cities totaled $829,502,222 at the close of 1937, of which amount 76.3 percent was in the form of holdings of city securities, 7.3 percent in other investments, and 16.2 percent in cash. The composition of sinking-fund assets will, over a period of years, naturally reflect important changes in the methods of municipal financing. In past years the "term" bond was in popular use, and necessarily required the establishment and maintenance of extensive sinking funds. Because of the fact that many unfortunate things could and did happen to dissipate sinking-fund assets before they were actually needed to retire term bonds at maturity, the serial bond with its annual maturities has been regarded in recent years as a more favorable instrument of municipal borrowing. As outstanding term bonds are retired in the future, the need of large accumulations of sinking-fund assets will be reduced correspondingly.

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 derived from donations, bequests, or other sources, under such conditions that the recipient becomes a trustee charged with the administration of the fund, including the disbursement of its principal or the income derived from the principal, for designated public purposes. 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 independent divisions.

At the close of 1937 the 94 cities reported holdings of $731,209,901 in public trust funds, of which amount 63.7 percent constituted holdings of city securities; 34.2 percent was in other investments; and only 2.1 percent was in cash. Most donations and bequests provide that only the income from the fund shall be expended, which accounts for the negligible amount of cash held in public trust funds.

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ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.—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. Under this heading are shown all assets of funds other than sinking and public trust funds and all interest-bearing securities and investments other than those of the funds mentioned. The value of real property incidentally acquired and yielding little or no income is included as miscellaneous investment.

In some instances the assets consist of real property held for securing rents or for the profit 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.

Assets held in investment funds, together with miscellaneous investments, totaled $145,187,257 at the close of 1937, of which amount 56.5 percent consisted of city securities; 36.4 percent of other investments; 5.2 percent of real property; and 1.9 percent of cash.

In most cities reporting investment funds or other investment holdings the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the cities to dispose of them, at which time the proceeds are turned over to the general treasury. In some cities permanent funds have been created for the purpose of carrying their own fire risks on municipal buildings, usually setting aside each year in a fund, from which fire losses may be paid as they occur, an amount equal to the premiums generally charged by fire insurance companies for such coverage. Some of these insurance funds are built up by annual appropriations until the assets reach a prescribed amount, and in most cases they are profitably invested; accordingly, they 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.

CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS.—General administrative funds, as the term is used here, 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 26 as belonging to the general treasury and general administrative funds at the close of the year are presented in two columns in order to show separately the amounts held in private trust accounts.

Of the cash in the amount of $361,020,143 held under this heading, almost 94 percent was, in accordance with the foregoing explanation, "free cash" to be drawn upon by the general treasury and general administrative departments.

CITIES WITH LARGEST AMOUNTS OF ASSETS.—As a general rule, the cities with the heaviest bonded indebtedness are likely to have the largest amount of sinking-fund assets, although the composition of the debt will control to some extent the necessity of maintaining sinking funds and therefore may cause significant variations. Assets in public trust funds, while generally larger in the more populous cities, have an irregular pattern, because the concentration of wealth in any given city has a greater bearing upon the probabilities of substantial donations and bequests than does the population factor. Assets in other funds reflect no specific pattern of circumstances among the cities; they are controlled by temporary fiscal circumstances and vary greatly from time to time. The cities with the larger fiscal operations are, of course, more likely to have larger cash reserves or more readily convertible assets to draw upon for emergency requirements than do the smaller municipalities.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937

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	$2,066,919,823	$829,502,522	$135,207,444	$633,286,628	$61,008,450	$731,209,901	$15,706,080	$465,647,840	$249,855,981
	Group I	1,637,800,822	627,527,383	90,010,695	516,037,435	21,479,253	655,453,344	10,883,231	445,954,386	198,615,727
	Group II	184,496,978	80,522,157	15,956,219	48,046,202	16,519,736	43,230,018	2,237,460	11,154,553	29,838,005
	Group III	244,622,023	121,452,982	29,240,530	69,202,991	23,009,461	32,526,539	2,585,389	8,538,901	21,402,249
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$737,218,580	$303,265,865	$3,459,336	$299,806,529	----------	$330,417,154	$1,903,985	$328,040,169	$473,000
2	Chicago, Ill.	257,253,150	58,783,796	52,970,093	18,677	$5,795,026	89,737,782	3,545,553	41,138,774	45,053,455
3	Philadelphia, Pa.	258,242,782	171,789,515	1,964,128	167,810,387	2,015,000	85,412,354	845,274	16,032,720	68,534,360
4	Detroit, Mich.	29,189,929	2,023,121	1,273,149	436,590	313,382	3,167,894	150,596	2,627,671	389,627
5	Los Angeles, Calif.	63,562,054	7,606,901	7,606,901	----------	----------	18,273,044	203,135	5,450,357	12,619,552
6	Cleveland, Ohio	16,684,644	9,006,283	1,556,219	7,127,564	322,500	731,997	109,675	226,000	396,322
7	St. Louis, Mo.	29,349,542	4,121,541	2,385,541	800,000	936,000	9,202,486	180,155	3,955,000	5,067,331
8	Baltimore, Md.	49,687,551	26,231,992	97,858	23,773,797	2,360,337	19,947,389	128,923	8,924,900	10,893,566
9	Boston, Mass.	75,713,130	11,228,709	1,077,450	5,916,000	4,235,259	54,558,528	2,656,558	27,288,390	24,613,580
10	Pittsburgh, Pa.	33,055,323	15,009,870	7,070,740	7,939,130	----------	2,063,531	318,047	1,166,971	578,513
11	San Francisco, Calif.	28,117,027	1,080,100	1,080,100	----------	----------	18,672,927	244,179	3,656,600	14,772,148
12	Washington, D. C.	18,617,647	110,235	110,235	----------	----------	11,027,849	368,076	----------	10,659,773
13	Milwaukee, Wis.	25,252,330	10,356,803	2,694,001	2,161,053	5,501,749	12,000,459	79,625	7,446,834	4,474,000
14	Buffalo, N. Y.	15,857,133	6,912,652	6,664,944	247,708	----------	239,950	149,450	----------	90,500
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Minneapolis, Minn.	$21,735,298	$4,012,269	$605,847	$2,726,208	$680,214	$12,406,254	$516,219	$1,685,500	$10,204,535
16	New Orleans, La.	12,992,273	2,533,367	2,513,367	20,000	----------	4,260,603	113,432	1,398,000	2,749,171
17	Cincinnati, Ohio	36,273,093	16,804,006	1,185,169	13,876,214	1,742,623	13,009,280	476,275	2,103,703	10,429,302
18	Newark, N. J.	27,789,053	22,192,252	753,415	20,118,586	1,620,251	1,124,080	109,505	363,464	651,111
19	Kansas City, Mo.	12,726,445	6,803,655	3,243,227	186,428	3,374,000	460,487	67,647	48,000	344,840
20	Seattle, Wash.	13,417,804	639,122	216,743	331,234	91,145	5,963,573	95,272	3,800,305	2,067,996
21	Indianapolis, Ind.	6,138,485	2,913,474	1,377,764	59,460	1,476,250	613,282	132,285	66,000	414,997
22	Rochester, N. Y.	6,046,579	2,752,859	494,359	753,500	1,505,000	161,917	57,917	----------	104,000
23	Jersey City, N. J.	16,805,126	6,476,370	1,046,205	5,430,165	----------	1,421,868	323,935	1,072,175	25,758
24	Houston, Tex.	9,423,805	5,871,666	2,953,266	2,680,157	238,243	192,073	830	172,500	18,743
25	Louisville, Ky.	11,223,621	7,175,646	1,006,171	411,000	5,758,475	1,003,197	16,483	10,000	976,714
26	Portland, Oreg.	9,925,396	2,047,471	560,686	1,453,250	33,535	2,613,404	327,660	434,906	1,850,838

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937—Continued

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									
27	Columbus, Ohio	$5,621,338	$4,396,076	$2,283,858	$1,719,982	$392,236	$516,583	$26,681	$18,000	$471,902
28	Toledo, Ohio	4,568,551	3,316,924	1,643,911	1,673,013	----------	684,066	27,047	75,630	581,389
29	Oakland, Calif.	5,035,141	1,029,093	1,029,093	----------	----------	43,780	43,780	----------	----------
30	Denver, Colo.	5,479,905	259,137	163,137	96,000	----------	2,946,625	76,356	297,900	2,572,369
31	Atlanta, Ga.	2,314,707	997,463	469,463	528,000	----------	189,138	8,538	126,000	54,600
32	Dallas, Tex.	4,175,307	1,577,021	1,096,521	480,500	----------	81,563	33,063	8,500	40,000
33	St. Paul, Minn.	17,258,355	13,889,188	523,536	9,717,503	3,648,149	1,069,751	27,159	227,500	815,092
34	Birmingham, Ala.	3,887,218	1,203,490	249,953	1,000	952,537	160,784	15,626	----------	145,158
35	Akron, Ohio	4,708,033	2,661,685	292,625	2,335,158	33,902	352,254	38,332	66,590	247,332
36	Memphis, Tenn.	6,673,185	2,081,228	436,605	259,000	1,385,623	33,745	470	24,000	9,275
37	Providence, R. I.	17,383,472	10,187,508	241,216	9,946,292	----------	5,858,801	226,720	5,345,788	286,293
38	San Antonio, Tex.	2,406,410	1,864,085	1,693,085	171,000	----------	14,744	14,114	----------	630
39	Omaha, Nebr.	4,227,241	3,241,293	1,407,488	1,583,055	250,750	225,547	20,076	106,796	98,675
40	Syracuse, N. Y.	8,589,541	----------	----------	----------	----------	17,729	4,438	----------	13,291
41	Dayton, Ohio	4,357,627	2,338,783	546,758	1,792,025	----------	154,407	68,105	82,000	4,302
42	Oklahoma City, Okla.	7,443,919	5,144,659	1,301,281	1,704,216	2,139,162	116,388	116,388	----------	----------
43	Worcester, Mass.	3,527,736	434,090	107,090	327,000	----------	2,502,805	88,535	----------	2,414,270
44	Richmond, Va.	16,774,385	14,630,996	2,022,246	9,672,750	2,936,000	627,741	27,601	24,200	575,940
45	Youngstown, Ohio	1,517,821	779,123	551,339	227,784	----------	166,735	3,439	33,000	130,296
46	Grand Rapids, Mich.	3,916,018	2,188,217	480,316	1,530,200	177,701	122,881	44,857	2,500	75,524
47	Fort Worth, Tex.	1,526,476	1,364,947	394,613	285,500	684,834	----------	----------	----------	----------
48	Hartford, Conn.	5,667,748	3,274,694	15,583	1,027,000	2,232,111	347,525	5,444	35,000	307,081
49	Flint, Mich.	3,890,046	1,913,921	54,568	1,858,364	989	27,992	13,562	----------	14,430
50	New Haven, Conn.	3,595,959	1,038,798	209,760	547,000	282,038	1,333,683	38,872	65,000	1,229,811
51	San Diego, Calif.	3,177,738	263,330	263,330	----------	----------	1,160,847	137,099	----------	1,023,748
52	Long Beach, Calif.	2,255,090	633,410	633,410	----------	----------	18,257	2,813	----------	15,444
53	Nashville, Tenn.	3,404,798	1,270,531	1,162,531	108,000	----------	385,488	59,545	61,200	264,743
54	Springfield, Mass.	1,266,702	----------	----------	----------	----------	77,099	19,457	16,787	40,855
55	Tulsa, Okla.	5,699,144	3,940,211	3,028,431	721,780	190,000	210,311	210,311	----------	----------
56	Bridgeport, Conn.	1,226,014	----------	----------	----------	----------	85,607	22,097	----------	63,510
57	Des Moines, Iowa	1,803,235	60,501	60,501	----------	----------	634,165	86,307	196,080	351,778
58	Scranton, Pa.	975,289	69,455	58,672	10,000	783	584,792	156,195	200,908	227,689
59	Salt Lake City, Utah	2,624,918	317,285	267,285	50,000	----------	296,032	14,607	----------	281,425
60	Yonkers, N. Y.	1,641,542	----------	----------	----------	----------	1,104,541	15,750	77,650	1,011,141

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61	Paterson, N. J.	2,683,244	1,406,831	8,931	1,397,900	----------	75,567	20,619	25,000	29,948
62	Jacksonville, Fla.	908,060	714,961	349,430	180,116	185,415	11,451	5,323	5,628	500
63	Albany, N. Y.	2,190,684	1,620,941	98,570	706,850	815,521	144,837	14,842	45,000	84,995
64	Norfolk, Va.	9,116,263	8,769,502	193,297	7,517,205	1,059,000	11,796	10,796	----------	1,000
65	Trenton, N. Y.	2,275,575	1,564,287	267,024	1,237,263	60,000	101,236	14,036	----------	87,200
66	Chattanooga, Tenn.	1,243,001	769,005	348,594	310,000	110,411	35,924	1,424	----------	34,500
67	Kansas City, Kans.	1,439,184	1,076,696	285,948	----------	790,748	2,071	2,071	----------	----------
68	Fort Wayne, Ind.	1,036,597	148,052	148,052	----------	----------	254,386	37,425	89,189	127,772
69	Camden, N. J.	4,090,716	1,550,078	163,473	1,323,005	63,600	53,864	6,564	47,300	----------
70	Erie, Pa.	1,404,233	486,085	334,458	140,000	11,627	12,421	485	----------	11,936
71	Elizabeth, N. J.	2,946,070	675,293	93,513	575,920	5,860	71,685	37,510	----------	34,175
72	Wichita, Kans.	2,036,737	----------	----------	----------	----------	223,037	16,466	80,048	126,523
73	Spokane, Wash.	717,262	59,699	56,499	1,000	2,200	75,711	3,931	----------	71,780
74	Fall River, Mass.	1,143,629	748,514	2,514	175,000	571,000	94,239	20,125	----------	74,114
75	Cambridge, Mass.	4,680,932	2,307,388	13,476	591,500	1,702,412	330,201	140	19,000	311,061
76	New Bedford, Mass.	1,828,171	888,630	32,540	76,000	780,090	523,539	1,200	26,000	496,339
77	Reading, Pa.	924,981	509,016	284,016	12,500	212,500	23,865	1,365	5,000	17,500
78	Knoxville, Tenn.	2,855,790	2,305,829	47,896	2,132,633	125,300	93,399	72,385	----------	21,014
79	Peoria, Ill.	2,392,706	----------	----------	----------	----------	851,894	126,812	97,025	628,057
80	South Bend, Ind.	1,159,248	310,596	298,596	----------	12,000	295,497	13,173	257,380	24,944
81	Tacoma, Wash.	1,352,548	358,770	258,570	90,200	----------	129,035	24,966	3,932	100,137
82	Miami, Fla.	2,687,440	1,101,842	1,076,244	----------	25,598	22,912	2,912	----------	20,000
83	Gary, Ind.	973,844	82,193	78,426	3,767	----------	258,737	49,113	8,535	201,089
84	Canton, Ohio	3,268,391	2,527,910	688,468	1,358,872	480,570	126,066	5,252	98,550	22,264
85	Wilmington, Del.	2,862,208	1,491,660	99,268	807,450	584,942	918,987	102,125	105,100	711,762
86	Tampa, Fla.	2,519,729	2,248,650	546,936	1,701,714	----------	3,200	826	2,374	----------
87	Somerville, Mass.	2,197,215	----------	----------	----------	----------	301,098	8,459	----------	292,639
88	El Paso, Tex.	896,472	705,750	423,750	282,000	----------	100,096	15,096	85,000	----------
89	Evansville, Ind.	1,223,229	73,252	73,252	----------	----------	71,329	34,253	30,044	7,032
90	Lynn, Mass.	2,245,956	104,953	3,388	----------	101,565	131,250	3,168	----------	128,082
91	Utica, N. Y.	1,067,148	242,890	182,916	59,974	----------	208,844	20,919	13,100	174,825
92	Duluth, Minn.	5,314,714	79,031	79,031	----------	----------	4,353,918	210,830	404,667	3,738,421
93	Waterbury, Conn.	1,916,932	157,536	5,249	150,000	2,287	306,640	7,098	----------	299,542
94	Lowell, Mass.	402,505	----------	----------	----------	----------	155,401	296	----------	155,105
	Honolulu, Hawaii 1/	2,113,577	50,687	50,687	----------	----------	----------	----------	----------	----------

1/ Not included in group or grand totals.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937—Continued

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	$145,187,257	$2,714,051	$82,010,299	$7,582,788	$52,880,119	$337,926,173	$23,093,970
	Group I	104,573,157	1,101,690	76,256,352	1,393,554	25,821,561	230,719,415	19,527,523
	Group II	18,406,393	410,723	3,410,868	5,091,769	9,493,033	40,269,583	2,068,827
	Group III	22,207,707	1,201,638	2,343,079	1,097,465	17,565,525	66,937,175	1,497,620
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.	$559,879	$16,016	----------	----------	$543,863	$94,701,159	$8,274,523
2	Chicago, Ill.	66,345,545	----------	$66,126,377	----------	219,168	42,132,365	253,662
3	Philadelphia, Pa.	1,167,866	150,190	965,264	$20,220	32,192	1/ 134,249	7,296
4	Detroit, Mich.	4,525,466	----------	----------	562,118	3,963,348	16,845,583	2,627,865
5	Los Angeles, Calif.	2,867,860	44,359	1,970,763	----------	852,738	29,255,775	5,558,474
6	Cleveland, Ohio	8,601,044	336,903	4,454,318	----------	3,809,823	1/ 2,320,699	666,019
7	St. Louis, Mo.	2,022,912	11,783	35,000	765,750	1,210,379	14,001,481	1,122
8	Baltimore, Md.	469,905	9,008	384,800	----------	76,097	2,673,815	364,450
9	Boston, Mass.	8,363,331	----------	----------	----------	8,363,331	1,562,562	----------
10	Pittsburgh, Pa.	2,308,747	368,382	663,000	33,116	1,244,249	13,641,826	31,349
11	San Francisco, Calif.	----------	----------	----------	----------	----------	7,849,228	514,772
12	Washington, D. C.	----------	----------	----------	----------	----------	7,443,083	36,480
13	Milwaukee, Wis.	2,137,093	1,310	1,656,830	----------	478,953	391,212	366,763
14	Buffalo, N. Y.	5,203,509	163,739	----------	12,350	5,027,420	2,676,274	824,748
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$59,753	$2,448	$943	----------	$56,362	$4,443,116	$813,906
16	New Orleans, La.	1,871,605	212	949,300	$673,000	249,093	4,165,121	161,577
17	Cincinnati, Ohio	4,022,049	5,189	1,197,304	----------	2,819,556	2,379,449	58,309
18	Newark, N. J.	889,505	43,866	401,239	----------	444,400	3,162,087	121,129
19	Kansas City, Mo.	1,289,550	162,479	20,000	----------	1,107,071	4,062,635	110,118
20	Seattle, Wash.	4,594,740	172,314	3,456	750,092	3,668,878	2,091,586	128,783
21	Indianapolis, Ind.	392,845	13,569	----------	----------	379,276	2,216,884	2,000
22	Rochester, N. Y.	874,115	9,402	547,000	----------	317,713	2,227,971	29,717
23	Jersey City, N. J.	147,379	----------	----------	----------	147,379	8,698,854	60,655
24	Houston, Tex.	143,478	----------	----------	----------	143,478	3,045,754	170,834
25	Louisville, Ky.	972,902	----------	----------	818,677	154,225	2,070,795	1,081
26	Portland, Oreg.	3,148,472	1,244	291,626	2,850,000	5,602	1,705,331	410,718

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

27	Columbus, Ohio	$15,986	$5,986	----------	----------	$10,000	$692,693	----------
28	Toledo, Ohio	219,046	91,123	$18,000	----------	109,923	348,515	----------
29	Oakland, Calif.	33,675	----------	----------	----------	33,675	3,928,593	----------
30	Denver, Colo.	568,560	----------	----------	----------	568,560	1,680,774	$24,809
31	Atlanta, Ga.	----------	----------	----------	----------	----------	1,128,106	----------
32	Dallas, Tex.	921,112	242,483	144,000	----------	534,629	1,595,601	10
33	St. Paul, Minn.	205,000	----------	----------	----------	205,000	2,085,354	9,062
34	Birmingham, Ala.	2,300,632	----------	25,508	$6,500	2,268,624	221,264	1,048
35	Akron, Ohio	76,284	11,857	----------	----------	64,427	1,617,810	----------
36	Memphis, Tenn.	95,500	----------	28,500	----------	67,000	4,459,345	3,367
37	Providence, R. I.	94,615	22,921	71,694	----------	----------	1,213,474	29,074
38	San Antonio, Tex.	231,514	----------	----------	----------	231,514	295,856	211
39	Omaha, Nebr.	275,854	268,662	----------	----------	7,192	484,547	----------
40	Syracuse, N. Y.	3,813,589	----------	----------	----------	3,813,589	4,617,219	141,004
41	Dayton, Ohio	181,000	----------	181,000	----------	----------	1,683,437	----------
42	Oklahoma City, Okla.	----------	----------	----------	----------	----------	2,182,872	----------
43	Worcester, Mass.	32,579	----------	----------	----------	32,579	556,100	2,162
44	Richmond, Va.	431,676	10,794	194,150	----------	226,732	1,065,048	18,924
45	Youngstown, Ohio	----------	----------	----------	----------	----------	528,707	43,256
46	Grand Rapids, Mich.	727,752	5,183	----------	----------	722,569	873,694	3,474
47	Fort Worth, Tex.	----------	----------	----------	----------	----------	161,529	----------
48	Hartford, Conn.	336,803	7,330	5,000	----------	324,473	1,683,729	24,997
49	Flint, Mich.	511,343	498	----------	----------	510,845	1,176,336	260,454
50	New Haven, Conn.	837,822	302,720	----------	----------	535,102	384,272	1,384
51	San Diego, Calif.	1,132,320	11,944	----------	----------	1,120,376	402,992	218,249
52	Long Beach, Calif.	302,139	10,813	80,750	210,576	----------	1,296,288	4,996
53	Nashville, Tenn.	75,944	----------	----------	----------	75,944	1,672,495	340
54	Springfield, Mass.	7,027	----------	----------	----------	7,027	1,182,542	34
55	Tulsa, Okla.	----------	----------	----------	----------	----------	1,548,622	----------
56	Bridgeport, Conn.	1,051,639	----------	----------	----------	1,051,639	88,768	----------
57	Des Moines, Iowa	169,158	21,250	50,000	----------	97,908	936,878	2,533
58	Scranton, Pa.	85,329	----------	----------	----------	85,329	235,687	26
59	Salt Lake City, Utah	774,178	94,034	----------	----------	680,144	1,210,965	26,458
60	Yonkers, N. Y.	493,837	440	479,000	----------	14,397	1/ 99,114	142,278
61	Paterson, N. J.	51,929	----------	----------	----------	51,929	1,137,063	11,854
62	Jacksonville, Fla.	5,000	----------	----------	----------	5,000	176,648	----------
63	Albany, N. Y.	----------	----------	----------	----------	----------	372,714	52,192
64	Norfolk, Va.	297,421	----------	----------	288,346	9,075	1/ 121,012	158,556
65	Trenton, N. J.	----------	----------	----------	----------	----------	605,052	5,000
66	Chattanooga, Tenn.	2,500	----------	----------	----------	2,500	435,572	----------
67	Kansas City, Kans.	----------	----------	----------	----------	----------	360,417	----------

1/ Overdraft.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937—Continued

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
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
68	Fort Wayne, Ind.	----------	----------	----------	----------	----------	$632,472	$1,687
69	Camden, N. J.	$173,796	1/ $298	$86,000	$88,094	----------	2,151,103	161,875
70	Erie, Pa.	130,809	----------	49,283	7,500	$74,026	773,303	1,615
71	Elizabeth, N. J.	497,412	30,059	42,116	----------	425,237	1,683,542	18,138
72	Wichita, Kans.	24,469	----------	----------	----------	24,469	1,773,892	15,339
73	Spokane, Wash.	239,900	26,660	32,000	----------	181,240	338,163	3,789
74	Fall River, Mass.	----------	----------	----------	----------	----------	298,843	2,033
75	Cambridge, Mass.	964,634	----------	----------	----------	964,634	1,034,484	44,225
76	New Bedford, Mass.	----------	----------	----------	----------	----------	415,570	432
77	Reading, Pa.	13,855	----------	----------	----------	13,855	378,245	----------
78	Knoxville, Tenn.	291,012	1,882	55,400	----------	233,730	165,550	----------
79	Peoria, Ill.	126,768	145	4,840	107,593	14,190	1,414,044	----------
80	South Bend, Ind.	304,153	----------	----------	----------	304,153	249,002	----------
81	Tacoma, Wash.	486,028	18,579	214,257	247,548	5,644	376,992	1,723
82	Miami, Fla.	731,052	----------	466,325	141,308	123,419	831,634	----------
83	Gary, Ind.	120,732	----------	19,291	----------	101,441	512,182	----------
84	Canton, Ohio	----------	----------	----------	----------	----------	613,814	601
85	Wilmington, Del.	54,163	3,013	34,150	----------	17,000	376,548	20,850
86	Tampa, Fla.	18,404	1,927	13,315	----------	3,162	249,475	----------
87	Somerville, Mass.	798,990	----------	----------	----------	798,990	1,096,141	986
88	El Paso, Tex.	----------	----------	----------	----------	----------	70,782	19,844
89	Evansville, Ind.	166,002	----------	48,500	----------	117,502	912,646	----------
90	Lynn, Mass.	588,545	11,633	----------	----------	576,912	1,420,900	308
91	Utica, N. Y.	35,525	----------	----------	----------	35,525	564,380	15,509
92	Duluth, Minn.	319	----------	----------	----------	319	879,204	2,242
93	Waterbury, Conn.	----------	----------	----------	----------	----------	1,452,084	672
94	Lowell, Mass.	82,376	----------	----------	----------	82,376	164,728	----------
	Honolulu, Hawaii 2/	----------	----------	----------	----------	----------	2,062,890	----------

1/ Overdraft.
2/ Not included in group or grand totals.

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SECTION D. ASSESSED VALUATION AND TAX LEVIES (Tables 27 and 28)

The assessed valuation of property in the 94 cities subject to general property taxes for city corporation purposes in 1937 was $56,716,868,383, or $1,505 per capita. These valuations for the cities are those upon which the levies were made that produced the current property tax revenue for their fiscal years ended in 1937.

The dates that these assessments were made varied among the cities, running from some date in 1935 for 6 cities and in 1936 for 64 cities to some date in 1937 for 24 cities. In presenting the assessed valuations upon a uniform basis, comparison may be made of the taxes levied for the year with collections on that levy, which are presented in table 3. In prior years, it was the practice of the Bureau to report the latest assessment that had been made in any city at the time the report for a given year was being prepared, regardless of the fiscal year for which the levy on this valuation was to be made. Because of the revised procedure for the present report, the assessed valuations for 1937 in 46 cities are the same as those presented in the 1936 report.

The total valuation consisted of $47,645,779,149 real property, which includes land and improvements to land; $8,453,659,209 personal property, which includes both tangible and intangible personal property; and $617,430,025 other property, which includes largely the valuation of railroads and other types of public utility property which, in some States, is not segregated as between real and personal.

The valuation of property within these cities subject to taxes for State purposes was $38,241,955,698; for county purposes, $11,211,721,614; and for the purposes of other civil divisions, $3,087,156,368. Table 27 presents separately the assessed valuations and tax levies of the city corporations and each independent unit levying general property taxes. As explained in part I of this study, data for counties containing municipalities with a population of over 300,000 are apportioned to the respective figures of the city corporation.

The valuations shown are not the full or market value of all property in the cities, because the basis of assessment in many cities or other local assessing units varies from 100 percent of such value. A tabulation showing the value of all property in the cities, furthermore, would require inclusion of the assessed valuation of property that is exempt from general property taxes. A tabulation of the valuation of property exempt from the general property tax in the 94 cities is not included in this report.

The total levies for all purposes for 1937 upon the assessed valuations of the 94 cities was $1,821,257,638, or $48.34 per capita. Of this total, $1,703,094,855 was for city purposes, including the city corporation and independent overlapping districts practically coextensive with the cities, such as schools, parks, and those counties in which are located the cities having over 300,000 population. Of the remainder of the total levies, $46,284,338 was for State purposes, $63,851,501 was for county purposes, and $8,026,944 was for purposes of other civil divisions.

The foregoing data as to assessed valuation and tax levies are discussed in detail below.

DEFINITIONS.—Definitions of the terms used in this report may be found on pages 323-327.

ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES.—Assessed valuations have been subjected in recent years to a variety of influences, such as the deflation of speculative property values, the partial recovery from severely depressed valuations, the elimination of real property from the tax roll through homestead and other exemptions, and the active resumption of building construction in some areas. The assessed valuation of property subject to general property taxes for city purposes (in the 94 cities) declined $296,064,000 during 1937, although the comparison must be qualified because of revision in compilation procedure stated earlier. The erratic trend of assessed valuations for city purposes, both in volume and per capita, is indicated in the following figures:

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Year	Assessed valuation (in thousands)	Per capita
1926	$57,248,000	$1,699
1927	63,328,000	1,855
1928	66,109,000	1,887
1929	68,195,000	1,908
1930	71,339,000	1,957
1931	71,252,000	1,921
1932	66,187,000	1,754
1933	60,778,000	1,622
1934	57,296,000	1,524
1935	56,328,000	1,497
1936	57,013,000	1,514
1937	56,717,000	1,505

As indicated by these figures, the depression period brought a sharp readjustment downward in property valuations, most of which occurred in 1932, 1933, and 1934. By 1935, assessed valuations had declined $15,011,000,000 or 21 percent, from the peak reported in 1930. The decline was even more severe on a per capita basis, the figure for 1935 being 23.5 percent less than for 1930.

TAX LEVIES.—Despite the need for revenue by the 94 cities during the depression years, the total levy (of the general property tax) for city purposes declined sharply from a high of $2,029,837,666 in 1931 to a low of $1,656,950,707 in 1934. As may be seen from the table presented below, the levy is still well below that of the years 1926 through 1932, especially when considered on a per capita basis:

Year	Tax levy	Per capita
1926	$1,576,405,048	$46.77
1927	1,723,537,173	50.48
1928	1,805,147,552	51.53
1929	1,896,063,374	53.06
1930	1,986,260,310	54.49
1931	2,029,837,666	54.73
1932	1,930,680,935	51.16
1933	1,703,849,197	45.46
1934	1,656,950,707	44.08
1935	1,662,096,101	44.17
1936	1,692,573,500	44.94
1937	1,703,094,855	45.21

Assessed valuations reached their peak in 1930, tax levies the next year. Total valuations in 1937 were almost back to the 1926 level, while the levies in 1937 exceeded the total for 1926 although less than for 1927. A return to the levies of pre-depression years may be slow, because of the resistance to tax increases. It is easier for a city to change its assessed valuation than its tax rate. The pressure of organized property owners, the effect of tax limitation laws, the problem of tax delinquency, additional revenue from State aid, and resort to new sources of revenue—such as the city sales tax used in New York, city motor vehicle fuel taxes, and the like—are among the factors leading to moderation in expansion of the tax burden on property. The increased share of the local relief burden borne by the States and the Federal Government has been of great importance in helping to lessen the need for revenue by the cities.

TABLE 27

The valuations shown in table 27 are those of property subject to the general property tax by the 94 cities and also of property within their jurisdiction taxed by the States, counties, and other civil divisions. Of the total valuation for city purposes, $56,716,868,383, 84 percent consisted of real property; 14.9 percent was personal property; and the remaining 1.2 percent comprised other property not segregated as between real and personal. The trend of assessed valuations in the 94 cities has been considered in the opening discussion of this section.

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ASSESSED VALUATION OF PROPERTY.—In some cities the valuation taxed by the city corporation differs from that taxed by the State, county, or other civil divisions. This is due to statutory provisions affecting the types of local property to be taxed, to differing assessments of the same property by two units of assessment, or to geographical factors—some independent divisions containing less than the total city area, for example.

The extent to which personal property is taxed varies among cities. Cities in the State of New York, for example, are not taxed at all on personalty but only on real property. The classification of property belonging to railroads, telephone and telegraph companies, and similar corporations varies. In some States such property, including the value of franchises, is classified by the State as real and in some as personal. In other States part of the assessed valuation of such property is classified as real and part as personal. In still other States this class of property is assessed as a whole and given a separate classification. In such cases the valuation is apportioned among the local taxing units and is reported here in the column "All other."

BASIS OF ASSESSMENT.—The basis of assessment as provided by law in many of the States is at "cash," "full," "true," or "market" value; in some States, assessment is at a stated percentage of such value; and in other States, no basis is prescribed. Provision relating to the basis for assessment of personal property may vary also from that applied to real property. In Alabama, for example, the legal basis is 60 percent, and, in Washington, 50 percent, of cash value; in Minnesota, real property is classified and assessed at values from 20 percent to 40 percent, and personal property is divided into five classes with assessment at 25 percent to 100 percent. As a result, the reported valuation of cities in States not prescribing 100 percent of cash value is not comparable with that of cities in States having a legal basis of 100 percent unless such variations are recognized and adjustments made in the analysis. The Bureau, however, does not report the legal basis of assessment in the cities.

In addition to the absence of data as to the legal basis of assessment in these cities, the Bureau has discontinued its presentation of data on the actual basis of assessment in practice. This basis in several cities and independent governmental units is only a percentage of the full cash value. In some cases either real or personal property is assessed at a percentage of cash value and the other at full value. As examples: In California, while the legal basis is 100 percent, assessed valuations are in practice approximately 50 percent of cash value; in Chicago, the assessed valuation of both real and personal property is 37 percent of the cash value, as recognized by court decision; in New Orleans, the basis of assessment for city and school purposes is authorized to be 85 percent of the valuation for State and levee district purposes; in Florida, assessments used as a basis for the imposition of city or other local taxes are reported as varying for all types of property from approximately 20 percent to 50 percent of cash value; and in the cities of Texas, the reported basis of assessment of both real and personal property ranges from 40 percent to 75 percent for the levies for city and other units of government. In order to obtain for any number of cities comparability of assessed valuation and tax burden data, these variations in basis of assessing in actual practice must be considered.

TAX LEVIES AND RATES.—The total and per capita levy, and the rate per $1,000 of assessed valuation, are shown in table 27 for each city, its independent subdivisions, if any, and for the State, county, and other civil divisions. It will be observed that for the cities in California, Delaware, Illinois, Michigan, Ohio, Oklahoma, and Rhode Island there is no entry on the table for "Government of State." In these 7 States there was no levy of the general property tax for State purposes. For the cities in Pennsylvania and Virginia, which also levy no general property tax for State purposes, the item "Government of State" reflects a State tax in small amounts on selected property.[1] Total levies upon the assessed valuations for all State and local governmental units reported in this study were $1,821,257,638, of which amount $1,703,094,855, or 93 percent,

1/ Cf. Financial Statistics of States: 1937.

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was for city corporation purposes. The remaining 7 percent of the total of all levies was for county, State, and other civil division purposes. The trend of tax levies for city purposes was discussed previously.

The tax rate of property tax levy per $1,000 of assessed valuation for each unit of government levying a tax within the city is given in table 27. The rates vary for each separate levy, usually being the largest for the city, or the city corporation and school district combined, followed by that for the county, and then that for the State, and finally, that for other civil divisions.

Because of the variation in most cities of the assessed valuations against which the taxes at the stated rates are levied, the "total tax rate per $1,000" for each city is not reported. The total rate for each city corporation, however, is reported either as a definite amount or an average rate. Because of the variations in assessed valuations and tax rates, it is impracticable to report the average tax rate per $1,000 for all cities.

More or less importance is placed upon the tax rate by those interested in analyzing statistics relating to the tax burden of cities. The tax rate, however, is merely a quotient of the tax levy divided by the assessed valuation, expressed in terms of the rate per $100 or $1,000 of the valuation. Whether the rate will be relatively high or low, therefore, depends upon the quantitative value of the factors entering into the computation—the rate will vary inversely with either the levy or the valuation. It is for this reason that the rate is commonly found to be unusually high in those cities assessing property at a low ratio of full value.

BANK STOCK TAX LEVIES.—Taxes on bank stock are reported in table 27-A, with the valuation, rate, and levy for 1937. In the cities of New Jersey, property in the form of bank stock is taxed, for city and county purposes, at a special rate based on the valuation of the stock. Similarly, in Baltimore, the city levied taxes at special rates on property in the form of corporation shares of banks, and of trust, surety, guarantee and fidelity, and fire and marine insurance companies, and in the form of savings banks deposits.[2]

TABLE 27-A.—BANK STOCK TAX LEVIES: 1937

City No.	CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Valuation	Tax rate per $1,000 of valuation	LEVY	
				Total	Per capita
	Total	----------	-------	$1,435,866	$0.02
8	Baltimore, Md.:				
	City corporation	$294,803,833	1/$4.12	1,214,900	1.49
	Banks, trust companies, and other corporation shares	81,494,500	10.00	814,945	1.00
	Savings bank deposits	213,309,333	1.88	399,955	.49
69	Camden, N. J.:				
	City corporation—bank stock	1,333,867	3.75	5,002	.04
	County—bank stock	1,333,867	3.75	5,002	.04
71	Elizabeth, N. J.:				
	City corporation—bank stock	367,733	3.75	1,379	.01
	County—bank stock	367,733	3.75	1,379	.01
23	Jersey City, N. J.:				
	City corporation—bank stock	4,954,400	3.75	18,579	.06
	County—bank stock	4,954,400	3.75	18,579	.06
18	Newark, N. J.:				
	City corporation—bank stock	17,144,266	3.75	64,291	.14
	County—bank stock	17,144,266	3.75	64,291	.14
61	Paterson, N. J.:				
	City corporation—bank stock	4,131,733	3.75	15,494	.11
	County—bank stock	4,131,733	3.75	15,494	.11
65	Trenton, N. J.:				
	City corporation—bank stock	1,530,110	3.75	5,738	.05
	County—bank stock	1,530,110	3.75	5,738	.05

1/ Average rate.
2/ Cf. Section A on this point, p. 50, supra.

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POLL TAX LEVIES.—Taxes upon polls, or capitation taxes, are reported in table 27-B with the rate and levy for 1937. As indicated in the discussion of poll taxes in Section A, Revenues,[3] the receipts from poll taxes are insignificant compared with the total revenues of the cities, but are an important source of income to some cities. It should be repeated, also, that poll taxes shown for Connecticut cities are imposed by the State and locally collected, the Bureau classifying the portion of the yield retained as a local revenue, while the portion remitted to the State is reported in the State report as a grant from minor civil divisions.[4]

In reports before 1925, data concerning poll taxes were included in the table of assessed valuations and tax levies, but for 1925 and subsequent years the material was separately reported in a text table. In 1937, only 40 cities located in 13 States reported using this tax, compared with 48 cities in 1932, and the total levy declined 18 percent, from $5,023,453 to $4,118,578.

TABLE 27-B.—POLL TAX LEVIES: 1937

City No.	CITY, AND DIVISION OF GOVERNMENT	Rate of levy	Levy
	Total	-----	$4,118,578
34	Birmingham, Ala.:		
	City corporation	$1.50	19,705
56	Bridgeport, Conn.:		
	City corporation	3.00	191,800
48	Hartford, Conn.:		
	City corporation	3.00	288,000
50	New Haven, Conn.:		
	City corporation	3.00	246,198
93	Waterbury, Conn.:		
	City corporation	3.00	161,397
85	Wilmington, Del.:		
	County	.25	6,000
62	Jacksonville, Fla.:		
	School district	1.00	30,523
82	Miami, Fla.:		
	School district	1.00	18,111
86	Tampa, Fla.:		
	School district	1.00	23,905
31	Atlanta, Ga.:		
	City corporation	3.00	117,249
	State	1.00	35,410
89	Evansville, Ind.:		
	City corporation	1.00	20,143
	School district	1.00	20,143
	State	1.50	30,215
	County	.50	10,071
68	Fort Wayne, Ind.:		
	City corporation	2.00	41,602
	School district	1.00	20,801
	State	1.50	31,201
	County	1.50	31,201
83	Gary, Ind.:		
	School district	1.25	16,321
	State	1.50	19,585
21	Indianapolis, Ind.:		
	City corporation	.50	25,859
	County	1.00	51,718
	State	1.50	77,577
80	South Bend, Ind.:		
	City corporation	.50	11,060
	School district	1.00	22,121
	State	1.50	33,181
	County	.50	11,060
9	Boston, Mass.:		
	City corporation	2.00	473,770
75	Cambridge, Mass.:		
	City corporation	2.00	66,274
74	Fall River, Mass.:		
	City corporation	2.00	66,616
94	Lowell, Mass.:		
	City corporation	2.00	53,886
90	Lynn, Mass.:		
	City corporation	$2.00	$61,014
76	New Bedford, Mass.:		
	City corporation	2.00	67,136
87	Somerville, Mass.:		
	City corporation	2.00	60,400
54	Springfield, Mass.:		
	City corporation	2.00	90,688
43	Worcester, Mass.:		
	City corporation	2.00	113,550
61	Paterson, N. J.:		
	City corporation	1.00	13,531
70	Erie, Pa.:		
	County	(1/)	46,917
77	Reading, Pa.:		
	School district	2.00	137,594
	County	(2/)	54,629
58	Scranton, Pa.:		
	City corporation	1.00	75,494
	School district	2.50	188,735
37	Providence, R. I.:		
	City corporation	1.00	127,816
66	Chattanooga, Tenn.:		
	County	2.00	32,000
78	Knoxville, Tenn.:		
	County	1.00	6,289
36	Memphis, Tenn.:		
	County	2.00	3,926
53	Nashville, Tenn.:		
	County	2.00	147,198
32	Dallas, Tex.:		
	State	1.50	61,178
	County	.25	10,112
88	El Paso, Tex.:		
	State	1.50	8,708
	County	.25	1,451
47	Fort Worth, Tex.:		
	State	1.50	30,880
	County	.25	5,147
24	Houston, Tex.:		
	State	1.50	77,808
38	San Antonio, Tex.:		
	State	1.50	72,842
64	Norfolk, Va.:		
	City corporation	.50	35,656
	State	1.00	71,313
44	Richmond, Va.:		
	City corporation	1.50	146,318
	State	1.00	97,545
	Honolulu, Hawaii:		
	City corporation	(3/)	4/ 7,978

1/ Occupation taxes levied on a valuation of $6,255,660, at the rate of $7.50 per $1,000. 2/ Occupation taxes levied on a valuation of $7,804,125, at the rate of $7.00 per $1,000. 3/ Not reported. 4/ Not included in total.

