

DEPARTMENT OF COMMERCE  
HERBERT HOOVER, SECRETARY  
BUREAU OF THE CENSUS  
W. M. STEUART, Director

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FINANCIAL STATISTICS  
OF CITIES HAVING A POPULATION  
OF OVER 30,000

1922



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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1922 (Annual).

FINANCIAL STATISTICS OF STATES: 1922 (Annual).

WEALTH, DEBT, AND TAXATION: 1922 (Decennial).

Estimated National Wealth: 1922.

Public Debt: 1922.

Taxes Collected: 1922.

Assessed Valuation and Tax Levies: 1922.

Digest of State Laws Relating to Taxation and Revenue: 1922.

Abstract of Wealth, Debt, and Taxation: 1922.

(2)

LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS,  
Washington, D. C., January 2 1924.

SIR:

I transmit herewith the annual report of the Bureau of the Census showing the financial transactions of 261 cities for the fiscal year 1922, the assessed value of taxable property in those cities and the tax levied thereon during that year, and their indebtedness and specified assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the revenue collected, the cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

Attention is directed to the change in size of the reports of financial statistics of cities. Heretofore the annual publications have been issued in quarto size (9 by 11 inches), but beginning with the present volume all reports relating to public finance will be printed in the more convenient octavo size (6 by 9 inches). The statistics are as thoroughly discussed and analyzed and the tabulations are as complete in this volume as in the larger reports for former years, the only difference being minor changes in arrangement to facilitate presentation on the small page.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for states and cities, and Lemuel A. Carruthers, expert chief of division. The text discussion was prepared by Morris J. Hole, expert special agent.

Respectfully,

W. M. STEUBER,  
Director of the Census.

HON. HERBERT HOOVER,  
Secretary of Commerce.

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**FINANCIAL  
STATISTICS OF CITIES  
1922**

(9)





# FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1922.

## INTRODUCTION.

**Scope of report.**—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1922 of the 261 cities, each of which was estimated to have a population of over 30,000 at the middle of the fiscal year 1922, and of the financial condition of those cities at the close of the fiscal year reported. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities, and relates to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues, and from the principal classes thereof; (2) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (3) the total and per capita municipal indebtedness; and (4) the total assessed valuation of property subject to the general property tax, and total and per capita tax levies.

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

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

**Increase in the number and population of cities having over 30,000 inhabitants.**—The growing importance of a report such as this is shown by one of the most striking features of our national development during the 13 decades that have passed since 1790, when the first Federal census was taken—the greater increase in the population of cities than in that of smaller places and of rural communities. In 1790 the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320 inhabitants. In 1790 the national population numbered 3,929,214, and the population of New York, the one city of this class, constituted only 0.8 per cent of that of the Nation. In 1922 the national population numbered 109,248,393 and the 261 cities of this class, with a total population of 38,736,657 contained 35.5 per cent of the entire population of the Nation.

Table I, which follows, shows the population of the Nation exclusive of outlying possessions, and the number and population of the cities having over 30,000 inhabitants, as enumerated at each Federal census, beginning with 1790 and ending with 1920. There are included, also, the number of cities of over 30,000 population at the middle of their fiscal years for which data for this report were secured, and the estimated population of such cities and of the Nation.

YEAR.	NATION.		CITIES HAVING A POPULATION OF OVER 30,000.	
	Population. <sup>1</sup>	Number.	Population. <sup>2</sup>	
			Total.	Per cent of national.
1922.....	106,248,393	261	38,736,657	35.5
1920.....	105,710,620	247	36,654,359	34.7
1910.....	91,972,266	184	27,316,407	29.7
1900.....	75,994,575	135	19,050,921	25.1
1890.....	62,947,714	103	12,612,389	20.0
1880.....	50,155,789	63	7,677,766	15.3
1870.....	38,558,371	44	5,210,397	13.5
1860.....	31,443,321	26	3,246,736	10.3
1850.....	23,181,876	19	1,703,302	7.3
1840.....	17,069,453	8	784,323	4.6
1830.....	12,866,020	6	501,434	3.9
1820.....	9,638,453	4	293,544	3.0
1810.....	7,239,881	4	230,437	3.2
1800.....	5,308,483	2	101,735	1.9
1790.....	3,929,214	1	33,131	0.8

<sup>1</sup> Population shown for the year 1922 is the estimate as of July 1 of that year; for each of the other years the population is that shown by the Federal census.  
<sup>2</sup> Population shown for the year 1922 is that compiled from the estimates as of the medial dates of the fiscal years of the several cities; for each of the other years the population is that shown by the Federal census.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790-1922.