3/ P. 51, supra. 4/ Cf. Financial Statistics of States: 1937.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937

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						$1,821,257,638	$48.34	
	Government of city	$56,716,868,383	$47,645,779,149	$8,453,659,209	$617,430,025	$1,505	1,703,094,855	45.21	
	Government of State	38,241,955,698	32,082,056,443	5,673,162,559	486,736,696	1,015	46,284,338	1.23	
	Government of county	11,211,721,614	8,950,601,870	2,092,372,781	168,746,963	298	63,851,501	1.69	
	Government of other civil divisions	3,087,156,368	2,449,905,984	636,374,424	875,960	------	8,026,944	------	
	GROUP I						1,168,274,966	52.79	
	Government of city	37,482,661,064	32,500,425,606	4,736,882,846	245,352,612	1,694	1,153,365,661	52.11	
	Government of State	24,175,077,643	21,737,682,768	2,297,938,164	139,456,711	1,092	10,189,681	.46	
	Government of other civil divisions	1,304,570,003	1,093,310,069	211,259,934	----------	------	4,719,624	------	
	GROUP II						228,119,176	49.46	
	Government of city	6,224,035,432	4,712,168,373	1,310,712,189	201,154,870	1,349	210,825,589	45.71	
	Government of State	5,710,392,754	3,983,683,711	1,525,554,173	201,154,870	1,238	16,433,673	3.56	
	Government of other civil divisions	505,861,680	385,627,700	120,233,980	----------	------	859,914	------	
	GROUP III						424,863,496	38.87	
	Government of city	13,010,171,887	10,433,185,170	2,406,064,174	170,922,543	1,190	338,903,605	31.01	
	Government of State	8,356,485,301	6,360,689,964	1,849,670,222	146,125,115	765	19,660,984	1.80	
	Government of county	11,211,721,614	8,950,601,870	2,092,372,781	168,746,963	1,026	63,851,501	5.84	
	Government of other civil divisions	1,276,724,685	970,968,215	304,880,510	875,960	------	2,447,406	------	
	ALABAMA								
34	BIRMINGHAM						5,760,000	21.08	
	Government of city	160,000,000	138,749,427	21,250,573	----------	585	2,880,000	10.54	$18.00
	Government of State	160,000,000	138,749,427	21,250,573	----------	585	1,040,000	3.81	6.50
	Government of county	160,000,000	138,749,427	21,250,573	----------	585	1,840,000	6.73	11.50
	CALIFORNIA 1/								
5	LOS ANGELES						65,694,091	48.51	
	Government of city						60,974,467	45.03	
	City corporation	1,702,717,478	1,093,310,069	609,407,409	----------	1,257	21,921,439	16.19	2/12.87
	County	1,702,717,478	1,093,310,069	609,407,409	----------	1,257	21,011,802	15.52	2/12.34
	School district	1,702,717,478	1,093,310,069	609,407,409	----------	1,257	18,041,226	13.32	2/10.60
	Government of Metropolitan water district	1,304,570,003	1,093,310,069	211,259,934	----------	963	4,719,624	3.49	2/ 3.62
11	SAN FRANCISCO						30,989,745	47.23	
	Government of city	980,422,121	694,388,503	286,033,618	----------	1,494	30,989,745	47.23	2/31.61

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29	OAKLAND						12,406,447	41.97	
	Government of city						9,376,897	31.72	
	City corporation	257,262,703	212,116,300	45,146,403		870	4,938,977	16.71	2/19.20
	School district	257,262,703	212,116,300	45,146,403		870	3,779,293	12.79	2/14.69
	Utility district	252,748,589	212,116,300	40,632,289		855	658,627	2.23	2/ 2.61
	Government of county	257,262,703	212,116,300	45,146,403		870	3,029,550	10.25	2/11.78
51	SAN DIEGO						6,756,098	42.20	
	Government of city						4,593,660	28.69	
	City corporation	149,065,915	110,180,160	38,885,755		931	2,813,670	17.57	2/18.88
	School district	149,065,915	110,180,160	38,885,755		931	1,779,990	11.12	2/11.94
	Government of county	149,065,915	110,180,160	38,885,755		931	2,162,438	13.51	2/14.51
52	LONG BEACH						7,838,119	49.92	
	Government of city						5,161,649	32.88	
	City corporation	208,123,930	154,236,294	53,887,636		1,326	2,848,120	18.14	2/13.68
	School district	158,630,655	115,022,878	43,607,777		1,010	2,313,529	14.74	2/14.60
	Government of county	158,630,655	115,022,878	43,607,777		1,010	2,139,318	13.63	2/13.49
	Government of Metropolitan water district	145,176,305	115,022,878	30,153,427		925	537,152	3.42	3.70
	COLORADO								
30	DENVER						12,854,886	43.84	
	Government of city						11,765,489	40.13	
	City corporation	363,132,370	272,453,190	90,679,180		1,239	6,282,190	21.43	17.30
	School district	363,132,370	272,453,190	90,679,180		1,239	5,483,299	18.70	15.10
	Government of State	363,132,370	272,453,190	90,679,180		1,239	1,089,397	3.72	3.00
	CONNECTICUT								
48	HARTFORD						9,402,975	55.80	
	Government of city						8,987,404	53.34	
	City corporation	352,324,793	311,413,248	40,911,545		2,091	8,851,648	52.53	2/25.12
	Metropolitan district	352,324,793	311,413,248	40,911,545		2,091	135,756	.81	.39
	Government of State	352,324,793	311,413,248	40,911,545		2,091	223,951	1.33	.64
	Government of county	352,324,793	311,413,248	40,911,545		2,091	191,620	1.14	.54
50	NEW HAVEN						8,363,603	51.41	
	Government of city						8,041,038	49.42	
	City corporation	308,411,018	265,781,386	42,629,632		1,896	8,015,813	49.27	2/25.99
	Improvement districts	13,275,086	3/ 13,275,086	(3/)		(4/)	25,225	(4/)	2/ 1.90
	Government of State	308,411,018	265,781,386	42,629,632		1,896	193,126	1.19	.63
	Government of county	308,411,018	265,781,386	42,629,632		1,896	129,439	.80	.42
56	BRIDGEPORT						6,931,873	47.06	
	Government of city	232,613,300	192,518,356	40,094,944		1,579	6,710,873	45.56	2/28.85
	Government of State	232,613,300	192,518,356	40,094,944		1,579	126,000	.86	.54
	Government of county	232,613,300	192,518,356	40,094,944		1,579	95,000	.64	.31
93	WATERBURY						5,192,350	51.26	
	Government of city	164,834,318	132,046,980	32,787,338		1,627	4,983,902	49.20	30.24
	Government of State	164,834,318	132,046,980	32,787,338		1,627	127,078	1.25	.77
	Government of county	164,834,318	132,046,980	32,787,338		1,627	81,370	.80	.49

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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
	DELAWARE [1]								
85	WILMINGTON						$2,972,382	$27.88	
	Government of city	$152,145,650	$152,145,650			$1,427	2,464,018	23.12	[2] $16.20
	Government of county	145,246,903	145,246,903			1,363	508,364	4.77	3.50
	DISTRICT OF COLUMBIA								
12	WASHINGTON						21,453,384	34.44	
	Government of city	1,780,268,924	1,144,457,153	$635,811,771		2,858	21,453,384	34.44	[2] 12.05
	FLORIDA								
62	JACKSONVILLE						3,105,320	22.36	
	Government of city						2,246,451	16.17	
	City corporation	71,950,520	62,470,080	9,480,440		518	1,214,416	8.74	[2] 16.88
	School district	56,920,149	47,170,149	6,750,000	$3,000,000	410	1,032,035	7.43	[2] 18.13
	Government of State	85,339,877	36,650,000	45,689,877	3,000,000	614	168,623	1.21	[2] 1.98
	Government of county	46,400,000	36,650,000	6,750,000	3,000,000	334	690,246	4.97	14.88
82	MIAMI						5,415,828	50.05	
	Government of city						4,377,948	40.46	
	City corporation	138,609,410	121,018,344	17,591,066		1,281	3,394,906	31.38	[2] 24.49
	School district	38,244,160	32,173,490	5,194,710	875,960	353	983,042	9.09	[2] 25.70
	Government of State	77,495,130	26,197,110	50,422,060	875,960	716	156,513	1.45	[2] 2.02
	Government of county	38,244,160	32,173,490	5,194,710	875,960	353	786,379	7.27	[2] 20.56
	Government of drainage district	18,500,000	[3] 18,500,000	([3])		([4])	18,500	([4])	1.00
	Government of navigation district	38,244,160	32,173,490	5,194,710	875,960	353	38,244	.35	1.00
	Government of flood control district	38,244,160	32,173,490	5,194,710	875,960	353	38,244	.35	1.00
86	TAMPA						4,587,192	43.07	
	Government of city						3,543,102	33.27	
	City corporation	88,707,487	79,582,960	9,124,527		833	2,426,527	22.78	[2] 27.35
	School district	33,692,747	29,980,210	2,831,979	880,558	316	1,116,575	10.48	[2] 33.14
	Government of State	36,863,167	25,079,940	10,902,669	880,558	346	82,652	.78	[2] 2.24
	Government of county	33,692,747	29,980,210	2,831,979	880,558	316	961,438	9.03	[2] 28.54
	GEORGIA								
31	ATLANTA						10,905,533	38.89	
	Government of city	370,791,329	238,926,816	101,693,033	30,171,480	1,322	6,627,960	23.64	[2] 17.88
	Government of State	258,496,900	163,403,800	64,921,620	30,171,480	922	1,292,484	4.61	5.00
	Government of county	258,496,900	163,403,800	64,921,620	30,171,480	922	2,985,089	10.65	[2] 11.55

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	ILLINOIS 1/								
2	CHICAGO						186,300,197	53.37	
	Government of city						186,300,197	53.37	
	City corporation	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	72,211,095	20.69	36.90
	County	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	12,334,622	3.53	6.30
	School district	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	66,143,417	18.95	33.80
	Park districts	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	20,546,250	5.89	10.50
	Sanitary district	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	13,304,119	3.81	6.80
	Forest preserve district	1,956,928,663	1,379,244,395	473,682,656	104,001,612	561	1,760,694	.50	.90
79	PEORIA						3,587,747	32.68	
	Government of city						3,344,908	30.46	
	City corporation	78,335,065	55,923,050	20,583,780	1,828,235	713	1,261,195	11.49	16.10
	School district	78,335,065	55,923,050	20,583,780	1,828,235	713	1,370,864	12.49	17.50
	Park district	78,335,065	55,923,050	20,583,780	1,828,235	713	164,504	1.50	2.10
	Sanitary district	78,335,065	55,923,050	20,583,780	1,828,235	713	313,340	2.85	4.00
	Town	78,335,065	55,923,050	20,583,780	1,828,235	713	235,005	2.14	3.00
	Government of county	78,335,065	55,923,050	20,583,780	1,828,235	713	242,839	2.21	3.10
	INDIANA								
21	INDIANAPOLIS						15,024,041	40.38	
	Government of city						13,405,334	36.03	
	City corporation	505,861,680	385,627,700	120,233,980		1,359	5,766,823	15.50	11.40
	County	505,861,680	385,627,700	120,233,980		1,359	2,225,791	5.98	4.40
	School district	505,861,680	385,627,700	120,233,980		1,359	5,412,720	14.55	10.70
	Government of State	505,861,680	385,627,700	120,233,980		1,359	758,793	2.04	1.50
	Government of township	505,861,680	385,627,700	120,233,980		1,359	859,914	2.31	2/ 1.70
68	FORT WAYNE						3,492,523	29.08	
	Government of city						2,341,798	19.50	
	City corporation	147,005,550	111,841,030	35,164,520		1,224	908,494	7.56	6.18
	School district	147,005,550	111,841,030	35,164,520		1,224	1,433,304	11.93	9.75
	Government of State	151,276,910	111,841,030	35,164,520	4,271,360	1,260	226,915	1.89	1.50
	Government of county	151,276,910	111,841,030	35,164,520	4,271,360	1,260	594,518	4.95	3.93
	Government of township	147,005,550	111,841,030	35,164,520		1,224	329,292	2.74	2.24
80	SOUTH BEND						3,151,899	28.76	
	Government of city						2,223,781	20.29	
	City corporation	128,171,820	93,030,750	35,141,070		1,169	852,343	7.78	6.65
	School district	128,171,820	93,030,750	35,141,070		1,169	1,371,438	12.51	10.70
	Government of State	130,263,860	93,030,750	35,141,070	2,092,040	1,189	195,395	1.78	1.50
	Government of county	130,263,860	93,030,750	35,141,070	2,092,040	1,189	534,082	4.87	4.10
	Government of township	128,171,820	93,030,750	35,141,070		1,169	198,641	1.81	2/ 1.55
83	GARY						4,251,538	39.37	
	Government of city						2,906,925	26.92	
	City corporation	128,058,400	92,943,325	35,115,075		1,186	1,370,225	12.69	10.70
	School district	128,058,400	92,943,325	35,115,075		1,186	1,536,700	14.23	12.00
	Government of State	128,058,400	92,943,325	35,115,075		1,186	192,088	1.78	1.50
	Government of county	128,058,400	92,943,325	35,115,075		1,186	563,456	5.22	4.40
	Government of township	128,058,400	92,943,325	35,115,075		1,186	589,069	5.45	4.60

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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								
89	EVANSVILLE	----------	----------	----------	----------	------	$3,504,108	$33.34	-------
	Government of city	----------	----------	----------	----------	------	2,194,705	20.88	-------
	City corporation	$115,510,780	$81,868,645	$33,642,135	----------	$1,099	1,120,455	10.66	$9.70
	School district	115,510,780	81,868,645	33,642,135	----------	1,099	1,074,250	10.22	9.30
	Government of State	117,514,780	81,868,645	33,642,135	$2,004,000	1,118	176,272	1.68	1.50
	Government of county	117,514,780	81,868,645	33,642,135	2,004,000	1,118	693,337	6.60	5.90
	Government of township	115,510,780	81,868,645	33,642,135	----------	1,099	439,794	4.18	2/ 3.81
	IOWA								
57	DES MOINES	----------	----------	----------	----------	------	7,602,738	52.32	-------
	Government of city	----------	----------	----------	----------	------	5,744,685	39.54	-------
	City corporation	163,629,450	113,301,645	40,605,898	9,721,907	1,126	2,818,925	19.40	2/17.23
	School district	163,629,450	113,301,645	40,605,898	9,721,907	1,126	2,925,760	20.14	2/17.88
	Government of State	163,361,195	113,301,645	40,337,643	9,721,907	1,124	503,775	3.47	2/ 3.08
	Government of county	163,629,450	113,301,645	40,605,898	9,721,907	1,126	1,354,278	9.32	2/ 8.28
	KANSAS								
67	KANSAS CITY	----------	----------	----------	----------	------	4,598,412	37.26	-------
	Government of city	----------	----------	----------	----------	------	3,226,598	26.15	-------
	City corporation	93,707,494	61,691,471	32,016,023	----------	759	1,600,058	12.97	2/17.08
	School district	93,707,494	61,691,471	32,016,023	----------	759	1,441,723	11.68	2/15.39
	Drainage district	33,899,391	17,739,970	16,159,421	----------	(4/)	184,817	(4/)	2/ 5.45
	Government of State	93,707,494	61,691,471	32,016,023	----------	759	222,831	1.81	2/ 2.38
	Government of county	93,707,494	61,691,471	32,016,023	----------	759	1,148,983	9.31	2/12.26
72	WICHITA	----------	----------	----------	----------	------	4,314,339	36.69	-------
	Government of city	----------	----------	----------	----------	------	3,251,140	27.65	-------
	City corporation	135,159,517	87,265,730	47,893,787	----------	1,149	1,277,162	10.86	2/ 9.45
	School district	135,159,517	87,265,730	47,893,787	----------	1,149	1,762,304	14.99	2/13.04
	University district	114,419,724	87,265,730	27,153,994	----------	973	211,674	1.80	1.85
	Government of State	135,159,517	87,265,730	47,893,787	----------	1,149	248,411	2.11	2/ 1.84
	Government of county	135,159,517	87,265,730	47,893,787	----------	1,149	814,788	6.93	2/ 6.03
	KENTUCKY								
25	LOUISVILLE	----------	----------	----------	----------	------	12,388,592	39.02	-------
	Government of city	----------	----------	----------	----------	------	10,730,573	33.80	-------
	City corporation	418,903,321	302,765,264	116,138,057	----------	1,319	8,968,785	28.25	2/21.41
	County	429,742,835	306,633,958	123,108,877	----------	1,354	1,761,788	5.55	2/ 4.10
	Government of State	651,453,501	306,633,958	344,819,543	----------	2,052	1,658,019	5.22	2/ 2.55

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	LOUISIANA								
16	NEW ORLEANS	----------	----------	----------	----------	------	17,056,220	36.21	-------
	Government of city	----------	----------	----------	----------	------	14,211,455	30.17	-------
	City corporation	420,530,438	309,223,294	111,307,144	----------	893	9,041,404	19.20	21.50
	School district	420,530,438	309,223,294	111,307,144	----------	893	2,943,713	6.25	7.00
	Levee district	494,741,692	363,792,111	130,949,581	----------	1,050	2,226,338	4.73	4.50
	Government of State	494,741,692	363,792,111	130,949,581	----------	1,050	2,844,765	6.04	5.75
	MARYLAND								
8	BALTIMORE	----------	----------	----------	----------	------	34,873,968	42.68	-------
	Government of city	1,621,821,239	1,070,085,864	551,735,375	----------	1,985	31,852,145	38.98	2/19.64
	Government of State	1,470,910,889	1,031,649,809	439,261,080	----------	1,800	3,021,823	3.70	2/ 2.05
	MASSACHUSETTS								
9	BOSTON	----------	----------	----------	----------	------	62,454,656	79.37	-------
	Government of city	1,625,194,410	1,470,405,100	154,789,310	----------	2,065	59,346,586	75.42	2/36.52
	Government of State	1,625,194,410	1,470,405,100	154,789,310	----------	2,065	3,108,070	3.95	1.91
43	WORCESTER	----------	----------	----------	----------	------	10,480,077	52.93	-------
	Government of city	285,058,310	253,996,500	31,061,810	----------	1,440	9,389,122	47.42	2/32.94
	Government of State	285,058,310	253,996,500	31,061,810	----------	1,440	563,500	2.85	1.98
	Government of county	285,058,310	253,996,500	31,061,810	----------	1,440	527,455	2.66	1.85
54	SPRINGFIELD	----------	----------	----------	----------	------	9,164,831	59.74	-------
	Government of city	284,593,030	252,823,290	31,769,740	----------	1,855	8,205,662	53.49	2/28.83
	Government of State	284,593,030	252,823,290	31,769,740	----------	1,855	525,009	3.42	1.84
	Government of county	284,593,030	252,823,290	31,769,740	----------	1,855	434,160	2.83	1.53
74	FALL RIVER	----------	----------	----------	----------	------	3,815,217	33.10	-------
	Government of city	96,876,290	82,972,950	13,903,340	----------	840	3,438,096	29.83	2/35.49
	Government of State	96,876,290	82,972,950	13,903,340	----------	840	214,742	1.86	2.22
	Government of county	96,876,290	82,972,950	13,903,340	----------	840	162,379	1.41	1.68
75	CAMBRIDGE	----------	----------	----------	----------	------	6,994,313	61.19	-------
	Government of city	177,929,200	161,831,000	16,098,200	----------	1,557	6,374,302	55.77	2/35.82
	Government of State	177,929,200	161,831,000	16,098,200	----------	1,557	337,120	2.95	1.89
	Government of county	177,929,200	161,831,000	16,098,200	----------	1,557	282,891	2.47	1.59
76	NEW BEDFORD	----------	----------	----------	----------	------	4,402,282	39.10	-------
	Government of city	109,293,640	92,025,550	17,268,090	----------	971	3,997,840	35.51	2/36.58
	Government of State	109,293,640	92,025,550	17,268,090	----------	971	230,300	2.05	2.11
	Government of county	109,293,640	92,025,550	17,268,090	----------	971	174,142	1.55	1.59
87	SOMERVILLE	----------	----------	----------	----------	------	5,174,529	48.91	-------
	Government of city	118,804,830	107,851,800	10,953,030	----------	1,123	4,765,168	45.04	2/40.11
	Government of State	118,804,830	107,851,800	10,953,030	----------	1,123	222,583	2.10	1.87
	Government of county	118,804,830	107,851,800	10,953,030	----------	1,123	186,778	1.77	1.57

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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								
90	LYNN						$4,507,480	$43.80	
	Government of city	$137,391,725	$121,570,625	$15,821,100		$1,335	4,046,073	39.32	2/$29.45
	Government of State	137,391,725	121,570,625	15,821,100		1,335	258,597	2.51	1.88
	Government of county	137,391,725	121,570,625	15,821,100		1,335	202,810	1.97	1.48
94	LOWELL						4,331,560	43.21	
	Government of city	102,645,290	90,669,500	11,975,790		1,024	3,962,528	39.53	2/38.60
	Government of State	102,645,290	90,669,500	11,975,790		1,024	200,655	2.00	1.95
	Government of county	102,645,290	90,669,500	11,975,790		1,024	168,377	1.68	1.64
	MICHIGAN 1/								
4	DETROIT						66,232,998	39.75	
	Government of city						66,232,998	39.75	
	City corporation	2,291,719,930	1,787,253,570	504,466,360		1,376	54,827,108	32.91	23.92
	County	2,291,719,930	1,787,253,570	504,466,360		1,376	11,405,890	6.85	4.98
46	GRAND RAPIDS						4,017,749	23.25	
	Government of city						3,645,001	21.09	
	City corporation	185,434,823	152,408,860	33,025,963		1,073	1,943,458	11.25	10.48
	School district	185,434,823	152,408,860	33,025,963		1,073	1,701,543	9.85	9.18
	Government of county	185,434,823	152,408,860	33,025,963		1,073	372,748	2.16	2.00
49	FLINT						4,824,687	28.86	
	Government of city						4,229,786	25.30	
	City corporation	175,063,150	147,178,210	27,884,940		1,047	2,261,356	13.52	12.97
	School district	175,063,150	147,178,210	27,884,940		1,047	1,968,430	11.77	11.24
	Government of county	175,063,150	147,178,210	27,884,940		1,047	594,901	3.56	3.40
	MINNESOTA								
15	MINNEAPOLIS						23,579,937	49.36	
	Government of city						20,449,148	42.81	
	City corporation	550,214,144	201,836,197	348,377,947		1,152	17,737,453	37.13	2/32.24
	County	550,214,144	201,836,197	348,377,947		1,152	2,711,695	5.68	2/ 4.93
	Government of State	550,214,144	201,836,197	348,377,947		1,152	3,130,789	6.55	2/ 5.69
33	ST. PAUL						13,074,353	47.05	
	Government of city	273,643,954	110,347,460	163,296,494		985	7,907,420	28.45	2/28.90
	Government of State	273,643,954	110,347,460	163,296,494		985	1,714,955	6.17	2/ 6.27
	Government of county	273,643,954	110,347,460	163,296,494		985	3,451,978	12.42	2/12.61

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92	DULUTH						5,934,326	58.24	-------
	Government of city						4,191,824	41.14	-------
	City corporation	125,769,650	42,906,028	82,863,622		1,234	2,186,207	21.45	2/17.38
	School district	125,769,650	42,906,028	82,863,622		1,234	2,005,617	19.68	2/15.95
	Government of State	125,769,650	42,906,028	82,863,622		1,234	690,929	6.78	2/ 5.49
	Government of county	125,769,650	42,906,028	82,863,622		1,234	1,051,573	10.32	2/ 8.36
	MISSOURI								
7	ST. LOUIS						30,212,490	36.39	-------
	Government of city						28,523,691	34.35	-------
	City corporation	1,125,977,244	895,129,560	182,526,340	$48,321,344	1,356	18,728,655	22.56	2/16.63
	School district	1,125,866,214	895,129,560	182,415,310	48,321,344	1,356	9,795,036	11.80	8.70
	Government of State	1,125,866,214	895,129,560	182,415,310	48,321,344	1,356	1,688,799	2.03	1.50
19	KANSAS CITY						19,253,637	46.66	-------
	Government of city						18,467,256	44.76	-------
	City corporation	527,457,605	367,762,210	124,507,500	35,187,895	1,278	8,254,541	20.01	2/15.65
	County	524,254,115	412,073,664	76,992,556	35,187,895	1,271	3,669,779	8.89	7.00
	School district	524,254,115	412,073,664	76,992,556	35,187,895	1,271	6,542,936	15.86	2/12.48
	Government of State	524,254,115	412,073,664	76,992,556	35,187,895	1,271	786,381	1.91	1.50
	NEBRASKA								
39	OMAHA						8,357,573	38.37	-------
	Government of city						6,839,189	31.40	-------
	City corporation	271,955,194	171,489,565	100,465,629		1,249	3,910,078	17.95	2/14.38
	School district	252,723,519	171,489,565	81,233,954		1,160	2,929,111	13.45	2/11.59
	Government of State	252,723,519	171,489,565	81,233,954		1,160	419,740	1.93	2/ 1.66
	Government of county	252,723,519	171,489,565	81,233,954		1,160	1,098,644	5.04	2/ 4.35
	NEW JERSEY								
18	NEWARK						35,529,400	79.48	-------
	Government of city						32,659,379	73.06	-------
	City corporation	961,938,274	704,375,620	248,765,400	8,797,254	2,152	27,547,285	61.63	28.64
	County	1,026,024,954	693,452,300	323,775,400	8,797,254	2,295	5,112,094	11.44	4.98
	Government of State	1,026,024,954	693,452,300	323,775,400	8,797,254	2,295	2,870,021	6.42	2.80
23	JERSEY CITY						26,250,976	82.06	-------
	Government of city						24,460,119	76.46	-------
	City corporation	593,394,293	445,477,002	31,907,445	116,009,846	1,855	19,443,495	60.78	32.77
	County	611,112,713	427,702,422	67,400,445	116,009,846	1,910	5,016,624	15.68	8.21
	Government of State	611,112,713	427,702,422	67,400,445	116,009,846	1,910	1,790,857	5.60	2.93
61	PATERSON						7,773,953	55.93	-------
	Government of city	173,513,751	157,689,865	14,878,715	945,171	1,248	5,947,455	42.79	34.28
	Government of State	179,925,116	157,047,730	21,932,215	945,171	1,294	537,274	3.87	2.99
	Government of county	178,544,321	155,666,935	21,932,215	945,171	1,284	1,289,224	9.27	7.22

See footnotes on page 256.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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 JERSEY—Continued								
65	TRENTON						$6,393,123	$51.52	
	Government of city	$161,434,023	$140,692,700	$18,759,025	$1,982,298	$1,301	4,724,303	38.07	$29.26
	Government of State	158,283,523	133,401,700	22,899,525	1,982,298	1,275	487,152	3.93	3.08
	Government of county	158,283,523	133,401,700	22,899,525	1,982,298	1,275	1,181,668	9.52	7.46
69	CAMDEN						5,864,668	49.24	
	Government of city	136,578,173	115,651,610	16,683,250	4,243,313	1,147	4,251,982	35.70	31.13
	Government of State	146,975,099	113,309,371	29,422,415	4,243,313	1,234	435,943	3.66	2.97
	Government of county	146,975,099	113,309,371	29,422,415	4,243,313	1,234	1,176,743	9.88	8.01
71	ELIZABETH						5,220,948	44.28	
	Government of city	139,675,008	123,670,160	12,387,070	3,617,778	1,185	4,028,096	34.17	28.84
	Government of State	143,762,736	121,859,143	18,285,815	3,617,778	1,219	362,696	3.08	2.52
	Government of county	143,762,736	121,859,143	18,285,815	3,617,778	1,219	830,156	7.04	5.77
	NEW YORK								
1	NEW YORK						459,319,513	64.20	
	Government of city	16,599,695,194	16,599,695,194			2,320	458,995,547	64.16	2/27.65
	Government of State	16,599,695,194	16,599,695,194			2,320	323,966	.05	.02
14	BUFFALO						32,720,696	55.99	
	Government of city						32,525,239	55.66	
	City corporation	963,317,315	963,317,315			1,648	25,743,480	44.05	26.72
	County	963,317,315	963,317,315			1,648	6,781,759	11.60	7.04
	Government of State	963,317,315	963,317,315			1,648	195,457	.33	.20
22	ROCHESTER						23,084,451	69.22	
	Government of city						22,961,909	68.85	
	City corporation	625,203,142	625,203,142			1,875	17,810,316	53.40	2/28.49
	County	625,203,142	625,203,142			1,875	5,151,593	15.45	8.24
	Government of State	625,203,142	625,203,142			1,875	122,542	.37	.20
40	SYRACUSE						12,531,120	58.42	
	Government of city						10,557,016	49.22	
	City corporation	375,397,867	375,397,867			1,750	10,274,640	47.90	27.37
	County supervisors' fund	375,397,867	375,397,867			1,750	282,376	1.32	.75
	Government of State	375,397,867	375,397,867			1,750	76,352	.36	.20
	Government of county	375,397,867	375,397,867			1,750	1,897,752	8.85	5.05

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60	YONKERS						10,768,122	76.64	
	Government of city	314,895,650	314,895,650			2,241	9,458,483	67.32	30.04
	Government of State	314,895,650	314,895,650			2,241	55,236	.39	.18
	Government of county	314,895,650	314,895,650			2,241	1,254,403	8.93	3.98
63	ALBANY						7,661,958	59.03	
	Government of city	233,027,890	233,027,890			1,795	6,312,959	48.64	27.09
	Government of State	233,027,890	233,027,890			1,795	46,839	.36	.20
	Government of county	233,027,890	233,027,890			1,795	1,302,160	10.03	5.59
91	UTICA						4,426,831	43.15	
	Government of city	130,987,806	130,987,806			1,277	3,365,403	32.80	2/ 25.69
	Government of State	130,987,806	130,987,806			1,277	24,983	.24	.19
	Government of county	130,987,806	130,987,806			1,277	1,036,445	10.10	7.91
	OHIO 1/								
6	CLEVELAND						33,431,317	36.40	
	Government of city						33,431,317	36.40	
	City corporation	1,168,927,138	887,487,410	5/ 281,439,728		1,273	15,588,579	16.97	13.34
	County	1,168,927,138	887,487,410	5/ 281,439,728		1,273	6,017,871	6.55	5.15
	School district	1,168,927,138	887,487,410	5/ 281,439,728		1,273	11,649,528	12.68	9.97
	Park district	1,168,927,138	887,487,410	5/ 281,439,728		1,273	175,339	.19	.15
17	CINCINNATI						15,219,268	33.08	
	Government of city						15,219,268	33.08	
	City corporation	806,105,280	6/ 729,558,510	7/ 76,546,770		1,752	7,625,756	16.57	9.46
	County	806,105,280	6/ 729,558,510	7/ 76,546,770		1,752	3,063,200	6.66	3.80
	School district	806,105,280	6/ 729,558,510	7/ 76,546,770		1,752	4,506,129	9.79	5.59
	Park district	806,105,280	6/ 729,558,510	7/ 76,546,770		1,752	24,183	.05	.03
27	COLUMBUS						7,386,078	24.64	
	Government of city						6,375,718	21.27	
	City corporation	348,399,930	6/ 316,300,290	7/ 32,099,640		1,163	3,553,679	11.86	10.20
	School district	348,399,930	6/ 316,300,290	7/ 32,099,640		1,163	2,822,039	9.42	8.10
	Government of county	348,399,930	6/ 316,300,290	7/ 32,099,640		1,163	1,010,360	3.37	2.90
28	TOLEDO						8,090,430	27.07	
	Government of city						6,879,890	23.02	
	City corporation	392,777,485	303,264,810	5/ 89,512,675		1,314	3,397,525	11.37	8.65
	School district	392,777,485	303,264,810	5/ 89,512,675		1,314	3,482,365	11.65	8.87
	Government of county	392,777,485	303,264,810	5/ 89,512,675		1,314	1,210,540	4.05	3.08
35	AKRON						7,280,380	27.46	
	Government of city						6,512,340	24.57	
	City corporation	266,680,559	196,247,590	5/ 70,432,969		1,006	3,408,178	12.86	12.78
	School district	266,680,559	196,247,590	5/ 70,432,969		1,006	3,104,162	11.71	11.64
	Government of county	266,680,559	196,247,590	5/ 70,432,969		1,006	768,040	2.90	2.88

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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
	OHIO—Continued								
41	DAYTON						$5,578,218	$27.00	
	Government of city						4,437,473	21.48	
	City corporation	$278,910,970	$220,985,230	[5]/ $57,925,740		$1,350	2,769,585	13.41	$9.93
	School district	278,910,970	220,985,230	[5]/ 57,925,740		1,350	1,667,888	8.07	5.98
	Government of county	278,910,970	220,985,230	[5]/ 57,925,740		1,350	1,140,745	5.52	4.09
45	YOUNGSTOWN						4,744,553	27.24	
	Government of city						4,112,474	23.61	
	City corporation	263,586,314	206,537,200	[5]/ 57,049,114		1,513	2,026,715	11.63	7.69
	School district	263,586,314	206,537,200	[5]/ 57,049,114		1,513	2,061,245	11.83	7.82
	Park district	263,586,314	206,537,200	[5]/ 57,049,114		1,513	24,514	.14	.09
	Government of county	263,586,314	206,537,200	[5]/ 57,049,114		1,513	626,017	3.59	2.38
	Government of township	263,586,314	206,537,200	[5]/ 57,049,114		1,513	6,062	.03	.02
84	CANTON						2,237,235	20.81	
	Government of city						1,853,679	17.24	
	City corporation	130,540,742	103,557,780	[5]/ 26,982,962		1,214	652,704	6.07	5.00
	School district	130,540,742	103,557,780	[5]/ 26,982,962		1,214	1,200,975	11.17	9.20
	Government of county	130,540,742	103,557,780	[5]/ 26,982,962		1,214	352,460	3.28	2.70
	Government of township	130,540,742	103,557,780	[5]/ 26,982,962		1,214	31,096	.29	[2]/ .24
	OKLAHOMA [1]/								
42	OKLAHOMA CITY						5,032,636	24.99	
	Government of city						3,893,989	19.33	
	City corporation	110,838,811	81,672,379	17,076,800	$12,089,632	550	1,297,368	6.44	11.70
	School district	110,838,811	81,672,379	17,076,800	12,089,632	550	2,596,621	12.89	23.43
	Government of county	110,838,811	81,672,379	17,076,800	12,089,632	550	1,138,647	5.65	10.27
55	TULSA						5,085,689	34.36	
	Government of city						4,405,549	29.77	
	City corporation	100,523,182	77,679,526	14,139,675	8,703,981	679	2,308,636	15.60	22.97
	School district	100,523,182	77,679,526	14,139,675	8,703,981	679	2,096,913	14.17	20.86
	Government of county	100,523,182	77,679,526	14,139,675	8,703,981	679	680,140	4.60	6.77

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	OREGON								
26	PORTLAND	----------	----------	----------	----------	------	14,609,133	47.26	-------
	Government of city	----------	----------	----------	----------	------	14,279,075	46.20	-------
	City corporation	270,539,515	204,964,360	24,415,280	41,159,875	875	6,168,301	19.96	22.80
	County	270,539,515	204,964,360	24,415,280	41,159,875	875	4,323,221	13.99	15.98
	School district	270,539,515	204,964,360	24,415,280	41,159,875	875	3,408,798	11.03	12.60
	Port district	270,539,515	204,964,360	24,415,280	41,159,875	875	378,755	1.23	1.40
	Government of State	270,539,515	204,964,360	24,415,280	41,159,875	875	330,058	1.07	1.22
	PENNSYLVANIA [8]								
3	PHILADELPHIA	----------	----------	----------	----------	------	73,385,354	37.20	-------
	Government of city	----------	----------	----------	----------	------	72,398,115	36.70	-------
	City corporation	3,624,961,137	2,637,721,753	987,239,384	----------	1,838	47,775,003	24.22	[2]/13.18
	School district	2,637,721,753	2,637,721,753	----------	----------	1,337	24,398,926	12.37	9.25
	Poor district	592,350,999	592,350,999	----------	----------	(4/)	224,186	(4/)	[2]/ .38
	Government of State	987,239,384	----------	987,239,384	----------	500	987,239	.50	1.00
10	PITTSBURGH	----------	----------	----------	----------	------	40,859,710	60.22	-------
	Government of city	----------	----------	----------	----------	------	40,395,228	59.54	-------
	City corporation	1,100,443,930	1,100,443,930	----------	----------	1,622	17,067,058	25.15	[2][3]/15.51
	County	1,549,884,859	1,085,402,674	464,482,185	----------	2,284	10,948,176	16.14	[2]/ 7.06
	School district	1,100,443,930	1,100,443,930	----------	----------	1,622	12,379,994	18.25	11.25
	Government of State	464,482,185	----------	464,482,185	----------	685	464,482	.68	1.00
58	SCRANTON	----------	----------	----------	----------	------	4,727,317	32.74	-------
	Government of city	----------	----------	----------	----------	------	3,757,934	26.02	-------
	City corporation	107,192,963	107,192,963	----------	----------	742	1,721,268	11.92	[2]/16.06
	School district	107,192,963	107,192,963	----------	----------	742	2,036,666	14.10	19.00
	Government of State	75,964,470	----------	75,964,470	----------	526	75,964	.53	1.00
	Government of county	183,157,433	107,192,963	75,964,470	----------	1,268	893,419	6.19	[2]/ 4.88
70	ERIE	----------	----------	----------	----------	------	3,882,022	32.82	-------
	Government of city	----------	----------	----------	----------	------	3,093,773	26.15	-------
	City corporation	126,276,460	126,276,460	----------	----------	1,067	1,389,041	11.74	11.00
	School district	126,276,460	126,276,460	----------	----------	1,067	1,704,732	14.41	13.50
	Government of State	33,348,670	----------	33,348,670	----------	282	33,349	.28	1.00
	Government of county	116,216,065	82,867,395	33,348,670	----------	982	754,900	6.38	[2]/ 6.50
77	READING	----------	----------	----------	----------	------	4,689,978	41.95	-------
	Government of city	----------	----------	----------	----------	------	3,714,952	33.23	-------
	City corporation	145,684,395	145,684,395	----------	----------	1,303	1,602,528	14.33	11.00
	School district	145,684,395	145,684,395	----------	----------	1,303	2,112,424	18.89	14.50
	Government of State	36,580,001	----------	36,580,001	----------	327	36,580	.33	1.00
	Government of county	149,740,869	113,160,868	36,580,001	----------	1,339	938,446	8.39	[2]/ 6.27
	RHODE ISLAND [1]								
37	PROVIDENCE	----------	----------	----------	----------	------	12,609,461	49.33	-------
	Government of city	637,112,120	408,235,920	228,876,200	----------	2,493	12,609,461	49.33	[2]/19.79

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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
	TENNESSEE								
36	MEMPHIS	----------	----------	----------	----------	------	$9,002,837	$34.43	-------
	Government of city	$281,669,258	$207,095,935	$32,996,050	$41,577,273	$1,077	5,999,655	22.94	$21.30
	Government of State	312,831,502	233,787,120	30,187,975	48,856,407	1,196	250,265	.96	.80
	Government of county	312,831,502	233,787,120	30,187,975	48,856,407	1,196	2,752,917	10.53	8.80
53	NASHVILLE	----------	----------	----------	----------	------	5,040,156	32.27	-------
	Government of city	160,547,636	113,670,050	27,453,900	19,423,686	1,028	3,532,048	22.61	22.00
	Government of State	181,699,706	131,499,620	30,776,400	19,423,686	1,163	145,360	.93	.80
	Government of county	181,699,706	131,499,620	30,776,400	19,423,686	1,163	1,362,748	8.72	7.50
66	CHATTANOOGA	----------	----------	----------	----------	------	3,943,491	31.93	-------
	Government of city	112,424,106	81,076,300	11,072,306	20,275,500	910	2,248,482	18.21	20.00
	Government of State	97,414,351	81,076,300	11,072,306	5,265,745	789	77,931	.63	.80
	Government of county	97,414,351	81,076,300	11,072,306	5,265,745	789	1,617,078	13.09	16.60
78	KNOXVILLE	----------	----------	----------	----------	------	4,666,190	42.19	-------
	Government of city	126,694,201	97,192,080	13,159,832	16,342,289	1,146	3,357,396	30.36	26.50
	Government of State	95,532,408	80,199,846	6,559,150	8,773,412	864	76,426	.69	.80
	Government of county	95,532,408	80,199,846	6,559,150	8,773,412	864	1,232,368	11.14	12.90
	TEXAS								
24	HOUSTON	----------	----------	----------	----------	------	12,966,112	40.79	-------
	Government of city	----------	----------	----------	----------	------	11,722,776	36.88	-------
	City corporation	293,438,150	242,602,520	50,835,630	----------	923	5,868,763	18.46	20.00
	County	228,252,587	197,340,182	30,912,405	----------	718	1,721,025	5.41	7.54
	School district	293,438,150	242,602,520	50,835,630	----------	923	3,521,258	11.08	12.00
	Navigation district	226,304,170	197,340,182	28,963,988	----------	712	579,339	1.82	2.56
	Drainage district	7,712,142	4,627,285	3,084,857	----------	(4/)	32,391	(4/)	4.20
	Government of State	200,537,708	169,625,303	30,912,405	----------	631	1,243,336	3.91	6.20
32	DALLAS	----------	----------	----------	----------	------	9,742,176	35.04	-------
	Government of city	281,941,000	206,186,375	75,754,625	----------	1,014	6,758,727	24.31	2/23.97
	Government of State	195,421,090	123,509,395	71,911,695	----------	703	1,211,611	4.36	6.20
	Government of county	236,591,579	164,679,884	71,911,695	----------	851	1,771,838	6.37	2/ 7.49
38	SAN ANTONIO	----------	----------	----------	----------	------	7,018,633	28.82	-------
	Government of city	----------	----------	----------	----------	------	5,128,102	21.06	-------
	City corporation	208,726,870	162,631,320	46,095,550	----------	857	3,040,833	12.49	2/14.57
	School district	208,726,870	162,631,320	46,095,550	----------	857	2,087,269	8.57	10.00

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	Government of State	130,660,665	101,377,530	29,283,135	----------	537	810,096	3.33	6.20
	Government of county	161,258,915	131,975,780	29,283,135	----------	662	1,080,435	4.44	6.70
47	FORT WORTH	----------	----------	----------	----------	------	6,719,323	39.71	-------
	Government of city	----------	----------	----------	----------	------	4,627,853	27.35	-------
	City corporation	162,380,793	127,063,840	35,316,953	----------	960	2,841,664	16.79	17.50
	School district	162,380,793	127,063,840	35,316,953	----------	960	1,786,189	10.56	11.00
	Government of State	124,134,845	97,542,300	26,592,545	----------	734	769,635	4.55	6.20
	Government of county	146,870,585	120,278,040	26,592,545	----------	868	1,321,835	7.81	9.00
88	EL PASO	----------	----------	----------	----------	------	2,856,234	27.00	-------
	Government of city	81,641,880	65,535,230	16,106,650	----------	772	1,836,942	17.36	22.50
	Government of State	65,684,056	47,810,016	17,874,040	----------	621	407,241	3.85	6.20
	Government of county	76,506,426	58,632,386	17,874,040	----------	723	612,051	5.78	8.00
	UTAH								
59	SALT LAKE CITY	----------	----------	----------	----------	------	5,369,136	37.23	-------
	Government of city	----------	----------	----------	----------	------	3,763,658	26.10	-------
	City corporation	130,909,852	96,047,731	34,862,121	----------	908	1,963,648	13.62	15.00
	School district	130,909,852	96,047,731	34,862,121	----------	908	1,800,010	12.48	13.75
	Government of State	130,909,852	96,047,731	34,862,121	----------	908	737,022	5.11	5.63
	Government of county	130,909,852	96,047,731	34,862,121	----------	908	746,186	5.17	5.70
	Government of Metropolitan water district	130,909,852	96,047,731	34,862,121	----------	908	122,270	.85	.93
	VIRGINIA 9/								
44	RICHMOND	----------	----------	----------	----------	------	6,424,492	34.75	-------
	Government of city	265,912,574	236,059,023	29,853,551	----------	1,438	5,685,244	30.75	2/21.38
	Government of State	118,241,215	----------	118,241,215	----------	639	739,248	4.00	2/ 6.25
64	NORFOLK	----------	----------	----------	----------	------	3,931,902	30.31	-------
	Government of city	150,816,974	132,210,372	18,606,602	----------	1,163	3,750,978	28.92	2/24.87
	Government of State	30,761,577	----------	30,761,577	----------	237	180,924	1.39	2/ 5.88
	WASHINGTON								
20	SEATTLE	----------	----------	----------	----------	------	13,157,409	35.17	-------
	Government of city	----------	----------	----------	----------	------	12,259,297	32.77	-------
	City corporation	250,449,590	192,772,554	57,677,036	----------	669	5,125,491	13.70	2/20.47
	County	250,449,590	192,772,554	57,677,036	----------	669	3,251,837	8.69	12.98
	School district	250,449,590	192,772,554	57,677,036	----------	669	3,756,744	10.04	15.00
	Port district	250,449,590	192,772,554	57,677,036	----------	669	125,225	.33	.50
	Government of State	250,449,590	192,772,554	57,677,036	----------	669	898,112	2.40	3.59
73	SPOKANE	----------	----------	----------	----------	------	3,225,745	27.67	-------
	Government of city	----------	----------	----------	----------	------	2,026,826	17.38	-------
	City corporation	70,941,977	55,247,262	15,694,715	----------	608	1,276,721	10.95	2/18.00
	School district	70,941,977	55,247,262	15,694,715	----------	608	750,105	6.43	2/10.57
	Government of State	70,941,977	55,247,262	15,694,715	----------	608	241,628	2.07	3.41
	Government of county	70,941,977	55,247,262	15,694,715	----------	608	957,291	8.21	13.49

See footnotes on page 256.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1937—Continued

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
	WASHINGTON—Continued								
81	TACOMA	----------	----------	----------	----------	------	$2,863,574	$26.47	-------
	Government of city	----------	----------	----------	----------	------	1,907,823	17.63	-------
	City corporation	$49,520,762	$37,945,386	$11,575,376	----------	$458	1,165,450	10.77	2/ $23.53
	School district	49,520,762	37,945,386	11,575,376	----------	458	643,331	5.95	2/ 12.99
	Park district	49,520,762	37,945,386	11,575,376	----------	458	99,042	.92	2.00
	Government of State	49,520,762	37,945,386	11,575,376	----------	458	197,588	1.83	3.99
	Government of county	49,520,762	37,945,386	11,575,376	----------	458	659,121	6.09	13.31
	Government of port	49,520,762	37,945,386	11,575,376	----------	458	99,042	.92	2.00
	WISCONSIN								
13	MILWAUKEE 10/	----------	----------	----------	----------	------	30,346,847	50.65	-------
	Government of city	----------	----------	----------	----------	------	29,947,002	49.99	-------
	City corporation	940,266,341	777,485,790	69,750,895	$93,029,656	1,569	20,936,329	34.95	2/ 22.27
	County	938,372,052	777,485,790	69,750,895	91,135,367	1,566	6,606,521	11.03	2/ 7.04
	Sewerage district	847,236,685	777,485,790	69,750,895	----------	1,414	2,404,152	4.01	2.84
	Government of State	938,372,052	777,485,790	69,750,895	91,135,367	1,566	399,845	.67	2/ .43
	HAWAII 11/								
	HONOLULU 11/	----------	----------	----------	----------	------	3,398,805	16.75	-------
	Government of city	109,589,665	109,589,665	(12/)	----------	540	3,398,805	16.75	31.01
	Government of Territory	109,589,665	109,589,665	(12/)	----------	540	(12/)	------	(12/)

1/ General property not taxed for State purposes.
2/ Average rate.
3/ Valuation of personal property included with that of real property.
4/ Per capita not computed; population not known.
5/ Includes public utilities and tangible personal property only.
6/ Includes public utilities.
7/ Tangible personal property only.
8/ Only money at interest and negotiable instruments taxed for State purposes.
9/ Real and personal tangible property taxed only for city purposes and personal intangible property taxed only for State purposes.
10/ Street railways and connected utilities taxed for general State purposes. Real and personal property taxed for forestry only.
11/ Not included in group or grand totals.
12/ Not reported.

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TABLE 28

In 55 cities, constituting a majority of the cities included in this report, an average tax rate is reported for one or more divisions of government—"division" meaning the city corporation, school district, State, county, or other independent civil division. This procedure is followed, because the specific divisions for which an average is reported have two or more tax rates. The tax-levying units having plural rates are indicated by footnote 2 in table 27. The assessed values and tax levies for these governmental divisions are reported in detail in table 28.

CITIES IN WHICH DIVISIONS OF GOVERNMENT HAVE TWO OR MORE TAX RATES.—The 55 cities referred to above are located in 22 States and the District of Columbia, each city having one or more divisions of government which in 1937 had more than a single rate of taxation on property within the city. The city corporation was the predominant division having such multiple levies, but in some cases it was the school district, State, county, or other minor civil divisions, or several of these divisions.

REASONS FOR MULTIPLE TAX RATES.—There is nothing unsound in the fact that a municipality or other unit has more than one tax rate on property within its borders, although the existence of this condition adds to the problem of fiscal administration, accounting, and public reporting. The complexity in reporting is evidenced in presenting an over-all view of the assessed valuations and tax rates of cities. Of the 55 cities, Los Angeles affords the most interesting example of multiple rates of taxation, as to numerous governmental units fixing such rates, geographical areas within the city taxed at a rate varying from that paid by general property as a whole, and variety in types of property taxed at these rates.

There are many reasons that lead a tax-levying authority to fix varying tax rates upon property within its borders. The predominant one is the adoption of classification of property for tax purposes. It has been recognized by many taxing agencies—but by no means universally—that, because of the great expansion of wealth in intangible personal property of various types, the long-established provision that all property shall be assessed and be taxed at a uniform rate could not be enforced. Experience has shown that such a tax in many cases would be confiscatory and would lead to nondeclaration or other evasion. Consequently, the laws relating to taxation of such intangibles have been revised to provide that when such property is subject to a property tax, the rate should be relatively low. Similarly, it has been found desirable by some units of government to favor tangible personal property with a lower rate than real property.

Among the examples of classification of property for taxation in 1937, with different rates for each type of property, were the assessed valuations and respective tax rates against them of the cities in California, Iowa, Kansas, and Minnesota. In Washington, D. C., intangible personalty, comprising 30 percent of the total assessed valuation, was taxed at a rate of $5 per $1000, while property in general was taxed at three times that rate. Wilmington levied a relatively high rate of tax on the valuation of corporations. Omaha reported two classes of intangibles, with a different rate on each, and a third rate on building and loan valuations. The Commonwealth of Virginia established four classes of intangible property in its cities.

A variation of the principle of classification of property is that of the "graded tax law," applied in Pittsburgh and Scranton. In these cities, although the assessment of improvements to land is at the same legal basis as on land, the rate of tax for city purposes is one-half that on land.

Another condition leading to varying tax rates within a city is that of geographical areas. When two or more underlying units are found within a city, it is not unusual that each such unit has its own tax rate. Examples of this condition are the cities in Connecticut, Indiana, and Washington. Further, conditions governing the annexation of outlying territory have sometimes involved the establishment of varying tax rates for the old and new areas, as exemplified in Philadelphia and Baltimore.

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The extent of public services undertaken in certain areas within a city or other unit of government is occasionally a basis for variation in tax rates. Numerous examples are found in the cities shown in table 28, such as the local improvement districts for various functions in Los Angeles and other cities in California, Jacksonville's fire district, the garbage and light districts in Des Moines, the park district in Kansas City (Mo.), and the poor districts in Philadelphia. A variation from this practice is the range in tax rates for the five boroughs of New York.

Exemption of property from taxation, either wholly or partially, also gives rise to variation in rates of levy. Among the purposes for which exemption may be granted are those of homesteads, industries, and property of pensioners. In order to make the exemption effective, the property is relieved in some measure from the tax burden borne by property generally. In Florida cities, for example, homestead property is exempt from taxation except for specified debt service. Louisville presents an interesting example of industrial exemption in its provision that manufacturing plants and unmanufactured agricultural products are taxed at lower rates than that on general property. St. Louis has special rates on merchants' and manufacturers' stocks, as well as on steamboats. In Rochester and Utica, the property of pensioners is subject to school and highway taxes only.

The table, being limited to a report of property retained upon the assessment rolls at some rate of tax, does not reflect the scope and extent of property within the 94 cities that is wholly exempt from taxes.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
52	LONG BEACH, CALIF.:			
	City corporation	$208,123,930	$2,848,120	1/ $13.68
	Original city	66,566,300	998,494	15.00
	Annexations Nos. 1, 2, 3, and 4	42,745,335	636,905	14.90
	Annexations Nos. 5, 7, and 8	44,255,715	654,985	14.80
	Annexation No. 9	1,781,955	25,482	14.30
	Annexations Nos. 10, 11, and 12	35,854,195	487,617	13.60
	Annexation No. 13	2,060,955	24,938	12.10
	Annexations Nos. 14 to 20 inclusive	1,405,125	14,473	10.30
	Stocks, bonds, etc.	2,224,845	1,483	.67
	Solvent credits	11,229,505	3,743	.33
	School districts	158,630,655	2,313,529	1/ 14.60
	Property in general	145,176,305	2,308,303	15.90
	Stocks, bonds, etc.	2,224,845	1,483	.67
	Solvent credits	11,229,505	3,743	.33
	County	158,630,655	2,139,318	1/ 13.49
	Property in general	145,176,305	2,134,092	14.70
	Stocks, bonds, etc.	2,224,845	1,483	.67
	Solvent credits	11,229,505	3,743	.33
5	LOS ANGELES, CALIF.:			
	City corporation	1,702,717,478	21,921,439	1/ 12.87
	Taxation districts Nos. 1, 2, and 6	626,090,160	10,017,443	16.00
	Taxation districts Nos. 3, 4, and 5	581,789,540	9,250,453	15.90
	Taxation district No. 7	7,591,240	126,774	16.70
	Taxation district No. 8	13,218,765	231,328	17.50
	Taxation district No. 9	3,516,190	55,556	15.80
	Taxation district No. 10	7,457,315	114,097	15.30
	Taxation district No. 11	1,580,195	26,547	16.80
	Unsecured personal	63,326,598	1,028,656	1/ 16.24
	Stocks, bonds, etc.	107,704,005	71,803	.67
	Solvent credits	290,443,470	96,814	.33
	Municipal improvement districts:			
	No. 2	4,203,225	19,335	4.60
	No. 3	6,672,220	4,671	.70
	No. 9	1,314,510	9,070	6.90
	No. 11	46,157,775	41,542	.90
	No. 17	19,277,485	5,783	.30
	No. 18	4,286,440	6,430	1.50

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
5	LOS ANGELES, CALIF.—Continued			
	City corporation—Continued			
	Municipal improvement districts—Continued			
	No. 19	$4,450,960	$16,914	$3.80
	No. 20	1,561,705	3,592	2.30
	No. 22	23,280,180	51,216	2.20
	No. 23	4,589,370	16,063	3.50
	No. 27	10,072,145	49,353	4.90
	No. 35	500,355	18,613	37.20
	No. 36	10,304,585	91,711	8.90
	No. 37	779,785	54,507	69.90
	No. 42	1,204,960	5,061	4.20
	No. 45	8,413,080	21,874	2.60
	No. 47	23,116,670	18,493	.80
	No. 52	717,385	15,424	21.50
	No. 53	284,005	8,123	28.60
	No. 54	124,540	8,220	66.00
	No. 57	948,010	7,963	8.40
	No. 60	6,178,935	15,447	2.50
	No. 61	1,412,370	41,947	29.70
	No. 62	635,795	13,797	21.70
	No. 63	181,835	42,258	232.40
	No. 64	363,055	15,067	41.50
	No. 67	430,590	12,487	29.00
	No. 68	1,515,195	9,849	6.50
	No. 69	936,745	4,028	4.30
	No. 70	4,387,500	4,347	1.00
	No. 73	1,089,325	13,617	12.50
	No. 75	771,570	22,067	28.60
	County waterworks district No. 3	38,202,285	141,348	3.70
	Unsecured personal	14,603,667	15,866	1/ 1.09
	Acquisition and improvement districts Nos. 7, 29, 38, and Tryings No. 1	685,645	75,885	1/ 110.68
	County	1,702,717,478	21,011,802	1/ 12.34
	Property in general	1,304,570,003	19,177,179	14.70
	Stocks, bonds, etc.	107,704,005	71,803	.67
	Solvent credits	290,443,470	96,814	.33
	Drainage improvement districts	39,603,965	460,198	1/ 11.62
	Fire protection districts	77,254,624	285,842	1/ 3.70
	Free library district	261,293,770	130,647	.50
	Garbage disposal districts	28,001,650	44,523	1/ 1.59
	Lighting districts	59,898,429	150,345	1/ 2.51
	Lighting maintenance districts	2,512,787	23,897	1/ 9.51
	Park district	1,430,893	3,005	2.10
	Road improvement districts	1,922,437	38,756	1/ 20.16
	Sewer maintenance districts	40,111,335	18,852	1/ .47
	County waterworks districts	2,935,733	21,959	1/ 7.48
	Acquisition and improvement districts	12,388,466	487,982	1/ 39.39
	School districts	1,702,717,478	18,041,226	1/ 10.60
	Property in general	1,304,570,003	17,872,609	13.70
	Stocks, bonds, etc.	107,704,005	71,803	.67
	Solvent credits	290,443,470	96,814	.33
	Metropolitan water district	1,304,570,003	4,719,624	1/ 3.62
	Real and secured personal	1,241,243,405	4,592,971	3.70
	Unsecured personal	63,326,598	126,653	2.00
29	OAKLAND, CALIF.:			
	City corporation	257,262,703	4,938,977	1/ 19.20
	Original city	182,122,560	3,606,027	19.80
	Annexations	65,688,375	1,234,942	18.80
	Unsecured personal	3,790,779	75,057	19.80
	Do	1,146,875	21,446	18.70
	Solvent credits	4,514,114	1,505	.33
	School district	257,262,703	3,779,293	1/ 14.69
	Property in general	188,558,935	1,140,781	6.05
	Do	59,252,000	346,624	5.85
	Unsecured personal	3,817,854	20,616	5.40
	Do	1,119,800	5,823	5.20
	Oakland High:			
	Property in general	247,810,935	2,222,864	8.97
	Unsecured personal	4,937,654	41,081	8.32
	Solvent credits	4,514,114	1,504	.33
	Utility district	252,748,589	658,627	1/ 2.61
	Property in general	247,810,935	644,308	2.60
	Unsecured personal	4,937,654	14,319	2.90

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
29	OAKLAND, CALIF.—Continued			
	County	$257,262,703	$3,029,550	1/ $11.78
	Property in general	247,810,935	2,973,731	12.00
	Unsecured personal	4,937,654	54,314	11.00
	Solvent credits	4,514,114	1,505	.33
51	SAN DIEGO, CALIF.:			
	City corporation	149,065,915	2,813,670	1/ 18.88
	Property in general	133,723,190	2,808,187	21.00
	Stocks, bonds, etc.	1,107,130	738	.67
	Solvent credits	14,235,595	4,745	.33
	School district	149,065,915	1,779,990	1/ 11.94
	Property in general	133,723,190	1,774,507	13.27
	Stocks, bonds, etc.	1,107,130	738	.67
	Solvent credits	14,235,595	4,745	.33
	County	149,065,915	2,162,438	1/ 14.51
	Property in general	133,723,190	2,156,955	16.13
	Stocks, bonds, etc.	1,107,130	738	.67
	Solvent credits	14,235,595	4,745	.33
11	SAN FRANCISCO, CALIF.:			
	City corporation	980,422,121	30,989,745	1/ 31.61
	Property in general	754,658,835	28,556,390	37.84
	Unsecured personal	61,429,515	2,261,335	36.82
	Stocks, bonds, etc.	2,803,423	5,607	2.00
	Solvent credits	161,530,348	161,530	1.00
	Reassessments	157,909	4,483	1/ 28.39
56	BRIDGEPORT, CONN.:			
	City corporation	232,613,300	6,710,873	1/ 28.85
	First district	232,613,300	4,617,374	19.85
	Second district	227,554,215	2,093,499	9.20
48	HARTFORD, CONN.:			
	City corporation	352,324,793	8,851,648	1/ 25.12
	Urban property	351,978,463	8,846,498	25.13
	Suburban property	346,330	5,150	15.00
50	NEW HAVEN, CONN.:			
	City corporation	308,411,018	8,015,813	1/ 25.99
	General city	298,918,323	4,603,917	15.40
	Town	9,492,695	50,216	5.29
	City and town	308,411,018	3,361,680	10.90
	Improvement districts	13,275,086	25,225	1/ 1.90
	Fairmont Association	12,250,283	22,663	1.85
	Fairhaven East Association	1,024,803	2,562	2.50
85	WILMINGTON, DEL.:			
	City corporation	152,145,650	2,464,018	1/ 16.20
	Property in general:			
	Taxed at full rate	146,530,700	2,344,491	16.00
	Taxed at half-rate	3,283,475	26,268	8.00
	Corporations	2,331,475	93,259	40.00
12	WASHINGTON, D. C.:			
	City corporation	1,780,268,924	21,453,384	1/ 12.05
	Property in general	1,255,291,054	18,828,495	15.00
	Personal intangible	524,977,870	2,624,889	5.00
62	JACKSONVILLE, FLA.:			
	City corporation	71,950,520	1,214,416	1/ 16.88
	Property in general:			
	Inside fire limits	70,493,353	1,198,387	17.00
	Outside fire limits	1,457,167	16,029	11.00
	School district	56,920,149	1,032,035	1/ 18.13
	Property in general:			
	Subject to all taxes	46,400,000	969,018	20.88
	Subject only to debt service	10,520,149	63,017	5.99
	State	85,339,877	168,623	1/ 1.98
	Property in general	46,400,000	115,000	2.50
	Intangible property—			
	Class A	17,320,730	34,643	2.00
	Class B	8,325,324	16,651	2.00
	Class C	13,293,823	1,329	.10

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
82	MIAMI, FLA.:			
	City corporation	$138,609,410	$3,394,906	1/ 24.49
	Property in general:			
	Original city	83,474,860	2,354,826	28.21
	Coconut Grove	4,185,362	108,777	25.99
	Buena Vista	1,981,803	49,585	25.02
	Silver Bluff	5,254,609	127,844	24.33
	Annexed territory	22,107,456	501,397	22.68
	Homesteads for debt service only:			
	Original city	9,659,650	139,195	14.41
	Coconut Grove	802,950	9,788	12.19
	Buena Vista	580,850	6,517	11.22
	Silver Bluff	1,932,050	20,344	10.53
	Annexed territory	8,629,820	76,633	8.88
	School district	38,244,160	983,042	1/ 25.70
	Property in general	32,267,780	653,423	20.25
	Homesteads for debt service only	5,976,380	17,929	3.00
	Special districts for debt service only	38,244,160	311,690	1/ 8.15
	State	77,495,130	156,513	1/ 2.02
	Property in general	32,267,780	80,669	2.50
	Intangible property	45,227,350	75,844	1/ 1.68
	County	38,244,160	786,379	1/ 20.56
	Property in general	32,267,780	774,426	24.00
	Homesteads for debt service only	5,976,380	11,953	2.00
86	TAMPA, FLA.:			
	City corporation	88,707,487	2,426,527	1/ 27.35
	Property in general:			
	Territory A	45,104,530	1,353,136	30.00
	Territory B	18,370,070	532,732	29.00
	Territory C	10,192,762	270,108	26.50
	Territory D	3,647,140	136,710	37.50
	Homesteads for debt service only:			
	Territory A	3,129,110	40,678	13.00
	Territory B	4,044,000	48,528	12.00
	Territory C	3,806,565	36,162	9.50
	Territory D	413,310	8,473	20.50
	School district	33,692,747	1,116,575	1/ 33.14
	Property in general	28,792,477	1,037,681	36.04
	Homesteads for debt service only	4,900,270	78,894	1/ 16.10
	State	36,863,167	82,652	1/ 2.24
	Property in general	28,792,477	71,981	2.50
	Intangible property—			
	Class A	3,811,164	7,623	2.00
	Class B	1,380,135	2,760	2.00
	Class C	2,879,391	288	.10
	County	33,692,747	961,438	1/ 28.54
	Property in general	28,792,477	915,601	31.80
	Homesteads for debt service only	4,900,270	45,837	9.15
31	ATLANTA, GA.:			
	City corporation	370,791,329	6,627,960	1/ 17.88
	Property in general	349,157,529	5,935,678	17.00
	Repossessed property	21,633,800	692,282	32.00
	County	258,496,900	2,985,089	1/ 11.55
	Fulton	250,246,900	2,877,839	11.50
	De Kalb	8,250,000	107,250	13.00
89	EVANSVILLE, IND.:			
	Township	115,510,780	439,794	1/ 3.81
	Pigeon	102,797,440	370,071	3.60
	Perry	2,565,310	18,983	7.40
	Knight	10,148,030	50,740	5.00
21	INDIANAPOLIS, IND.:			
	Township	505,861,680	859,914	1/ 1.70
	Center	420,477,510	756,859	1.80
	Perry	816,420	3,021	3.70
	Warren	14,064,550	9,845	.70
	Washington	55,006,340	22,003	.40
	Wayne	15,496,860	68,186	4.40

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
80	SOUTH BEND, IND.:			
	Township	$128,171,820	$198,641	1/ $1.55
	Portage	128,069,380	198,508	1.55
	German	102,440	133	1.30
57	DES MOINES, IOWA:			
	City corporation	163,629,450	2,818,925	1/ 17.23
	Property in general:			
	With garbage collection	130,818,501	2,541,471	19.43
	Without garbage collection	3,801,160	71,944	18.93
	Corporate land	1,167,496	3,286	2.82
	Money and credits	27,574,038	50,598	1.83
	Building and loan	268,255	204	.76
	Light district	133,949,681	134,485	1.00
	Metropolitan light district	42,130,826	16,937	.40
	School district	163,629,450	2,925,760	1/ 17.88
	Property in general	135,787,157	2,871,763	21.15
	Money and credits	27,574,038	53,769	1.95
	Building and loan	268,255	228	.85
	State	163,361,195	503,775	1/ 3.08
	Property in general	135,787,157	467,515	3.44
	Money and credits	27,574,038	36,260	1.32
	County	163,629,450	1,354,278	1/ 8.28
	Property in general	135,787,157	1,329,356	9.79
	Money and credits	27,574,038	24,817	.90
	Building and loan	268,255	105	.39
67	KANSAS CITY, KANS.:			
	City corporation	93,707,494	1,600,058	1/ 17.08
	Real and personal tangible	88,454,899	1,591,304	17.99
	Personal intangible	5,252,595	8,754	1.67
	School district	93,707,494	1,441,723	1/ 15.39
	Real and personal tangible	88,454,899	1,432,969	16.20
	Personal intangible	5,252,595	8,754	1.67
	Drainage district	33,899,391	184,817	1/ 5.45
	Kaw Valley	33,305,530	181,848	5.46
	Fairfax	593,861	2,969	5.00
	State	93,707,494	222,831	1/ 2.38
	Real and personal tangible	88,454,899	218,454	2.47
	Personal intangible	5,252,595	4,377	.83
	County	93,707,494	1,148,983	1/ 12.26
	Real and personal tangible	88,454,899	1,144,606	12.94
	Personal intangible	5,252,595	4,377	.83
72	WICHITA, KANS.:			
	City corporation	135,159,517	1,277,162	1/ 9.45
	Real and personal tangible	114,419,724	1,242,596	10.86
	Personal intangible	20,739,793	34,566	1.67
	School district	135,159,517	1,762,304	1/ 13.04
	Real and personal tangible	114,419,724	1,727,738	15.10
	Personal intangible	20,739,793	34,566	1.67
	State	135,159,517	248,411	1/ 1.84
	Real and personal tangible	114,419,724	231,128	2.02
	Personal intangible	20,739,793	17,283	.83
	County	135,159,517	814,788	1/ 6.03
	Real and personal tangible	114,419,724	797,505	6.97
	Personal intangible	20,739,793	17,283	.83
25	LOUISVILLE, KY.:			
	City corporation	418,903,321	8,968,785	1/ 21.41
	Property in general:			
	Subject to all taxes	393,286,017	8,848,933	22.50
	Manufacturing plants	1,817,862	10,470	6.20
	Unmanufactured agricultural products	7,405,947	11,022	1.50
	Bank stock	16,393,495	98,350	6.00
	County	429,742,835	1,761,788	1/ 4.10
	Property in general	411,371,144	1,727,759	4.20
	Unmanufactured agricultural products	5,429,755	8,145	1.50
	Bank shares	12,941,936	25,884	2.00

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
25	LOUISVILLE, KY.—Continued			
	State	$651,453,501	$1,658,019	1/ $2.55
	Real property	306,633,958	153,317	.50
	Personal property	289,970,517	1,449,853	5.00
	Bank deposits	54,849,026	54,849	1.00
8	BALTIMORE, MD.:			
	City corporation	1,621,821,239	31,852,145	1/ 19.64
	Property in general:			
	Full rate	793,390,747	20,548,820	25.90
	Suburban rate	73,224,580	1,782,726	24.35
	Rural rate	22,978,475	523,725	22.79
	Annexation	311,022,267	7,733,258	24.86
	Securities	421,205,170	1,263,616	3.00
	State	1,470,910,889	3,021,823	1/ 2.05
	Property in general	1,116,491,099	2,484,193	2.22
	Securities	354,419,790	537,630	1.50
9	BOSTON, MASS.:			
	City corporation	1,625,194,410	59,346,586	1/ 36.52
	Property in general	1,590,544,700	58,446,010	36.75
	Motor vehicle	34,649,710	900,576	1/ 25.99
75	CAMBRIDGE, MASS.:			
	City corporation	177,929,200	6,374,302	1/ 35.82
	Property in general	172,710,300	6,219,317	36.01
	Motor vehicle	5,218,900	154,985	1/ 29.70
74	FALL RIVER, MASS.:			
	City corporation	96,876,290	3,438,096	1/ 35.49
	Property in general	92,263,750	3,304,203	35.81
	Motor vehicle	4,612,540	133,893	1/ 29.03
94	LOWELL, MASS.:			
	City corporation	102,645,290	3,962,528	1/ 38.60
	Property in general	98,278,400	3,837,284	39.05
	Motor vehicle	4,366,890	125,244	1/ 28.68
90	LYNN, MASS.:			
	City corporation	137,391,725	4,046,073	1/ 29.45
	Property in general	131,966,570	3,893,490	29.50
	Motor vehicle	5,425,155	152,583	1/ 28.13
76	NEW BEDFORD, MASS.:			
	City corporation	109,293,640	3,997,840	1/ 36.58
	Property in general	104,634,100	3,864,629	36.94
	Motor vehicle	4,659,540	133,211	1/ 28.59
87	SOMERVILLE, MASS.:			
	City corporation	118,804,830	4,765,168	1/ 40.11
	Property in general	113,453,300	4,616,620	40.69
	Motor vehicle	5,351,530	148,548	1/ 27.76
54	SPRINGFIELD, MASS.:			
	City corporation	284,593,030	8,205,662	1/ 28.83
	Property in general	272,492,880	7,869,600	28.88
	Motor vehicle	12,100,150	336,062	1/ 27.77
43	WORCESTER, MASS.:			
	City corporation	285,058,310	9,389,122	1/ 32.94
	Property in general	272,053,950	9,029,452	33.19
	Motor vehicle	13,004,360	359,670	1/ 27.66
92	DULUTH, MINN.:			
	City corporation	125,769,650	2,186,207	1/ 17.38
	Property in general	53,587,440	2,114,025	39.45
	Money and credits	72,182,210	72,182	1.00
	School district	125,769,650	2,005,617	1/ 15.95
	Property in general	53,587,440	1,933,435	36.08
	Money and credits	72,182,210	72,182	1.00
	State	125,769,650	690,929	1/ 5.49
	Property in general	53,587,440	654,838	12.22
	Money and credits	72,182,210	36,091	.50
	County	125,769,650	1,051,573	1/ 8.36
	Property in general	53,587,440	1,015,482	18.95
	Money and credits	72,182,210	36,091	.50

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
15	MINNEAPOLIS, MINN.:			
	City corporation	$550,214,144	$17,737,453	1/ $32.24
	Property in general	243,658,821	17,124,342	70.28
	Money and credits	306,555,323	613,111	2.00
	County	550,214,144	2,711,695	1/ 4.93
	Property in general	243,658,821	2,558,417	10.50
	Money and credits	306,555,323	153,278	.50
	State	550,214,144	3,130,769	1/ 5.69
	Property in general	243,658,821	2,977,511	12.22
	Money and credits	306,555,323	153,278	.50
33	ST. PAUL, MINN.:			
	City corporation	273,643,954	7,907,420	1/ 28.90
	Property in general	134,652,994	7,629,438	56.66
	Money and credits	138,990,960	277,982	2.00
	State	273,643,954	1,714,955	1/ 6.27
	Property in general	134,652,994	1,645,460	12.22
	Money and credits	138,990,960	69,495	.50
	County	273,643,954	3,451,978	1/ 12.61
	Property in general	134,652,994	3,382,483	25.12
	Money and credits	138,990,960	69,495	.50
19	KANSAS CITY, MO.:			
	City corporation	527,457,605	8,254,541	1/ 15.65
	Property in general:			
	Subject to all taxes	527,457,605	7,911,864	15.00
	Subject to special park levy	137,070,780	342,677	2.50
	School district	524,254,115	6,542,936	1/ 12.48
	Property in general	486,930,450	6,330,096	13.00
	Do	2,135,770	2,990	1.40
	Railroad property assessed by State	35,187,895	209,850	5.96
7	ST. LOUIS, MO.:			
	City corporation	1,125,977,244	18,728,655	1/ 16.63
	Property in general	1,035,772,314	18,124,915	17.50
	Merchants' and manufacturers' stock	90,093,900	603,629	6.70
	Steamboats	111,030	111	1.00
39	OMAHA, NEBR.:			
	City corporation	271,955,194	3,910,078	1/ 14.38
	Property in general	239,510,005	3,844,136	16.05
	Personal intangible (class A)	10,604,227	8,838	.83
	Personal intangible (class B)	20,526,722	54,738	2.67
	Building and loan	1,314,240	2,366	1.80
	School district	252,723,519	2,929,111	1/ 11.59
	Property in general	220,278,330	2,863,618	13.00
	Personal intangible (class A)	10,604,227	8,838	.83
	Personal intangible (class B)	20,526,722	54,738	2.67
	Building and loan	1,314,240	1,917	1.46
	State	252,723,519	419,740	1/ 1.66
	Property in general	220,278,330	387,690	1.76
	Personal intangible (class A)	10,604,227	4,418	.42
	Personal intangible (class B)	20,526,722	27,369	1.33
	Building and loan	1,314,240	263	.20
	County	252,723,519	1,098,644	1/ 4.35
	Property in general	220,278,330	1,066,147	4.84
	Personal intangible (class A)	10,604,227	4,418	.42
	Personal intangible (class B)	20,526,722	27,369	1.33
	Building and loan	1,314,240	710	.54
1	NEW YORK, N. Y.:			
	City corporation	16,599,695,194	458,995,547	1/ 27.65
	Manhattan Borough—real	8,252,020,105	227,272,611	27.54
	Bronx Borough—real	1,923,709,614	52,576,917	27.33
	Brooklyn Borough—real	3,939,292,859	109,122,334	27.70
	Queens Borough—real	2,186,323,584	61,874,487	28.30
	Richmond Borough—real	298,349,032	8,148,598	27.31

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
22	ROCHESTER, N. Y.:			
	City corporation	$625,203,142	$17,810,316	1/ $28.49
	Property in general	623,068,540	17,784,018	26.54
	Real property of pensioners	2,134,602	26,298	12.32
91	UTICA, N. Y.:			
	City corporation	130,987,806	3,365,403	1/ 25.69
	Property in general	130,101,174	3,355,175	25.79
	Real property of pensioners	886,632	10,228	11.54
84	CANTON, OHIO:			
	Township	130,540,742	31,096	1/ .24
	Canton	118,067,826	23,613	.20
	Plain	12,472,916	7,483	.60
70	ERIE, PA.:			
	County	116,216,065	754,900	1/ 6.50
	Property in general	82,867,395	621,505	7.50
	Money at interest, etc.	33,348,670	133,395	4.00
3	PHILADELPHIA, PA.:			
	City corporation	3,624,961,137	47,775,003	1/ 13.18
	Urban:			
	Outside poor district	498,066,169	8,301,103	16.67
	Inside poor district	1,998,360,864	33,972,135	17.00
	Suburban:			
	Outside poor district	87,161,880	964,591	11.07
	Inside poor district	45,626,440	517,100	11.33
	Farm:			
	Outside poor district	7,122,950	59,358	8.33
	Inside poor district	1,383,450	11,759	8.50
	Money at interest, etc.	987,239,384	3,948,957	4.00
	Poor district	592,350,999	224,186	1/ .38
	Urban	498,066,169	199,226	.40
	Suburban	87,161,880	23,535	.27
	Farm	7,122,950	1,425	.20
10	PITTSBURGH, PA.:			
	City corporation	1,100,443,930	17,067,058	1/ 15.51
	Land	556,552,050	11,464,972	20.60
	Buildings	543,891,880	5,602,086	10.30
	County	1,549,884,859	10,948,176	1/ 7.06
	Property in general	1,085,402,674	9,090,247	8.38
	Money at interest, etc.	464,482,185	1,857,929	4.00
77	READING, PA.:			
	County	149,740,869	938,446	1/ 6.27
	Property in general	113,160,868	792,126	7.00
	Money at interest, etc.	36,580,001	146,320	4.00
58	SCRANTON, PA.:			
	City corporation	107,192,963	1,721,268	1/ 16.06
	Land	47,736,653	1,060,708	22.22
	Improvements	59,456,310	660,560	11.11
	County	183,157,433	893,419	1/ 4.88
	Property in general	107,192,963	589,561	5.50
	Money at interest, etc.	75,964,470	303,858	4.00
37	PROVIDENCE, R. I.:			
	City corporation	637,112,120	12,609,461	1/ 19.79
	Property in general	490,781,120	12,024,137	24.50
	Personal intangible	146,331,000	585,324	4.00
32	DALLAS, TEX.:			
	City corporation	281,941,000	6,758,727	1/ 23.97
	Property in general:			
	Subject to all taxes	270,533,550	6,655,125	24.60
	Subject to school levy	11,407,450	103,602	9.08
	County	236,591,579	1,771,838	1/ 7.49
	Property in general	235,011,859	1,762,589	7.50
	Rolling stock and intangible	1,579,720	9,249	5.86

1/ Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING DIVISIONS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1937—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per $1,000 of assessed valuation
38	SAN ANTONIO, TEX.:			
	City corporation	$208,726,870	$3,040,833	1/ $14.57
	General city	208,726,870	3,026,540	14.50
	Improvement districts:			
	Nos. 2 and 8	13,058,870	3,917	.30
	No. 4	5,984,170	7,181	1.20
	No. 7	4,261,890	1,705	.40
	No. 12	1,059,020	212	.20
	No. 14	1,826,140	1,278	.70
64	NORFOLK, VA.:			
	City corporation	150,816,972	3,750,978	1/ 24.87
	Real estate and personal tangible	149,520,512	3,738,013	25.00
	Machinery	1,296,460	12,965	10.00
	State	30,761,577	180,924	1/ 5.88
	Personal intangible:			
	Bonds, notes, etc.	12,929,762	64,649	5.00
	Capital	8,416,544	63,124	7.50
	Bank stock	4,290,136	42,901	10.00
	Money	5,125,135	10,250	2.00
44	RICHMOND, VA.:			
	City corporation	265,912,574	5,685,244	1/ 21.38
	Real estate and personal tangible	255,610,534	5,623,432	22.00
	Machinery	10,302,040	61,812	6.00
	State	118,241,215	739,248	1/ 6.25
	Personal intangible:			
	Bonds, notes, etc.	27,194,727	135,974	5.00
	Capital	62,740,694	470,555	7.50
	Bank stock and moneyed capital	9,513,395	95,134	10.00
	Money and stock of banks in liquidation	18,792,399	37,585	2.00
20	SEATTLE, WASH.:			
	City corporation	250,449,590	5,125,491	1/ 20.47
	Old limits, new limits, Ravenna, Southeast Seattle, and South Seattle	211,946,557	4,349,382	20.57
	Ballard, Columbia, Dunlap, Georgetown, South Park, West Seattle and Yesler	38,503,033	775,509	20.18
73	SPOKANE, WASH.:			
	City corporation	70,941,977	1,276,721	1/ 18.00
	General city	70,863,814	1,275,549	18.00
	Parkwater	78,163	1,172	15.00
	School district	70,941,977	750,105	1/ 10.57
	Former No. 81	69,026,544	724,779	10.50
	Former No. 122	1,823,208	24,431	13.40
	Former No. 143	92,225	895	9.70
81	TACOMA, WASH.:			
	City corporation	49,520,762	1,165,450	1/ 23.53
	Districts Nos. 1 and 2	45,989,076	1,091,321	23.73
	Districts Nos. 3, 4, and 5	1,719,297	37,446	21.78
	District No. 6	1,812,389	36,683	20.24
	School district	49,520,762	643,331	1/ 12.99
	Property in general	49,107,774	638,401	13.00
	Subject to bond rate	210,400	2,904	13.80
	Subject to no bond rate	202,588	2,026	10.00
13	MILWAUKEE, WIS.:			
	City corporation	940,266,341	20,936,329	1/ 22.27
	Property in general	847,236,685	19,575,708	23.11
	Public utilities	91,135,367	1,318,460	14.47
	Do	1,894,289	42,161	22.25
	County	938,372,052	6,606,521	1/ 7.04
	Property in general	847,236,685	6,200,841	7.32
	Public utilities	91,135,367	405,680	4.45
	State	938,372,052	399,845	1/ .43
	Property in general	847,236,685	95,585	.11
	Public utilities	91,135,367	304,260	3.34

1/ Average rate.