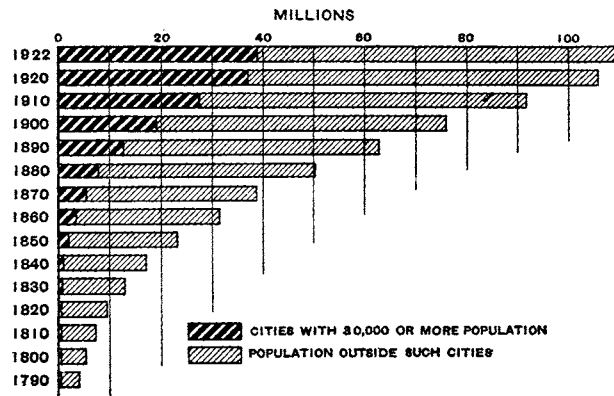
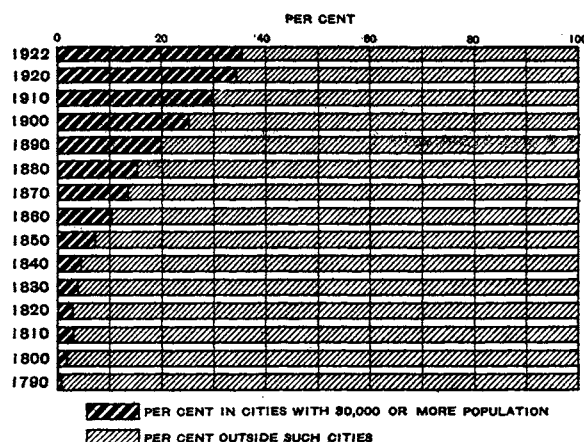


DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790-1922.



Cities having a population of over 30,000 in 1922.—In the general tables of this report, with the exception of Table 14, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the tables. For convenience in finding the position in the table of the data for each of the cities, the following list has been prepared, the cities being arranged alphabetically by States, and the number assigned to each being designated. The location of each of these cities is shown on the map of the United States on page 10.

STATE AND CITY.	City number.	STATE AND CITY.	City number.	STATE AND CITY.	City number.
ALABAMA:		FLORIDA:		INDIANA—Continued.	
Birmingham.....	35	Jacksonville.....	76	South Bend.....	99
Mobile.....	120	Miami.....	228	Terre Haute.....	111
Montgomery.....	174	Pensacola.....	236	IOWA:	
ARIZONA:		Tampa.....	143	Cedar Rapids.....	160
Phoenix.....	243	GEORGIA:		Council Bluffs.....	213
ARKANSAS:		Atlanta.....	32	Davenport.....	128
Fort Smith.....	259	Augusta.....	144	Des Moines.....	51
Little Rock.....	105	Columbus.....	239	Dubuque.....	202
CALIFORNIA:		Macon.....	138	Sioux City.....	98
Berkeley.....	127	Savannah.....	86	Waterloo.....	210
Fresno.....	148	ILLINOIS:		KANSAS:	
Long Beach.....	118	Aurora.....	209	Kansas City.....	63
Los Angeles.....	9	Chicago.....	2	Topeka.....	149
Oakland.....	31	Cicero.....	145	Wichita.....	96
Pasadena.....	152	Danville.....	225	KENTUCKY:	
Sacramento.....	108	Decatur.....	165	Covington.....	131
San Diego.....	90	East St. Louis.....	107	Lexington.....	182
San Francisco.....	11	Evanston.....	195	Louisville.....	30
San Jose.....	190	Joliet.....	201	LOUISIANA:	
Stockton.....	179	Moline.....	245	New Orleans.....	18
COLORADO:		Oak Park.....	169	Shreveport.....	159
Colorado Springs.....	260	Peoria.....	94	MAINE:	
Denver.....	25	Quincy.....	220	Portland.....	100
Pueblo.....	180	Rockford.....	103	Lewiston.....	237
CONNECTICUT:		Rock Island.....	217	MARYLAND:	
Bridgeport.....	44	Springfield.....	125	Baltimore.....	8
Hartford.....	46	INDIANA:		Cumberland.....	249
Meriden.....	222	Anderson.....	247	MASSACHUSETTS:	
New Britain.....	122	East Chicago.....	193	Boston.....	7
New Haven.....	40	Evansville.....	85	Brockton.....	109
Stamford.....	212	Fort Wayne.....	83	Brookline.....	194
Waterbury.....	79	Gary.....	115	Cambridge.....	65
DELAWARE:		Hammond.....	173	Chelsea.....	166
Wilmington.....	61	Indianapolis.....	20	Chicopee.....	205
DISTRICT OF COLUMBIA:		Kokomo.....	234	Everett.....	186
Washington.....	14	Muncie.....	203	Fall River.....	58

STATE AND CITY.	City number.	STATE AND CITY.	City number.	STATE AND CITY.	City number.
<b>MASSACHUSETTS—Cond.</b>		<b>NEW JERSEY—Contd.</b>		<b>PENNSYLVANIA—Contd.</b>	
Fitchburg.....	187	Perth Amboy.....	176	McKeesport.....	161
Haverhill.....	134	Trenton.....	54	New Castle.....	164
Holyoke.....	124	West Hoboken.....	189	Norristown.....	233
Lawrence.....	80	West New York.....	230	Philadelphia.....	3
Lowell.....	62	<b>NEW YORK:</b>		Pittsburgh.....	10
Lynn.....	72	Albany.....	60	Reading.....	66
Malden.....	154	Amsterdam.....	231	Scranton.....	48
Medford.....	181	Auburn.....	218	Wilkes-Barre.....	97
New Bedford.....	53	Binghamton.....	102	Williamsport.....	214
Newton.....	162	Buffalo.....	12	York.....	157
Pittsfield.....	175	Elmira.....	163	<b>RHODE ISLAND:</b>	
Quincy.....	151	Jamstown.....	196	Cranston.....	253
Revere.....	248	Mount Vernon.....	170	Newport.....	250
Salem.....	184	Newburgh.....	251	Pawtucket.....	113
Springfield.....	49	New Rochelle.....	207	Providence.....	28
Somerville.....	77	New York.....	1	Woonsocket.....	171
Taunton.....	211	Niagara Falls.....	136	<b>SOUTH CAROLINA:</b>	
Waltham.....	246	Poughkeepsie.....	216	Charleston.....	104
Worcester.....	36	Rochester.....	22	Columbia.....	204
<b>MICHIGAN:</b>		Schenectady.....	82	<b>TENNESSEE:</b>	
Battle Creek.....	206	Syracuse.....	37	Chattanooga.....	126
Bay City.....	158	Troy.....	101	Knorville.....	88
Detroit.....	4	Utica.....	74	Memphis.....	42
Flint.....	68	Watertown.....	241	Nashville.....	59
Grand Rapids.....	47	Yankers.....	69	<b>TEXAS:</b>	
Hamtramck.....	129	<b>NORTH CAROLINA:</b>		Austin.....	219
Highland Park.....	137	Charlotte.....	155	Beaumont.....	177
Jackson.....	146	Wilmington.....	226	Dallas.....	41
Kalamazoo.....	153	Winston-Salem.....	147	El Paso.....	89
Lansing.....	123	<b>OHIO:</b>		Fort Worth.....	64
Muskegon.....	200	Akron.....	33	Galveston.....	168
Pontiac.....	208	Canton.....	81	Houston.....	45
Saginaw.....	112	Cincinnati.....	16	San Antonio.....	39
<b>MINNESOTA:</b>		Cleveland.....	5	Waco.....	197
Duluth.....	71	Columbus.....	27	Wichita Falls.....	167
Minneapolis.....	17	Dayton.....	43	<b>UTAH:</b>	
St. Paul.....	29	East Cleveland.....	242	Ogden.....	227
<b>MISSOURI:</b>		Hamilton.....	191	Salt Lake City.....	56
Kansas City.....	19	Lakewood.....	156	<b>VIRGINIA:</b>	
St. Joseph.....	95	Lima.....	178	Lynchburg.....	258
St. Louis.....	6	Lorain.....	199	Newport News.....	221
Springfield.....	192	Portsmouth.....	215	Norfolk.....	55
<b>MONTANA:</b>		Springfield.....	116	Petersburg.....	240
Butte.....	185	Steubenville.....	261	Portsmouth.....	133
<b>NEBRASKA:</b>		Toledo.....	26	Richmond.....	38
Lincoln.....	132	Warren.....	255	Roanoke.....	142
Omaha.....	34	Youngstown.....	52	<b>WASHINGTON:</b>	
<b>NEW HAMPSHIRE:</b>		<b>OKLAHOMA:</b>		Seattle.....	21
Manchester.....	92	Muskogee.....	252	Spokane.....	70
<b>NEW JERSEY:</b>		Oklahoma City.....	78	Tacoma.....	75
Atlantic City.....	150	Tulsa.....	84	<b>WEST VIRGINIA:</b>	
Bayonne.....	91	<b>OREGON:</b>		Charleston.....	183
Camden.....	57	Portland.....	24	Huntington.....	139
Clifton.....	257	<b>PENNSYLVANIA:</b>		Wheeling.....	135
East Orange.....	140	Allentown.....	87	<b>WISCONSIN:</b>	
Elizabeth.....	73	Altoona.....	117	Green Bay.....	238
Hoboken.....	110	Bethlehem.....	130	Kenosha.....	172
Jersey City.....	23	Chester.....	119	La Crosse.....	256
Montclair.....	254	Easton.....	223	Madison.....	188
Newark.....	15	Erie.....	67	Milwaukee.....	13
New Brunswick.....	224	Harrisburg.....	93	Oshkosh.....	235
Orange.....	229	Hazleton.....	232	Racine.....	121
Passaic.....	114	Johnstown.....	106	Sheboygan.....	244
Paterson.....	50	Lancaster.....	141	Superior.....	198

## DESCRIPTION OF GENERAL TABLES.

**Number and character of general tables.**—The statistics of the 261 incorporated places represented in this report are presented in 14 general tables. Table 1 gives certain statistics relating to population and area; Table 2 gives the date of the close of the fiscal year of the divisions and funds of the governments of the municipalities, and the totals of their revenue and nonrevenue receipts and governmental-cost and nongovernmental-cost payments, together with their cash balances at the beginning and close of the year; Tables 3 and 4 summarize the revenue receipts and governmental-cost payments by divisions of the city government, and make certain comparisons between those receipts and payments; Table 5 presents per capita averages and Table 6 the per cent distribution of the receipts and payments shown in Tables 3 and 4; Tables 7 to 9, inclusive, present detailed statistics of payments for governmental costs, together with certain per capita averages and data on per cent distribution of payments for expenses; Tables 10 and 11 show the nonrevenue receipts and nongovernmental-cost payments; Table 12 sets forth the value of certain assets; Table 13 relates to municipal indebtedness; and Table 14 presents statistics of the assessed valuation of property subject to taxation and the amounts and rates of tax levies.