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PART III. PUBLIC-SERVICE ENTERPRISES

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Table 48.—Bonded debt at close of year, by rate of interest: 1937
Table 49.—Issue and retirement of debt: 1937
Table 50.—Amount of specified assets at close of year: 1937

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PART III. PUBLIC-SERVICE ENTERPRISES

For the first time in this series of reports, financial statistics of public-service enterprises are presented separately from those of general government. The Bureau's classification of such enterprises includes water systems, electric light and power systems, street railways and other transit systems, gas systems, ports, docks, harbors, wharves, ferries, airports, and associated facilities.

During 1937, the cities included in this volume reported a total income of $403,623,152 from such enterprises, which was $55,793,201 less than the total payments made by them. Only two of the 94 cities reported no such enterprises within the Bureau's classification; these were Bridgeport and Gary.

REASONS FOR SEPARATE REPORTING.—The primary objective in reporting public-service enterprises separately is to improve the comparability of the data on the financial operations of general government. Formerly, the statistics of revenues and payments and debt of public-service enterprises were included with those for the rest of the city. Because of the variations in number and size of these enterprises in each city and the different and often complex relations which existed between these enterprises and general government, it was impossible to avoid a distorted picture of general government. The effect was partially to vitiate the intercity comparability of the statistics of general government. Finally, separation of the financial data pertaining to the two types of municipal services takes recognition of the fact that city government, when assuming the ownership or operation of public-service enterprises, is engaging in a proprietary, as distinguished from a general governmental, function. This in itself justifies separate reporting.

Looking to the future, the Bureau hopes that the separate reporting of public-service enterprises will be a step forward in promoting the comparability of operation between the publicly-owned and the privately-owned utilities. Also, since one of the principal characteristics of a public-service enterprise is its wholly or partially self-supporting nature, the segregation of accounts and the separate reporting of the financial statistics should be constantly refined to the point where they may provide a reasonably useful measure of the degree to which the publicly maintained enterprise is actually self-supporting. Admittedly, the present study does not afford a reliable basis for such measurement. This objective will involve a searching inquiry into the accounting methods and operating policies pursued by the individual cities with respect to their public-service enterprises, whether the properties are adequately maintained, whether proper reserves for major replacements are provided, whether services rendered to general government are charged on a cost basis, and whether services performed for these enterprises by general government are charged at cost.

CONTRIBUTIONS TO OR FROM GENERAL GOVERNMENT.—Since all transactions of the public-service enterprises have been eliminated from general government and are classified separately, the fiscal relations between the two are reflected in four items, namely: "Contributions from public-service enterprises," shown in general government revenues, "Contributions to public-service enterprises," shown in general government costs, "Contributions from general funds," shown in public-service enterprise income, and "Contributions to general revenues," shown in public-service enterprise costs. Accordingly, contributions from public-service enterprises to the general funds of the city are included in the expenditures of the enterprises and in the revenues of general government; conversely, contributions to public-service enterprises from the general revenues of the city, or deficits incurred by the public-service enterprises and financed by the city, are included in the income of the enterprises and in the expenditures for general government.

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The Bureau, in reporting the flow of funds between public-service enterprises and general government under the heading "contributions," has made every possible effort to eliminate from such figures all payments for services rendered. For example, payments for water, light, etc., and any other payment by the city to the enterprise for services rendered, have been charged as an operation and maintenance cost of general government and are included as an operating revenue of the enterprise. Similarly, payments by the enterprise to the city treasury for rent in the city hall, for collection of bills, and other services rendered or space or supplies furnished, are included as an operating expense of the enterprise and as a revenue of general government. It is not possible, of course, for the Bureau to determine whether such payments for services rendered are reported on a true-cost basis.

During 1937 contributions in the amount of $61,385,253 were made to public-service enterprises from the general funds of 77 cities, and 47 cities reported contributions of $31,636,434 from public-service enterprises to general funds. This would suggest that general government was required to support its public-service enterprises to the net amount of $29,746,819, but it does not necessarily measure the extent to which such enterprises were or were not self-supporting.

In view of the foregoing factors, there are obvious limits to which the data are susceptible of analysis, and discretion should be exercised in drawing inferences from the statistics. The Bureau is handicapped by the absence of clarifying records maintained by the individual cities as to the financial operations of their public-service enterprises, although, as previously mentioned, refinements will be introduced in the data whenever possible.

ENTERPRISES INCLUDED IN THE SCOPE OF THIS REPORT.—Although the ownership and operation of water systems has become virtually a corollary of the operation of municipal government, in recent years 92 of the 94 cities have broadened their activities to include a variety of proprietary functions normally associated with commercial enterprise. The increasing number of municipal airports is noteworthy. The following comprises the list of activities engaged in by 92 of the 94 cities which the Bureau classifies as public-service enterprises:

Water	85	Terminals	2
Electric light and power	13	Conduits	2
Transit	13	Ice plant	1
Gas	7	Plantation	1
Ports, harbors, docks, and wharves	42	Grain elevator	1
Airports	66	Railway (for docks)	1
Ferries	3		
Radio stations	4		241

It is evident that the range of public-service enterprises engaged in by the 92 cities is extensive and in some cases far from the field of normal municipal activity. Some of the functions are associated with essential services for the preservation of life or property, but in others it is apparent that the enterprises are of a commercial character, engaged in by the cities either because the services were lacking and demanded by the public, or largely prompted by the income factor. This report does not attempt to explore the factors which prompted these cities to engage in operation of such public-service enterprises.

An analysis of each of the tables of financial statistics of public-service enterprises appears below.

TABLE 29

Income of public-service enterprises of the 92 cities having such activities in 1937 is shown in table 29 by type of enterprise. Further details as to the sources of such income are presented in table 29-A.

INCOME.—Public-service enterprises owned by the 92 cities reported total income of $403,623,152 in 1937. Of this amount, approximately 51 percent was reported from water systems; 23 percent from transit systems; 10.5 percent from

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electric light and power systems; 6.5 percent from ports, harbors, docks, and wharves; 4 percent from gas systems; and 2.7 percent from airports. The balance of income was derived from such miscellaneous public-service enterprises as ferries, terminals, radio stations, conduits, an ice plant, a plantation, a grain elevator, and a railroad serving city docks.

SOURCES OF INCOME.—The source from which public-service enterprises derived their income is shown in table 29-A. Per capita figures are presented for total income and also for operating income.

TABLE 29-A.—INCOME, BY TYPE OF ENTERPRISE AND BY SOURCE: 1937

	Total income	Operating income	Interest	Rents
Total	$403,623,152	$305,622,825	$8,658,190	$14,461,528
Per capita	10.71	8.11	----------	----------
Water-supply systems	206,234,652	187,244,318	4,632,988	----------
Electric light and power systems	42,316,799	41,707,260	148,441	----------
Transit systems	92,743,232	45,278,903	3,414,180	9,104,831
Gas-supply systems	16,614,213	12,265,331	133,882	4,215,000
Ports, harbors, docks, and wharves	26,296,783	13,763,797	276,410	510,056
Airports	10,882,156	1,089,039	345	----------
All other	8,535,317	4,274,177	51,944	631,641

	Grants	Contributions from general funds	Pension assessments	All other
Total	$12,907,934	$61,383,253	$227,075	$362,347
Per capita	----------	----------	----------	----------
Water-supply systems	7,824,449	6,144,422	30,987	357,488
Electric light and power systems	457,111	2,278	1,709	----------
Transit systems	1,302,355	33,449,411	188,693	4,859
Gas-supply systems	----------	----------	----------	----------
Ports, harbors, docks, and wharves	1,197,258	10,543,576	5,686	----------
Airports	2,100,135	7,692,637	----------	----------
All other	26,626	3,550,929	----------	----------

Of the total income reported by these enterprises, 75.7 percent was derived from operating revenue, and 15.2 percent was reported as contributions from general government funds. Most of the remainder of the income was from rents, grants, and interest. It will be noted that the ratio of operating income to total income varies widely among the different types of public-service enterprises, being 98.5 percent of the electric light and power systems and of gas systems, as against 10 percent in the case of airports. Water systems also derived a high total of income from operating revenue—approximately 90 percent. Many of the airports, for the time being at least, are contemplated more in the nature of civic improvements essential to progressive local government than as proprietary enterprises of the character expected to be self-supporting at the outset, which accounts for the comparatively substantial support given them from general government funds. In contrast, no general government funds were contributed to gas systems, which are proprietary enterprises undertaken essentially as a business proposition.

Income of the individual types of enterprises is discussed in greater detail in connection with the presentation of tables concerning them.

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TABLE 29.—INCOME, BY TYPE OF ENTERPRISE: 1937

(Includes data for enterprises owned but not operated by city)

City number	CITY	Total	Water-supply systems (Table 31)	Electric light and power systems (Table 33)	Transit systems (Table 35)	Gas-supply systems (Table 37)	Ports, harbors, docks, and wharves (Table 39)	Airports (Table 41)	All other (Table 43)
	Grand total	$403,623,152	$206,234,652	$42,316,799	$92,743,232	$16,614,213	$26,296,783	$10,882,156	$8,535,317
	Group I	265,157,219	122,226,863	25,272,284	83,517,238	4,215,000	15,153,345	7,292,931	7,479,558
	Group II	52,324,251	23,196,551	6,380,785	9,113,113	6,412,722	5,394,377	1,257,194	569,509
	Group III	86,141,682	60,811,238	10,663,730	112,881	5,986,491	5,749,061	2,332,031	486,250
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.	$107,530,778	$40,803,477	----------	$51,878,486	----------	$8,862,045	(1/)	$5,986,770
2	Chicago, Ill.	15,224,914	14,751,057	----------	----------	----------	284,703	$189,154	----------
3	Philadelphia, Pa.	18,238,217	7,019,674	----------	5,397,038	$4,215,000	1,183,723	422,782	----------
4	Detroit, Mich.	27,528,377	7,234,598	----------	19,907,778	----------	----------	386,001	----------
5	Los Angeles, Calif.	35,897,463	12,807,576	$19,442,816	13,620	----------	3,437,741	195,710	----------
6	Cleveland, Ohio	9,157,994	5,498,115	3,482,478	----------	----------	----------	177,401	----------
7	St. Louis, Mo.	4,733,294	4,447,324	----------	----------	----------	103,953	182,017	----------
8	Baltimore, Md.	9,162,536	5,370,782	----------	----------	----------	698,606	1,975,653	1,117,495
9	Boston, Mass.	8,550,382	4,746,937	----------	3,153,333	----------	----------	274,819	375,293
10	Pittsburgh, Pa.	4,034,140	3,484,710	----------	----------	----------	93,754	455,676	----------
11	San Francisco, Calif.	16,562,788	8,229,406	2,346,990	3,166,983	----------	----------	2,819,409	----------
12	Washington, D. C.	1,739,606	1,739,606	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	3,719,021	3,135,761	----------	----------	----------	488,820	94,440	----------
14	Buffalo, N. Y.	3,077,709	2,957,840	----------	----------	----------	----------	119,869	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$1,667,127	$1,500,393	----------	----------	----------	$93,890	$72,844	----------
16	New Orleans, La.	4,112,463	2,129,320	----------	$1,297,463	----------	----------	146,551	$539,129
17	Cincinnati, Ohio	6,261,887	4,017,724	----------	2,105,790	----------	14,696	123,677	----------
18	Newark, N. J.	4,222,449	2,394,903	----------	707,957	----------	836,356	283,233	----------
19	Kansas City, Mo.	2,493,774	2,326,851	----------	----------	----------	27,977	138,946	----------
20	Seattle, Wash.	13,782,924	1,784,570	$6,380,785	4,564,159	----------	959,156	63,874	30,380
21	Indianapolis, Ind.	6,282,359	----------	----------	----------	$6,218,742	----------	63,617	----------
22	Rochester, N. Y.	2,192,675	1,496,382	----------	437,744	----------	16,616	241,933	----------
23	Jersey City, N. J.	2,178,742	2,128,066	----------	----------	----------	50,676	----------	----------
24	Houston, Tex.	3,158,288	1,500,730	----------	----------	193,980	1,409,100	54,478	----------
25	Louisville, Ky.	1,979,527	1,893,737	----------	----------	----------	36,591	49,199	----------
26	Portland, Oreg.	3,992,036	2,023,875	----------	----------	----------	1,949,319	18,842	----------

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

27	Columbus, Ohio	$2,259,417	$1,414,859	$766,431	----------	----------	----------	$78,127	----------
28	Toledo, Ohio	1,676,832	1,584,969	----------	----------	----------	$10,000	81,863	----------
29	Oakland, Calif.	5,534,718	3,545,054	221,267	----------	----------	1,703,691	64,706	----------
30	Denver, Colo.	4,310,139	4,206,614	----------	----------	----------	----------	103,525	----------
31	Atlanta, Ga.	2,365,771	2,345,349	----------	----------	----------	----------	20,422	----------
32	Dallas, Tex.	1,939,262	1,889,082	----------	----------	----------	----------	16,677	$33,503
33	St. Paul, Minn.	1,167,088	1,102,686	----------	----------	----------	----------	64,402	----------
34	Birmingham, Ala.	25,546	367	----------	----------	----------	----------	25,179	----------
35	Akron, Ohio	1,621,686	1,319,570	----------	----------	----------	----------	302,116	----------
36	Memphis, Tenn.	1,599,620	1,351,932	805	----------	----------	61,340	64,723	120,820
37	Providence, R. I.	2,275,646	2,157,285	----------	----------	----------	118,361	----------	----------
38	San Antonio, Tex.	1,001,513	978,946	----------	----------	----------	----------	22,567	----------
39	Omaha, Nebr.	3,788,077	1,391,903	----------	----------	$2,206,729	----------	82,059	107,386
40	Syracuse, N. Y.	933,960	922,350	----------	----------	----------	----------	11,610	----------
41	Dayton, Ohio	1,156,474	1,137,793	----------	----------	----------	----------	18,681	----------
42	Oklahoma City, Okla.	1,185,353	1,120,593	----------	----------	----------	----------	64,760	----------
43	Worcester, Mass.	690,376	690,376	----------	----------	----------	----------	----------	----------
44	Richmond, Va.	2,230,250	711,297	----------	----------	1,290,422	206,731	21,800	----------
45	Youngstown, Ohio	1,376,474	1,376,474	----------	----------	----------	----------	----------	----------
46	Grand Rapids, Mich.	960,231	960,231	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	999,773	881,143	----------	----------	----------	----------	118,630	----------
48	Hartford, Conn.	1,271,354	1,199,004	----------	----------	----------	919	71,431	----------
49	Flint, Mich.	842,416	824,275	----------	----------	----------	----------	18,141	----------
50	New Haven, Conn.	63,808	----------	----------	----------	----------	11,360	52,448	----------
51	San Diego, Calif.	2,271,200	1,886,046	----------	----------	----------	289,359	95,795	----------
52	Long Beach, Calif.	3,646,694	1,263,816	----------	----------	1,697,495	611,134	74,249	----------
53	Nashville, Tenn.	791,894	745,186	----------	----------	----------	27,791	18,917	----------
54	Springfield, Mass.	1,058,939	1,058,939	----------	----------	----------	----------	----------	----------
55	Tulsa, Okla.	1,102,987	1,007,317	----------	----------	----------	----------	95,670	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	897,351	862,978	----------	----------	----------	----------	34,373	----------
58	Scranton, Pa.	2,622	----------	----------	----------	----------	----------	2,622	----------
59	Salt Lake City, Utah	933,278	777,986	----------	----------	----------	----------	155,292	----------
60	Yonkers, N. Y.	1,030,556	1,012,789	----------	----------	----------	17,767	----------	----------
61	Paterson, N. J.	1,245,336	1,245,336	----------	----------	----------	----------	----------	----------
62	Jacksonville, Fla.	4,667,567	515,985	3,431,375	----------	----------	515,679	63,370	141,158
63	Albany, N. Y.	1,683,059	974,989	----------	----------	----------	658,798	49,272	----------
64	Norfolk, Va.	1,463,043	993,134	----------	----------	----------	469,909	----------	----------
65	Trenton, N. J.	864,390	824,043	----------	----------	----------	40,347	----------	----------
66	Chattanooga, Tenn.	43,757	----------	----------	----------	----------	4,500	39,257	----------
67	Kansas City, Kans.	3,338,296	976,654	2,361,642	----------	----------	----------	----------	----------

1/ Not separately reported. Included with Ports, harbors, docks, and wharves.

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TABLE 29.—INCOME, BY TYPE OF ENTERPRISE: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City number	CITY	Total	Water-supply systems (Table 31)	Electric light and power systems (Table 33)	Transit systems (Table 35)	Gas-supply systems (Table 37)	Ports, harbors, docks, and wharves (Table 39)	Airports (Table 41)	All other (Table 43)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
68	Fort Wayne, Ind.	$1,840,377	$571,067	$1,201,566	----------	----------	----------	$67,744	----------
69	Camden, N. J.	669,452	667,731	----------	----------	----------	----------	----------	$1,721
70	Erie, Pa.	841,699	803,638	----------	----------	----------	$2,232	8,262	27,567
71	Elizabeth, N. J.	821,285	816,314	----------	----------	----------	4,971	----------	----------
72	Wichita, Kans.	78,434	----------	----------	----------	----------	----------	78,434	----------
73	Spokane, Wash.	848,938	835,125	----------	----------	----------	----------	13,813	----------
74	Fall River, Mass.	378,977	378,977	----------	----------	----------	----------	----------	----------
75	Cambridge, Mass.	507,961	507,961	----------	----------	----------	----------	----------	----------
76	New Bedford, Mass.	405,300	367,926	----------	----------	----------	37,374	----------	----------
77	Reading, Pa.	616,921	611,271	----------	----------	----------	----------	5,650	----------
78	Knoxville, Tenn.	784,030	784,030	----------	----------	----------	----------	----------	----------
79	Peoria, Ill.	45,232	----------	----------	----------	----------	45,232	----------	----------
80	South Bend, Ind.	422,095	421,889	----------	----------	----------	----------	206	----------
81	Tacoma, Wash.	3,813,052	1,016,770	2,680,644	$98,806	----------	16,832	----------	----------
82	Miami, Fla.	1,374,907	628,340	----------	----------	----------	600,873	91,599	54,095
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	430,816	430,816	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	860,784	605,470	----------	----------	----------	255,314	----------	----------
86	Tampa, Fla.	592,840	521,224	----------	----------	----------	38,547	33,069	----------
87	Somerville, Mass.	462,554	462,554	----------	----------	----------	----------	----------	----------
88	El Paso, Tex.	519,271	514,712	----------	----------	----------	----------	4,559	----------
89	Evansville, Ind.	600,478	573,771	----------	----------	----------	----------	26,707	----------
90	Lynn, Mass.	465,241	465,241	----------	----------	----------	----------	----------	----------
91	Utica, N. Y.	48,036	----------	----------	14,075	----------	----------	33,961	----------
92	Duluth, Minn.	1,319,380	492,192	----------	----------	$791,845	----------	35,343	----------
93	Waterbury, Conn.	650,079	650,079	----------	----------	----------	----------	----------	----------
94	Lowell, Mass.	426,790	426,790	----------	----------	----------	----------	----------	----------
	Honolulu, Hawaii 2/	$1,292,406	$1,292,406	----------	----------	----------	----------	----------	----------

2/ Not included in group or grand totals.

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TABLE 30

The payments made by these enterprises during 1937 are presented in table 30 by type of enterprise and in table 30-A by character of payment. It should be stated that, as in the case of reporting cost payments of general government, the Bureau includes as a payment the cost of outlays at the time they are made and not the payments made to retire debt incurred in financing the outlay. Otherwise, a duplication of cost would result.[1]

PAYMENTS.—During 1937 the public-service enterprises of the cities considered in this study reported total payments of $459,416,353. Of this amount, 43.6 percent was for water systems; 22.3 percent for transit systems; 20.9 percent for electric light and power systems; 6.1 percent for ports, harbors, docks, and wharves; 3.4 percent for gas systems; and approximately 2.1 percent for airports. The types of "All other" public-service enterprises have been discussed in connection with table 29, and further details regarding them are contained in tables 33 and 34.

CHARACTER OF PAYMENTS.—The character of payments by public-service enterprises is shown in table 30-A.

TABLE 30-A.—PAYMENTS, BY TYPE OF ENTERPRISE AND BY CHARACTER: 1937

	Total	Operating expenses	Administrative expenses of leased enterprises	Interest	Outlays	Contributions to general funds	Pensions
Total	$459,416,353	$151,220,895	$109,265	$113,481,216	$162,090,969	$31,636,434	$877,574
Per capita		4.01					
Water-supply systems	200,361,560	72,572,192		49,706,472	55,911,212	21,862,552	309,132
Electric light and power systems	96,303,993	19,675,095		6,860,373	66,519,466	3,135,304	113,755
Transit systems	102,277,075	37,127,535	108,313	41,259,502	22,326,712	1,018,736	436,277
Gas-supply systems	15,555,940	9,165,941		795,733	786,555	4,807,711	
Ports, harbors, docks, and wharves	27,841,649	5,841,452	952	12,673,407	8,967,312	345,792	12,734
Airports	9,475,280	2,227,213		999,184	6,234,855	14,028	
All other	7,600,856	4,611,467		1,186,545	1,344,857	452,311	5,676

Of the total payments reported for public-service enterprises, $151,220,895, or 32.9 percent, constituted expenses for operation and maintenance of the enterprises. It may be interesting to compare these figures with the $305,622,825, or 75.7 percent, of total income derived from operating revenue. Payments of $162,090,969 for outlays were greater than the operating expenses of these enterprises and represented approximately one-third of all payments. Payments for interest, $113,481,216, accounted for 24.7 percent of the total, and contributions to the general funds of the cities amounted to $31,636,434, or 6.9 percent of total payments, but were almost 8 percent of their total income.

Per capita payments of public-service enterprises for operating expenses are included in the statistics presented in table 30-A, while per capita income is presented in table 29-A. It is recognized that such statistics are of limited value in connection with public-service enterprises but are included for the use of those who might be interested in such comparisons. The varying number of public-service enterprises among the 92 cities, and the differing magnitude of the scope of their service and of their financial transactions, render intercity comparisons somewhat nebulous. Furthermore, the per capita figures for the aggregate of public-service enterprises are not comparable with previous years, since the Bureau's classification of public-service enterprises for 1937 excludes certain types of activities previously included, while new types of activities have been added. If accurate data were available, it would be enlightening to present statistics of a comparative nature based on the number of consumers or connections served, especially so far as water, electric, and gas services are concerned, but this report is restricted to financial data.[2]

Cost payments of the individual types of enterprise are discussed further in connection with the presentation of tables concerning them.

1/ For an explanation, see the discussion in connection with table 20, supra.

2/ The Bureau in 1915 compiled certain non-financial data on municipally-owned water supply systems. See General Statistics of Cities: 1915.

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TABLE 30.—PAYMENTS, BY TYPE OF ENTERPRISE: 1937

(Includes data for enterprises owned but not operated by city)

City number	CITY	Total	Water-supply systems (Table 32)	Electric light and power systems (Table 34)	Transit systems (Table 36)	Gas-supply systems (Table 38)	Ports, harbors, docks, and wharves (Table 40)	Airports (Table 42)	All other (Table 44)
	Grand total	$459,416,353	$200,361,560	$96,303,993	$102,277,075	$15,555,940	$27,841,649	$9,475,280	$7,600,856
	Group I	330,074,847	124,049,501	77,124,388	93,933,625	4,215,000	18,460,310	5,698,387	6,593,636
	Group II	48,267,204	19,620,150	8,238,229	8,240,153	5,842,569	4,070,355	1,659,979	595,769
	Group III	81,074,302	56,691,909	10,941,376	103,297	5,498,371	5,310,984	2,116,914	411,451
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.	$124,791,891	$43,465,814	----------	$62,835,447	----------	$12,919,680	(1/)	$5,570,950
2	Chicago, Ill.	15,449,302	15,002,494	----------	----------	----------	284,703	$162,105	----------
3	Philadelphia, Pa.	17,379,717	4,567,174	----------	6,892,038	$4,215,000	1,183,723	521,782	----------
4	Detroit, Mich.	25,475,009	6,283,646	----------	18,908,473	----------	----------	282,890	----------
5	Los Angeles, Calif.	90,260,284	15,648,850	$71,293,546	13,620	----------	3,108,583	195,685	----------
6	Cleveland, Ohio	7,766,873	4,422,777	3,246,237	----------	----------	----------	97,859	----------
7	St. Louis, Mo.	3,633,422	3,424,755	----------	----------	----------	103,953	104,714	----------
8	Baltimore, Md.	9,684,004	6,609,164	----------	----------	----------	518,794	1,861,653	694,393
9	Boston, Mass.	6,478,055	3,637,047	----------	2,262,613	----------	----------	250,102	328,293
10	Pittsburgh, Pa.	3,278,145	2,906,699	----------	----------	----------	93,754	277,692	----------
11	San Francisco, Calif.	17,478,537	10,137,359	2,584,605	3,021,434	----------	----------	1,735,139	----------
12	Washington, D. C.	2,166,197	2,166.197	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	3,740,097	3,372,862	----------	----------	----------	247,120	120,115	----------
14	Buffalo, N. Y.	2,493,314	2,404,663	----------	----------	----------	----------	88,651	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$1,845,151	$1,741,049	----------	----------	----------	$63,634	$40,468	----------
16	New Orleans, La.	3,639,420	1,493,447	----------	$1,429,144	----------	----------	146,403	$570,426
17	Cincinnati, Ohio	5,396,746	3,719,045	----------	1,588,328	----------	14,696	74,677	----------
18	Newark, N. J.	3,777,899	2,245,353	----------	500,957	----------	548,356	483,233	----------
19	Kansas City, Mo.	2,512,810	2,394,727	----------	----------	----------	19,977	98,106	----------
20	Seattle, Wash.	15,074,161	1,204,727	$8,238,229	4,675,368	----------	877,183	53,331	25,343
21	Indianapolis, Ind.	5,723,817	----------	----------	----------	$5,666,704	----------	57,113	----------
22	Rochester, N. Y.	1,193,071	900,166	----------	46,356	----------	16,616	229,933	----------
23	Jersey City, N. J.	1,624,155	1,573,479	----------	----------	----------	50,676	----------	----------
24	Houston, Tex.	2,571,698	1,098,498	----------	----------	175,865	918,640	378,695	----------
25	Louisville, Ky.	1,853,654	1,779,350	----------	----------	----------	35,413	38,891	----------
26	Portland, Oreg.	3,054,602	1,470,309	----------	----------	----------	1,525,164	59,129	----------

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

27	Columbus, Ohio	$1,716,059	$1,010,501	$666,431	----------	----------	----------	$39,127	----------
28	Toledo, Ohio	1,438,491	1,351,628	----------	----------	----------	$5,000	81,863	----------
29	Oakland, Calif.	4,675,338	3,207,676	15,741	----------	----------	1,387,215	64,706	----------
30	Denver, Colo.	6,384,344	6,291,271	----------	----------	----------	----------	93,073	----------
31	Atlanta, Ga.	2,133,974	2,113,577	----------	----------	----------	----------	20,397	----------
32	Dallas, Tex.	1,454,041	1,376,642	----------	----------	----------	----------	41,343	$36,056
33	St. Paul, Minn.	970,962	945,017	----------	----------	----------	----------	25,945	----------
34	Birmingham, Ala.	2,153,413	2,128,658	----------	----------	----------	----------	24,755	----------
35	Akron, Ohio	1,416,169	1,207,807	----------	----------	----------	----------	208,362	----------
36	Memphis, Tenn.	1,786,910	1,086,374	538,480	----------	----------	19,458	57,663	84,935
37	Providence, R. I.	1,737,062	1,668,139	----------	----------	----------	68,923	----------	----------
38	San Antonio, Tex.	752,273	729,968	----------	----------	----------	----------	22,305	----------
39	Omaha, Nebr.	3,221,763	1,045,185	----------	----------	$2,011,940	----------	63,693	100,945
40	Syracuse, N. Y.	772,125	705,725	----------	----------	----------	----------	66,400	----------
41	Dayton, Ohio	719,283	682,603	----------	----------	----------	----------	36,680	----------
42	Oklahoma City, Okla.	861,153	815,393	----------	----------	----------	----------	45,760	----------
43	Worcester, Mass.	537,662	537,662	----------	----------	----------	----------	----------	----------
44	Richmond, Va.	2,330,250	761,297	----------	----------	1,340,422	206,731	21,800	----------
45	Youngstown, Ohio	1,299,297	1,299,297	----------	----------	----------	----------	----------	----------
46	Grand Rapids, Mich.	752,773	752,773	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	869,285	704,337	----------	----------	----------	----------	164,948	----------
48	Hartford, Conn.	2,118,990	2,058,390	----------	----------	----------	919	59,681	----------
49	Flint, Mich.	593,074	574,933	----------	----------	----------	----------	18,141	----------
50	New Haven, Conn.	33,808	----------	----------	----------	----------	6,360	27,448	----------
51	San Diego, Calif.	2,069,615	1,814,154	----------	----------	----------	173,942	81,519	----------
52	Long Beach, Calif.	2,900,566	1,075,629	----------	----------	1,392,695	357,993	74,249	----------
53	Nashville, Tenn.	633,274	593,311	----------	----------	----------	19,394	20,569	----------
54	Springfield, Mass.	790,065	790,065	----------	----------	----------	----------	----------	----------
55	Tulsa, Okla.	639,276	566,067	----------	----------	----------	----------	73,209	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	705,924	683,403	----------	----------	----------	----------	22,521	----------
58	Scranton, Pa.	3,360	----------	----------	----------	----------	----------	3,360	----------
59	Salt Lake City, Utah	807,904	662,612	----------	----------	----------	----------	145,292	----------
60	Yonkers, N. Y.	1,160,754	1,150,687	----------	----------	----------	10,067	----------	----------
61	Paterson, N. J.	918,235	918,235	----------	----------	----------	----------	----------	----------
62	Jacksonville, Fla.	4,830,673	462,109	3,687,994	----------	----------	517,660	56,778	106,132
63	Albany, N. Y.	1,824,321	1,229,472	----------	----------	----------	554,432	40,417	----------
64	Norfolk, Va.	1,058,957	752,733	----------	----------	----------	306,224	----------	----------
65	Trenton, N. J.	809,366	773,463	----------	----------	----------	35,903	----------	----------
66	Chattanooga, Tenn.	63,410	----------	19,653	----------	----------	4,500	39,257	----------
67	Kansas City, Kans.	3,398,768	501,015	2,897,753	----------	----------	----------	----------	----------

1/ Not separately reported. Included with "Ports, harbors, docks, and wharves."

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TABLE 30.—PAYMENTS, BY TYPE OF ENTERPRISE: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City number	CITY	Total	Water-supply systems (Table 32)	Electric light and power systems (Table 34)	Transit systems (Table 36)	Gas-supply systems (Table 38)	Ports, harbors, docks, and wharves (Table 40)	Airports (Table 42)	All other (Table 44)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
68	Fort Wayne, Ind.	$1,718,634	$504,042	$1,183,620	----------	----------	----------	$30,972	----------
69	Camden, N. J.	612,272	610,551	----------	----------	----------	----------	----------	$1,721
70	Erie, Pa.	702,045	663,984	----------	----------	----------	$2,232	8,262	27,567
71	Elizabeth, N. J.	642,924	637,953	----------	----------	----------	4,971	----------	----------
72	Wichita, Kans.	55,976	----------	----------	----------	----------	----------	55,976	----------
73	Spokane, Wash.	802,559	788,746	----------	----------	----------	----------	13,813	----------
74	Fall River, Mass.	364,977	364,977	----------	----------	----------	----------	----------	----------
75	Cambridge, Mass.	444,219	444,219	----------	----------	----------	----------	----------	----------
76	New Bedford, Mass.	300,970	269,178	----------	----------	----------	31,792	----------	----------
77	Reading, Pa.	495,728	492,678	----------	----------	----------	----------	3,050	----------
78	Knoxville, Tenn.	646,041	620,376	25,665	----------	----------	----------	----------	----------
79	Peoria, Ill.	27,447	----------	----------	----------	----------	27,447	----------	----------
80	South Bend, Ind.	370,449	369,493	----------	----------	----------	----------	956	----------
81	Tacoma, Wash.	2,664,742	645,390	1,906,039	$100,046	----------	13,267	----------	----------
82	Miami, Fla.	2,304,925	789,603	----------	----------	----------	1,274,811	186,416	54,096
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	398,070	398,070	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	822,495	578,799	----------	----------	----------	243,696	----------	----------
86	Tampa, Fla.	466,717	395,601	----------	----------	----------	38,047	33,069	----------
87	Somerville, Mass.	417,395	417,395	----------	----------	----------	----------	----------	----------
88	El Paso, Tex.	371,342	369,004	----------	----------	----------	----------	2,338	----------
89	Evansville, Ind.	445,346	431,250	----------	----------	----------	----------	14,096	----------
90	Lynn, Mass.	436,006	436,006	----------	----------	----------	----------	----------	----------
91	Utica, N. Y.	21,462	----------	----------	3,251	----------	----------	18,211	----------
92	Duluth, Minn.	1,092,725	330,917	----------	----------	$753,314	----------	8,494	----------
93	Waterbury, Conn.	685,531	685,531	----------	----------	----------	----------	----------	----------
94	Lowell, Mass.	420,338	420,338	----------	----------	----------	----------	----------	----------
	Honolulu, Hawaii 2/	850,626	850,626	----------	----------	----------	----------	----------	----------

2/ Not included in group or grand totals.

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TABLES 31 and 32

Water Systems

In contrast with most other types of public-service enterprises, the majority of water systems are municipally owned in communities of the size considered in this report. Only 9 of the 94 cities do not have a municipal water system: Indianapolis, New Haven, Bridgeport, Scranton, Chattanooga, Wichita, Peoria, Gary, and Utica.[3] Birmingham is included, although its activities in this field of service are limited to an industrial water supply in the process of construction with the aid of both W.P.A. and P.W.A. funds. The first municipal water system to be constructed by any of the 94 cities was that built by Albany in 1799, most of the others having been constructed between 1850 and 1900.[4]

INCOME OF WATER SYSTEMS.—The 85 water systems included in this study reported total income of $206,234,652, which was approximately 51 percent of the total income reported by all public-service enterprises. The operating revenue of the water systems, that is, the earning power originating from the facilities themselves, was approximately 90 percent of the total income received by them. Grants for improvements and extensions to these facilities amounted to 3.8 percent of total income, and contributions from general city funds amounted to 3 percent of the total. This latter figure contrasts with the 15.2 percent of total income derived by all public-service enterprises from general city funds. It is to be noted that 34 of the water systems reported such contributions.

PAYMENTS OF WATER SYSTEMS.—Payments of the water systems totaled $200,361,560, which amount was 43.6 percent of total payments reported by all public-service enterprises. As compared with approximately 90 percent of total income received from operating revenue, however, only 36.2 percent of total payments by water systems were for operating expenses. Other large types of payment were, in percentage of total payments, outlays, 27.9 percent; interest, 24.8 percent; and contributions to general city funds, 10.9 percent. Water systems accounted for 69 percent of the total contributions to general city funds made by public-service enterprises, but accounted for only 10 percent of total funds contributed by the cities to the public-service enterprises.

Based on this summary of income and payments, it is evident that the water systems had a balance of $5,873,092 available for amortization of debt or for reserve requirements even if all capital outlays had been financed from current income. In this connection, table 37 indicates that these water systems had a bonded indebtedness of $1,159,474,572 outstanding at the close of 1937.

TABLES 33 and 34

Electric Light and Power Systems

As contrasted with water systems, the growth of municipal electric light and power systems has been more conspicuous in the smaller communities than in the cities of the population size considered in this report, although one of the cities included in this report, Tacoma, was a pioneer in this field of municipal enterprise. Only 13 of the 94 cities reported such municipal facilities in 1937. This may be due to the substantial investment required to provide large municipalities with this type of service or to such other factors as franchises.

INCOME OF ELECTRIC LIGHT AND POWER SYSTEMS.—Of the total income, operating income accounted for 98.6 percent as compared with the average of 75.7 percent derived by all enterprises from this source.

PAYMENTS OF ELECTRIC LIGHT AND POWER SYSTEMS.—Total payments of the electric light and power systems aggregated $96,303,993. Of this amount 20.4 percent was operating expense—an interesting comparison with the 98.6 percent of total income received from operating revenue, which indicates an operating surplus of over $22,000,000 for the 13 systems during the year. The largest payment item

3/ In tables 31 to 44, inclusive, only those cities are listed that have the type of enterprise specified.

4/ For information as to the years in which most of these water systems were constructed see Bureau of the Census, Statistics of Cities Having a Population of over 25,000: 1902 and 1903.

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was for outlays, which amounted to almost 70 percent of the total. Interest payments accounted for 7.1 percent of the total, an amount substantially below the average of almost 25 percent for all public-service enterprises. Contributions to general city funds were made by 7 of the 13 enterprises.

A striking situation in connection with the subject of contributions is the fact that the amount contributed to support of general government by the Jacksonville plant, $1,725,564, was greater than the cost of operating the plant during the year. It might be added that this contribution represented approximately a third of all Jacksonville's revenues, as discussed in part II.

Based on this summary of income and payments of municipal electric light and power systems, it is evident that income failed to cover payments by almost $54,000,000, chiefly because of extensive improvements and additions to plant equipment.

TABLES 35 and 36

Transit Systems

Municipally-owned transit systems were reported by 13 of the 94 cities, although only 6 of these systems were municipally-operated. The remaining were leased to others for operation, and the income therefrom is indicated under "rents or leases."

INCOME OF TRANSIT SYSTEMS.—Total income of $92,743,232 was derived from these transit systems in 1937, of which amount $54,383,734, or 58.6 percent, represented either operating revenue or income from lease of the properties. Contributions from general city funds accounted for 36.1 percent of total income, a figure well above the average of 15.2 percent derived by all public-service enterprises from this source. Most of this amount was represented by the heavy support given by New York to its transit system, although 7 other cities also contributed from general funds to their municipally-owned transit systems. Grants which constituted a small proportion of total income were received by the systems in New York and Detroit.

PAYMENTS OF TRANSIT SYSTEMS.—Total payments of $102,277,075 were reported by the 13 municipally-owned transit systems in 1937, of which amount 36.3 percent represented operating expense. As is typical of most transit systems, the debt load is heavy, and interest payments thereon were larger than operating expense, accounting for 40.3 percent of total payments. Expenditures for outlays constituted 21.8 percent of total payments, considerably below the 32.7 percent average for all public-service enterprises. Contributions to general government were negligible. They were reported in only four cases, the largest amount being derived by Cincinnati from its stock ownership and control of the Cincinnati Southern Railway.

Based on the foregoing summary it is evident that, while transit systems realized operating revenues $8,153,053 in excess of operating expense, total payments were $9,533,843 greater than total income received. Transit system bonded indebtedness outstanding at the close of 1937 totaled $1,021,101,048.