**Groups of cities.**—The statistical data presented in this report are arranged in 5 principal groups, for each of which, as well as for the entire 261 cities, totals are given. Group I includes cities having a population of 500,000 and over; Group II, cities having a population of 300,000 and less than 500,000; Group III, cities having a population of 100,000 and less than 300,000; Group IV, cities having a population of 50,000 and less than 100,000; and Group V, cities having a population of over 30,000 and less than 50,000. The grouping is based upon the estimated population of the city as of the middle of the fiscal year reported.

TABLE 1.

**Year of incorporation as a city.**—In the column under the heading "Year of incorporation as a city" are given for 252 of the 261 municipalities covered by the report the years in which they were organized as cities; for Cicero, Ill., Revere, and Brookline, Mass., West Hoboken, West New York, and Montclair, N. J., the years in which they were organized as towns; for Oak Park, Ill., and Hamtramck, Mich., the years in which they were organized as villages; and for Norristown, Pa., the year in which it was organized as a borough. In October, 1921, it was determined by popular vote to set up a city government for Hamtramck, Mich., which would take over the functions of the village and those of Hamtramck township; the incorporation became effective by adoption of the charter on April 4, 1922, one month and four days after the close of the fiscal year for which data for this report were secured.

**Population.**—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. For certain cities no estimates of population were made, the enumerated populations of January 1, 1920, being used for the purpose in this report. These cities showed an actual decrease in population between the enumeration of April 15, 1910, and that of January 1, 1920, or an increase due only to the annexation of territory.

The estimated population at the middle of the year is used as the basis of per capita data presented in other tables of this report, because its use results in more accurate statements of per capita financial transactions than would be secured by using the estimated population at the close of the fiscal period. The date chosen is the middle of the fiscal year of the general treasury of the city corporation, even though independent governmental districts or independently administered funds may have fiscal years which do not coincide with that of the city's general treasury. The estimates of population shown in the table, in the case of cities which have the same territorial area as in 1910, are based upon the assumption that the increase in the population of the municipality during the period from January 1, 1920, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of April 15, 1910, and that of January 1, 1920. In computing the estimates for a city whose territorial area has been enlarged or diminished since the Federal census of 1910, the enumerated or estimated population of the annexed or detached territory has been taken into consideration.

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

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1922 in each of the nine geographic divisions are shown in Table II, which follows.

Table II					
GEOGRAPHIC DIVISION.	Cities.	Population.	GEOGRAPHIC DIVISION.	Cities.	Population.
United States.....	261	38,736,657	South Atlantic.....	28	2,924,340
New England.....	42	3,934,353	East South Central.....	10	1,066,744
Middle Atlantic.....	58	13,304,745	West South Central.....	17	1,665,540
East North Central.....	65	9,714,981	Mountain.....	7	573,502
West North Central.....	19	2,922,446	Pacific.....	15	2,630,006

**Area.**—The last column of the table shows, for each city, the land area subject to the administration of the city corporation on July 1, 1922.

TABLE 2.

**Summary of receipts and payments.**—Table 2 presents for the municipalities covered by this report, and for their several funds, a summary of their receipts classified as revenue and nonrevenue, and of their payments classified as governmental-cost and nongovernmental-cost. In the column for receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account other than receipts in error and accrued interest received on the original issue of debt obligations. They represent amounts of moneys or other wealth received by or placed to the credit of the local governments for governmental purposes, under such conditions that they increase the assets without increasing the debt liabilities or decrease the debt liabilities without decreasing the assets. In the second column for receipts are summarized all other receipts under the heading "Non-revenue." These amounts are included in local accounts and must be set up to secure a complete statement, although they do not result in an increase in the net value of municipal assets. In the column for payments headed "Governmental-cost" are summarized all amounts recorded in the books of the several municipalities as having been paid on account of expenses, interest, and outlays, other than payments in error, payments of accrued interest on investments purchased, and payments for outlays balanced by amounts credited in outlay

accounts. In the second column for payments are summarized all other payments under the heading "Nongovernmental-cost." These payments do not result in a decrease in the net value of municipal assets. The receipts and payments summarized as here stated are given in considerable detail in Tables 3, 4, 10, and 11.

**Divisions and funds of municipal government.**—The wide diversity of municipal organization is shown, in its principal features, by the list of divisions and funds employed in accounting for the services usually provided by local governmental bodies. In many of the cities all municipal functions are administered by the city corporation, while in others the functions of local government are carried on by two or more governments as independent units, each having the power of taxation, for the purpose for which it was constituted, over all or a part of the territory of the city. In all cases there is the city corporation, which is charged with the administration of all municipal functions, except those intrusted to independent districts created to provide specific services for the community, the extent of authority in each case being determined by general statutes or charter enactments. When the city corporation is the only local governmental organization, the figures for the several funds are presented immediately below the name of the city, as in the case of New York, N. Y. An additional governmental division is shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities where local government is administered by two or more independent divisions the funds of each division are shown as subordinate to the division to which they belong.

The term "County" appears as the designation of independent governmental units in 15 of the cities of Groups I and II, as follows: Chicago, Ill., Detroit, Mich., Cleveland, Ohio, Los Angeles, Calif., Pittsburgh, Pa., Buffalo, N. Y., Milwaukee, Wis., Newark, N. J., Cincinnati, Ohio, Minneapolis, Minn., Kansas City, Mo., Indianapolis, Ind., Seattle, Wash., Rochester, N. Y., and Jersey City, N. J. The data shown for these units, except those tabulated opposite the designation "County as agent," comprise percentages of the entire data for the county, the per cent in each case being based upon the ratio between the assessed valuation of the city and that of the entire county. This treatment seems desirable because of the fact that in eight of the cities of these groups, viz, New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Boston, Mass., Baltimore, Md., San Francisco, Calif., Washington, D. C., and New Orleans, La., the original county organization has been merged with that of the city. The addition of the county figures, therefore, places the cities of Groups I and II on a more comparable basis than would be secured without such addition. The data for cities of these two groups, however, are not comparable with those for cities of Groups III, IV, and V, with the exception of those for Denver, Colo., a municipality in which the county organization is merged with that of the city. For cities with county receipts and payments, this report presents correct statements of the revenue receipts of each of the divisions of government—city corporation, county, and school or other district—so far as such moneys were received by it, whether the revenues were collected by the divisions for which they were levied or by another division.

As subordinate to each governmental unit, Table 2 shows those funds which are kept wholly separate from other funds and the transactions of which are usually recorded by city officials in independent systems of accounts. Sinking, investment, and trust funds are, however, always shown separately, whether the city officials record the transactions of these funds with other city accounts or maintain separate systems of accounts therefor. With the exception just

mentioned, the first column of Table 2 shows the classes of funds with separate sets of records, but it does not show the number of separate sets of records that must be consulted, because many funds, especially trust funds, may be administered by separate boards, a fact that is only in part revealed in the next column, which shows the dates on which the several fiscal years close. Where two or more funds of the same class close their fiscal years on the same date, the table gives no indication as to their number. A large number of funds indicates that many municipal transactions are not under a central accounting control, and that responsibility is divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within one accounting system and when one official is held responsible for its proper conduct.

The term "general treasury" is applied to the aggregate of the principal city funds, other than investment, trust, and sinking funds, over which the city auditor or comptroller exercises authority. The term "cash in transit" is the designation applied to cash entered on the books of one department as paid to another but not recorded on the books of that other department as received during the fiscal year reported. Cash in transit is reported only in the case of funds having the same date for closing their fiscal years.

**Date of close of fiscal year.**—The table shows the dates on which the fiscal years of all municipal funds close. The widely varying dates complicate the work of compiling the statistics, and render the results much less comparable than they would be if a uniform date were adopted. Not only do the various cities close their fiscal years on many different dates, but often the fiscal years of units of the same city and of their funds and accounts close on different dates. A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable municipal statistics. Several States have statutes fixing a uniform date for their cities, and the enactment of similar laws by the other States can not be too strongly urged.

**TABLE 3.**

**Revenue receipts.**—Table 3 is designed to present the revenue receipts for each of the 261 municipalities, and for each independent governmental body organized for the purpose of supplying services to these local communities. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City and division of municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts of all funds and accounts of the city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 105 municipalities from which reports were received the city corporation was the only local governmental unit. Where there were additional governmental units the revenue receipts of each unit, including such receipts of all funds and accounts subordinate to such unit, are shown on the line of the descriptive title of the unit. The governmental units shown in the table, with the possible exception of some of the counties, for which parts of the data are included, all exercise municipal functions. The purpose subserved by including certain data of counties with 15 of the larger cities is set forth in the text for Table 2. The significance of the terms employed in Table 3 as designations of the several sources of revenue receipts is set forth below.

The term "revenue" is defined in the text for Table 2, and the terms applied to the several classes of revenue receipts are defined in the paragraphs which follow



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

**Special taxes.**—Special taxes are direct taxes which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all 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 other basis than the valuation of all the 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 valuations of their policies. Special taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record; inheritance taxes and taxes on incomes; taxes on investments, choses in action, bonds and notes for specified periods of time, and on corporation bonds held by residents; and all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

In Table 3 special taxes are tabulated under two heads. In the column headed "Property" are shown the amounts received as taxes on special properties, or properties other than those classified as general, the taxes on which are designated "General property taxes," as above defined. The amounts received from the different classes of special property taxes are shown in Table III, which follows.

City number.	Table III CITY.	SPECIAL PROPERTY TAXES.				
		Total.	Bank stock.	Corporation.	Street railway.	All other.
	Grand total.....	\$13,371,468	\$3,675,158	\$8,877,397	\$423,668	\$395,245
	Group I.....	5,138,755	2,025,856	2,654,330	224,679	233,890
	Group II.....	317,163	315,601		12	1,550
	Group III.....	4,509,772	554,952	3,896,105	41,937	16,778
	Group IV.....	1,793,283	302,283	1,237,191	115,154	138,655
	Group V.....	1,612,495	476,466	1,089,771	41,886	4,372

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

1	New York, N. Y.....	\$1,153,088	\$1,153,088			
4	Detroit, Mich.....	65,698		\$60,973		\$4,725
7	Boston, Mass.....	3,262,344	444,308	2,593,357	\$224,679	
8	Baltimore, Md.....	544,269	315,104			229,165
12	Buffalo, N. Y.....	113,356	113,356			

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

15	Newark, N. J.....	\$151,263	\$151,263			
19	Kansas City, Mo.....	1,550				\$1,550
20	Indianapolis, Ind.....	12			\$12	
22	Rochester, N. Y.....	79,548	79,548			
23	Jersey City, N. J.....	84,790	84,790			