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TABLE 31.—INCOME OF WATER-SUPPLY SYSTEMS: 1937

City No.	CITY	Total	Operating income	Interest	Federal grants	Contributions from general funds	Pension assessments	All other
	Grand total	$206,234,652	$187,244,318	$4,632,988	1/ $7,824,449	$6,144,422	$30,987	$357,488
	Group I	122,226,863	112,915,231	3,075,362	1/ 4,938,804	1,244,585	9,572	43,309
	Group II	23,196,551	20,168,691	694,936	385,476	1,947,001	-------	447
	Group III	60,811,238	54,160,396	862,690	2,500,169	2,952,836	21,415	313,732
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.	$40,803,477	$38,228,025	$2,318,568	$256,884	----------	-------	-------
2	Chicago, Ill.	14,751,057	14,747,446	3,611	----------	----------	-------	-------
3	Philadelphia, Pa.	7,019,674	7,019,674	----------	----------	----------	-------	-------
4	Detroit, Mich.	7,234,598	6,939,821	268,153	24,989	$1,635	-------	-------
5	Los Angeles, Calif.	12,807,576	10,852,983	174,269	1,219,645	518,031	-------	$42,648
6	Cleveland, Ohio	5,498,115	5,459,767	----------	38,348	----------	-------	-------
7	St. Louis, Mo.	4,447,324	3,757,153	6,581	486,274	197,301	-------	15
8	Baltimore, Md.	5,370,782	4,416,920	140,255	813,607	----------	-------	-------
9	Boston, Mass.	4,746,937	4,672,359	----------	----------	74,578	-------	-------
10	Pittsburgh, Pa.	3,484,710	3,484,190	520	----------	----------	-------	-------
11	San Francisco, Calif.	8,229,406	6,488,348	234	1,627,231	112,947	-------	646
12	Washington, D. C.	1,739,606	1,728,556	----------	----------	1,478	$9,572	-------
13	Milwaukee, Wis.	3,135,761	2,666,755	890	468,116	----------	-------	-------
14	Buffalo, N. Y.	2,957,840	2,453,234	162,281	2/ 3,710	338,615	-------	-------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$1,500,393	$1,483,966	$10,749	----------	$5,678	-------	-------
16	New Orleans, La.	2,129,320	1,262,760	10,347	----------	856,213	-------	-------
17	Cincinnati, Ohio	4,017,724	2,466,553	245,863	$385,476	919,832	-------	-------
18	Newark, N. J.	2,394,903	2,394,903	----------	----------	----------	-------	-------
19	Kansas City, Mo.	2,326,851	2,320,446	17	----------	6,388	-------	-------
20	Seattle, Wash.	1,784,570	1,738,363	6,019	----------	39,741	-------	$447
22	Rochester, N. Y.	1,496,382	1,471,338	25,044	----------	----------	-------	-------
23	Jersey City, N. J.	2,128,066	1,987,386	140,680	----------	----------	-------	-------
24	Houston, Tex.	1,500,730	1,346,689	34,892	----------	119,149	-------	-------
25	Louisville, Ky.	1,893,737	1,878,004	15,733	----------	----------	-------	-------
26	Portland, Oreg.	2,023,875	1,818,283	205,592	----------	----------	-------	-------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio	$1,414,859	$1,349,785	$92	----------	$64,982	-------	-------
28	Toledo, Ohio	1,584,969	1,434,545	----------	$150,424	----------	-------	-------
29	Oakland, Calif. 3/	3,545,054	2,803,698	60,485	----------	648,563	-------	$32,308
30	Denver, Colo.	4,206,614	2,848,847	17,398	1,340,369	----------	-------	-------
31	Atlanta, Ga.	2,345,349	2,343,324	2,025	----------	----------	-------	-------
32	Dallas, Tex.	1,889,082	1,876,584	12,498	----------	----------	-------	-------
33	St. Paul, Minn.	1,102,686	1,015,564	46,449	40,673	----------	-------	-------
34	Birmingham, Ala.	367	----------	----------	----------	367	-------	-------
35	Akron, Ohio	1,319,570	1,317,704	1,866	----------	----------	-------	-------
36	Memphis, Tenn.	1,351,932	1,334,959	13,365	----------	----------	$3,608	-------
37	Providence, R. I.	2,157,285	1,721,231	199,999	----------	236,055	-------	-------
38	San Antonio, Tex.	978,946	907,437	71,509	----------	----------	-------	-------
39	Omaha, Nebr.	1,391,903	1,308,401	76,706	6,796	----------	-------	-------
40	Syracuse, N. Y.	922,350	886,088	1,332	----------	34,930	-------	-------
41	Dayton, Ohio	1,137,793	790,144	1,276	----------	346,373	-------	-------
42	Oklahoma City, Okla.	1,120,593	1,118,193	----------	----------	2,400	-------	-------
43	Worcester, Mass.	690,376	676,685	----------	----------	13,691	-------	-------
44	Richmond, Va.	711,297	711,297	----------	----------	----------	-------	-------
45	Youngstown, Ohio	1,376,474	810,920	----------	----------	565,554	-------	-------
46	Grand Rapids, Mich.	960,231	899,353	36,878	24,000	----------	-------	-------
47	Fort Worth, Tex.	881,143	881,022	121	----------	----------	-------	-------
48	Hartford, Conn.	1,199,004	1,182,457	16,547	----------	----------	-------	-------
49	Flint, Mich.	824,275	781,954	42,321	----------	----------	-------	-------
51	San Diego, Calif.	1,886,046	1,556,828	----------	152,205	177,013	-------	-------
52	Long Beach, Calif.	1,263,816	900,186	3,626	78,900	----------	-------	281,104
53	Nashville, Tenn.	745,186	725,324	----------	19,862	----------	-------	-------
54	Springfield, Mass.	1,058,939	1,058,939	----------	----------	----------	-------	-------

See footnotes at end of table.

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TABLE 31.—INCOME OF WATER-SUPPLY SYSTEMS: 1937—Continued

City No.	CITY	Total	Operating income	Interest	Federal grants	Contributions from general funds	Pension assessments	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
55	Tulsa, Okla.	$1,007,317	$891,938	---	---	$115,379	---	---
57	Des Moines, Iowa	862,978	842,111	$20,867	---	---	---	---
59	Salt Lake City, Utah	777,986	666,417	---	$991	110,578	---	---
60	Yonkers, N. Y.	1,012,789	806,218	---	45,672	145,059	$15,840	---
61	Paterson, N. J.	1,245,336	1,245,336	---	---	---	---	---
62	Jacksonville, Fla.	515,985	515,985	---	---	---	---	---
63	Albany, N. Y.	974,989	848,731	17	---	126,241	---	---
64	Norfolk, Va.	993,134	915,617	77,517	---	---	---	---
65	Trenton, N. J.	824,043	696,665	19,783	107,595	---	---	---
67	Kansas City, Kans.	976,654	896,675	79,979	---	---	---	---
68	Fort Wayne, Ind.	571,067	571,036	31	---	---	---	---
69	Camden N. J.	667,731	661,501	6,230	---	---	---	---
70	Erie, Pa.	803,638	666,807	661	---	136,170	---	---
71	Elizabeth, N. J.	816,314	783,554	32,760	---	---	---	---
73	Spokane, Wash.	835,125	637,448	3,210	194,467	---	---	---
74	Fall River, Mass.	378,977	378,977	---	---	---	---	---
75	Cambridge, Mass.	507,961	501,884	4,110	---	---	1,967	---
76	New Bedford, Mass.	367,926	367,926	---	---	---	---	---
77	Reading, Pa.	611,271	600,660	1,207	---	9,084	---	$320
78	Knoxville, Tenn.	784,030	784,030	---	---	---	---	---
80	South Bend, Ind.	421,889	421,889	---	---	---	---	---
81	Tacoma, Wash.	1,016,770	842,528	---	125,736	48,506	---	---
82	Miami, Fla.	628,340	436,222	---	192,118	---	---	---
84	Canton, Ohio	430,816	430,779	37	---	---	---	---
85	Wilmington, Del.	605,470	552,499	---	13,979	38,992	---	---
86	Tampa, Fla.	521,224	520,379	845	---	---	---	---
87	Somerville, Mass.	462,554	462,554	---	---	---	---	---
88	El Paso, Tex.	514,712	486,223	10,943	---	17,546	---	---
89	Evansville, Ind.	573,771	560,281	---	---	13,490	---	---
90	Lynn, Mass.	465,241	465,241	---	---	---	---	---
92	Duluth, Minn.	492,192	492,192	---	---	---	---	---
93	Waterbury, Conn.	650,079	634,734	---	---	15,345	---	---
94	Lowell, Mass.	426,790	333,890	---	6,382	86,518	---	---
	Honolulu, Hawaii 4/	1,292,406	1,212,109	27,314	52,983	---	---	---

1/ Includes $3,710 State grant.
2/ State grant.
3/ Includes those data for light and power system, not separately reported.
4/ Not included in group or grand totals.

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TABLE 32.—PAYMENTS OF WATER-SUPPLY SYSTEMS: 1937

(See text discussion, p. 279)

City No.	CITY	Total	INTEREST				Outlays	Contributions to general funds	Pensions
			Operating expense	General obligation bonds	Short-term loans	Revenue bonds			
	Grand total	$200,361,560	$72,572,192	$47,646,726	$226,317	$1,833,429	$55,911,212	$21,862,552	$309,132
	Group I	124,049,501	40,086,727	30,626,309	212,935	1,233,582	35,048,607	16,788,852	52,489
	Group II	19,620,150	10,305,731	3,602,605	----------	331,609	4,088,094	1,200,279	91,832
	Group III	56,691,909	22,179,734	13,417,812	13,382	268,238	16,774,511	3,873,421	164,811
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.	$43,465,814	$6,912,951	$14,800,224	$210,000	----------	$9,208,025	$12,334,614	----------
2	Chicago, Ill.	15,002,494	9,471,704	----------	2,935	$723,748	4,462,204	341,903	----------
3	Philadelphia, Pa.	4,567,174	2,191,678	1,521,946	----------	----------	70,600	782,950	----------
4	Detroit, Mich.	6,283,646	2,468,217	3,269,829	----------	----------	511,843	----------	$33,757
5	Los Angeles, Calif.	15,648,850	3,722,616	3,425,961	----------	55,625	8,444,648	----------	----------
6	Cleveland, Ohio	4,422,777	2,759,552	1,108,504	----------	----------	450,039	104,682	----------
7	St. Louis, Mo.	3,424,755	2,208,549	----------	----------	325,709	890,497	----------	----------
8	Baltimore, Md.	6,609,164	1,291,461	1,204,288	----------	----------	1,927,083	2,186,332	----------
9	Boston, Mass.	3,637,047	2,273,053	1,328,151	----------	----------	27,048	----------	8,795
10	Pittsburgh, Pa.	2,906,699	1,734,678	256,356	----------	----------	320,878	594,787	----------
11	San Francisco, Calif.	10,137,359	1,713,601	2,973,206	----------	----------	5,450,552	----------	----------
12	Washington, D. C.	2,166,197	1,156,793	----------	----------	----------	999,832	----------	9,572
13	Milwaukee, Wis.	3,372,862	1,159,713	950	----------	128,500	1,640,115	443,584	----------
14	Buffalo, N. Y.	2,404,663	1,022,161	736,894	----------	----------	645,243	----------	365
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$1,741,049	$1,115,006	$93,437	----------	----------	$532,606	----------	----------
16	New Orleans, La.	1,493,447	668,237	284,919	----------	----------	540,291	----------	----------
17	Cincinnati, Ohio	3,719,045	1,515,662	376,839	----------	----------	1,778,083	----------	$48,461
18	Newark, N. J.	2,245,353	1,272,522	429,750	----------	----------	20,945	$519,536	2,600
19	Kansas City, Mo.	2,394,727	1,559,410	604,475	----------	----------	230,842	----------	----------
20	Seattle, Wash.	1,204,727	632,732	----------	----------	$261,109	290,780	----------	20,106
22	Rochester, N. Y.	900,166	544,216	241,082	----------	----------	102,600	----------	12,268
23	Jersey City, N. J.	1,573,479	692,220	698,643	----------	----------	32,616	150,000	----------
24	Houston, Tex.	1,098,498	697,910	92,000	----------	70,500	238,088	----------	----------
25	Louisville, Ky.	1,779,350	984,894	39,420	----------	----------	224,293	530,743	----------
26	Portland, Oreg.	1,470,309	622,922	742,040	----------	----------	96,950	----------	8,397

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TABLE 32.—PAYMENTS OF WATER-SUPPLY SYSTEMS: 1937—Continued

(See text discussion, p. 279)

City No.	CITY	Total	INTEREST				Outlays	Contributions to general funds	Pensions
			Operating expense	General obligation bonds	Short-term loans	Revenue bonds			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
27	Columbus, Ohio	$1,010,501	$721,140	$253,945	----------	----------	$15,147	----------	$20,269
28	Toledo, Ohio	1,351,628	781,015	25,915	----------	----------	544,698	----------	----------
29	Oakland, Calif. 1/	3,207,676	1,455,603	1,744,020	----------	----------	8,053	----------	----------
30	Denver, Colo.	6,291,271	671,526	1,029,288	----------	----------	4,590,457	----------	----------
31	Atlanta, Ga.	2,113,577	424,833	117,550	----------	----------	76,521	$1,494,673	----------
32	Dallas, Tex.	1,376,642	550,737	396,548	----------	----------	304,753	124,604	----------
33	St. Paul, Minn.	945,017	633,385	284,854	----------	----------	26,778	----------	----------
34	Birmingham, Ala.	2,128,658	----------	----------	----------	$31,222	2,097,436	----------	----------
35	Akron, Ohio	1,207,807	349,290	468,923	----------	----------	386,128	3,466	----------
36	Memphis, Tenn.	1,086,374	424,129	244,532	----------	----------	309,811	103,091	4,811
37	Providence, R. I.	1,668,139	885,434	731,445	$1,158	----------	50,102	----------	----------
38	San Antonio, Tex.	729,968	287,524	343,805	----------	----------	98,639	----------	----------
39	Omaha, Nebr.	1,045,185	705,215	211,680	----------	----------	128,290	----------	----------
40	Syracuse, N. Y.	705,725	386,397	239,041	----------	----------	80,287	----------	----------
41	Dayton, Ohio	682,603	248,948	268,182	----------	----------	165,473	----------	----------
42	Oklahoma City, Okla.	815,393	301,158	235,576	----------	----------	278,659	----------	----------
43	Worcester, Mass.	537,662	294,781	101,559	----------	----------	122,806	----------	18,516
44	Richmond, Va.	761,297	267,818	150,750	----------	----------	64,004	278,725	----------
45	Youngstown, Ohio	1,299,297	421,489	50,650	----------	----------	827,158	----------	----------
46	Grand Rapids, Mich.	752,773	356,713	129,437	----------	----------	129,311	137,312	----------
47	Fort Worth, Tex.	704,337	235,983	203,594	----------	22,325	94,016	148,419	----------
48	Hartford, Conn.	2,058,390	432,953	219,815	----------	----------	1,384,254	----------	21,368
49	Flint, Mich.	574,933	340,437	94,081	----------	----------	25,945	114,470	----------
51	San Diego, Calif.	1,814,154	629,226	556,043	----------	----------	628,885	----------	----------
52	Long Beach, Calif.	1,075,629	313,320	114,892	----------	----------	377,380	270,037	----------
53	Nashville, Tenn.	593,311	374,807	151,360	----------	----------	28,958	38,166	----------
54	Springfield, Mass.	790,065	413,605	256,309	----------	----------	112,324	----------	7,827
55	Tulsa, Okla.	566,067	275,654	231,174	----------	----------	59,239	----------	----------
57	Des Moines, Iowa	683,403	301,005	240,868	----------	----------	141,530	----------	----------
59	Salt Lake City, Utah	662,612	475,654	186,958	----------	----------	----------	----------	----------
60	Yonkers, N. Y.	1,150,687	383,137	220,927	----------	----------	530,783	----------	15,840
61	Paterson, N. J.	918,235	273,474	633,789	----------	----------	10,972	----------	----------

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62	Jacksonville, Fla.	462,109	262,062	46,675	----------	----------	26,813	126,559	----------
63	Albany, N. Y.	1,229,472	427,840	521,014	----------	----------	280,618	----------	----------
64	Norfolk, Va.	752,733	240,277	446,745	----------	----------	55,096	10,615	----------
65	Trenton, N. J.	773,463	397,559	49,093	----------	----------	216,811	110,000	----------
67	Kansas City, Kans.	501,015	317,633	160,142	----------	----------	20,240	3,000	----------
68	Fort Wayne, Ind.	504,042	309,801	83,339	----------	----------	110,902	----------	----------
69	Camden, N. J.	610,551	228,471	61,025	10,080	----------	10,648	293,677	6,650
70	Erie, Pa.	663,984	372,836	59,080	----------	----------	217,390	----------	14,678
71	Elizabeth, N. J.	637,953	355,575	271,050	----------	----------	8,828	2,500	----------
73	Spokane, Wash.	788,746	267,669	----------	----------	18,695	502,382	----------	----------
74	Fall River, Mass.	364,977	156,436	6,950	----------	----------	15,801	184,790	1,000
75	Cambridge, Mass.	444,219	304,553	34,055	----------	----------	20,986	60,783	23,842
76	New Bedford, Mass.	269,178	189,498	51,568	----------	----------	13,711	14,401	----------
77	Reading, Pa.	492,678	301,090	109,835	----------	----------	81,753	----------	----------
78	Knoxville, Tenn.	620,376	412,480	200,249	----------	----------	5,336	----------	2,311
80	South Bend, Ind.	369,493	265,248	32,938	----------	----------	9,307	62,000	----------
81	Tacoma, Wash.	645,390	249,632	3,735	----------	177,906	214,117	----------	----------
82	Miami, Fla.	789,603	203,541	159,842	----------	18,090	392,882	15,248	----------
84	Canton, Ohio	398,070	283,594	45,367	----------	----------	89,109	----------	----------
85	Wilmington, Del.	578,799	295,912	188,355	----------	----------	94,532	----------	----------
86	Tampa, Fla.	395,601	186,880	124,971	----------	----------	18,938	64,812	----------
87	Somerville, Mass.	417,395	192,436	122,514	----------	----------	66,285	33,476	2,684
88	El Paso, Tex.	369,004	183,655	79,955	1,544	----------	103,840	----------	----------
89	Evansville, Ind.	431,250	305,889	45,138	----------	----------	80,223	----------	----------
90	Lynn, Mass.	436,006	195,857	17,366	----------	----------	40,256	178,597	3,930
92	Duluth, Minn.	330,917	208,850	57,519	----------	----------	64,548	----------	----------
93	Waterbury, Conn.	685,531	137,915	287,422	----------	----------	260,194	----------	----------
94	Lowell, Mass.	420,338	330,155	14,330	600	----------	54,168	----------	21,085
	Honolulu, Hawaii 2/	1,493,996	645,028	----------	----------	435,900	207,470	205,218	----------

1/ Includes data of electric light and power system, not separately reported.
2/ Not included in group or grand totals.

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TABLE 33.—INCOME OF ELECTRIC LIGHT AND POWER SYSTEMS: 1937

(See text discussion, p. 279)

City No.	CITY	Total	Operating revenue	Interest	Federal grants	All other
	Grand total	$42,316,799	$41,707,260	$148,441	$457,111	1/ $3,987
	Group I	25,272,284	25,218,485	53,799	---	---
	Group II	6,380,785	5,917,148	36,654	424,705	2/ 2,278
	Group III	10,663,730	10,571,627	57,988	32,406	3/ 1,709
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
5	Los Angeles, Calif.	$19,442,816	$19,419,974	$22,842	---	---
6	Cleveland, Ohio	3,482,478	3,482,478	---	---	---
11	San Francisco, Calif.	2,346,990	2,316,033	30,957	---	---
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
20	Seattle, Wash.	$6,380,785	$5,917,148	$36,654	$424,705	2/ $2,278
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$766,431	$766,431	---	---	---
29	Oakland, Calif. 4/	221,267	221,267	---	---	---
36	Memphis, Tenn.	805	---	$805	---	---
62	Jacksonville, Fla.	3,431,375	3,416,857	---	$14,518	---
67	Kansas City, Kans.	2,361,642	2,308,002	53,640	---	---
68	Fort Wayne, Ind.	1,201,566	1,178,426	3,543	17,888	3/ $1,709
81	Tacoma, Wash.	2,680,644	2,680,644	---	---	---

1/ Includes $2,278, contributions from general funds, and $1,709, pension assessments.
2/ Contributions from general funds.
3/ Pension assessments includes assessments of other utilities, not separately reported.
4/ All revenues, other than "operating", are included with those of water-supply system.

TABLE 34.—PAYMENTS OF ELECTRIC LIGHT AND POWER SYSTEMS: 1937

(See text discussion, p. 279)

City No.	CITY	Total	Operating expense	INTEREST		Outlays	Contributions to general funds	Pensions
				General obligation bonds	Revenue bonds			
	Grand total	$96,303,993	$19,675,095	1/ $3,998,851	$2,861,522	$66,519,466	$3,135,304	$113,755
	Group I	77,124,388	11,952,716	3,778,984	847,988	59,310,518	1,234,182	---
	Group II	8,238,229	2,437,074	---	1,719,930	3,971,267	---	109,958
	Group III	10,941,376	5,285,305	1/ 219,867	293,604	3,237,681	1,901,122	3,797
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
5	Los Angeles, Calif.	$71,293,546	$9,290,445	$1,481,251	$847,988	$58,661,935	$1,011,927	---
6	Cleveland, Ohio	3,246,237	2,428,838	180,879	---	582,583	53,937	---
11	San Francisco, Calif.	2,584,605	233,433	2,116,854	---	66,000	168,318	---
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
20	Seattle, Wash.	$8,238,229	$2,437,074	---	$1,719,930	$3,971,267	---	$109,958
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
27	Columbus, Ohio	$666,431	$402,416	$39,902	---	$73,825	$150,288	---
29	Oakland, Calif. 2/	15,741	15,741	---	---	---	---	---
36	Memphis, Tenn.	538,480	---	3,455	---	535,025	---	---
62	Jacksonville, Fla.	3,687,994	1,344,211	1/ 71,701	$7,696	538,822	1,725,564	---
66	Chattanooga, Tenn.	19,653	---	---	---	19,653	---	---
67	Kansas City, Kans.	2,897,753	1,743,118	104,809	---	1,046,826	3,000	---
68	Fort Wayne, Ind. 3/	1,183,620	553,971	---	---	625,852	---	$3,797
78	Knoxville, Tenn.	25,665	---	---	---	25,665	---	---
81	Tacoma, Wash.	1,906,039	1,225,848	---	285,908	372,013	22,270	---

1/ Includes $2,666 interest on short-term loans.
2/ Other payments, not reported separately, are included with water-supply system.
3/ Includes pension payments of other utilities, not separately reported.

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TABLE 35.—INCOME OF TRANSIT SYSTEMS: 1937

(Includes data for enterprises owned but not operated by city. See text discussion, p. 280)

City No.	CITY	Total	Operating income	Interest	Rents from leases	Federal grants	Contributions from general funds	Pension assessments	All other
	Grand total	$92,743,232	$45,278,903	$3,414,180	$9,104,831	$1,302,355	$33,449,411	$188,693	$4,859
	Group I	83,517,238	39,336,718	2,992,247	7,394,860	1,302,355	32,297,506	188,693	4,859
	Group II	9,113,113	5,843,379	421,933	1,700,475	----------	1,147,326	----------	--------
	Group III	112,881	98,806	----------	9,496	----------	4,579	----------	--------
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y. 1/	$51,878,486	$16,805,907	$2,209,037	$2,732,438	$1,252,995	$28,877,444	----------	$665
3	Philadelphia, Pa. 2/	5,397,038	----------	----------	2,105,555	----------	3,291,483	----------	--------
4	Detroit, Mich.	19,907,778	19,363,916	297,451	----------	49,360	4,252	$188,693	4,106
5	Los Angeles, Calif. 2/	13,620	----------	----------	13,620	----------	----------	----------	--------
9	Boston, Mass. 2/	3,153,333	----------	485,759	2,543,247	----------	124,327	----------	--------
11	San Francisco, Calif.	3,166,983	3,166,895	----------	----------	----------	----------	----------	88
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
16	New Orleans, La.	$1,297,463	$1,295,845	$1,618	----------	----------	----------	----------	--------
17	Cincinnati, Ohio 3/	2,105,790	----------	420,315	$1,685,475	----------	----------	----------	--------
18	Newark, N. J. 2/	707,957	----------	----------	15,000	----------	$692,957	----------	--------
20	Seattle, Wash.	4,564,159	4,547,534	----------	----------	----------	16,625	----------	--------
22	Rochester, N. Y. 2/	437,744	----------	----------	----------	----------	437,744	----------	--------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
81	Tacoma, Wash.	$98,806	$98,806	----------	----------	----------	----------	----------	--------
91	Utica, N. Y. 2/	14,075	----------	----------	$9,496	----------	$4,579	----------	--------

1/ Includes independent subway and rapid transit system owned but not operated by city.
2/ Owned but not operated by city.
3/ Cincinnati Southern Railway owned but not operated by city.

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TABLE 36.—PAYMENTS OF TRANSIT SYSTEMS: 1937

(Includes data for enterprises owned but not operated by the city. See text discussion, p. 280)

City number	CITY	Total	Operating expense	Administration of leased enterprises	INTEREST		Outlays	Contribution to general funds	Pensions
					General obligation bonds	Revenue bonds			
	Grand total	$102,277,075	$37,127,535	$108,313	$41,004,977	1/ $254,525	$22,326,712	$1,018,736	$436,277
	Group I	93,933,625	31,761,213	69,861	39,937,413	----------	21,724,749	122,627	317,762
	Group II	8,240,153	5,282,969	38,452	1,064,313	1/ 254,525	585,926	895,453	118,515
	Group III	103,297	83,353	---------	3,251	----------	16,037	656	---------
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y. 2/	$62,835,447	$13,082,412	---------	$29,485,220	----------	$20,267,815	----------	---------
3	Philadelphia, Pa. 3/	6,892,038	----------	$22,497	6,265,723	----------	603,818	----------	---------
4	Detroit, Mich.	18,908,473	15,964,888	---------	1,888,826	----------	736,997	----------	$317,762
5	Los Angeles, Calif. 3/	13,620	----------	---------	----------	----------	----------	$13,620	---------
9	Boston, Mass. 3/	2,262,613	----------	47,364	2,215,249	----------	----------	----------	---------
11	San Francisco, Calif.	3,021,434	2,713,913	---------	82,395	----------	116,119	109,007	---------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
16	New Orleans, La.	$1,429,144	$1,190,042	---------	$145,023	----------	$94,079	----------	---------
17	Cincinnati, Ohio 4/	1,588,328	----------	$10,681	682,194	----------	----------	$895,453	---------
18	Newark, N. J. 3/	500,957	----------	---------	201,886	----------	299,071	----------	---------
20	Seattle, Wash.	4,675,368	4,092,927	---------	16,625	1/ $254,525	192,776	----------	$118,515
22	Rochester, N. Y. 3/	46,356	----------	27,771	18,585	----------	----------	----------	---------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
81	Tacoma, Wash.	$100,046	$83,353	---------	----------	----------	$16,037	$656	---------
91	Utica, N. Y. 3/	3,251	----------	---------	$3,251	----------	----------	----------	---------

1/ Includes $32,052 interest on short-term loans.
2/ Includes independent subway and rapid transit system owned, but not operated by city.
3/ Owned, but not operated by city.
4/ Cincinnati Southern Railway owned, but not operated by city.

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TABLES 37 and 38

Gas Systems

Only 7 of the 94 cities reported municipal ownership of gas systems in 1937, all but that of Philadelphia being municipally operated. Development in this field of municipal activity has not been extensive, although it may be of interest to note that only Philadelphia, Richmond, and Duluth reported municipally-owned gas plants when the Bureau listed such enterprises in its *Statistics of Cities Having a Population of Over 25,000: 1902 and 1903*. Philadelphia was the pioneer in this field, having acquired its system in 1836 when its private owners disposed of it to the city.

INCOME OF GAS SYSTEMS.—Total income reported by the municipally-owned gas plants was $16,614,213, virtually all of which, except for a negligible item of interest on investments, was derived from operating revenue or in Philadelphia from leases. No Federal grants were received and no contributions were received from general city funds.

PAYMENTS OF GAS SYSTEMS.—Total payments of gas systems were $15,555,940, of which amount approximately 60 percent was for operating expenses. Approximately 31 percent was in the nature of contributions to general city funds on the part of 5 of the 7 systems; in the case of Philadelphia the entire amount of income from the lease of the enterprise was turned over to general city funds. In sharp contrast to the situation with respect to other public-service enterprises, a very small proportion of total payments comprised outlays or interest on indebtedness.

Based on the above analysis, it is evident that total income of the 7 gas systems exceeded total payments by $1,058,273. Considering the sources of income and the nature of payments, it is clear that these enterprises were self-supporting. It is of further interest to note that the total bonded indebtedness of municipal gas systems, $17,710,050, as shown in table 37, was not much greater than the revenues derived from operation of the enterprises during 1937.

TABLES 39 and 40

Ports, Harbors, Docks, and Wharves

During 1937 there were 42 cities which owned port, harbor, dock, or wharf facilities. All these were municipally operated except four that were leased to others and three that were operated in part and leased in part.

INCOME OF PORTS AND ASSOCIATED FACILITIES.—Total income of $26,296,783 was reported from municipal ports, harbors, docks, and wharves in 1937, of which amount 52.3 percent was derived from operating revenue. The next largest source of income was from general fund contributions, which amounted to approximately 40 percent of the total, and this source of revenue was reported by all but 9 of the 42 enterprises. The only other item of significance was $1,197,258 received as grants for improvements and extensions, and this item appeared in the accounts of only 7 of the enterprises.

PAYMENTS OF PORTS AND ASSOCIATED FACILITIES.—Cost payments for these public-service enterprises totaled $27,841,649, and it is significant that only about 21 percent constituted operating expense. Interest payments on outstanding indebtedness comprised 45.5 percent of total payments, the highest ratio for all types of enterprises. Expenditures for capital outlays constituted 32.2 percent of all payments, which item was somewhat below the average for all public-service enterprises. As might be expected, contributions to general city funds were of negligible size, and were scattered among 10 of the 42 enterprises considered.

Based on this summary, it is evident that the operating income of these enterprises was almost $8,000,000 in excess of operating expenses, but that total payments exceeded total income by $1,544,866. It is evident also that this excess of payments over income was caused by a heavy burden of interest on bonded indebtedness, which was outstanding in the amount of $323,599,542 at the close of 1937.

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TABLE 37.—INCOME OF GAS-SUPPLY SYSTEMS: 1937

City No.	CITY	Total	Operating income	Interest	Rents from leases
	Grand total	$16,614,213	$12,265,331	$133,882	$4,215,000
	Group I	4,215,000	----------	---------	4,215,000
	Group II	6,412,722	6,359,946	52,776	----------
	Group III	5,986,491	5,905,385	81,106	----------
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
3	Philadelphia, Pa. 1/	$4,215,000	----------	---------	$4,215,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
21	Indianapolis, Ind.	$6,218,742	$6,165,966	$52,776	----------
24	Houston, Tex.	193,980	193,980	---------	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
39	Omaha, Nebr.	$2,206,729	$2,125,961	$80,768	----------
44	Richmond, Va.	1,290,422	1,290,422	---------	----------
52	Long Beach, Calif.	1,697,495	1,697,157	338	----------
92	Duluth, Minn.	791,845	791,845	---------	----------

1/ Owned but not operated by city.

TABLE 38.—PAYMENTS OF GAS-SUPPLY SYSTEMS: 1937

City number	CITY	Total	Operating expense	INTEREST		Outlays	Contributions to general funds
				General bonds	Revenue bonds		
	Grand total	$15,555,940	$9,165,941	$433,839	$361,894	$786,555	$4,807,711
	Group I	4,215,000	----------	--------	--------	--------	4,215,000
	Group II	5,842,569	5,026,884	16,200	361,894	350,344	87,247
	Group III	5,498,371	4,139,057	417,639	--------	436,211	505,464
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
3	Philadelphia, Pa. 1/	$4,215,000	----------	--------	--------	--------	$4,215,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
21	Indianapolis, Ind.	$5,666,704	$4,906,266	--------	$360,094	$350,344	$50,000
24	Houston, Tex.	175,865	120,618	$16,200	1,800	--------	37,247
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
39	Omaha, Nebr.	$2,011,940	$1,773,911	$93,700	--------	$144,329	----------
44	Richmond, Va.	1,340,422	715,652	145,000	--------	124,210	$355,560
52	Long Beach, Calif.	1,392,695	943,824	161,160	--------	137,807	149,904
92	Duluth, Minn.	753,314	705,670	17,779	--------	29,865	----------

1/ Owned but not operated by city.

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TABLE 39.—INCOME OF PORTS, HARBORS, DOCKS, AND WHARVES: 1937

City No.	CITY	Total	Operating income	Interest	Rents from leases	Federal grants	Contributions from general funds	Pension assessments
	Grand total	$26,296,783	$13,763,797	$276,410	$510,056	1/ $1,197,258	$10,543,576	$5,686
	Group I	15,153,345	9,161,622	40,817	20,000	644,745	5,286,161	------
	Group II	5,394,377	2,271,113	144,033	59,078	1/ 232,529	2,687,624	------
	Group III	5,749,061	2,331,062	91,560	430,978	319,984	2,569,791	5,686
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y. 2/	$8,862,045	$6,007,506	--------	--------	$282,212	$2,572,327	------
2	Chicago, Ill.	284,703	93,200	--------	--------	----------	191,503	------
3	Philadelphia, Pa.	1,183,723	232,426	--------	--------	----------	951,297	------
5	Los Angeles, Calif.	3,437,741	2,310,469	--------	--------	362,533	764,739	------
7	St. Louis, Mo.	103,953	103,953	--------	--------	----------	----------	------
8	Baltimore, Md. 3/	698,606	207,117	$40,817	$20,000	----------	430,672	------
10	Pittsburgh, Pa.	93,754	93,754	--------	--------	----------	----------	------
13	Milwaukee, Wis.	488,820	113,197	--------	--------	----------	375,623	------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$93,890	$21,630	--------	--------	----------	$72,260	------
17	Cincinnati, Ohio	14,696	14,696	--------	--------	----------	----------	------
18	Newark, N. J.	836,356	121,208	--------	--------	----------	715,148	------
19	Kansas City, Mo.	27,977	2,900	$2,000	--------	----------	23,077	------
20	Seattle, Wash.	959,156	808,763	98	--------	4/ $15,285	135,010	------
22	Rochester, N. Y.	16,616	12,852	--------	--------	----------	3,764	------
23	Jersey City, N. J.	50,676	50,676	--------	--------	----------	----------	------
24	Houston, Texas 5/	1,409,100	656,115	7,523	$59,078	----------	686,384	------
25	Louisville, Ky.	36,591	36,591	--------	--------	----------	----------	------
26	Portland, Oreg.	1,949,319	545,682	134,412	--------	217,244	1,051,981	------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
28	Toledo, Ohio 6/	$10,000	----------	--------	$4,848	----------	$5,152	------
29	Oakland, Calif.	1,703,691	$644,858	--------	--------	$67,249	991,584	------
36	Memphis, Tenn.	61,340	14,081	$39	--------	----------	47,220	------
37	Providence, R. I.	118,361	86,629	22,138	--------	----------	9,594	------
44	Richmond, Va.	206,731	18,332	--------	--------	6,320	182,079	------
48	Hartford, Conn. 6/	919	----------	--------	919	----------	----------	------
50	New Haven, Conn.	11,360	2,772	--------	--------	----------	8,588	------
51	San Diego, Calif.	289,359	109,370	--------	--------	----------	179,989	------
52	Long Beach, Calif.	611,134	105,562	--------	--------	----------	505,572	------
53	Nashville, Tenn. 6/	27,791	----------	5	5,224	----------	22,562	------
60	Yonkers, N. Y.	17,767	1,000	--------	--------	----------	16,767	------
62	Jacksonville, Fla.	515,679	410,454	--------	--------	----------	105,225	------
63	Albany, N. Y. 7/	658,798	377,095	208	14,402	----------	261,407	$5,686
64	Norfolk, Va. 6/	469,909	----------	64,324	405,585	----------	----------	------
65	Trenton, N. J.	40,347	26,348	2,750	--------	----------	11,249	------
66	Chattanooga, Tenn.	4,500	960	--------	--------	----------	3,540	------
70	Erie, Pa.	2,232	2,232	--------	--------	----------	----------	------
71	Elizabeth, N. J.	4,971	1,168	--------	--------	----------	3,803	------
76	New Bedford, Mass.	37,374	5,900	--------	--------	----------	31,474	------
79	Peoria, Ill.	45,232	12,032	600	--------	----------	32,600	------
81	Tacoma, Wash.	16,832	9,432	--------	--------	----------	7,400	------
82	Miami, Fla.	600,873	354,458	--------	--------	246,415	----------	------
85	Wilmington, Del.	255,314	122,483	1,496	--------	----------	131,335	------
86	Tampa, Fla.	38,547	25,896	--------	--------	----------	12,651	------

1/ Includes $15,285 State grant.
2/ Includes revenues of airports, not separately reported.
3/ Includes $20,000 rent of pier, owned but not operated by city.
4/ State grant.
5/ Includes port owned and operated by independent navigation district and wharves owned by city and operated by navigation district.
6/ Owned but not operated by city.
7/ Port of Albany revenues except that rents were from docks and wharves owned but not operated by city.

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TABLE 40.—PAYMENTS OF PORTS, HARBORS, DOCKS, AND WHARVES: 1937

City No.	CITY	Total	Operating expense	INTEREST		Outlays	Contributions to general funds	Pensions
				General obligation bonds	Revenue bonds			
	Grand total	$27,841,649	$5,842,404	1/ $12,343,991	2/ $329,416	$8,967,312	$345,792	$12,734
	Group I	18,460,310	2,534,859	3/ 9,459,002	---	6,294,121	172,328	---
	Group II	4,070,355	1,830,564	1,386,659	---	813,928	38,586	618
	Group III	5,310,984	1,476,981	4/ 1,498,330	2/ 329,416	1,859,263	134,878	12,116
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y. 5/	$12,919,680	$1,105,938	3/ $7,057,123	---	$4,756,619	---	---
2	Chicago, Ill.	284,703	131,877	---	---	152,826	---	---
3	Philadelphia, Pa.	1,183,723	121,922	1,061,801	---	---	---	---
5	Los Angeles, Calif.	3,108,583	848,202	921,414	---	1,338,967	---	---
7	St. Louis, Mo.	103,953	16,146	---	---	---	$87,807	---
8	Baltimore, Md.	518,794	213,923	304,871	---	---	---	---
10	Pittsburgh, Pa.	93,754	9,187	---	---	46	84,521	---
13	Milwaukee, Wis.	247,120	87,664	113,793	---	45,663	---	---
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Minneapolis, Minn.	$63,634	$22,246	$38,173	---	$3,215	---	---
17	Cincinnati, Ohio	14,696	---	12,275	---	---	$2,421	---
18	Newark, N. J.	548,356	115,114	304,827	---	128,415	---	---
19	Kansas City, Mo.	19,977	3,327	16,650	---	---	---	---
20	Seattle, Wash.	877,183	608,557	252,737	---	15,889	---	---
22	Rochester, N. Y.	16,616	13,361	---	---	3,255	---	---
23	Jersey City, N. J.	50,676	35,005	---	---	---	15,671	---
24	Houston, Texas 6/	918,640	446,206	370,382	---	102,052	---	---
25	Louisville, Ky.	35,413	14,919	---	---	---	20,494	---
26	Portland, Oreg.	1,525,164	571,829	391,615	---	561,102	---	$618
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
28	Toledo, Ohio 7/	$5,000	---	$5,000	---	---	---	---
29	Oakland, Calif.	1,387,215	$452,199	335,983	---	$599,033	---	---
36	Memphis, Tenn.	19,458	16,568	2,750	---	140	---	---
37	Providence, R. I.	68,923	15,128	4/ 48,013	---	5,782	---	---
44	Richmond, Va.	206,731	4,526	8,000	---	194,205	---	---
48	Hartford, Conn. 7/	919	---	---	---	---	$919	---
50	New Haven, Conn.	6,360	1,435	3,010	---	1,915	---	---
51	San Diego, Calif.	173,942	60,278	67,994	---	45,670	---	---
52	Long Beach, Calif.	357,993	72,012	267,322	8/ $3,172	15,487	---	---
53	Nashville, Tenn. 7/	19,394	---	9,000	---	10,394	---	---
60	Yonkers, N. Y.	10,067	8,267	1,800	---	---	---	---
62	Jacksonville, Fla.	517,660	397,369	105,225	---	15,066	---	---
63	Albany, N. Y. 9/	554,432	207,058	---	10/ 304,055	16,801	14,402	$12,116
64	Norfolk, Va. 7/	306,224	---	282,623	---	---	23,601	---
65	Trenton, N. J.	35,903	31,403	4,500	---	---	---	---
66	Chattanooga, Tenn.	4,500	---	4,500	---	---	---	---
70	Erie, Pa.	2,232	1,175	---	---	---	1,057	---
71	Elizabeth, N. J.	4,971	4,971	---	---	---	---	---
76	New Bedford, Mass.	31,792	972	3,345	---	27,475	---	---
79	Peoria, Ill.	27,447	8,460	12,600	---	6,387	---	---
81	Tacoma, Wash.	13,267	8,867	4,400	---	---	---	---
82	Miami, Fla.	1,274,811	48,800	188,015	22,189	920,908	94,899	---
85	Wilmington, Del.	243,696	123,246	120,450	---	---	---	---
86	Tampa, Fla.	38,047	14,247	23,800	---	---	---	---

1/ Includes $145,913 interest on short-term loans. 2/ Includes $7,884 interest on short-term loans. 3/ Includes $145,500 interest on short-term loans. 4/ Includes $413 interest on short-term loans. 5/ Includes cost of airports, not separately reported. 6/ Includes port owned and operated by independent navigation district, and wharves owned by city and operated by navigation district. 7/ Owned but not operated by city. 8/ Interest on short-term loans. 9/ Port of Albany payments except that the contribution to general fund is made by docks and wharves, owned but not operated by city. 10/ Includes $4,712 interest on short-term loans.

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TABLES 41 and 42

Airports

Municipal airports were reported by 66 of the 94 cities, all but one also municipally operated. The one exception was the airport of Portland, Oregon, which reported that its airport was operated by the Port Commission of Portland. These facilities are, of course, of comparatively recent origin, most of them having been constructed in response to a public demand for services to accommodate this type of transportation. The demand grew, not from the thought that such enterprises could immediately develop substantial earning power, or even be self-supporting within the life of the original investment, but simply from the conclusion that such facilities were an essential of progressive local government.

INCOME OF AIRPORTS.—Total income of $10,882,156 was reported by these airports in 1937, only 10 percent of which was derived from operating revenue. In contrast, 70.7 percent was derived from general fund contributions, all except the airports at Portland, Syracuse, Scranton, and South Bend reporting income from this source.

In this connection it should be noted that statistics relative to the municipal airport at New York are included with those for ports, harbors, docks and wharves, because the statistics for the airport were not separable. It also should be mentioned that contributions by general city government to the San Francisco airport were in the form of funds derived from a lease to the Exposition Company of the new municipal airport site at Yerba Buena Island for the duration of the Exposition.

Grants, mostly Federal, amounted to 19.3 percent of total income, but were distributed among only 8 of these enterprises, with Baltimore and San Francisco receiving the bulk of the funds.

PAYMENTS OF AIRPORTS.—Total payments of $9,475,280 were reported by municipal airports in 1937, of which amount only 11.5 percent was derived as operating revenue—by far the lowest ratio of all public-service enterprises. Expenditures for outlays constituted 65.8 percent of total payments. Interest payments on outstanding indebtedness accounted for 10.5 percent of total payments. Contributions to general city funds were negligible and were made in only two instances.

Based on the foregoing data, it is evident that the operating revenues of municipal airports were approximately $1,138,000 less than operating expenditures, but that total income of these enterprises was $1,406,876 in excess of total payments—largely because of substantial financial support by the city treasuries. This support was sufficient to meet annual principal payments on bonded indebtedness in the amount of $25,958,877 reported outstanding for municipal airport purposes at the close of 1937, details regarding which are presented in table 37.