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

City number.	Table III—Continued. CITY.	SPECIAL PROPERTY TAXES.				
		Total.	Bank stock.	Corporation.	Street railway.	All other.
36	Worcester, Mass.....	\$485,309	\$31,598	\$453,161	\$550	
37	Syracuse, N. Y.....	21,403	21,403			
40	New Haven, Conn.....	76,625	<sup>1</sup> 75,918	(1)		\$707
44	Bridgeport, Conn.....	19,146	19,146			
46	Hartford, Conn.....	895,121	2,653	892,468		
49	Springfield, Mass.....	408,488	31,418	375,132	1,938	
50	Paterson, N. J.....	9,220	9,220			
53	New Bedford, Mass.....	626,677	35,215	575,263	16,199	
54	Trenton, N. J.....	21,300	21,300			
57	Camden, N. J.....	37,969	37,969			
58	Fall River, Mass.....	632,042	39,813	590,977	1,252	
60	Albany, N. Y.....	91,385	91,385			
61	Wilmington, Del.....	444				444
62	Lowell, Mass.....	399,449	17,291	380,625	1,533	
65	Cambridge, Mass.....	482,330	32,984	430,511	18,835	
69	Yonkers, N. Y.....	7,275	7,275			
71	Duluth, Minn.....	15,627				15,627
72	Lynn, Mass.....	212,360	12,762	197,968	1,630	
73	Elizabeth, N. J.....	7,214	7,214			
74	Utica, N. Y.....	60,388	60,388			

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

77	Somerville, Mass.....	\$109,360	\$10,920	\$73,963	\$24,477	
79	Waterbury, Conn.....	16,402	16,402			
80	Lawrence, Mass.....	482,618	5,604	476,278	736	
82	Schenectady, N. Y.....	7,315	7,315			
91	Bayonne, N. J.....	3,997	3,997			
92	Manchester, N. H.....	204,743			68,023	\$136,720
100	Portland, Me.....	51,997	51,997			
101	Troy, N. Y.....	39,328	39,328			
102	Binghamton, N. Y.....	14,648	14,648			
109	Brockton, Mass.....	228,792	19,449	201,174	8,169	
110	Hoboken, N. J.....	20,640	20,640			
112	Saginaw, Mich.....	66				66
114	Passaic, N. J.....	13,784	13,784			
122	New Britain, Conn.....	14,239	<sup>1</sup> 14,239	(1)		
124	Holyoke, Mass.....	260,999	15,185	245,724		
134	Haverhill, Mass.....	104,135	16,222	87,913		
136	Niagara Falls, N. Y.....	24,567	24,567			
140	East Orange, N. J.....	4,533	4,533			
147	Winston-Salem, N. C.....	1,869				1,869
150	Atlantic City, N. J.....	10,545	10,545			
151	Quincy, Mass.....	86,957	4,823	81,277	857	
154	Malden, Mass.....	91,839	8,085	70,862	12,892	

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

155	Charlotte, N. C.....	\$4,355				\$4,355
162	Newton, Mass.....	231,546	\$139,976	\$90,262	\$1,308	
163	Elmira, N. Y.....	14,126	14,126			
166	Chelsea, Mass.....	97,224	6,050	83,179	3,015	
170	Mount Vernon, N. Y.....	4,945	4,945			
172	Kenosha, Wis.....	17				17
175	Pittsfield, Mass.....	119,355	19,531	99,824		
176	Perth Amboy, N. J.....	3,385	3,385			
181	Medford, Mass.....	39,526	3,763	25,545	10,218	
184	Salem, Mass.....	92,192	7,811	83,565	816	
186	Everett, Mass.....	135,427	2,330	122,783	10,314	
187	Fitchburg, Mass.....	141,786	13,107	128,451	228	
189	West Hoboken, N. J.....	10,287	10,287			
194	Brookline, Mass.....	219,155	104,971	99,970	14,214	
196	Jamestown, N. Y.....	35,469	35,469			

<sup>1</sup> Tax on stock of other corporations included with that on bank stock.

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

City number.	Table III—Continued. CITY.	SPECIAL PROPERTY TAXES.				
		Total.	Bank stock.	Corporation.	Street railway.	All other.
205	Chicopee, Mass.....	\$137,356	\$2,989	\$134,035	\$332	-----
207	New Rochelle, N. Y.....	5,416	5,416	-----	-----	-----
211	Taunton, Mass.....	118,870	13,781	104,270	819	-----
212	Stamford, Conn.....	4,620	14,620	(1)	-----	-----
216	Poughkeepsie, N. Y.....	17,923	17,923	-----	-----	-----
218	Auburn, N. Y.....	7,929	7,929	-----	-----	-----
222	Meriden, Conn.....	8,828	18,828	(1)	-----	-----
224	New Brunswick, N. J.....	5,456	5,456	-----	-----	-----
229	Orange, N. J.....	3,050	3,050	-----	-----	-----
230	West New York, N. J.....	300	300	-----	-----	-----
241	Watertown, N. Y.....	12,919	12,919	-----	-----	-----
246	Waltham, Mass.....	112,760	11,214	101,481	65	-----
248	Revere, Mass.....	12,173	210	11,406	557	-----
249	Cumberland, Md.....	10,466	10,466	-----	-----	-----
254	Montclair, N. J.....	4,417	4,417	-----	-----	-----
257	Clifton, N. J.....	1,217	1,217	-----	-----	-----

<sup>1</sup> Tax on stock of other corporations included with that on bank stock.