TABLES 43 and 44

Miscellaneous Public-Service Enterprises

The financial operations of certain miscellaneous enterprises are presented in tables 43 and 44. They comprise 4 radio stations, 3 ferries, 2 terminals, 2 conduits, one grain elevator, one ice plant, one plantation, and one railway serving a municipal dock. Of this number, 5 enterprises were leased and operated by others. Owing to the fact that some of these activities are somewhat unusual in scope and serve purposes obscure so far as the supporting tables are concerned, an explanation of their functions may be of interest.

Municipal radio stations, four in number, are the most numerous of the miscellaneous public-service enterprises. These are commercial stations only and do not include the nonrevenue-producing stations maintained by the several cities and reported under "Recreation." Baltimore and Erie own electric wire conduits. The municipally-owned terminals in Baltimore and Memphis are facilities

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for the handling of freight produce and are leased. New Orleans has a municipally-owned sugar plantation which is operated as an auxiliary of the city trade school. Miami's "railroad" is merely a spur running to the municipal docks, which is leased to a private railroad.

INCOME OF MISCELLANEOUS ENTERPRISES.—The miscellaneous public-service enterprises reported total income of $8,535,317 in 1937, of which amount 57.5 percent was derived from operating revenue or income derived from the lease of the properties. Contributions from general city funds accounted for 41.6 percent of the balance, most of which funds were provided by New York and Boston in support of ferry facilities. As may be noted from the table, only the three ferry enterprises and Seattle's radio station received contributions from general funds.

PAYMENTS OF MISCELLANEOUS ENTERPRISES.—Total payments of these miscellaneous enterprises were $7,600,856, of which amount 60.7 percent represented operating expenses. Expenditures for outlays amounted to 17.7 percent of total payments, interest payments to 15.6 percent of the total. Of the 15 enterprises included under this classification, 9 made contributions to general government, the largest of which came from the sugar plantation operated by New Orleans.

Based on the foregoing data, it is evident that the operating expense was $337,290 less than operating revenue but that total income was $934,461 in excess of total payments. Assuming that outlays were financed by new borrowing, this balance appears to have been sufficient to meet normal principal payments on the bonded indebtedness of $45,525,975 outstanding against these enterprises at the close of 1937.

TABLE 45

The methods employed by public-service enterprises in financing capital outlays is shown in table 45. The data on financing capital outlays are as accurate as compilation from the individual reports permitted. It was not possible in all cases to identify the character of funds used for outlays, since the funds may have been accumulated over a period of time from a variety of sources. In other cases it is possible that portions of proceeds from bond issues for purposes designated by the Bureau as public-service enterprises may have been used for general municipal purposes. On the other hand, issues called "street improvement bonds" may have been used in part to extend water mains.

CAPITAL OUTLAYS FINANCED BY BOND ISSUES.—Of the $162,090,799 expended for capital outlays by public-service enterprises in 1937, $77,878,472, or 48.4 percent, was financed by bond issues. Revenue bond issues predominated, accounting for 72.1 percent of bonded indebtedness incurred for this purpose. It is to be noted, however, that such issues were bulked among five cities and that most of this type of financing was consummated by Los Angeles in connection with its electric light and power plant. Seattle also floated a sizable revenue bond in connection with the municipal light and power system. The remaining revenue bond issue of any consequence was a P.W.A. loan to Birmingham for an industrial water supply.

CAPITAL OUTLAYS FINANCED FROM CURRENT INCOME.—Current income of public-service enterprises was the most important source of funds for the financing of their capital outlays, the $84,212,327 drawn from this source constituting 52 percent of total outlays. Most of these funds came from general income (55.7 percent) and from grants and donations (43.3 percent), the negligible amount remaining being derived from special assessments. The use of special assessments is not conspicuous in connection with the financing of public-service enterprises.

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TABLE 41.—INCOME OF AIRPORTS: 1937

City No.	CITY	Total	Operating income	Interest	GRANTS		Contributions from general funds
					Federal	Other	
	Grand total	$10,882,156	$1,089,039	$345	$2,075,510	$24,625	$7,692,637
	Group I	7,292,931	348,298	77	2,062,773	-------	4,881,783
	Group II	1,257,194	315,354	----	----------	-------	941,840
	Group III	2,332,031	425,387	268	12,737	24,625	1,869,014
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y. 1/	----------	----------	----	----------	-------	----------
2	Chicago, Ill.	$189,154	$33,891	----	----------	-------	$155,263
3	Philadelphia, Pa.	422,782	----------	----	----------	-------	422,782
4	Detroit, Mich.	386,001	80,186	----	----------	-------	305,815
5	Los Angeles, Calif.	195,710	27,427	----	----------	-------	168,283
6	Cleveland, Ohio	177,401	42,085	----	----------	-------	135,316
7	St. Louis, Mo.	182,017	18,283	----	----------	-------	163,734
8	Baltimore, Md.	1,975,653	14,711	----	$1,252,096	-------	708,846
9	Boston, Mass.	274,819	15,476	----	----------	-------	259,343
10	Pittsburgh, Pa.	455,676	47,235	----	179,236	-------	229,205
11	San Francisco, Calif.	2,819,409	32,955	$77	631,441	-------	2/2,154,936
13	Milwaukee, Wis.	94,440	16,067	----	----------	-------	78,373
14	Buffalo, N. Y.	119,869	19,982	----	----------	-------	99,887
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
15	Minneapolis, Minn.	$72,844	$12,255	----	----------	-------	$60,589
16	New Orleans, La.	146,551	29,548	----	----------	-------	117,003
17	Cincinnati, Ohio	123,677	10,903	----	----------	-------	112,774
18	Newark, N. J.	283,233	158,685	----	----------	-------	124,548
19	Kansas City, Mo.	138,946	17,924	----	----------	-------	121,022
20	Seattle, Wash.	63,874	16,734	----	----------	-------	47,140
21	Indianapolis, Ind.	63,617	18,729	----	----------	-------	44,888
22	Rochester, N. Y.	241,933	9,726	----	----------	-------	232,207
24	Houston, Tex.	54,478	14,293	----	----------	-------	40,185
25	Louisville, Ky.	49,199	7,715	----	----------	-------	41,484
26	Portland, Oreg. 3/	18,842	18,842	----	----------	-------	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
27	Columbus, Ohio	$78,127	$9,162	----	----------	-------	$68,965
28	Toledo, Ohio	81,863	12,426	----	----------	-------	69,437
29	Oakland, Calif.	64,706	49,977	----	----------	-------	14,729
30	Denver, Colo.	103,525	31,631	----	----------	-------	71,894
31	Atlanta, Ga.	20,422	10,466	----	----------	-------	9,956
32	Dallas, Tex.	16,677	8,776	$184	----------	-------	7,717
33	St. Paul, Minn.	64,402	9,606	----	----------	-------	54,796
34	Birmingham, Ala.	25,179	5,571	----	----------	-------	19,608
35	Akron, Ohio	302,116	9,763	----	----------	-------	292,353
36	Memphis, Tenn.	64,723	9,353	----	----------	$7,925	47,445
38	San Antonio, Tex.	22,567	1,710	----	----------	-------	20,857
39	Omaha, Nebr.	82,059	6,697	----	----------	-------	75,362
40	Syracuse, N. Y.	11,610	11,610	----	----------	-------	----------
41	Dayton, Ohio	18,681	----------	84	----------	-------	18,597
42	Oklahoma City, Okla.	64,760	16,668	----	----------	-------	48,092
44	Richmond, Va.	21,800	3,374	----	----------	2,100	16,326
47	Fort Worth, Tex.	118,630	23,675	----	$12,737	-------	82,218
48	Hartford, Conn.	71,431	782	----	----------	-------	70,649
49	Flint, Mich.	18,141	5,039	----	----------	-------	13,102
50	New Haven, Conn.	52,448	1,162	----	----------	-------	51,286
51	San Diego, Calif.	95,795	12,451	----	----------	-------	83,344
52	Long Beach, Calif.	74,249	80	----	----------	-------	74,169
53	Nashville, Tenn.	18,917	9,247	----	----------	-------	9,670
55	Tulsa, Okla.	95,670	44,653	----	----------	-------	51,017
57	Des Moines, Iowa	34,373	7,314	----	----------	-------	27,059
58	Scranton, Pa.	2,622	122	----	----------	2,500	----------
59	Salt Lake City, Utah	155,292	17,369	----	----------	12,100	125,823
62	Jacksonville, Fla.	63,370	11,458	----	----------	-------	51,912

See footnotes at end of table.

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TABLE 41.—INCOME OF AIRPORTS: 1937—Continued

City No.	CITY	Total	Operating income	Interest	GRANTS		Contributions from general funds
					Federal	Other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
63	Albany, N. Y.	$49,272	$5,180	----	----------	-------	$44,092
66	Chattanooga, Tenn.	39,257	5,342	----	----------	-------	33,915
68	Fort Wayne, Ind.	67,744	12,961	----	----------	-------	54,783
70	Erie, Pa.	8,262	----------	----	----------	-------	8,262
72	Wichita, Kans.	78,434	40,480	----	----------	-------	37,954
73	Spokane, Wash.	13,813	4,761	----	----------	-------	9,052
77	Reading, Pa.	5,650	352	----	----------	-------	5,298
80	South Bend, Ind.	206	206	----	----------	-------	----------
82	Miami, Fla.	91,599	13,392	----	----------	-------	78,207
86	Tampa, Fla.	33,069	4,539	----	----------	-------	28,530
88	El Paso, Tex.	4,559	----------	----	----------	-------	4,559
89	Evansville, Ind.	26,707	4,857	----	----------	-------	21,850
91	Utica, N. Y.	33,961	1,695	----	----------	-------	32,266
92	Duluth, Minn.	35,343	1,480	----	----------	-------	33,863

1/ Not separately reported. Included with ports, harbors, docks and wharves. See p. 293, supra.
2/ Includes $2,002,973 from Exposition company for lease of Yerba Buena Island for airport site.
3/ Airport operated by Port of Portland.

TABLE 42.—PAYMENTS OF AIRPORTS: 1937

City number	CITY	Total	Operating expense	Interest on general obligation bonds	Outlays	Contributions to general funds
	Grand total	$9,475,280	$2,227,213	1/ $999,184	$6,234,855	$14,028
	Group I	5,698,387	839,048	1/510,621	4,348,718	--------
	Group II	1,659,979	588,775	171,245	899,959	--------
	Group III	2,116,914	799,390	317,318	986,178	14,028
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y. 2/	----------	----------	----------	----------	--------
2	Chicago, Ill.	$162,105	$136,774	$14,000	$11,331	--------
3	Philadelphia, Pa.	521,782	----------	46,280	475,502	--------
4	Detroit, Mich.	282,890	135,024	146,700	1,166	--------
5	Los Angeles, Calif.	195,685	167,141	----------	28,544	--------
6	Cleveland, Ohio	97,859	34,928	46,578	16,353	--------
7	St. Louis, Mo.	104,714	36,222	60,750	7,742	--------
8	Baltimore, Md.	1,861,653	30,553	95,280	1,735,820	--------
9	Boston, Mass.	250,102	84,334	45,485	120,283	--------
10	Pittsburgh, Pa.	277,692	55,232	38,794	183,665	--------
11	San Francisco, Calif.	1,735,139	79,343	5,540	1,650,256	--------
13	Milwaukee, Wis.	120,115	18,852	3/233	101,030	--------
14	Buffalo, N. Y.	88,651	60,645	10,981	17,025	--------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Minneapolis, Minn.	$40,468	$23,031	$15,885	$1,552	--------
16	New Orleans, La.	146,403	146,403	----------	----------	--------
17	Cincinnati, Ohio	74,677	22,039	30,530	22,108	--------
18	Newark, N. J.	483,233	192,797	10,008	280,428	--------
19	Kansas City, Mo.	98,106	40,708	53,080	4,318	--------
20	Seattle, Wash.	53,331	35,409	17,922	----------	--------
21	Indianapolis, Ind.	57,113	19,893	36,320	900	--------
22	Rochester, N. Y.	229,933	40,900	----------	189,033	--------
24	Houston, Tex.	378,695	21,929	7,500	349,266	--------
25	Louisville, Ky.	38,891	14,267	----------	24,624	--------
26	Portland, Oreg. 4/	59,129	31,399	----------	27,730	--------

See footnotes at end of table.

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TABLE 42.—PAYMENTS OF AIRPORTS: 1937—Continued

City No.	CITY	Total	Operating expense	Interest on general obligation bonds	Outlays	Contributions to general funds
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
27	Columbus, Ohio	$39,127	$12,271	$26,842	$14	--------
28	Toledo, Ohio	81,863	16,655	4,500	60,708	--------
29	Oakland, Calif.	64,706	64,706	----------	----------	--------
30	Denver, Colo.	93,073	45,423	----------	47,650	--------
31	Atlanta, Ga.	20,397	20,397	----------	----------	--------
32	Dallas, Tex.	41,343	13,027	24,850	3,466	--------
33	St. Paul, Minn.	25,945	23,447	----------	2,498	--------
34	Birmingham, Ala.	24,755	20,795	----------	3,960	--------
35	Akron, Ohio	208,362	18,207	55,612	134,543	--------
36	Memphis, Tenn.	57,663	20,191	3,867	33,605	--------
38	San Antonio, Tex.	22,305	9,673	229	12,403	--------
39	Omaha, Nebr.	63,693	14,649	18,132	30,912	--------
40	Syracuse, N. Y.	66,400	9,328	4,188	39,812	$13,072
41	Dayton, Ohio	36,680	18,397	----------	18,283	--------
42	Oklahoma City, Okla.	45,760	25,374	16,655	3,731	--------
44	Richmond, Va.	21,800	3,699	----------	18,101	--------
47	Fort Worth, Tex.	164,948	32,797	25,960	106,191	--------
48	Hartford, Conn.	59,681	47,655	12,026	----------	--------
49	Flint, Mich.	18,141	8,452	----------	9,689	--------
50	New Haven, Conn.	27,448	12,596	14,852	----------	--------
51	San Diego, Calif.	81,519	5,470	22,164	53,885	--------
52	Long Beach, Calif.	74,249	11,551	----------	62,698	--------
53	Nashville, Tenn.	20,569	15,830	3,960	779	--------
55	Tulsa, Okla.	73,209	46,114	24,017	3,078	--------
57	Des Moines, Iowa	22,521	14,899	6,730	892	--------
58	Scranton, Pa.	3,360	3,360	----------	----------	--------
59	Salt Lake City, Utah	145,292	43,542	525	101,225	--------
62	Jacksonville, Fla.	56,778	27,174	----------	29,604	--------
63	Albany, N. Y.	40,417	28,715	11,702	----------	--------
66	Chattanooga, Tenn.	39,257	11,055	11,250	16,952	--------
68	Fort Wayne, Ind.	30,972	25,796	3,800	1,376	--------
70	Erie, Pa.	8,262	----------	----------	8,262	--------
72	Wichita, Kans.	55,976	43,546	9,445	2,985	--------
73	Spokane, Wash.	13,813	11,396	----------	2,417	--------
77	Reading, Pa.	3,050	----------	----------	3,050	--------
80	South Bend, Ind.	956	----------	----------	----------	956
82	Miami, Fla.	186,416	39,954	----------	146,462	--------
86	Tampa, Fla.	33,069	7,631	----------	25,438	--------
88	El Paso, Tex.	2,338	----------	1,074	1,264	--------
89	Evansville, Ind.	14,096	11,246	2,850	----------	--------
91	Utica, N. Y.	18,211	9,767	8,225	219	--------
92	Duluth, Minn.	8,494	4,605	3,863	26	--------

1/ Includes $233 interest on short-term loans.
2/ Not separately reported. Included with "Ports, harbors, docks, and wharves." See p. 293, supra.
3/ Interest on short-term loans.
4/ Airport operated by Port of Portland.

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TABLE 43.—INCOME OF "ALL OTHER" ENTERPRISES: 1937

(Includes data for enterprises owned but not operated by city. See text discussion, p. 293)

City No.	CITY	Total	Operating income	Interest	Rents from leases	Federal grants	Contributions from general funds
	Grand total	$8,535,317	$4,274,177	$51,944	$631,641	$26,626	$3,550,929
	Group I	7,479,558	3,421,620	43,162	481,631	-------	3,533,145
	Group II	569,509	551,725	-------	--------	-------	17,784
	Group III	486,250	300,832	8,782	150,010	26,626	----------
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.:						
	Ferries	$5,986,770	$2,799,675	-------	--------	-------	$3,187,095
8	Baltimore, Md.:						
	Conduits	635,864	592,702	$43,162	--------	-------	----------
	Terminal 1/	481,631	----------	-------	$481,631	-------	----------
9	Boston, Mass.:						
	Ferries	375,293	29,243	-------	--------	-------	346,050
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
16	New Orleans, La.:						
	Plantation	$539,129	$539,129	-------	--------	-------	----------
20	Seattle, Wash.:						
	Radio	12,490	6,658	-------	--------	-------	$5,832
	Ferries	17,890	5,938	-------	--------	-------	11,952
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
32	Dallas, Tex.:						
	Radio	$33,503	$33,487	$16	--------	-------	----------
36	Memphis, Tenn.:						
	Terminal 1/	72,100	----------	-------	$72,100	-------	----------
	Grain elevator 1/	48,720	----------	-------	22,094	$26,626	----------
39	Omaha, Nebr.:						
	Ice plant	107,386	98,620	8,766	--------	-------	----------
62	Jacksonville, Fla.:						
	Radio	141,158	141,158	-------	--------	-------	----------
69	Camden, N. J.:						
	Radio 1/	1,721	----------	-------	1,721	-------	----------
70	Erie, Pa.:						
	Conduits	27,567	27,567	-------	--------	-------	----------
82	Miami, Fla.:						
	Railway to docks 1/	54,095	----------	-------	54,095	-------	----------

1/ Owned but not operated by city.

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TABLE 44.—PAYMENTS OF "ALL OTHER" ENTERPRISES: 1937

(Includes data for enterprises owned but not operated by city. See text discussion, p. 293)

City No.	CITY	Total	Operating expenses	Interest on general obligations	Outlays	Contributions to general funds	Pensions
	Grand total	$7,600,856	$4,611,467	$1,186,545	$1,344,857	$452,311	$5,676
	Group I	6,593,636	3,988,640	1,140,549	1,305,162	153,609	5,676
	Group II	595,769	435,088	5,151	193	155,337	------
	Group III	411,451	187,739	40,845	39,502	143,365	------
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.:						
	Ferries	$5,570,950	$3,648,158	$631,965	$1,290,827	--------	------
8	Baltimore, Md.:						
	Conduits	397,193	31,915	198,874	12,795	$153,609	------
	Terminal 1/	297,200	----------	297,200	----------	--------	------
9	Boston, Mass.:						
	Ferries	328,293	308,567	12,510	1,540	--------	$5,676
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
16	New Orleans, La.:						
	Plantation	$570,426	$415,089	----------	----------	$155,337	------
20	Seattle, Wash.:						
	Radio	11,508	11,315	----------	$193	--------	------
	Ferries	13,835	8,684	$5,151	----------	--------	------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
32	Dallas, Tex.:						
	Radio	$36,056	$25,457	----------	$599	$10,000	------
36	Memphis, Tenn.:						
	Terminal 1/	38,100	----------	$31,851	----------	6,249	------
	Grain elevator 1/	46,835	4,641	6,360	34,479	1,355	------
39	Omaha, Nebr.:						
	Ice plant	100,945	97,874	----------	3,071	--------	------
62	Jacksonville, Fla.:						
	Radio	106,132	59,721	1,074	525	44,812	------
69	Camden, N. J.:						
	Radio 1/	1,721	----------	----------	----------	1,721	------
70	Erie, Pa.:						
	Conduits	27,567	46	1,560	828	25,133	------
82	Miami, Fla.:						
	Railway to docks 1/	54,095	----------	----------	----------	54,095	------

1/ Owned but not operated by city.

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TABLE 45.—METHOD OF FINANCING CAPITAL OUTLAYS: 1937

(Includes data for enterprises owned but not operated by city. See text discussion, p. 294)

City No.	CITY	Total	BONDS		CURRENT REVENUE		
			General	Revenue	General	Special assessment	Grants and donations1/
	Grand total	$162,090,799	$21,726,498	$56,151,974	$46,897,634	$823,132	$36,491,561
	Group I	128,031,875	14,684,253	49,592,673	31,841,063	629,107	31,284,779
	Group II	10,709,711	1,435,335	3,268,928	4,939,329	--------	1,066,119
	Group III	23,349,213	5,606,910	3,290,373	10,117,242	194,025	4,140,663
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.	$35,523,286	$4,550,000	----------	$8,951,141	--------	$22,022,145
2	Chicago, Ill.	4,626,361	----------	----------	4,462,204	--------	164,157
3	Philadelphia, Pa.	1,149,920	702,818	----------	70,600	--------	376,502
4	Detroit, Mich.	1,250,006	----------	----------	1,175,657	--------	74,349
5	Los Angeles, Calif.	68,474,094	6,597,637	$49,592,673	9,806,421	$407,327	2,070,036
6	Cleveland, Ohio	1,048,975	148,558	----------	855,910	--------	44,507
7	St. Louis, Mo.	898,239	----------	----------	404,223	--------	494,016
8	Baltimore, Md.	3,675,698	1,597,200	----------	12,795	--------	2,065,703
9	Boston, Mass.	148,871	120,283	----------	27,048	--------	1,540
10	Pittsburgh, Pa.	504,590	305,890	----------	15,034	--------	183,666
11	San Francisco, Calif.	7,282,927	----------	----------	4,005,440	--------	3,277,487
12	Washington, D. C.	999,832	----------	----------	806,809	193,023	----------
13	Milwaukee, Wis.	1,786,808	58,475	----------	1,188,905	28,757	510,671
14	Buffalo, N. Y.	662,268	603,392	----------	58,876	--------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
15	Minneapolis, Minn.	$537,373	$500,000	----------	$37,373	--------	----------
16	New Orleans, La.	634,370	----------	----------	634,370	--------	----------
17	Cincinnati, Ohio	1,800,191	----------	----------	1,800,191	--------	----------
18	Newark, N. J.	728,859	305,000	----------	42,039	--------	$381,820
19	Kansas City, Mo.	235,160	88,040	----------	147,120	--------	----------
20	Seattle, Wash.	4,470,905	----------	$3,268,928	742,287	--------	459,690
21	Indianapolis, Ind.	351,244	----------	----------	350,344	--------	900
22	Rochester, N. Y.	294,888	189,033	----------	99,390	--------	6,465
23	Jersey City, N. J.	32,616	----------	----------	32,616	--------	----------
24	Houston, Tex.	689,406	349,266	----------	340,140	--------	----------
25	Louisville, Ky.	248,917	----------	----------	248,917	--------	----------
26	Portland, Oreg.	685,782	3,996	----------	464,542	--------	217,244
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
27	Columbus, Ohio	$88,986	----------	----------	$88,972	--------	$14
28	Toledo, Ohio	605,406	----------	----------	392,661	$1,613	211,132
29	Oakland, Calif.	607,086	----------	----------	8,053	--------	599,033
30	Denver, Colo.	4,638,107	$2,743,971	----------	506,117	--------	1,388,019
31	Atlanta, Ga.	76,521	----------	----------	76,521	--------	----------
32	Dallas, Tex.	308,818	----------	----------	305,352	--------	3,466
33	St. Paul, Minn.	29,276	----------	----------	----------	26,386	2,890
34	Birmingham, Ala.	2,101,396	----------	$2,097,069	----------	--------	4,327
35	Akron, Ohio	520,671	491,020	----------	29,651	--------	----------
36	Memphis, Tenn.	913,060	542,878	----------	309,811	--------	60,371
37	Providence, R. I.	55,884	----------	----------	55,884	--------	----------
38	San Antonio, Tex.	111,042	----------	----------	98,639	--------	12,403
39	Omaha, Nebr.	306,602	----------	----------	236,630	39,060	30,912
40	Syracuse, N. Y.	120,099	89,268	----------	30,831	--------	----------
41	Dayton, Ohio	183,756	----------	----------	165,473	--------	18,283
42	Oklahoma City, Okla.	282,390	----------	----------	278,659	--------	3,731
43	Worcester, Mass.	122,806	121,276	----------	1,530	--------	----------
44	Richmond, Va.	400,520	----------	----------	193,695	--------	206,825
45	Youngstown, Ohio	827,158	----------	----------	827,158	--------	----------
46	Grand Rapids, Mich.	129,311	----------	----------	129,311	--------	----------
47	Fort Worth, Tex.	200,207	68,725	----------	118,745	--------	12,737
48	Hartford, Conn.	1,384,254	219,815	----------	1,046,739	117,700	----------
49	Flint, Mich.	35,634	----------	----------	25,945	--------	9,689
50	New Haven, Conn.	1,915	----------	----------	----------	--------	1,915

1/ Includes contributions from general government funds.

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TABLE 45.—METHOD OF FINANCING CAPITAL OUTLAYS: 1937—Continued

(Includes data for enterprises owned but not operated by city. See text discussion, p. 294)

City No.	CITY	Total	BONDS		CURRENT REVENUE		
			General	Revenue	General	Special assessment	Grants and donations 1/
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
51	San Diego, Calif.	$728,440	----------	----------	$312,902	--------	$415,538
52	Long Beach, Calif.	593,372	----------	----------	514,472	--------	78,900
53	Nashville, Tenn.	40,131	----------	----------	20,269	--------	19,862
54	Springfield, Mass.	112,324	----------	----------	112,324	--------	----------
55	Tulsa, Okla.	62,317	----------	----------	62,317	--------	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	--------	----------
57	Des Moines, Iowa	142,422	----------	----------	142,422	--------	----------
58	Scranton, Pa.	----------	----------	----------	----------	--------	----------
59	Salt Lake City, Utah	101,225	----------	----------	101,225	--------	----------
60	Yonkers, N. Y.	530,783	$330,000	----------	155,111	--------	45,672
61	Paterson, N. J.	10,972	----------	----------	10,972	--------	----------
62	Jacksonville, Fla.	610,830	----------	$524,304	42,404	--------	44,122
63	Albany, N. Y.	297,419	271,125	----------	9,493	--------	16,801
64	Norfolk, Va.	55,096	----------	----------	55,096	--------	----------
65	Trenton, N. J.	216,811	216,811	----------	----------	--------	----------
66	Chattanooga, Tenn.	36,435	30,747	----------	5,688	--------	----------
67	Kansas City, Kans.	1,067,066	----------	----------	1,067,066	--------	----------
68	Fort Wayne, Ind.	738,130	15,000	----------	703,866	--------	19,264
69	Camden, N. J.	10,648	----------	----------	10,648	--------	----------
70	Erie, Pa.	226,480	----------	----------	218,218	--------	8,262
71	Elizabeth, N. J.	8,828	----------	----------	8,828	--------	----------
72	Wichita, Kans.	2,985	----------	----------	2,985	--------	----------
73	Spokane, Wash.	504,799	----------	----------	307,915	--------	196,884
74	Fall River, Mass.	15,801	----------	----------	15,801	--------	----------
75	Cambridge, Mass.	20,986	----------	----------	20,986	--------	----------
76	New Bedford, Mass.	41,186	----------	----------	13,711	--------	27,475
77	Reading, Pa.	84,803	45,593	----------	39,210	--------	----------
78	Knoxville, Tenn.	31,001	25,665	----------	5,336	--------	----------
79	Peoria, Ill.	6,387	----------	----------	----------	--------	6,387
80	South Bend, Ind.	9,307	----------	----------	9,307	--------	----------
81	Tacoma, Wash.	602,167	----------	----------	476,431	--------	125,736
82	Miami, Fla.	1,460,252	90,000	669,000	275,493	--------	425,759
83	Gary, Ind.	----------	----------	----------	----------	--------	----------
84	Canton, Ohio	89,109	----------	----------	89,109	--------	----------
85	Wilmington, Del.	94,532	----------	----------	41,561	--------	52,971
86	Tampa, Fla.	44,376	----------	----------	16,725	$2,213	25,438
87	Somerville, Mass.	66,285	55,016	----------	11,269	--------	----------
88	El Paso, Tex.	105,104	----------	----------	103,840	--------	1,264
89	Evansville, Ind.	80,223	----------	----------	80,223	--------	----------
90	Lynn, Mass.	40,256	----------	----------	33,203	7,053	----------
91	Utica, N. Y.	219	----------	----------	----------	--------	219
92	Duluth, Minn.	94,439	----------	----------	94,439	--------	----------
93	Waterbury, Conn.	260,194	250,000	----------	----------	--------	10,194
94	Lowell, Mass.	54,168	----------	----------	----------	--------	54,168
	Honolulu, Hawaii 2/	207,470	----------	----------	207,470	--------	----------

1/ Includes contributions from general government funds.
2/ Not included in group or grand totals.

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TABLE 46

The gross and the net indebtedness of public-service enterprises are shown in table 46. The caption "Governmental unit issuing" means the agency which issued the obligations and not necessarily the governmental agency upon which liability for the indebtedness was placed. The table also presents data as to the character of the indebtedness created. The Bureau classifies as a revenue bond an obligation which is not a general liability of the issuing municipality and which is payable exclusively from the revenues of an income-producing property or system without any recourse to taxation.

Gross indebtedness for public-service enterprise purposes was outstanding in the amount of $2,797,270,099, 97.5 percent of which was issued by city corporations.

CHARACTER OF INDEBTEDNESS AND PURPOSE OF ISSUE.—General obligation bonds constituted 92.7 percent of the gross indebtedness of public-service enterprises, of which amount $1,777,152,196, or 68.5 percent, was accounted for by four cities: New York, Philadelphia, Los Angeles, and San Francisco. Spokane issued only revenue bonds. Revenue bond issues for all cities totaled $187,010,797, or only 6.7 percent of indebtedness. Owing to the increasing use of this type of financing, especially in connection with public-service enterprises, it is likely that such obligations will represent an increasing proportion of funded indebtedness in the future. The larger part of outstanding obligations of this character shown in table 46 were issued by municipalities on the Pacific coast, but their appearance in recent years has had a wider geographic spread.

Short-term loans outstanding at the close of 1937 comprised only one-half of one percent of total gross indebtedness.

There were three cities reporting no indebtedness for public-service enterprise purposes at the close of 1937—Washington, Bridgeport, and Gary, the latter two having no enterprises.

NET DEBT FOR PUBLIC-SERVICE ENTERPRISES.—Net debt for public-service enterprises, which in the Bureau classification is bonded debt less sinking-fund assets, totaled $2,499,039,946, or $66.33 per capita.

The net debt for public-service enterprise purposes is somewhat overstated in the foregoing figures. In several cases it was impossible to segregate sinking-fund assets for public-service enterprise debt from those for general government debt. In such cases, the entire amount of sinking-fund assets was taken as an offset against general government debt, and net debt for public-service enterprises is overstated to that extent. The effect upon the total, however, is probably negligible.

TABLE 47

The bonded indebtedness outstanding at the close of 1937 for the various types of public-service enterprise purposes is shown in table 47.

BONDED INDEBTEDNESS BY TYPE OF ENTERPRISE.—Of the bonded indebtedness of $2,781,314,407 for public-service enterprise purposes, 41.7 percent was for water systems; 6.8 percent for electric light and power systems; 36.7 percent for transit systems; six-tenths of one percent for gas systems; 11.6 percent for ports, harbors, docks, and wharves; approximately one percent for airports; and 1.6 percent for the miscellaneous enterprises discussed in connection with tables 43 and 44.

PREDOMINANCE OF DEBT OF WATER AND TRANSIT SYSTEMS.—As indicated in the paragraph above, 78.4 percent of bonded indebtedness outstanding for public-service enterprise purposes was composed of indebtedness for water and transit systems. The heavy indebtedness for water facilities is largely a reflection of the greater number of such enterprises compared with other types, while the heavy debt load of the 11 transit systems is mostly a consequence of unusually high investment costs involved in the creation of such facilities, plus the fact that progress in liquidating the investment is generally slower than in the case of other types of enterprises. The indebtedness for purposes of port, harbor, dock, and wharf facilities also reflects the comparatively high costs involved in creating such enterprises, a large part of which is preliminary to the actual construction of physical properties.

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TABLE 46.—GROSS DEBT, BY UNIT OF GOVERNMENT AND BY CHARACTER, AND NET DEBT: 1937

(Includes data for enterprises owned but not operated by city)

City number	CITY	GROSS DEBT										NET DEBT 1/	
		Total	Per capita	Governmental unit issuing		Classified by character						Total	Per capita
				City corporation	All other	General obligation bonds		Revenue bonds		Short-term loans			
						Outlays	Refunding	Outlays	Refunding	General	Revenue		
	Grand total------	$2,797,270,099	$74.25	$2,726,083,266	$71,186,833	2/$2,529,647,731	$64,655,879	$164,211,797	$22,799,000	$14,309,380	$1,646,312	$2,499,039,946	$66.33
	Group I----------	2,178,365,905	98.43	2,175,447,317	2,918,588	3/ 2,047,977,865	17,659,884	77,637,000	22,799,000	12,292,156	---------	1,943,446,434	87.81
	Group II---------	248,090,163	53.79	234,407,462	13,682,701	162,816,694	18,605,000	63,609,428	----------	1,600,695	1,458,346	215,172,648	46.65
	Group III--------	370,814,031	33.93	316,228,487	54,585,544	4/ 318,853,172	28,390,995	22,965,369	----------	416,529	187,966	340,420,864	31.15
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER												
1	New York, N. Y.------	$1,349,310,312	$188.60	$1,349,310,312	----------	5/$1,337,410,312	----------	----------	----------	$11,900,000	---------	$1,167,736,193	$163.22
2	Chicago, Ill.--------	18,316,482	5.25	18,316,482	----------	350,000	----------	$17,660,000	----------	306,482	---------	17,842,000	5.11
3	Philadelphia, Pa.----	200,696,081	101.74	200,696,081	----------	200,696,081	----------	----------	----------	----------	---------	200,696,081	101.74
4	Detroit, Mich.-------	109,011,180	65.43	108,063,591	$947,589	6/ 94,580,180	$14,431,000	----------	----------	----------	---------	92,450,544	55.49
5	Los Angeles, Calif.--	198,825,203	146.83	198,584,843	240,360	7/ 125,101,203	925,000	50,000,000	$22,799,000	----------	---------	189,591,029	140.01
6	Cleveland, Ohio------	27,035,000	29.44	27,035,000	----------	27,035,000	----------	----------	----------	----------	---------	27,035,000	29.44
7	St. Louis, Mo.-------	8,253,000	9.94	8,253,000	----------	1,300,000	----------	6,953,000	----------	----------	---------	7,678,111	9.25
8	Baltimore, Md.-------	64,093,995	78.44	64,093,995	----------	64,093,995	----------	----------	----------	----------	---------	58,094,697	71.10
9	Boston, Mass.--------	58,058,700	73.78	58,058,700	----------	5/ 58,058,700	----------	----------	----------	----------	---------	45,639,892	58.00
10	Pittsburgh, Pa.------	7,757,965	11.43	6,053,000	1,704,965	7,757,965	----------	----------	----------	----------	---------	7,713,577	11.37
11	San Francisco, Calif.	113,944,600	173.64	113,944,600	----------	113,944,600	----------	----------	----------	----------	---------	111,934,000	170.58
13	Milwaukee, Wis.------	5,104,174	8.52	5,078,500	25,674	2,054,500	----------	3,024,000	----------	25,674	---------	4,559,304	7.61
14	Buffalo, N. Y.-------	17,959,213	30.73	17,959,213	----------	8/ 15,595,329	2,303,884	----------	----------	60,000	---------	12,476,006	21.35
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.---	$4,291,557	$8.98	$4,291,557	----------	$4,291,000	----------	----------	----------	$557	---------	$3,956,730	$8.28
16	New Orleans, La.-----	12,983,438	27.57	12,983,438	----------	12,943,300	----------	----------	----------	40,138	---------	11,938,939	25.35
17	Cincinnati, Ohio-----	32,536,139	70.72	32,536,139	----------	15,098,139	$15,938,000	----------	----------	1,500,000	---------	16,405,086	35.66
18	Newark, N. J.--------	45,751,000	102.35	45,751,000	----------	45,696,000	----------	----------	----------	55,000	---------	45,696,000	102.23
19	Kansas City, Mo.-----	15,106,000	36.61	15,106,000	----------	15,106,000	----------	----------	----------	----------	---------	15,103,835	36.61
20	Seattle, Wash.-------	61,776,836	165.13	56,065,774	$5,711,062	6,061,062	----------	$54,257,428	----------	----------	$1,458,346	59,936,305	160.21
21	Indianapolis, Ind.---	8,780,000	23.60	8,780,000	----------	749,000	----------	8,031,000	----------	----------	---------	8,617,346	23.16
22	Rochester, N. Y.-----	13,580,000	40.72	13,580,000	----------	13,580,000	----------	----------	----------	----------	---------	12,130,401	36.37
23	Jersey City, N. J.---	14,499,254	45.32	14,499,254	----------	14,282,254	217,000	----------	----------	----------	---------	11,000,694	34.39
24	Houston, Texas-------	11,399,600	35.86	5,427,500	5,972,100	10,078,600	----------	1,321,000	----------	----------	---------	9,907,546	31.17
25	Louisville, Ky.------	1,774,000	5.59	1,774,000	----------	1,079,000	690,000	----------	----------	5,000	---------	972,104	3.06
26	Portland, Oreg.------	25,612,339	82.86	23,612,800	1,999,539	23,852,339	1,760,000	----------	----------	----------	---------	19,507,662	63.11

See footnotes at end of table.