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

City number.	Table IV CITY.	OTHER SPECIAL TAXES.				
		Total.	Inheritance.	Income.	Mortgage.	All other.
	Grand total.....	\$27,718,378	\$1,145,958	\$23,147,780	\$3,419,560	\$5,080
	Group I.....	17,314,607	295,291	13,978,317	3,040,999	-----
	Group II.....	2,673,457	323,718	2,309,112	35,547	5,080
	Group III.....	3,203,896	441,052	2,613,571	149,273	-----
	Group IV.....	1,550,422	30,941	1,402,708	116,773	-----
	Group V.....	2,975,996	54,956	2,844,072	76,968	-----

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

1	New York, N. Y.....	\$12,389,185	-----	\$10,021,205	\$2,367,980	-----
4	Detroit, Mich.....	525,795	-----	-----	525,795	-----
5	Cleveland, Ohio.....	295,291	\$295,291	-----	-----	-----
6	St. Louis, Mo.....	46,144	-----	-----	46,144	-----
7	Boston, Mass.....	3,244,867	-----	3,244,867	-----	-----
12	Buffalo, N. Y.....	813,325	-----	712,245	101,080	-----

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

13	Milwaukee, Wis.....	\$2,023,620	\$58,219	\$1,965,401	-----	-----
14	Washington, D. C.....	5,080	-----	-----	-----	\$5,080
16	Cincinnati, Ohio.....	244,737	244,737	-----	-----	-----
17	Minneapolis, Minn.....	56,309	20,762	-----	\$35,547	-----
22	Rochester, N. Y.....	343,711	-----	343,711	-----	-----

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

26	Toledo, Ohio.....	\$75,332	\$75,332	-----	-----	-----
27	Columbus, Ohio.....	156,693	156,693	-----	-----	-----
29	St. Paul, Minn.....	30,167	-----	-----	\$30,167	-----
33	Akron, Ohio.....	32,330	32,330	-----	-----	-----
36	Worcester, Mass.....	438,858	-----	\$438,858	-----	-----

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

City number.	Table IV—Continued. CITY.	OTHER SPECIAL TAXES.				
		Total.	Inheritance.	Income.	Mortgage.	All other.
37	Syracuse, N. Y.....	\$217, 412		\$184, 346	\$33, 066	
38	Richmond, Va.....	135, 506	\$135, 506			
43	Dayton, Ohio.....	30, 375	30, 375			
49	Springfield, Mass.....	417, 415		417, 415		
52	Youngstown, Ohio.....	335	335			
53	New Bedford, Mass.....	202, 024		202, 024		
55	Norfolk, Va.....	10, 481	10, 481			
58	Fall River, Mass.....	236, 382		236, 382		
60	Albany, N. Y.....	148, 861		115, 297	33, 564	
62	Lowell, Mass.....	192, 225		192, 225		
65	Cambridge, Mass.....	352, 877		352, 877		
69	Yonkers, N. Y.....	199, 055		176, 180	22, 875	
71	Duluth, Minn.....	9, 819			9, 819	
72	Lynn, Mass.....	202, 443		202, 443		
74	Utica, N. Y.....	115, 306		95, 524	19, 782	

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

77	Somerville, Mass.....	\$142, 109		\$142, 109		
80	Lawrence, Mass.....	148, 333		148, 333		
81	Canton, Ohio.....	11, 301	\$11, 301			
82	Schenectady, N. Y.....	84, 711		72, 274	\$12, 437	
101	Troy, N. Y.....	68, 506		60, 558	7, 948	
102	Binghamton, N. Y.....	59, 921			59, 921	
109	Brockton, Mass.....	173, 708		173, 708		
116	Springfield, Ohio.....	18, 897	18, 897			
121	Racine, Wis.....	189, 233		189, 233		
124	Holyoke, Mass.....	124, 013		123, 573	440	
134	Haverhill, Mass.....	131, 734		131, 734		
136	Niagara Falls, N. Y.....	136, 254		100, 227	36, 027	
142	Roanoke, Va.....	743	743			
151	Quincy, Mass.....	127, 250		127, 250		
154	Malden, Mass.....	133, 709		133, 709		