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TABLE 46.—GROSS DEBT, BY UNIT OF GOVERNMENT AND BY CHARACTER, AND NET DEBT: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City number	CITY	GROSS DEBT										NET DEBT 1/	
		Total	Per capita	Governmental unit issuing		Classified by character						Total	Per capita
				City corporation	All other	General obligation bonds		Revenue bonds		Short-term loans			
						Outlays	Refunding	Outlays	Refunding	General	Revenue		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	$6,793,500	$22.67	$6,793,500		$6,793,500						$5,305,702	$17.70
28	Toledo, Ohio	799,000	2.67	799,000		364,000	$435,000					697,665	2.33
29	Oakland, Calif.	41,861,358	141.61	7,462,390	$34,398,968	41,861,358						41,159,148	139.24
30	Denver, Colo.	25,416,600	86.69	25,416,600		10,349,600	15,067,000					24,566,897	83.79
31	Atlanta, Ga.	2,360,000	8.42	2,360,000		1,777,000	583,000					2,159,606	7.70
32	Dallas, Tex.	8,444,500	30.38	8,444,500		8,419,500	25,000					8,006,089	28.80
33	St. Paul, Minn.	7,452,000	26.82	7,452,000		7,452,000						6,094,902	21.93
34	Birmingham, Ala.	3,015,000	11.03	3,015,000		15,000		$3,000,000				3,006,556	11.00
35	Akron, Ohio	10,466,392	39.48	10,466,392		9,918,000	548,392					10,439,410	39.38
36	Memphis, Tenn.	9,367,774	35.82	9,367,774		9,367,774						9,026,314	34.52
37	Providence, R. I.	19,241,029	75.28	19,241,029		19,190,000				$51,029		13,176,771	51.55
38	San Antonio, Tex.	6,166,000	25.32	6,166,000		6,166,000						4,758,694	19.54
39	Omaha, Nebr.	6,570,600	30.17	414,600	6,156,000	6,570,600						2,420,825	11.11
40	Syracuse, N. Y.	5,579,030	26.01	5,579,030		3,584,483	1,994,547					5,579,030	26.01
41	Dayton, Ohio	4,880,647	23.62	4,880,647		4,418,647	462,000					4,880,647	23.62
42	Oklahoma City, Okla.	5,047,600	25.06	5,047,600		5,047,600						5,047,600	25.06
43	Worcester, Mass.	2,759,800	13.94	2,759,800		2,759,800						2,759,800	13.94
44	Richmond, Va.	7,578,363	40.99	7,578,363		9/ 7,478,363				100,000		7,478,363	40.45
45	Youngstown, Ohio	805,000	4.62	805,000		690,000	115,000					805,000	4.62
46	Grand Rapids, Mich.	2,855,000	16.52	2,855,000		2,855,000						1,623,075	9.39
47	Fort Worth, Tex.	5,443,140	32.17	5,443,140		10/ 3,561,140	1,422,000	460,000				5,443,140	32.17
48	Hartford, Conn.	7,714,802	45.79	282,000	7,432,802	7,714,802						7,285,024	43.23
49	Flint, Mich.	2,062,500	12.34	2,062,500		11/ 2,062,500						1,164,036	6.96
50	New Haven, Conn.	405,000	2.49	405,000		405,000						405,000	2.49
51	San Diego, Calif.	13,078,109	81.69	13,078,109		13,078,109						12,756,091	79.68
52	Long Beach, Calif.	11,534,851	73.47	11,534,851		11,534,785					$66	11,451,726	72.94
53	Nashville, Tenn.	3,572,000	22.87	3,572,000		3,458,000	114,000					3,408,002	21.82
54	Springfield, Mass.	6,384,000	41.62	6,384,000		6,384,000						6,384,000	41.62
55	Tulsa, Okla.	4,597,000	31.06	4,597,000		4,597,000						4,597,000	31.06
57	Des Moines, Iowa	4,855,202	33.42	4,855,202		4,855,202						4,104,199	28.25
58	Scranton, Pa.	4,500	.03	4,500						4,500			
59	Salt Lake City, Utah	4,451,500	30.87	4,451,500		3,737,500	714,000					4,451,500	30.87
60	Yonkers, N. Y.	5,181,800	36.88	5,181,800		5,179,800	2,000					5,181,800	36.88

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61	Paterson, N. J.	13,934,000	100.24	13,934,000	----------	13,934,000	----------	----------	----------	----------	----------	13,934,000	100.24
62	Jacksonville, Fla.	5,657,500	40.73	5,657,500	----------	2,337,500	2,070,000	1,150,000	----------	----------	100,000	5,484,875	39.49
63	Albany, N. Y.	19,993,851	154.04	13,396,077	6,597,774	12,042,500	1,353,577	6,509,874	----------	----------	87,900	19,888,785	153.23
64	Norfolk, Va.	15,354,491	118.38	15,354,491	----------	15,231,491	123,000	----------	----------	----------	----------	11,704,892	90.24
65	Trenton, N. J.	1,445,000	11.64	1,445,000	----------	1,367,000	----------	----------	----------	78,000	----------	816,338	6.58
66	Chattanooga, Tenn.	450,000	3.64	450,000	----------	450,000	----------	----------	----------	----------	----------	450,000	3.64
67	Kansas City, Kans.	5,703,000	46.22	5,703,000	----------	5,703,000	----------	----------	----------	----------	----------	2,446,818	19.83
68	Fort Wayne, Ind.	1,951,000	16.24	1,951,000	----------	1,922,000	14,000	----------	----------	15,000	----------	1,935,421	16.12
69	Camden, N. J.	1,514,500	12.72	1,514,500	----------	1,055,500	291,000	----------	----------	168,000	----------	1,157,773	9.72
70	Erie, Pa.	1,355,623	11.46	1,355,623	----------	1,355,623	----------	----------	----------	----------	----------	1,355,623	11.46
71	Elizabeth, N. J.	4,635,500	39.32	4,635,500	----------	4,635,500	----------	----------	----------	----------	----------	4,540,500	38.51
72	Wichita, Kans.	205,000	1.74	205,000	----------	205,000	----------	----------	----------	----------	----------	205,000	1.74
73	Spokane, Wash.	609,000	5.22	609,000	----------	----------	----------	609,000	----------	----------	----------	381,922	3.28
74	Fall River, Mass.	160,000	1.39	160,000	----------	160,000	----------	----------	----------	----------	----------	160,000	1.39
75	Cambridge, Mass.	806,000	7.05	806,000	----------	806,000	----------	----------	----------	----------	----------	645,580	5.65
76	New Bedford, Mass.	1,252,000	11.12	1,252,000	----------	1,252,000	----------	----------	----------	----------	----------	1,252,000	11.12
77	Reading, Pa.	2,661,400	23.81	2,661,400	----------	2,661,400	----------	----------	----------	----------	----------	2,618,337	23.42
78	Knoxville, Tenn.	4,600,036	41.59	4,600,036	----------	4,157,000	443,036	----------	----------	----------	----------	4,600,036	41.59
79	Peoria, Ill.	260,000	2.37	260,000	----------	260,000	----------	----------	----------	----------	----------	260,000	2.37
80	South Bend, Ind.	675,000	6.16	675,000	----------	675,000	----------	----------	----------	----------	----------	485,246	4.43
81	Tacoma, Wash.	9,787,495	90.46	9,787,495	----------	107,000	56,000	9,624,495	----------	----------	----------	9,644,017	89.13
82	Miami, Fla.	7,965,417	73.62	7,965,417	----------	6,059,345	294,072	1,612,000	----------	----------	----------	7,965,417	73.62
84	Canton, Ohio	757,000	7.04	757,000	----------	757,000	----------	----------	----------	----------	----------	757,000	7.04
85	Wilmington, Del.	6,975,000	65.43	6,975,000	----------	6,975,000	----------	----------	----------	----------	----------	6,940,098	65.11
86	Tampa, Fla.	2,965,000	27.84	2,965,000	----------	2,845,000	120,000	----------	----------	----------	----------	2,901,994	27.25
87	Somerville, Mass.	108,000	1.02	108,000	----------	108,000	----------	----------	----------	----------	----------	108,000	1.02
88	El Paso, Tex.	1,644,000	15.54	1,644,000	----------	1,289,000	355,000	----------	----------	----------	----------	1,554,939	14.70
89	Evansville, Ind.	956,000	9.10	956,000	----------	756,000	200,000	----------	----------	----------	----------	913,020	8.69
90	Lynn, Mass.	415,000	4.03	415,000	----------	415,000	----------	----------	----------	----------	----------	415,000	4.03
91	Utica, N. Y.	262,121	2.55	262,121	----------	249,750	12,371	----------	----------	----------	----------	262,121	2.55
92	Duluth, Minn.	1,995,000	19.58	1,995,000	----------	418,000	1,577,000	----------	----------	----------	----------	1,995,000	19.58
93	Waterbury, Conn.	6,642,000	65.57	6,642,000	----------	6,642,000	----------	----------	----------	----------	----------	6,642,000	65.57
94	Lowell, Mass.	375,500	3.75	375,500	----------	375,500	----------	----------	----------	----------	----------	375,500	3.75
	Honolulu, Hawaii 12/	8,590,000	42.33	8,590,000	----------	----------	----------	8,590,000	----------	----------	----------	7,646,492	37.68

1/ Net debt is bonded debt less sinking-fund assets.
2/ Includes $1,404,357,391 funding bond-anticipation notes.
3/ Includes $1,403,825,691 funding bond-anticipation notes.
4/ Includes $531,700 funding bond-anticipation notes.
5/ Funding bond-anticipation notes.
6/ Includes $4,528,000 funding bond-anticipation notes.
7/ Includes $3,714,350 funding bond-anticipation notes.
8/ Includes $114,329 funding bond-anticipation notes.
9/ Includes $311,700 funding bond-anticipation notes.
10/ Includes $220,000 funding bond-anticipation notes.
11/ Includes $29,000 special assessment debt.
12/ Not included in group or grand totals.

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TABLE 47.—BONDED DEBT AT CLOSE OF YEAR, BY TYPE OF ENTERPRISE: 1937

(Includes data for enterprises owned but not operated by city)

City No.	CITY	Total	Water-supply systems	Electric light and power systems	Transit systems	Gas-supply systems	Ports, harbors, docks, and wharves	Airports	All other
	Grand total	$2,781,314,407	$1,159,474,572	$187,944,343	$1,021,101,048	$17,710,050	$323,599,542	$25,958,877	$45,525,975
	Group I	2,166,073,749	757,101,211	135,535,843	990,240,620	----------	247,497,772	13,364,448	22,333,855
	Group II	245,031,122	105,713,954	38,346,000	29,427,428	8,359,000	36,374,296	4,754,342	22,056,102
	Group III	370,209,536	296,659,407	14,062,500	1,433,000	9,351,050	39,727,474	7,840,087	1,136,018
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER								
1	New York, N. Y.	$1,337,410,312	$383,741,448	----------	$755,061,889	----------	$182,776,980	----------	$15,829,995
2	Chicago, Ill.	18,010,000	17,660,000	----------	----------	----------	----------	$350,000	----------
3	Philadelphia, Pa.	200,696,081	33,110,492	----------	139,806,431	----------	26,545,028	1,234,130	----------
4	Detroit, Mich.	109,011,180	67,787,591	----------	38,017,000	----------	----------	3,206,589	----------
5	Los Angeles, Calif.	198,825,203	78,917,860	$101,378,843	----------	----------	18,528,500	----------	----------
6	Cleveland, Ohio	27,035,000	22,386,000	3,657,000	----------	----------	----------	992,000	----------
7	St. Louis, Mo.	8,253,000	6,953,000	----------	----------	----------	----------	1,300,000	----------
8	Baltimore, Md.	64,093,995	37,552,371	----------	----------	----------	17,612,764	2,707,000	6,221,860
9	Boston, Mass.	58,058,700	876,000	----------	55,754,700	----------	----------	1,146,000	282,000
10	Pittsburgh, Pa.	7,757,965	5,680,600	----------	----------	----------	----------	2,077,365	----------
11	San Francisco, Calif.	113,944,600	81,740,000	30,500,000	1,600,600	----------	----------	104,000	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	5,078,500	3,044,000	----------	----------	----------	2,034,500	----------	----------
14	Buffalo, N. Y.	17,899,213	17,651,849	----------	----------	----------	----------	247,364	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$4,291,000	$3,402,000	----------	----------	----------	$546,000	$343,000	----------
16	New Orleans, La.	12,943,300	9,413,300	----------	$3,500,000	----------	----------	----------	$30,000
17	Cincinnati, Ohio	31,036,139	8,219,400	----------	----------	----------	245,500	653,000	21,918,239
18	Newark, N. J.	45,696,000	21,330,000	----------	9,503,000	----------	14,163,000	700,000	----------
19	Kansas City, Mo.	15,106,000	13,534,000	----------	----------	----------	360,000	1,212,000	----------
20	Seattle, Wash.	60,318,490	7,095,000	$38,346,000	9,166,428	----------	5,179,857	423,342	107,863
21	Indianapolis, Ind.	8,780,000	----------	----------	----------	$8,031,000	----------	749,000	----------
22	Rochester, N. Y.	13,580,000	6,123,000	----------	7,258,000	----------	----------	199,000	----------
23	Jersey City, N. J.	14,499,254	14,248,254	----------	----------	----------	251,000	----------	----------
24	Houston, Tex.	11,399,600	3,187,000	----------	----------	328,000	7,409,600	475,000	----------
25	Louisville, Ky.	1,769,000	1,769,000	----------	----------	----------	----------	----------	----------
26	Portland, Oreg.	25,612,339	17,393,000	----------	----------	----------	8,219,339	----------	----------

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

27	Columbus, Ohio	$6,793,500	$5,437,500	$779,000	----------	----------	----------	$577,000	----------
28	Toledo, Ohio	799,000	529,000	----------	----------	----------	$120,000	150,000	----------
29	Oakland, Calif.	41,861,358	34,398,968	----------	----------	----------	7,462,390	----------	----------
30	Denver, Colo.	25,416,600	25,416,600	----------	----------	----------	----------	----------	----------
31	Atlanta, Ga.	2,360,000	2,360,000	----------	----------	----------	----------	----------	----------
32	Dallas, Tex.	8,444,500	7,894,500	----------	----------	----------	----------	550,000	----------
33	St. Paul, Minn.	7,452,000	6,905,000	----------	----------	----------	----------	547,000	----------
34	Birmingham, Ala.	3,015,000	3,015,000	----------	----------	----------	----------	----------	----------
35	Akron, Ohio	10,466,392	9,343,392	----------	----------	----------	----------	1,123,000	----------
36	Memphis, Tenn.	9,367,774	5,133,000	3,000,000	----------	----------	271,250	117,000	$846,524
37	Providence, R. I.	19,190,000	18,000,000	----------	----------	----------	1,190,000	----------	----------
38	San Antonio, Tex.	6,166,000	6,159,000	----------	----------	----------	----------	7,000	----------
39	Omaha, Nebr.	6,570,600	4,374,000	----------	----------	$1,782,000	----------	414,600	----------
40	Syracuse, N. Y.	5,579,030	5,412,500	----------	----------	----------	----------	166,530	----------
41	Dayton, Ohio	4,880,647	4,880,647	----------	----------	----------	----------	----------	----------
42	Oklahoma City, Okla.	5,047,600	4,717,600	----------	----------	----------	----------	330,000	----------
43	Worcester, Mass.	2,759,800	2,759,800	----------	----------	----------	----------	----------	----------
44	Richmond, Va.	7,478,363	3,690,700	----------	----------	3,469,550	300,000	18,113	----------
45	Youngstown, Ohio	805,000	805,000	----------	----------	----------	----------	----------	----------
46	Grand Rapids, Mich.	2,855,000	2,855,000	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	5,443,140	4,858,140	----------	----------	----------	----------	585,000	----------
48	Hartford, Conn.	7,714,802	7,432,802	----------	----------	----------	----------	282,000	----------
49	Flint, Mich.	2,062,500	2,062,500	----------	----------	----------	----------	----------	----------
50	New Haven, Conn.	405,000	----------	----------	----------	----------	70,000	335,000	----------
51	San Diego, Calif.	13,078,109	11,235,609	----------	----------	----------	1,338,750	503,750	----------
52	Long Beach, Calif.	11,534,785	2,480,000	----------	----------	3,231,000	5,823,785	----------	----------
53	Nashville, Tenn.	3,572,000	3,299,000	----------	----------	----------	----------	98,000	175,000
54	Springfield, Mass.	6,384,000	6,384,000	----------	----------	----------	----------	----------	----------
55	Tulsa, Okla.	4,597,000	4,121,000	----------	----------	----------	----------	476,000	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	4,855,202	4,716,252	----------	----------	----------	----------	138,950	----------
58	Scranton, Pa.	----------	----------	----------	----------	----------	----------	----------	----------
59	Salt Lake City, Utah	4,451,500	4,421,500	----------	----------	----------	----------	30,000	----------
60	Yonkers, N. Y.	5,181,800	5,151,000	----------	----------	----------	30,800	----------	----------
61	Paterson, N. J.	13,934,000	13,934,000	----------	----------	----------	----------	----------	----------
62	Jacksonville, Fla.	5,557,500	925,000	2,372,500	----------	----------	2,205,000	55,000	----------
63	Albany, N. Y.	19,905,951	13,059,000	----------	----------	----------	6,509,874	337,077	----------
64	Norfolk, Va.	15,354,491	8,943,866	----------	----------	----------	6,410,625	----------	----------
65	Trenton, N. J.	1,367,000	1,267,000	----------	----------	----------	100,000	----------	----------
66	Chattanooga, Tenn.	450,000	----------	100,000	----------	----------	100,000	250,000	----------
67	Kansas City, Kans.	5,703,000	3,489,000	2,214,000	----------	----------	----------	----------	----------
68	Fort Wayne, Ind.	1,936,000	1,886,000	----------	----------	----------	----------	50,000	----------
69	Camden, N. J.	1,346,500	1,346,500	----------	----------	----------	----------	----------	----------

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TABLE 47.—BONDED DEBT AT CLOSE OF YEAR, BY TYPE OF ENTERPRISE: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City No.	CITY	Total	Water-supply systems	Electric light and power systems	Transit systems	Gas-supply systems	Ports, harbors, docks, and wharves	Airports	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
70	Erie, Pa.	$1,355,623	$1,320,000	----------	----------	----------	----------	----------	$35,623
71	Elizabeth, N. J.	4,635,500	4,575,000	----------	----------	----------	$60,500	----------	----------
72	Wichita, Kans.	205,000	----------	----------	----------	----------	----------	$205,000	----------
73	Spokane, Wash.	609,000	609,000	----------	----------	----------	----------	----------	----------
74	Fall River, Mass.	160,000	160,000	----------	----------	----------	----------	----------	----------
75	Cambridge, Mass.	806,000	806,000	----------	----------	----------	----------	----------	----------
76	New Bedford, Mass.	1,252,000	1,136,000	----------	----------	----------	116,000	----------	----------
77	Reading, Pa.	2,661,400	2,611,500	----------	----------	----------	----------	49,900	----------
78	Knoxville, Tenn.	4,600,036	4,310,036	$290,000	----------	----------	----------	----------	----------
79	Peoria, Ill.	260,000	----------	----------	----------	----------	260,000	----------	----------
80	South Bend, Ind.	675,000	675,000	----------	----------	----------	----------	----------	----------
81	Tacoma, Wash.	9,787,495	4,030,495	5,307,000	$343,000	----------	107,000	----------	----------
82	Miami, Fla.	7,965,417	2,567,000	----------	1,090,000	----------	4,171,500	136,917	----------
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	757,000	757,000	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	6,975,000	4,365,000	----------	----------	----------	2,610,000	----------	----------
86	Tampa, Fla.	2,965,000	2,495,000	----------	----------	----------	470,000	----------	----------
87	Somerville, Mass.	108,000	108,000	----------	----------	----------	----------	----------	----------
88	El Paso, Tex.	1,644,000	1,623,000	----------	----------	----------	----------	21,000	----------
89	Evansville, Ind.	956,000	918,000	----------	----------	----------	----------	38,000	----------
90	Lynn, Mass.	415,000	415,000	----------	----------	----------	----------	----------	----------
91	Utica, N. Y.	262,121	----------	----------	----------	----------	----------	183,250	78,871
92	Duluth, Minn.	1,995,000	1,061,500	----------	----------	$868,500	----------	$65,000	----------
93	Waterbury, Conn.	6,642,000	6,642,000	----------	----------	----------	----------	----------	----------
94	Lowell, Mass.	375,500	375,500	----------	----------	----------	----------	----------	----------
	Honolulu, Hawaii 1/	8,590,000	8,590,000	----------	----------	----------	----------	----------	----------

1/ Not included in group or grand totals.

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TABLE 48

The bonded indebtedness for public-service enterprise purposes is shown by rate of interest in table 48. Of the 17 specified rates, 5 rates predominated, being paid in the aggregate on 76.6 percent of all bonded interest-bearing debt. As expressed in percentage of total, these rates are, in order of importance: 4¼ percent, 20.5 percent of total; 4½ percent, 20.5 percent of total; 4 percent, 17 percent of total; 3½ percent, 11.4 percent of total; 5 percent, 7.2 percent of total.

AVERAGE RATES AND NOMINAL AND EFFECTIVE RATES OF INTEREST.—The Bureau's method of computing average rates of interest for each city in the issuance of bonded indebtedness for public-service enterprise purposes is the same as that explained in the discussion of debt and specified assets of general government.[5] Reference should also be made to the explanation contained in that section of nominal and effective rates of interest, which is applicable to the material presented in table 48.[6]

COMPARISON WITH INTEREST RATES ON DEBT ISSUED FOR GENERAL GOVERNMENT.—The preceding figures present interesting contrasts with the interest rates carried on indebtedness for general government purposes. For the latter, a 4 percent interest rate was the predominant rate, accounting for 23 percent of total funded debt outstanding, followed by 4½ percent rate, which accounted for 17.9 percent of the total. A relatively large proportion of public-service enterprise debt was outstanding at a 3½ percent interest rate than in the case of general government debt, however, the figures being 11.4 percent and 6.3 percent, respectively, of the total interest-bearing bonded debt. A striking similarity in the level of interest rates is suggested by the fact that 40.6 percent of bonded indebtedness for general government purposes was issued at interest rates ranging from 2 to 4 percent, inclusive, which is virtually the identical proportion—39.6 percent—of total bonded indebtedness issued for public-service enterprises within this interest range. The average rate for all issues, 4.1 percent, was the same in each case.

Since the greater part (92.7 percent) of bonded indebtedness issued for purposes of public-service enterprises is in the nature of general obligation bonds of the city corporations, there is, of course, no reason why the general level of interest rates in each case should not be approximately the same. Revenue bonds, which are somewhat "unseasoned" marketwise, will naturally introduce some fluctuations from the general level.

TABLE 49

Data relating to the issue and retirement of debt for public-service enterprise purposes are presented in table 49.

DEBT ISSUES AND RETIREMENTS.—A total of 44 cities reported issues of new indebtedness for this purpose, and 83 reported retirements. General obligation bonds issued were $63,746,146 in excess of similar bonds retired, largely because of a substantial new issue by New York for the funding of certain short-term loans. New revenue bond issues exceeded the amount of such obligations retired by $53,457,404, mostly accounted for by the new $50,000,000 issue brought out by Los Angeles in connection with its electric light and power system. New York City alone effected a reduction of $52,001,306 in short-term debt. Cincinnati incurred $1,500,000 short-term debt, with no retirement. The transactions relating to the issue and retirement of debt, as reported in table 49, are based upon the par value of the obligations. They do not reflect, therefore, either premiums or discounts.

NET CHANGE IN DEBT DURING THE YEAR.—These financing operations resulted in a net increase of $117,203,550 in bonded indebtedness, but there was, on the other hand, a net decrease of $50,476,719 in short-term indebtedness.

5/ See section C of part II, p. 204, supra.
6/ P. 218, supra.

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937

(Includes data for enterprises owned but not operated by city)

City No.	CITY	Total	2 percent	2¼ percent	2½ percent	2¾ percent	3 percent	3¼ percent	3½ percent	3¾ percent	4 percent	4¼ percent
	Grand total	$2,781,314,407	$3,701,463	$22,313,478	$4,059,852	$7,938,890	$152,508,896	$82,006,306	$318,312,284	$37,338,085	$473,884,652	$571,472,571
	Group I	2,166,073,749	----------	5,868,000	609,000	3,203,600	145,298,396	77,044,306	299,309,984	28,778,326	367,502,834	496,425,820
	Group II	245,031,122	2,451,000	14,662,000	934,239	749,290	2,450,000	1,359,000	13,170,000	2,498,000	48,996,791	22,219,578
	Group III	370,209,536	1,250,463	1,783,478	2,516,613	3,986,000	4,760,500	3,603,000	5,832,300	6,061,759	57,385,027	52,827,173
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER											
1	New York, N. Y.	$1,337,410,312	----------	$5,850,000	$335,000	----------	$138,980,396	$68,817,306	$225,801,964	$16,832,076	$210,081,130	$441,963,730
2	Chicago, Ill.	18,010,000	----------	----------	----------	----------	1,900,000	----------	----------	----------	1,350,000	----------
3	Philadelphia, Pa.	200,696,081	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
4	Detroit, Mich.	109,011,180	----------	----------	----------	$819,000	950,000	6,944,000	4,051,000	2,237,000	26,424,000	20,396,200
5	Los Angeles, Calif.	198,825,203	----------	----------	----------	1,605,000	1,650,000	----------	52,290,000	5,176,250	33,226,900	9,177,350
6	Cleveland, Ohio	27,035,000	----------	----------	----------	----------	----------	----------	----------	----------	1,506,000	2,531,000
7	St. Louis, Mo.	8,253,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	3,284,000
8	Baltimore, Md.	64,093,995	----------	----------	----------	----------	772,000	----------	9,137,470	----------	38,595,000	----------
9	Boston, Mass.	58,058,700	----------	18,000	274,000	115,000	852,000	561,000	7,670,850	4,533,000	31,807,850	9,703,000
10	Pittsburgh, Pa.	7,757,965	----------	----------	----------	340,600	----------	----------	358,700	----------	832,225	5,469,840
11	San Francisco, Calif.	113,944,600	----------	----------	----------	324,000	194,000	----------	----------	----------	12,114,000	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	5,078,500	----------	----------	----------	----------	----------	----------	----------	----------	3,024,000	350,000
14	Buffalo, N. Y.	17,899,213	----------	----------	----------	----------	----------	722,000	----------	----------	8,541,729	3,550,700
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	$4,291,000	$45,000	----------	----------	----------	----------	----------	----------	$9,000	$2,401,000	$400,000
16	New Orleans, La.	12,943,300	----------	----------	$30,000	----------	----------	$420,000	$80,000	----------	6,848,000	----------
17	Cincinnati, Ohio	31,036,139	----------	$13,731,000	179,239	$10,000	$1,975,000	----------	5,139,000	----------	3,708,100	636,000
18	Newark, N. J.	45,696,000	----------	----------	----------	489,000	----------	939,000	2,440,000	----------	6,783,000	10,321,000
19	Kansas City, Mo.	15,106,000	----------	----------	100,000	----------	----------	----------	----------	----------	1,676,000	----------
20	Seattle, Wash.	60,318,490	2,326,000	----------	----------	----------	----------	----------	5,511,000	2,489,000	7,981,691	1,956,712
21	Indianapolis, Ind.	8,780,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
22	Rochester, N. Y.	13,580,000	80,000	931,000	625,000	----------	----------	----------	----------	----------	2,856,000	6,164,000
23	Jersey City, N. J.	14,499,254	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,413,000
24	Houston, Tex.	11,399,600	----------	----------	----------	----------	475,000	----------	----------	----------	31,000	----------
25	Louisville, Ky.	1,769,000	----------	----------	----------	----------	----------	----------	----------	----------	1,079,000	----------
26	Portland, Oreg.	25,612,339	----------	----------	----------	250,290	----------	----------	----------	----------	15,633,000	331,866

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

27	Columbus, Ohio	$6,793,500	----------	----------	----------	----------	$150,000	----------	$49,000	----------	$2,046,000	$435,000
28	Toledo, Ohio	799,000	----------	----------	----------	----------	----------	----------	----------	----------	239,000	----------
29	Oakland, Calif.	41,861,358	----------	----------	$316,000	$200,000	----------	----------	----------	----------	----------	----------
30	Denver, Colo.	25,416,600	----------	----------	----------	----------	2,700,000	$2,700,000	----------	----------	----------	12,367,000
31	Atlanta, Ga.	2,360,000	----------	----------	----------	583,000	----------	----------	----------	----------	1,000	----------
32	Dallas, Tex.	8,444,500	----------	----------	----------	----------	----------	----------	----------	----------	290,000	1,860,000
33	St. Paul, Minn.	7,452,000	----------	----------	----------	----------	----------	----------	----------	----------	1,148,000	2,964,000
34	Birmingham, Ala.	3,015,000	----------	----------	----------	----------	----------	----------	----------	----------	3,015,000	----------
35	Akron, Ohio	10,466,392	----------	----------	----------	----------	----------	----------	----------	----------	3,049,000	788,172
36	Memphis, Tenn.	9,367,774	----------	----------	----------	224,000	----------	117,000	----------	$3,000,000	919,000	----------
37	Providence, R. I.	19,190,000	----------	----------	----------	----------	----------	----------	----------	----------	16,190,000	2,000,000
38	San Antonio, Tex.	6,166,000	----------	----------	----------	----------	7,000	----------	----------	----------	----------	----------
39	Omaha, Nebr.	6,570,600	----------	----------	----------	----------	----------	----------	----------	----------	100,000	50,000
40	Syracuse, N. Y.	5,579,030	$7,079	----------	----------	----------	680,000	----------	589,000	390,874	1,501,927	292,093
41	Dayton, Ohio	4,880,647	----------	----------	----------	----------	300,000	----------	----------	266,000	150,000	216,000
42	Oklahoma City, Okla.	5,047,600	----------	----------	----------	----------	----------	----------	----------	----------	352,000	----------
43	Worcester, Mass.	2,759,800	----------	----------	16,000	----------	85,000	----------	1,160,000	----------	859,000	111,000
44	Richmond, Va.	7,478,363	----------	----------	113	----------	300,000	----------	----------	----------	1,652,250	2,058,000
45	Youngstown, Ohio	805,000	----------	----------	----------	----------	----------	----------	----------	----------	35,000	80,000
46	Grand Rapids, Mich.	2,855,000	----------	----------	----------	----------	----------	----------	----------	----------	125,000	1,375,000
47	Fort Worth, Tex.	5,443,140	----------	----------	----------	----------	----------	----------	70,000	----------	334,000	90,000
48	Hartford, Conn.	7,714,802	----------	$1,439,440	----------	1,894,000	----------	----------	852,300	----------	2,862,580	528,220
49	Flint, Mich.	2,062,500	----------	----------	----------	----------	----------	----------	----------	----------	225,000	----------
50	New Haven, Conn.	405,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	182,000
51	San Diego, Calif.	13,078,109	----------	----------	----------	----------	----------	----------	----------	----------	184,000	503,750
52	Long Beach, Calif.	11,534,785	----------	----------	----------	----------	----------	----------	----------	----------	2,165,000	1,919,000
53	Nashville, Tenn.	3,572,000	----------	----------	----------	----------	----------	----------	260,000	----------	98,000	1,241,000
54	Springfield, Mass.	6,384,000	----------	----------	----------	----------	94,000	----------	68,000	1,461,000	3,369,000	1,392,000
55	Tulsa, Okla.	4,597,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	4,855,202	----------	----------	----------	----------	----------	----------	----------	----------	276,250	200,000
58	Scranton, Pa.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
59	Salt Lake City, Utah	4,451,500	----------	----------	----------	----------	----------	44,000	115,000	----------	2,863,000	525,000
60	Yonkers, N. Y.	5,181,800	----------	----------	----------	----------	180,000	540,000	180,000	----------	350,000	1,010,500
61	Paterson, N. J.	13,934,000	----------	----------	----------	----------	----------	----------	1,334,000	----------	----------	7,227,000
62	Jacksonville, Fla.	5,557,500	----------	----------	950,000	185,000	210,000	90,000	10,000	----------	345,000	----------
63	Albany, N. Y.	19,905,951	757,384	262,038	833,500	238,000	----------	----------	255,000	837,885	2,524,770	5,388,808
64	Norfolk, Va.	15,354,491	----------	----------	----------	----------	----------	----------	----------	----------	50,000	----------
65	Trenton, N. J.	1,367,000	----------	----------	----------	----------	----------	----------	340,000	----------	333,000	----------
66	Chattanooga, Tenn.	450,000	----------	----------	----------	----------	----------	----------	----------	----------	30,000	70,000
67	Kansas City, Kans.	5,703,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	195,000
68	Fort Wayne, Ind.	1,936,000	----------	----------	----------	----------	----------	----------	----------	----------	10,000	1,872,000
69	Camden, N. J.	1,346,500	----------	----------	----------	----------	----------	----------	----------	----------	217,500	348,000

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City No.	CITY	Total	2 percent	2¼ percent	2½ percent	2¾ percent	3 percent	3¼ percent	3½ percent	3¾ percent	4 percent	4¼ percent
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
70	Erie, Pa.	$1,355,623	----------	----------	----------	----------	----------	----------	----------	----------	----------	$471,130
71	Elizabeth, N. J.	4,635,500	----------	----------	----------	----------	$4,500	----------	----------	----------	$56,000	----------
72	Wichita, Kans.	205,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,000
73	Spokane, Wash.	609,000	$416,000	----------	----------	----------	----------	----------	----------	----------	----------	193,000
74	Fall River, Mass.	160,000	----------	----------	----------	----------	----------	----------	----------	----------	134,000	----------
75	Cambridge, Mass.	806,000	----------	----------	----------	----------	----------	$98,000	$472,500	----------	92,500	----------
76	New Bedford, Mass.	1,252,000	49,000	----------	$39,000	----------	----------	----------	28,000	----------	735,000	85,000
77	Reading, Pa.	2,661,400	----------	----------	----------	----------	----------	----------	----------	----------	1,850,000	177,000
78	Knoxville, Tenn.	4,600,036	----------	----------	----------	----------	----------	----------	----------	----------	290,000	----------
79	Peoria, Ill.	260,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
80	South Bend, Ind.	675,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	75,000
81	Tacoma, Wash.	9,787,495	----------	----------	----------	----------	----------	----------	----------	----------	1,624,000	460,000
82	Miami, Fla.	7,965,417	----------	----------	----------	----------	----------	----------	----------	----------	1,622,000	----------
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	757,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
85	Wilmington, Del.	6,975,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	800,000
86	Tampa, Fla.	2.965,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
87	Somerville, Mass.	108,000	----------	$82,000	----------	----------	----------	----------	26,000	----------	----------	----------
88	El Paso, Tex.	1,644,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
89	Evansville, Ind.	956,000	----------	----------	200,000	----------	----------	----------	----------	----------	664,000	----------
90	Lynn, Mass.	415,000	21,000	----------	25,000	----------	----------	14,000	13,000	$15,000	189,000	36,000
91	Utica, N. Y.	262,121	----------	----------	----------	----------	----------	----------	10,500	----------	22,750	66,500
92	Duluth, Minn.	1,995,000	----------	----------	----------	$532,000	----------	----------	----------	----------	1,050,000	----------
93	Waterbury, Conn.	6,642,000	----------	----------	70,000	130,000	50,000	----------	----------	----------	935,000	3,167,000
94	Lowell, Mass.	375,500	----------	----------	67,000	----------	----------	----------	----------	91,000	211,500	6,000
	Honolulu, Hawaii 1/	8,590,000	----------	----------	----------	----------	----------	----------	----------	----------	350,000	----------

1/ Not included in group or grand totals.

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City No.	CITY	4⅛ percent	4¼ percent	5 percent	5⅛ percent	5½ percent	5⅝ percent	6 percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
	Grand total	$569,639,151	$53,555,188	$200,028,272	$10,136,000	$34,669,940	$5,472,000	$21,213,444	$208,988,064	$941,317	$3,134,554	4.1
	Group I	411,587,627	29,284,689	65,886,845	4,056,000	16,243,000	5,413,000	4,128,293	202,391,432	251,317	2,791,280	4.1
	Group II	72,623,169	5,126,000	41,788,193	940,000	7,308,000	----------	5,899,000	1,166,862	690,000	----------	4.3
	Group III	85,428,355	19,144,499	92,353,234	5,140,000	11,118,940	59,000	11,186,151	5,429,770	---------	343,274	4.5
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER											
1	New York, N. Y.	$228,748,710	----------	----------	----------	----------	----------	----------	----------	---------	----------	3.9
2	Chicago, Ill.	----------	----------	$14,592,000	----------	----------	----------	----------	----------	$168,000	----------	4.1
3	Philadelphia, Pa.	----------	----------	----------	----------	----------	----------	----------	1/$200,696,081	---------	----------	4.2
4	Detroit, Mich.	28,485,274	$316,389	1,484,000	$3,300,000	$9,707,000	$20,000	$1,090,000	----------	83,317	$2,704,000	4.3
5	Los Angeles, Calif.	44,964,843	24,195,000	19,466,500	756,000	2,217,000	1,068,000	2,941,293	5,067	---------	86,000	4.2
6	Cleveland, Ohio	10,819,000	4,705,000	3,133,000	----------	4,319,000	----------	22,000	----------	---------	----------	4.7
7	St. Louis, Mo.	4,969,000	----------	----------	----------	----------	----------	----------	----------	---------	----------	4.4
8	Baltimore, Md.	1,000,000	----------	14,588,245	----------	----------	----------	----------	----------	---------	1,280	4.2
9	Boston, Mass.	2,303,000	----------	221,000	----------	----------	----------	----------	----------	---------	----------	3.9
10	Pittsburgh, Pa.	668,300	68,300	----------	----------	----------	----------	----------	----------	---------	----------	4.1
11	San Francisco, Calif.	86,153,000	----------	10,834,600	----------	----------	4,325,000	----------	----------	---------	----------	4.5
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------	---------	----------	-------
13	Milwaukee, Wis.	887,000	----------	742,500	----------	----------	----------	75,000	----------	---------	----------	-------
14	Buffalo, N. Y.	2,569,500	----------	825,000	----------	----------	----------	----------	1,690,284	---------	----------	4.1
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	Minneapolis, Minn.	$454,000	$452,000	$30,000	----------	----------	----------	----------	$500,000	---------	----------	3.9
16	New Orleans, La.	3,565,300	----------	2,000,000	----------	----------	----------	----------	----------	---------	----------	4.3
17	Cincinnati, Ohio	1,303,700	75,000	3,600,100	----------	----------	----------	$400,000	282,000	---------	----------	3.2
18	Newark, N. J.	18,196,000	215,000	135,000	$940,000	$2,988,000	----------	2,250,000	----------	---------	----------	4.4
19	Kansas City, Mo.	12,705,000	----------	625,000	----------	----------	----------	----------	----------	---------	----------	4.5
20	Seattle, Wash.	6,273,086	2,650,000	27,229,139	----------	1,013,000	----------	2,311,500	377,362	---------	----------	4.5
21	Indianapolis, Ind.	8,749,000	----------	31,000	----------	----------	----------	----------	----------	---------	----------	4.5
22	Rochester, N. Y.	2,486,000	----------	438,000	----------	----------	----------	----------	----------	---------	----------	4.0
23	Jersey City, N. J.	7,368,254	1,321,000	90,000	----------	3,307,000	----------	----------	----------	---------	----------	4.7
24	Houston, Tex.	3,285,200	213,000	6,450,400	----------	----------	----------	937,500	7,500	---------	----------	4.8
25	Louisville, Ky.	----------	----------	----------	----------	----------	----------	----------	----------	$690,000	----------	4.0
26	Portland, Oreg.	8,237,629	----------	1,159,554	----------	----------	----------	----------	----------	---------	----------	4.2

1/ Estimated rates.

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City No.	CITY	4⅛ percent	4¼ percent	5 percent	5¼ percent	5½ percent	5¾ percent	6 percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
27	Columbus, Ohio	$2,293,500	$19,000	$1,613,000	$22,000	$281,000	----	----	----	----	$35,000	4.5
28	Toledo, Ohio	315,000	----	95,000	----	----	----	----	----	----	----	4.1
29	Oakland, Calif.	5,246,390	1,592,000	34,406,968	----	----	----	----	$100,000	----	----	4.9
30	Denver, Colo.	7,649,600	----	----	----	----	----	----	----	----	----	4.1
31	Atlanta, Ga.	419,000	----	1,338,000	----	19,000	----	----	----	----	----	4.4
32	Dallas, Tex.	5,567,000	----	550,500	----	----	$59,000	$118,000	----	----	----	4.5
33	St. Paul, Minn.	2,408,000	82,000	----	----	350,000	----	----	500,000	----	----	4.2
34	Birmingham, Ala.	----	----	----	----	----	----	----	----	----	----	4.0
35	Akron, Ohio	2,349,000	654,000	1,800,100	1,773,000	----	----	53,120	----	----	----	4.6
36	Memphis, Tenn.	1,256,000	1,578,000	1,404,000	368,000	67,000	----	134,000	----	----	300,774	4.3
37	Providence, R. I.	1,000,000	----	----	----	----	----	----	----	----	----	4.1
38	San Antonio, Tex.	----	----	----	----	6,159,000	----	----	----	----	----	5.5
39	Omaha, Nebr.	4,638,600	----	1,782,000	----	----	----	----	----	----	----	4.5
40	Syracuse, N. Y.	----	19,198	----	1,955,000	----	----	----	143,859	----	----	4.2
41	Dayton, Ohio	1,922,000	----	506,000	----	2/ 1,154,647	----	366,000	----	----	----	4.7
42	Oklahoma City, Okla.	1,909,600	----	2,786,000	----	----	----	----	----	----	----	4.7
43	Worcester, Mass.	50,800	----	----	----	----	----	----	473,000	----	5,000	3.4
44	Richmond, Va.	3,108,000	----	330,000	----	----	----	30,000	----	----	----	4.3
45	Youngstown, Ohio	----	----	30,000	----	----	----	660,000	----	----	----	5.7
46	Grand Rapids, Mich.	650,000	----	555,000	----	----	----	150,000	----	----	----	4.5
47	Fort Worth, Tex.	1,462,000	693,000	220,000	----	----	----	----	2,574,140	----	----	4.6
48	Hartford, Conn.	113,640	----	24,622	----	----	----	----	----	----	----	3.3
49	Flint, Mich.	1,281,600	128,000	477,900	----	----	----	----	----	----	----	4.6
50	New Haven, Conn.	223,000	----	----	----	----	----	----	----	----	----	4.4
51	San Diego, Calif.	4,482,784	587,500	7,320,075	----	----	----	----	----	----	----	4.8
52	Long Beach, Calif.	1,947,125	1,095,000	4,406,660	----	----	----	----	----	----	2,000	4.6
53	Nashville, Tenn.	569,000	905,000	699,000	----	----	----	----	----	----	----	4.5
54	Springfield, Mass.	----	----	----	----	----	----	----	----	----	----	4.0
55	Tulsa, Okla.	298,000	389,500	2,503,500	----	1,345,000	----	61,000	----	----	----	5.1
56	Bridgeport, Conn.	----	----	----	----	----	----	----	----	----	----	----
57	Des Moines, Iowa	859,000	100,000	3,084,952	----	----	----	335,000	----	----	----	4.9
58	Scranton, Pa.	----	----	----	----	----	----	----	----	----	----	----
59	Salt Lake City, Utah	179,000	375,000	320,500	----	----	----	----	30,000	----	----	4.1
60	Yonkers, N. Y.	1,217,500	----	1,155,000	----	78,800	----	240,000	230,000	----	----	4.3
61	Paterson, N. J.	3,465,000	----	----	----	----	----	1,908,000	----	----	----	4.5

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62	Jacksonville, Fla.	1,325,000	----------	1,292,500	----------	560,000	----------	----------	590,000	---------	----------	4.1
63	Albany, N. Y.	5,994,225	1,247,301	1,547,040	20,000	----------	----------	----------	----------	---------	----------	4.2
64	Norfolk, Va.	2,419,491	----------	11,215,000	----------	----------	----------	1,670,000	----------	---------	----------	5.0
65	Trenton, N. J.	693,500	----------	----------	----------	----------	----------	----------	----------	---------	500	4.7
66	Chattanooga, Tenn.	350,000	----------	----------	----------	----------	----------	----------	----------	---------	----------	4.4
67	Kansas City, Kans.	3,683,000	1,500,000	325,000	----------	----------	----------	----------	----------	---------	----------	4.6
68	Fort Wayne, Ind.	----------	14,000	40,000	----------	----------	----------	----------	----------	---------	----------	4.3
69	Camden, N. J.	616,000	----------	165,000	----------	----------	----------	----------	----------	---------	----------	4.4
70	Erie, Pa.	880,000	----------	2,000	----------	2,493	----------	----------	----------	---------	----------	4.4
71	Elizabeth, N. J.	----------	----------	----------	460,000	----------	----------	4,115,000	----------	---------	----------	5.9
72	Wichita, Kans.	113,000	90,000	----------	----------	----------	----------	----------	----------	---------	----------	4.6
73	Spokane, Wash.	----------	----------	----------	----------	----------	----------	----------	----------	---------	----------	2.7
74	Fall River, Mass.	----------	26,000	----------	----------	----------	----------	----------	----------	---------	----------	4.1
75	Cambridge, Mass.	143,000	----------	----------	----------	----------	----------	----------	----------	---------	----------	3.7
76	New Bedford, Mass.	----------	88,000	----------	228,000	----------	----------	----------	----------	---------	----------	4.2
77	Reading, Pa.	----------	----------	442,000	----------	----------	----------	----------	192,400	---------	----------	4.1
78	Knoxville, Tenn.	3,700,000	----------	----------	----------	----------	----------	610,036	----------	---------	----------	4.7
79	Peoria, Ill.	260,000	----------	----------	----------	----------	----------	----------	----------	---------	----------	4.5
80	South Bend, Ind.	----------	500,000	----------	----------	----------	----------	100,000	----------	---------	----------	4.9
81	Tacoma, Wash.	56,000	5,897,000	492,500	----------	860,000	----------	105,995	292,000	---------	----------	4.6
82	Miami, Fla.	587,000	1,004,000	4,139,417	314,000	179,000	----------	----------	120,000	---------	----------	4.8
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------	---------	----------	-------
84	Canton, Ohio	----------	----------	224,000	----------	3,000	----------	530,000	----------	---------	----------	5.7
85	Wilmington, Del.	5,575,000	----------	600,000	----------	----------	----------	----------	----------	---------	----------	4.5
86	Tampa, Fla.	243,000	----------	2,662,000	----------	60,000	----------	----------	----------	---------	----------	5.0
87	Somerville, Mass.	----------	----------	----------	----------	----------	----------	----------	----------	---------	----------	2.6
88	El Paso, Tex.	398,000	515,000	731,000	----------	----------	----------	----------	----------	---------	----------	4.8
89	Evansville, Ind.	----------	----------	92,000	----------	----------	----------	----------	----------	---------	----------	3.8
90	Lynn, Mass.	9,000	26,000	45,000	----------	----------	----------	----------	22,000	---------	----------	3.8
91	Utica, N. Y.	----------	----------	----------	----------	----------	----------	----------	162,371	---------	----------	4.2
92	Duluth, Minn.	393,000	20,000	----------	----------	----------	----------	----------	----------	---------	----------	3.8
93	Waterbury, Conn.	1,310,000	----------	980,000	----------	----------	----------	----------	----------	---------	----------	4.3
94	Lowell, Mass.	----------	----------	----------	----------	----------	----------	----------	----------	---------	----------	3.7
	Honolulu, Hawaii 3/	----------	----------	8,240,000	----------	----------	----------	----------	----------	---------	----------	5.0

2/ The rate reported for $754,647 of this amount was an estimated average.
3/ Not included in group or grand totals.

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TABLE 49.—ISSUE AND RETIREMENT OF DEBT: 1937

(Includes data for enterprises owned but not operated by city. See text discussion, p. 309)

City No.	CITY	ISSUED				RETIRED			
		Total	General bonds	Revenue bonds	Short-term loans	Total	General bonds	Revenue bonds	Short-term loans
	Grand total	$216,055,174	$114,208,009	$58,987,928	$42,859,237	$149,328,343	$50,461,863	$5,530,524	$93,335,956
	Group I	191,943,113	102,381,575	51,900,000	37,661,538	119,339,519	27,657,476	2,094,000	89,588,043
	Group II	9,289,085	2,070,000	3,268,928	3,950,157	13,527,479	9,079,033	2,265,400	2,183,046
	Group III	14,822,976	9,756,434	3,819,000	1,247,542	16,461,345	13,725,354	1,171,124	1,564,867
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.	$127,071,306	$89,536,306	----------	$37,535,000	$93,979,816	$4,443,510	----------	$89,536,306
2	Chicago, Ill.	1,908,064	----------	$1,900,000	8,064	1,361,937	20,000	$1,323,000	18,937
3	Philadelphia, Pa.	1,841,500	1,841,500	----------	----------	2,700,000	2,700,000	----------	----------
4	Detroit, Mich.	4,176,275	4,176,275	----------	----------	5,932,246	5,932,246	----------	----------
5	Los Angeles, Calif.	52,221,494	2,221,494	50,000,000	----------	5,273,725	5,273,725	----------	----------
6	Cleveland, Ohio	----------	----------	----------	----------	1,599,600	1,599,600	----------	----------
7	St. Louis, Mo.	----------	----------	----------	----------	678,000	100,000	578,000	----------
8	Baltimore, Md.	2,215,000	2,215,000	----------	----------	1,476,674	1,476,674	----------	----------
9	Boston, Mass.	715,000	715,000	----------	----------	1,495,000	1,495,000	----------	----------
10	Pittsburgh, Pa.	----------	----------	----------	----------	746,565	746,565	----------	----------
11	San Francisco, Calif.	1,676,000	1,676,000	----------	----------	3,145,900	3,145,900	----------	----------
12	Washington, D. C.	----------	----------	----------	----------	----------	----------	----------	----------
13	Milwaukee, Wis.	58,474	----------	----------	58,474	467,500	241,700	193,000	32,800
14	Buffalo, N. Y.	60,000	----------	----------	60,000	482,556	482,556	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Minneapolis, Minn.	$500,557	$500,000	----------	$557	$210,000	$210,000	----------	----------
16	New Orleans, La.	540,138	500,000	----------	40,138	769,361	745,800	----------	$23,561
17	Cincinnati, Ohio	1,526,000	26,000	----------	1,500,000	3,232,000	3,232,000	----------	----------
18	Newark, N. J.	544,000	489,000	----------	55,000	1,090,000	1,090,000	----------	----------
19	Kansas City, Mo.	----------	----------	----------	----------	76,000	76,000	----------	----------
20	Seattle, Wash.	5,618,390	----------	$3,268,928	2,349,462	4,536,497	183,512	$2,202,500	2,150,485
21	Indianapolis, Ind.	----------	----------	----------	----------	13,000	4,000	----------	9,000
22	Rochester, N. Y.	80,000	80,000	----------	----------	735,000	735,000	----------	----------
23	Jersey City, N. J.	----------	----------	----------	----------	544,000	544,000	----------	----------
24	Houston, Tex.	475,000	475,000	----------	----------	568,900	506,000	62,900	----------
25	Louisville, Ky.	5,000	----------	----------	5,000	----------	----------	----------	----------
26	Portland, Oreg.	----------	----------	----------	----------	1,752,721	1,752,721	----------	----------

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

27	Columbus, Ohio	----------	----------	----------	----------	$552,000	$552,000	----------	----------
28	Toledo, Ohio	----------	----------	----------	----------	84,000	84,000	----------	----------
29	Oakland, Calif.	----------	----------	----------	----------	856,072	856,072	----------	----------
30	Denver, Colo.	----------	----------	----------	----------	203,000	203,000	----------	----------
31	Atlanta, Ga.	$583,000	$583,000	----------	----------	711,000	711,000	----------	----------
32	Dallas, Tex.	----------	----------	----------	----------	631,000	629,000	----------	$2,000
33	St. Paul, Minn.	500,000	500,000	----------	----------	219,000	219,000	----------	----------
34	Birmingham, Ala.	2,000,000	----------	$2,000,000	----------	----------	----------	----------	----------
35	Akron, Ohio	185,000	185,000	----------	----------	672,140	672,140	----------	----------
36	Memphis, Tenn.	3,500,000	3,000,000	----------	$500,000	1,145,000	345,000	----------	800,000
37	Providence, R. I.	75	----------	----------	75	----------	----------	----------	----------
38	San Antonio, Tex.	----------	----------	----------	----------	123,500	123,500	----------	----------
39	Omaha, Nebr.	----------	----------	----------	----------	422,000	422,000	----------	----------
40	Syracuse, N. Y.	64,033	64,033	----------	----------	225,868	225,868	----------	----------
41	Dayton, Ohio	300,000	300,000	----------	----------	657,631	657,631	----------	----------
42	Oklahoma City, Okla.	----------	----------	----------	----------	324,200	324,200	----------	----------
43	Worcester, Mass.	175,000	175,000	----------	----------	333,700	333,700	----------	----------
44	Richmond, Va.	411,700	311,700	----------	100,000	311,700	----------	----------	311,700
45	Youngstown, Ohio	----------	----------	----------	----------	85,000	85,000	----------	----------
46	Grand Rapids, Mich.	----------	----------	----------	----------	----------	----------	----------	----------
47	Fort Worth, Tex.	----------	----------	----------	----------	170,900	150,900	$20,000	----------
48	Hartford, Conn.	1,894,000	1,894,000	----------	----------	296,797	296,797	----------	----------
49	Flint, Mich.	----------	----------	----------	----------	144,000	144,000	----------	----------
50	New Haven, Conn.	----------	----------	----------	----------	30,000	30,000	----------	----------
51	San Diego, Calif.	----------	----------	----------	----------	587,325	587,325	----------	----------
52	Long Beach, Calif.	267,312	----------	----------	267,312	713,536	446,290	----------	267,246
53	Nashville, Tenn.	----------	----------	----------	----------	137,000	137,000	----------	----------
54	Springfield, Mass.	----------	----------	----------	----------	282,000	282,000	----------	----------
55	Tulsa, Okla.	----------	----------	----------	----------	469,000	469,000	----------	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	----------	----------	----------	----------	192,751	192,751	----------	----------
58	Scranton, Pa.	2,500	----------	----------	2,500	----------	----------	----------	----------
59	Salt Lake City, Utah	----------	----------	----------	----------	125,500	125,500	----------	----------
60	Yonkers, N. Y.	330,000	330,000	----------	----------	272,950	272,950	----------	----------
61	Paterson, N. J.	----------	----------	----------	----------	344,000	344,000	----------	----------
62	Jacksonville, Fla.	1,650,000	400,000	1,150,000	100,000	445,000	445,000	----------	----------
63	Albany, N. Y.	1,013,800	838,000	----------	175,800	895,279	582,355	137,124	175,800
64	Norfolk, Va.	2,064	2,064	----------	----------	----------	----------	----------	----------
65	Trenton, N. J.	78,000	----------	----------	78,000	41,500	41,500	----------	----------
66	Chattanooga, Tenn.	100,000	100,000	----------	----------	----------	----------	----------	----------
67	Kansas City, Kans.	----------	----------	----------	----------	78,000	78,000	----------	----------
68	Fort Wayne, Ind.	15,000	----------	----------	15,000	131,000	131,000	----------	----------
69	Camden, N. J.	----------	----------	----------	----------	46,475	46,475	----------	----------

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TABLE 49.—ISSUE AND RETIREMENT OF DEBT: 1937—Continued

(Includes data for enterprises owned but not operated by city. See text discussion, p. 309)

City No.	CITY	ISSUED				RETIRED			
		Total	General bonds	Revenue bonds	Short-term loans	Total	General bonds	Revenue bonds	Short-term loans
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
70	Erie, Pa.	----------	----------	----------	----------	$32,498	$32,498	----------	----------
71	Elizabeth, N. J.	----------	----------	----------	----------	95,000	95,000	----------	----------
72	Wichita, Kans.	----------	----------	----------	----------	20,500	20,500	----------	----------
73	Spokane, Wash.	----------	----------	----------	----------	84,000	----------	$84,000	----------
74	Fall River, Mass.	----------	----------	----------	----------	14,000	14,000	----------	----------
75	Cambridge, Mass.	----------	----------	----------	----------	134,500	134,500	----------	----------
76	New Bedford, Mass.	----------	----------	----------	----------	115,000	115,000	----------	----------
77	Reading, Pa.	----------	----------	----------	----------	53,100	53,100	----------	----------
78	Knoxville, Tenn.	$132,565	$132,565	----------	----------	207,978	207,978	----------	----------
79	Peoria, Ill.	----------	----------	----------	----------	20,000	20,000	----------	----------
80	South Bend, Ind.	----------	----------	----------	----------	----------	----------	----------	----------
81	Tacoma, Wash.	----------	----------	----------	----------	935,000	57,000	878,000	----------
82	Miami, Fla.	1,061,927	384,072	$669,000	$8,855	508,100	456,100	52,000	----------
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	----------	----------	----------	----------	53,000	53,000	----------	----------
85	Wilmington, Del.	----------	----------	----------	----------	97,150	97,150	----------	----------
86	Tampa, Fla.	----------	----------	----------	----------	74,000	74,000	----------	----------
87	Somerville, Mass.	82,000	82,000	----------	----------	3,000	3,000	----------	----------
88	El Paso, Tex.	----------	----------	----------	----------	60,121	52,000	----------	$8,121
89	Evansville, Ind.	200,000	200,000	----------	----------	448,000	448,000	----------	----------
90	Lynn, Mass.	25,000	25,000	----------	----------	62,500	62,500	----------	----------
91	Utica, N. Y.	----------	----------	----------	----------	26,574	26,574	----------	----------
92	Duluth, Minn.	----------	----------	----------	----------	170,000	170,000	----------	----------
93	Waterbury, Conn.	250,000	250,000	----------	----------	216,000	216,000	----------	----------
94	Lowell, Mass.	----------	----------	----------	----------	71,500	71,500	----------	----------
	Honolulu, Hawaii 1/	554,000	----------	554,000	----------	247,000	----------	247,000	----------

1/ Not included in group or grand totals.

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TABLE 50

Assets in sinking funds, public trust funds, investment funds, and general funds of public-service enterprises are shown in table 50. Such assets totaled $1,066,762,973 at the close of 1937.

ASSETS IN SINKING FUNDS.—Assets in sinking funds of public-service enterprises totaled $282,246,018, of which amount approximately 87 percent was in the form of investments in city securities, 9.2 percent in cash, and 3.8 percent in other investments, mostly securities. As previously mentioned, the reported amount of sinking-fund assets for public-service enterprises should be qualified by the statement that in several cases it was not possible to segregate assets of general government from those of public-service enterprises, in which case the assets were included under sinking funds of general government.

ASSETS IN PUBLIC TRUST FUNDS.—As might be expected, assets in public trust funds are negligible, since such funds are normally associated with general government and are usually created for purposes which fall within the scope of general government functions. In only two cases, Detroit and Fort Wayne, were public trust funds created in connection with public-service enterprises. In the case of Detroit it is a retirement fund for the platform employees of the Department of Street Railways; in the case of Fort Wayne it is a retirement fund for the employees of the water and electric light and power systems. The fact that this particular trust fund in Detroit is kept entirely in cash is an unusual circumstance and is especially rare in connection with retirement funds.

ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.—This group of assets, which total $707,231,417, comprised approximately two-thirds of all specified assets held by public-service enterprises. Investments in real property amount to 98 percent of total investment funds held in this group, and comprise for the most part the investments in municipal public-service enterprises which are leased to others. It will be noted that investments in the New York transit system and in the Philadelphia gas works constitute more than 80 percent of investments in real property. Investments of this character are shown at their book value. The other items of investment under this group are of negligible relative importance and are self-explanatory.

ASSETS IN GENERAL FUNDS.—The last two columns in table 50 show the amount of cash held in general treasury and administrative funds at the close of 1937, and they require no special comment.

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TABLE 50.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937

(Includes data for enterprises owned but not operated by city)

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS	
			Total	Cash	City securities (par value)	Other investments	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	[1] $1,066,762,973	$282,246,018	$26,133,658	$245,172,406	$10,939,954	$707,231,417	$4,393,481	$5,554,038	$693,188,775	$4,095,123	$74,106,388	$3,012,239
	Group I	[2] 903,072,740	222,627,315	16,340,732	203,513,496	2,773,087	636,428,288	3,561,948	1,703,843	628,387,061	2,775,436	42,894,722	964,345
	Group II	92,907,967	29,859,031	4,317,580	23,307,859	2,233,592	54,217,627	207,876	1,272,152	52,493,971	243,628	8,595,515	235,794
	Group III	[3] 70,782,266	29,759,672	5,475,346	18,351,051	5,933,275	16,585,502	623,657	2,578,043	12,307,743	1,076,059	22,616,151	1,812,100
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$569,755,091	$169,674,119	$3,377,132	$166,296,987	----------	$391,025,906	$2,438,591	---------	$387,734,171	$853,144	$9,055,066	---------
2	Chicago, Ill.	3,872,639	168,000	168,000	----------	----------	----------	---------	---------	---------	---------	3,704,639	---------
3	Philadelphia, Pa.	173,462,321	----------	----------	----------	----------	173,462,321	---------	---------	173,462,321	---------	---------	---------
4	Detroit, Mich.	[4] 19,124,914	16,560,636	160,665	16,399,971	----------	67,093	---------	---------	----------	67,093	2,335,747	$3,368
5	Los Angeles, Calif.	22,784,258	9,234,174	9,234,174	----------	----------	3,545,773	---------	$1,703,843	90,480	1,751,450	9,203,139	801,172
6	Cleveland, Ohio	3,157,401	----------	----------	----------	----------	----------	---------	---------	----------	---------	2,999,693	157,708
7	St. Louis, Mo.	3,945,559	574,889	124,889	----------	$450,000	----------	---------	---------	----------	---------	3,370,670	---------
8	Baltimore, Md.	14,557,355	5,999,298	14,295	5,985,003	----------	8,558,057	31,601	---------	8,526,456	---------	---------	---------
9	Boston, Mass.	72,430,120	12,418,808	568,271	9,527,450	2,323,087	59,769,138	1,091,756	---------	58,573,633	103,749	242,174	---------
10	Pittsburgh, Pa.	95,892	44,388	28,388	16,000	----------	----------	---------	---------	----------	---------	51,504	---------
11	San Francisco, Calif.	12,008,456	2,010,600	2,010,600	----------	----------	----------	---------	---------	----------	---------	9,997,856	---------
12	Washington, D. C.	996,884	----------	----------	----------	----------	----------	---------	---------	----------	---------	996,884	---------
13	Milwaukee, Wis.	1,458,643	519,196	519,196	----------	----------	----------	---------	---------	----------	---------	937,350	2,097
14	Buffalo, N. Y.	5,423,207	5,423,207	135,122	5,288,085	----------	----------	---------	---------	----------	---------	---------	---------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Minneapolis, Minn.	$797,278	$334,827	$46,827	$288,000	----------	----------	---------	---------	----------	---------	$462,451	---------
16	New Orleans, La.	1,625,511	1,004,361	1,004,361	----------	----------	----------	---------	---------	----------	---------	621,150	---------
17	Cincinnati, Ohio	53,248,561	14,631,053	646,091	12,819,091	$1,165,871	$38,000,000	---------	---------	$38,000,000	---------	617,508	---------
18	Newark, N. J.	206,905	----------	----------	----------	----------	----------	---------	---------	----------	---------	206,905	---------
19	Kansas City, Mo.	400,335	2,165	2,165	----------	----------	80,000	---------	$80,000	----------	---------	318,170	---------
20	Seattle, Wash.	3,023,255	382,185	223,673	158,512	----------	1,766	$1,766	---------	----------	---------	2,639,304	---------
21	Indianapolis, Ind.	1,669,863	162,654	162,654	----------	----------	324,447	156,447	---------	----------	$168,000	946,968	$235,794
22	Rochester, N. Y.	13,036,664	1,449,599	875,599	317,000	257,000	11,115,377	25,522	---------	11,089,855	---------	471,688	---------

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23	Jersey City, N. J.	4,163,637	3,498,560	142,603	3,355,957	----------	----------	----------	----------	----------	----------	665,077	----------
24	Houston, Tex.	5,314,233	1,492,054	773,514	694,400	24,140	3,404,116	----------	----------	3,404,116	----------	418,063	----------
25	Louisville, Ky.	1,295,184	796,896	130,553	93,000	573,343	----------	----------	----------	----------	----------	498,288	----------
26	Portland, Oreg.	8,126,541	6,104,677	309,540	5,581,899	213,238	1,291,921	24,141	1,192,152	----------	75,628	729,943	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
27	Columbus, Ohio	$1,490,206	$1,487,798	$1,487,798	----------	----------	----------	----------	----------	----------	----------	$2,408	----------
28	Toledo, Ohio	2,283,208	101,335	101,335	----------	----------	$185,000	----------	----------	$185,000	----------	1,996,873	----------
29	Oakland, Calif.	3,168,577	702,210	251,808	$450,402	----------	559,024	$210,004	$349,020	----------	----------	1,286,188	$621,155
30	Denver, Colo.	1,257,281	849,703	205,703	631,000	$13,000	344	----------	----------	----------	$344	407,234	----------
31	Atlanta, Ga.	394,612	200,394	155,394	45,000	----------	----------	----------	----------	----------	----------	193,193	1,025
32	Dallas, Tex.	623,411	438,411	227,911	210,500	----------	----------	----------	----------	----------	----------	185,000	----------
33	St. Paul, Minn.	1,647,641	1,357,098	91,498	540,100	725,500	----------	----------	----------	----------	----------	290,543	----------
34	Birmingham, Ala.	677,319	8,444	8,444	----------	----------	----------	----------	----------	----------	----------	668,875	----------
35	Akron, Ohio	388,490	26,982	26,982	----------	----------	----------	----------	----------	----------	----------	361,508	----------
36	Memphis, Tenn.	2,902,413	341,460	154,460	187,000	----------	----------	----------	----------	----------	----------	2,560,953	----------
37	Providence, R. I.	6,766,520	6,013,229	51,822	5,961,407	----------	727,496	153,661	573,835	----------	----------	25,795	----------
38	San Antonio, Tex.	1,796,111	1,407,306	199,806	1,207,500	----------	275,294	81,294	194,000	----------	----------	74,104	39,407
39	Omaha, Nebr.	4,861,174	4,149,775	----------	2,033,000	2,116,775	509,875	----------	76,500	----------	433,375	201,524	----------
40	Syracuse, N. Y.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
41	Dayton, Ohio	178,362	----------	----------	----------	----------	----------	----------	----------	----------	----------	175,670	2,692
42	Oklahoma City, Okla.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
43	Worcester, Mass.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
44	Richmond, Va.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
45	Youngstown, Ohio	106,596	----------	----------	----------	----------	----------	----------	----------	----------	----------	106,596	----------
46	Grand Rapids, Mich.	1,541,911	1,231,925	229,317	964,000	38,608	102,421	----------	----------	----------	102,421	207,565	----------
47	Fort Worth, Tex.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
48	Hartford, Conn.	2,790,059	429,778	178,823	134,474	116,481	321,894	----------	----------	320,000	1,894	2,029,835	8,552
49	Flint, Mich.	1,394,837	869,464	185,242	657,000	27,222	344,955	----------	124,900	----------	220,055	179,308	1,110
50	New Haven, Conn.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
51	San Diego, Calif.	1,284,985	322,018	322,018	----------	----------	----------	----------	----------	----------	----------	962,967	----------
52	Long Beach, Calif.	4,774,193	83,059	83,059	----------	----------	3,743,546	----------	31,000	3,697,200	15,346	813,057	134,531
53	Nashville, Tenn.	181,110	163,998	163,998	----------	----------	614	614	----------	----------	----------	16,498	----------
54	Springfield, Mass.	168,621	----------	----------	----------	----------	----------	----------	----------	----------	----------	168,621	----------
55	Tulsa, Okla.	3,179	----------	----------	----------	----------	----------	----------	----------	----------	----------	3,179	----------
56	Bridgeport, Conn.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
57	Des Moines, Iowa	751,003	751,003	284,494	466,509	----------	----------	----------	----------	----------	----------	----------	----------
58	Scranton, Pa.	1,767	----------	----------	----------	----------	----------	----------	----------	----------	----------	1,767	----------
59	Salt Lake City, Utah	57,480	----------	----------	----------	----------	57,480	----------	----------	----------	57,480	----------	----------
60	Yonkers, N. Y.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
61	Paterson, N. J.	35,469	----------	----------	----------	----------	----------	----------	----------	----------	----------	5/ 5,598	41,067
62	Jacksonville, Fla.	1,369,791	72,625	72,625	----------	----------	----------	----------	----------	----------	----------	1,297,166	----------
63	Albany, N. Y.	774,250	17,166	17,166	----------	----------	665,000	----------	----------	665,000	----------	91,996	88
64	Norfolk, Va.	9,674,941	3,649,599	78,204	3,130,395	441,000	6,025,342	----------	----------	6,025,342	----------	----------	----------
65	Trenton, N. J.	1,005,893	550,662	----------	550,662	----------	----------	----------	----------	----------	----------	202,220	253,011
66	Chattanooga, Tenn.	60,361	----------	----------	----------	----------	----------	----------	----------	----------	----------	60,361	----------
67	Kansas City, Kans.	7,708,383	3,256,182	72,959	951,223	2,232,000	200,273	40,193	160,080	----------	----------	4,079,567	172,361

See footnotes at end of table.

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TABLE 50.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1937—Continued

(Includes data for enterprises owned but not operated by city)

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS	
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Real property	Other investments	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												
68	Fort Wayne, Ind.	3/ $331,357	$579	----------	$579	----------	$260,521	$130,788	$129,733	----------	----------	$1,768	$59,648
69	Camden, N. J.	226,727	188,727	$127,227	61,500	----------	38,000	----------	----------	$38,000	----------	----------	----------
70	Erie, Pa.	436,671	----------	----------	----------	----------	34,376	----------	----------	----------	$34,376	402,295	----------
71	Elizabeth, N. J.	763,921	95,000	95,000	----------	----------	577,768	----------	452,000	----------	125,768	91,153	----------
72	Wichita, Kans.	2,535	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,535	----------
73	Spokane, Wash.	763,493	227,078	131,578	40,000	$55,500	----------	----------	----------	----------	----------	535,966	449
74	Fall River, Mass.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
75	Cambridge, Mass.	169,296	160,420	15,131	23,500	121,789	----------	----------	----------	----------	----------	8,599	277
76	New Bedford, Mass.	57,475	----------	----------	----------	----------	----------	----------	----------	----------	----------	57,475	----------
77	Reading, Pa.	374,642	43,063	663	----------	42,400	----------	----------	----------	----------	----------	331,579	----------
78	Knoxville, Tenn.	371,242	----------	----------	----------	----------	----------	----------	----------	----------	----------	371,242	----------
79	Peoria, Ill.	62,437	----------	----------	----------	----------	20,975	----------	20,975	----------	----------	41,462	----------
80	South Bend, Ind.	327,180	189,754	189,754	----------	----------	----------	----------	----------	----------	----------	5/ 159,791	297,217
81	Tacoma, Wash.	1,581,314	143,478	143,478	----------	----------	350,103	7,103	343,000	----------	----------	1,087,733	----------
82	Miami, Fla.	1,142,441	----------	----------	----------	----------	1,016,201	----------	----------	1,016,201	----------	126,240	----------
83	Gary, Ind.	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
84	Canton, Ohio	57,314	----------	----------	----------	----------	----------	----------	----------	----------	----------	57,314	----------
85	Wilmington, Del.	45,343	34,902	1,602	30,300	3,000	----------	----------	----------	----------	----------	10,441	----------
86	Tampa, Fla.	153,598	63,006	63,006	----------	----------	17,000	----------	17,000	----------	----------	48,408	25,184
87	Somerville, Mass.	27,625	----------	----------	----------	----------	----------	----------	----------	----------	----------	27,596	29
88	El Paso, Tex.	578,818	89,061	14,061	75,000	----------	191,000	----------	106,000	----------	85,000	270,025	28,732
89	Evansville, Ind.	498,923	42,980	42,980	----------	----------	----------	----------	----------	----------	----------	370,772	85,171
90	Lynn, Mass.	21,341	----------	----------	----------	----------	----------	----------	----------	----------	----------	21,341	----------
91	Utica, N. Y.	361,000	----------	----------	----------	----------	361,000	----------	----------	361,000	----------	----------	----------
92	Duluth, Minn.	276,062	----------	----------	----------	----------	----------	----------	----------	----------	----------	235,668	40,394
93	Waterbury, Conn.	5/ 1,452	----------	----------	----------	----------	----------	----------	----------	----------	----------	5/ 1,452	----------
94	Lowell, Mass.	32,809	----------	----------	----------	----------	----------	----------	----------	----------	----------	32,809	----------
	Honolulu, Hawaii 6/	943,508	943,508	55,908	887,600	----------	----------	----------	----------	----------	----------	----------	----------

1/ Assets in public trust funds, not separately tabulated, are included—total $166,911, consisting of $159,185 cash, $4,858 city securities, and $2,868 miscellaneous investments. 2/ Includes assets in public trust funds, $158,070, cash. 3/ Includes assets in public trust funds—total $8,841, consisting of $1,115 cash, $4,858 city securities, and $2,868 miscellaneous investments. 4/ Includes $158,070 cash of public trust funds, not separately tabulated. 5/ Overdraft. 6/ Not included in group or grand totals.

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DEFINITIONS OF TERMS

REVENUES

(See also figure 1, pages 18-21)

ACCOUNT. An account is a statement of debit and credit entries within a fund and relates to specified sources of receipts and purposes of expenditures.

BUSINESS TAX. A business tax is a tax on business activity exacted in proportion to the volume of business and computed through a levy which measures activity by earnings, premiums, etc., such as a tax on insurance premiums, on income and earnings of banks and other corporations, and a tax on public utilities based on their gross or net income, or on miles of track operated, or on passenger car or truck miles, number of miles of wire or miles of water mains, and also a license fee per car or bus.

CHARGES FOR CURRENT SERVICES. These charges are those made by general government departments in the form of fees, minor sales, and other charges. The fees and charges here included are those which represent the actual compensation for services performed, and are to be distinguished from receipts which secure, for the local governments, individuals, or corporations making the payments, the privilege or right of doing something.

COMMERCIAL FORFEIT. A commercial forfeit is an amount on deposit or an amount specified in a bond forfeited to the city by reason of some breach of condition, such as a failure to complete a contract.

CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES. Contributions from public-service enterprises are of two kinds: An actual amount paid over from the revenue of one fund for the use and benefit of the other; and the excess revenues of a public-service enterprise remaining in the general fund.

DONATIONS AND CONTRIBUTIONS. Donations and contributions are bequests and gifts from private persons and corporations of cash, realty, securities, or other property, the principal or income of which may be expended for city uses, regardless of whether such gifts or bequests were paid directly to the city treasury or to the officials in charge of funds.

FINES. A fine is a pecuniary punishment imposed for the commission of an offense or for the neglect of official duty.

FUND. A fund is a sum of money or other resources (gross or net) set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct fiscal entity.

GENERAL PROPERTY TAX. The general property tax is a direct ad valorem tax upon real property, real and personal property, or real and tangible personal property.

GRANTS. A grant is an amount, other than a receipt from a shared tax (q.v.), received by the city from another civil division—as the Federal Government, the State, or a county—to aid in the support of a specified function or for purposes in general.

INTEREST. Interest is the money received by the city for the loan of credit capital.

LICENSES AND PERMITS. Under this heading are classified fees exacted by the city for the purpose of regulation, although they may be imposed primarily for revenue purposes with regulation only an incidental aspect.

NONREVENUES. The term nonrevenues, in this report, is applied to all city receipts other than revenues (q.v.).

PENALTY. A penalty is the amount recovered by the municipality for a violation of the statute law of the State or a municipal ordinance, which violation does not constitute a crime.

PENSION ASSESSMENT. A pension assessment is an amount contributed by employees of the city for the maintenance of a pension or other retirement fund.

PERMIT. See Licenses and permits.

POLL TAX. A poll tax is a capitation tax, uniform or graded, whether such tax is levied as a specific amount against the person subject thereto or as an ad valorem tax based upon an arbitrary valuation of polls or occupations.

PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION. These are direct taxes which are assessed, levied, and collected by methods that are not generally applied in 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 deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies; 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.

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PROPORTIONATELY-SHARED STATE TAXES. See Shared taxes.

RENTS. Rents are revenues received as compensation for the use of miscellaneous real estate, investment properties, and properties held by public trust funds and investment funds.

REVENUES. City revenues are the moneys and other wealth received by or placed to the credit of cities that increase their assets without increasing their liabilities or that decrease their liabilities without decreasing their assets.

ROYALTIES. Royalties are amounts received for the privilege or rights created by a lease, such as the privilege of drilling for oil, gas, and other minerals, as well as the share of the product or of the profit.

SALES AND SERVICE TAXES. A sales tax is a locally imposed tax upon the sale, use, storage, or consumption of selected articles, such as cigarettes, tobacco, and gasoline, or upon general sales, consumption, use, storage, and, in some cases, services. A tax of this nature is levied in proportion to the sales volume or amount consumed, used, or stored. If the statute provides specifically that the tax is to be transferred to the consumer, this is added evidence that the tax was intended to be a consumption and not a business tax.

SHARED TAX. A shared tax is a tax levied by the State and shared with minor civil divisions of the State in proportion, or substantially in proportion, to the amount of such tax produced by the local unit. As used in this report the term refers only to the share of the tax received by the city. The shared tax should be distinguished from the grant (q.v.).

SPECIAL ASSESSMENTS FOR CAPITAL OUTLAYS. A special assessment is a compulsory contribution levied under the taxing or police power to defray the cost of a specific public improvement undertaken primarily in the interest of the public. It differs from general property taxes in that it is apportioned according to the assumed benefits to the property affected by the improvements. Included also in the definition of a special assessment is the special charge, which is a charge against the beneficiaries of a specific public improvement based on the actual cost of the improvement.

TAX. A tax, as defined by Bastable, is a "compulsory contribution from the wealth of a person or body of persons for the service of the public powers."

UNCLAIMED MONEYS. Unclaimed moneys are amounts received by the municipality from moneys held in trust for private persons and unclaimed by the owners, such as funds to pay debt obligations that have been cancelled after having been long overdue without presentation of the claim, revenue from private trust funds or accounts awaiting the discovery of heirs or owners, money from the sale of unclaimed property, unclaimed salaries, and cancelled warrants of prior years.

COST PAYMENTS

(See also figure 2, pages 102-107)

CHARITIES. Charities consists of municipal institutional care of independent and neglected children and of adult dependents; other institutional and noninstitutional care, including public assistance and other welfare services, as regulation of foster or boarding homes, legal aid, and employment agencies; and all other charities, such as contributions by the city to some political division on account of floods or other disasters.

CONSERVATION OF HEALTH. Conservation of health consists of vital statistics, regulation and inspection, control of communicable diseases, child health services, adult health services, laboratories, health centers and clinics, and miscellaneous activities, such as general public health nursing not assignable to specific classifications and expenditures for public health information.

CONTRIBUTIONS TO PUBLIC-SERVICE ENTERPRISES. This is a new class of general governmental expenses, arising from reporting separately the transactions of general government and of public-service enterprises. Such a contribution may be either an actual amount paid over from the revenues of one fund for the use and benefit of the other, or the portion of costs of the public-service enterprise met from general revenues.

CORRECTION. Correction consists of municipal correctional institutions, delinquents in other institutions, probation and parole, and the net expenses of industrial activities of institutions.

COST PAYMENTS. Cost payments are all amounts recorded in the books of the cities as having been paid on account of operation and maintenance, interest, and capital outlay (q.v.). They include all costs of city governments, consisting of the costs of services employed; properties constructed, purchased, or rented; public improvements constructed or otherwise acquired; materials utilized; and interest on borrowed money. They are classified into twelve functional groups—such as highways, conservation of health, and charities (q.v.).

EXPENDITURE. As used in this report, expenditure is synonymous with cost payment (q.v.).

GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL. General administrative, legislative, and judicial consists of the legislative and judicial branches of local government, and, in addition, such auxiliary administrative agencies as those established to deal with finance, law, elections, and general administrative buildings. The longer expression supersedes and is synonymous with the term "general government" used in the Bureau's reports previously.

HIGHWAYS. Highways includes not only the activities relating to streets and other roadways but, in addition, structures and improvements necessary for the use of highways,

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such as bridges, tunnels, viaducts, and grade separations. Waterways are also reported under this function, as well as services that are appurtenant to streets, such as street lighting and snow and ice removal, but the cleaning of streets is classified as sanitation.

HOSPITALS. Hospitals consists of general and special municipal hospitals; where public patients are cared for in hospitals not municipally-owned, the costs are also included in this function.

INTEREST. Interest is the designation for the interest costs incurred by cities for the use of credit capital.

LIBRARIES. Libraries consists of municipal libraries. Libraries connected with public schools for the use of teachers and pupils only are included under schools (q.v.).

MISCELLANEOUS. Miscellaneous consists of judgments and losses, not allocable; pensions and gratuities on account of service; compensation for employee injury, not allocable; municipal service enterprises, not allocable; markets and warehouses; cemeteries and crematories; contributions to public-service enterprises; and certain unclassifiable items.

NONCOST PAYMENTS. The term noncost payments is applied in this report to all city payments other than cost payments (q.v.).

OPERATION AND MAINTENANCE. Payments for operation and maintenance are the costs and losses of cities for which no permanent or subsequently convertible value is received or receivable. These costs are incurred on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government or the management of trusts; they are exclusive of costs arising from the construction or acquisition of permanent properties or improvements.

OUTLAYS. Outlays are the costs of land and other properties and public improvements more or less permanent in character which are owned and used by cities in the exercise of their city functions.

PUBLIC SAFETY. Public safety consists of police, fire, protective regulation and inspection, flood control, and such miscellaneous activities as travelers' aid, game and fish wardens, and bounties on animals.

RECREATION. Recreation consists of cultural-scientific activities, as museums and art galleries; organized recreation; municipal parks; and special facilities for recreation, as auditoriums, stadiums, auto camps, piers, and yacht harbors.

SANITATION AND WASTE REMOVAL. Sanitation and waste removal consists of the removal and disposal of street deposits, sewage, and waste; comfort stations; smoke regulations; and such miscellaneous services as the control of public nuisances, expenditures for public laundries, washhouses and baths (except those operated in parks incident to recreation), and the removal of dead animals.

SCHOOLS. Schools consists of all educational activities except public libraries.

DEBT

(See figure 3, p. 203.)

CONTINGENT GENERAL OBLIGATIONS. A contingent general obligation is an internal improvement bond payable from special assessments, but for which the full faith and credit of the city is pledged. While these bonds are presumably payable from special assessments, in case of insufficient collections of special assessments to meet bond and interest payments, the city can levy a general property tax to retire bonds and pay interest.

FLOATING DEBT. See Short-term loans.

GENERAL OBLIGATION BONDS. A general obligation bond represents a debt for which the faith and credit of the city is pledged; it is evidenced by a formal instrument, has a fixed date of maturity, and is payable from any revenues of the city not obligated. These bonds are either long-term bonds or serial bonds (q.v.).

GROSS DEBT. Gross debt is the aggregate of all outstanding debt obligations.

LONG-TERM BONDS. See Term bonds.

NET DEBT. Net debt is the total of general obligation bonds and revenue bonds less sinking-fund assets accumulated for their amortization.

REFUNDED DEBT. Debt issued to retire debt already outstanding is called refunded debt.

REVENUE BONDS. A revenue bond is defined as an obligation payable exclusively from the revenues of a specified income-producing property or system for the acquisition, construction, or improvement of which the obligation was issued. Such bonds are titled "revenue bonds," and usually they are so recorded on the books of the city and on the face or in the text of the bond. It is expressly understood that the obligation is not a general debt of the municipality and that there is no recourse to any taxing power for payment.

SERIAL BONDS. Serial bonds are bonds which come due from year to year and are payable from current revenues.

SHORT-TERM LOANS OR OBLIGATIONS. Short-term loans or obligations consist of bond anticipation notes, tax revenue anticipation notes, and other current temporary loans having only a short time to run, usually less than a year. Final judgments rendered against the city during the year but not paid are reported here, but short-term special assessment obligations are reported under special assessment obligations (q.v.).

SPECIAL ASSESSMENT OBLIGATIONS. Special assessment debt is debt which is payable from assessments levied or assessed against the benefited property in proportion to the value of the benefit. These special assessment obligations are classified either as

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long-term loans or as short-term loans (q.v.). They are classified under each of these subdivisions as contingent general obligations and those "payable only from special assessments" (q.v.).

SPECIAL ASSESSMENT OBLIGATIONS PAYABLE ONLY FROM ASSESSMENTS. Special assessment obligations payable only from assessments are internal bonds payable only from assessments. In case of insufficient collections to pay bonds and interest the holder of the bonds cannot hold the city corporation liable, nor can the city corporation levy general property taxes to pay bonds or interest.

TERM BONDS. Term bonds, or long-term bonds, are bonds which ordinarily come due at one time and are retired from sinking funds (q.v.).

SPECIFIED ASSETS

GENERAL ADMINISTRATIVE FUNDS. General administrative funds are those funds, other than investment, trust, and sinking funds, that are independently administered by boards or commissions not under the authority of the city auditor or comptroller.

GENERAL TREASURY FUNDS. General treasury funds are the aggregate of the principal city funds, other than investment, trust, and sinking funds, over which the city auditor or comptroller exercises authority.

INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS. Under this heading are included 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 city. Although the term "investment fund" is seldom employed by State 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 a 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 temporarily 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. Funds provided for the purchase, construction, or equipment of buildings or the permanent properties of the city, which are invested during the period of accumulation, are also treated as investment funds.

PUBLIC TRUST FUNDS. Public trust funds are established by cities 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, health and hospital services, care of defectives, and pensions for employees of the city government.

SINKING FUNDS. The sinking funds maintained by cities 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 increase the earning power of the funds. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase before their maturity, or for the retirement of serial bonds, the purpose of the funds usually being accomplished without the accumulation of assets in large amounts.

ASSESSED VALUATIONS AND TAX LEVIES

ASSESSED VALUATION. Assessed valuation is the valuation set upon real estate or other property by assessors of a governmental unit as a basis for levying taxes.

TAX LEVY. A tax levy is the amount of a particular type of tax imposed by the State, such as a general property tax levy.

TAX RATES ON PROPERTY. A tax rate on property is the amount of tax per unit of assessed valuation. The unit of assessed valuation is either $1, $100, or $1,000, the last-named being used by the Bureau. The product of the tax rate and the assessed valuation is the property tax levy.

PUBLIC-SERVICE ENTERPRISES

INCOME. Income is the term used to designate public-service enterprise revenues. This latter term is defined the same as revenues of the city (q.v.).

OPERATING EXPENSE. Operating expense of a public-service enterprise is that part of the payments (q.v.) which are expended in the actual operation of the enterprise.

OPERATING REVENUE. Operating revenue of a public-service enterprise is that part of the income (q.v.) which arises from the operation of the enterprise itself.

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