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

156	Lakewood, Ohio.....	\$11, 093	\$11, 093			
162	Newton, Mass.....	335, 224		\$335, 224		
163	Elmira, N. Y.....	46, 479		41, 122	\$5, 357	
166	Chelsea, Mass.....	75, 293		75, 293		
170	Mount Vernon, N. Y.....	119, 573		87, 623	31, 950	
172	Kenosha, Wis.....	390, 322		390, 322		
175	Pittsfield, Mass.....	104, 000		104, 000		
178	Lima, Ohio.....	3, 949	3, 949			
181	Medford, Mass.....	95, 875		95, 875		
184	Salem, Mass.....	122, 602		122, 602		
186	Everett, Mass.....	84, 456		84, 456		
187	Fitchburg, Mass.....	81, 590		81, 590		
188	Madison, Wis.....	107, 263		107, 263		
191	Hamilton, Ohio.....	4, 231	4, 231			
194	Brookline, Mass.....	441, 042		441, 042		
196	Jamestown, N. Y.....	33, 827		29, 208	4, 619	
198	Superior, Wis.....	78, 086		78, 086		
199	Lorain, Ohio.....	1, 294	1, 294			
205	Chicopee, Mass.....	59, 408		59, 408		
207	New Rochelle, N. Y.....	93, 467		79, 469	13, 998	
211	Taunton, Mass.....	79, 918		79, 918		
215	Portsmouth, Ohio.....	6, 349	6, 349			
216	Poughkeepsie, N. Y.....	46, 820		37, 210	9, 610	
218	Auburn, N. Y.....	29, 050		26, 104	2, 946	
231	Amsterdam, N. Y.....	25, 013		19, 686	5, 327	
235	Oshkosh, Wis.....	83, 376		83, 376		
238	Green Bay, Wis.....	87, 727		87, 727		
240	Petersburg, Va.....	1, 595	1, 595			
241	Watertown, N. Y.....	39, 329		36, 168	3, 161	

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

City number.	Table IV—Continued. CITY.	OTHER SPECIAL TAXES.				
		Total.	Inheritance.	Income.	Mortgage.	All other.
244	Sheboygan, Wis.....	\$81,724	-----	\$81,724	-----	-----
246	Waltham, Mass.....	73,374	-----	73,374	-----	-----
248	Revere, Mass.....	19,277	-----	19,277	-----	-----
251	Newburgh, N. Y.....	25,951	-----	25,951	-----	-----
255	Warren, Ohio.....	7,198	\$7,198	-----	-----	-----
256	La Crosse, Wis.....	60,974	-----	60,974	-----	-----
258	Lynchburg, Va.....	11,849	11,849	-----	-----	-----
261	Steubenville, Ohio.....	7,398	7,398	-----	-----	-----

**Poll taxes.**—Under the term “poll taxes” the Bureau of the Census includes all per capita taxes, uniform or graded, whether such taxes are levied as specific amounts against the persons subject thereto or as ad valorem taxes based upon an arbitrary valuation of polls or occupations.

**Business taxes.**—Business taxes are taxes upon business and business activities exacted, with or without the issue of licenses, from persons natural and corporate (1) in proportion to the volume of business, (2) by reason of the business in which they are engaged, or (3) by reason of some activity which constitutes a part of their business. As here defined, business taxes may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government.

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

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

Special charges for outlays differ somewhat from special assessments. Such a charge is made where the cost of a public improvement, the payment for which is classified as an outlay, is made a charge against the benefited person or property, and the amount of the charge is the amount of the actual cost to the city of an

improvement, such as the construction of a sidewalk, the charge being made against the owner of the property without any levy being made against others.

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

**Subventions and grants.**—Subventions and grants are amounts contributed by one civil division, as a state or county, to its minor civil divisions, as an aid or subvention to assist in the support of specified functions.

**Donations and gifts.**—Donations and gifts consist of gratuitous contributions received from private persons and corporations in the form of gifts or bequests of cash, securities, realty, or other property, the principal or income of which can be expended for municipal uses, which in most cases are designated by the donor.

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

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

**Rents of investment properties.**—The receipts from rents tabulated in Table 3 comprise all amounts received by the various divisions and funds of the government of the city from the rental of real property held principally or wholly for investment purposes.

**Receipts from interest.**—Table 3 shows the total amount of interest received on revenue account by the general treasuries of the various divisions of the government of the city and by their separate funds, except such amounts as were received as interest on taxes and special assessments, which are tabulated with the receipts from revenues of those two classes.

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

**Earnings of public service enterprises.**—Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of

municipal service which are established and maintained by city governments for the purpose of providing the public, or the public and the city, with some utility or service, such as water, electricity, or gas. The amounts of the revenue receipts of each of the most important public service enterprises are shown separately in Table V, which follows.

City number.	Table V CITY.	Total.	Water- supply systems.	Electric light and power systems.	Markets and scales.	All other.
	Grand total.....	\$184, 504, 606	\$125, 504, 767	\$18, 734, 290	\$2, 759, 544	\$37, 506, 005
	Group I.....	81, 335, 456	55, 217, 457	5, 834, 146	1, 333, 068	18, 950, 785
	Group II.....	26, 411, 291	13, 880, 564	2, 827, 106	566, 010	9, 107, 611
	Group III.....	38, 142, 909	27, 736, 501	2, 861, 028	438, 207	7, 107, 113
	Group IV.....	22, 720, 825	16, 153, 342	4, 850, 566	260, 379	1, 426, 538
	Group V.....	15, 894, 125	12, 516, 903	2, 361, 444	101, 820	913, 958

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

1	New York, N. Y.....	\$26, 592, 492	\$16, 308, 708	-----	\$572, 762	\$9, 711, 022
2	Chicago, Ill.....	9, 567, 726	8, 411, 832	\$1, 007, 289	12, 758	135, 847
3	Philadelphia, Pa.....	6, 726, 108	6, 303, 508	-----	24, 191	398, 409
4	Detroit, Mich.....	6, 611, 702	2, 815, 062	-----	64, 879	3, 731, 761
5	Cleveland, Ohio.....	6, 076, 286	3, 551, 383	2, 061, 393	120, 754	342, 756
6	St. Louis, Mo.....	3, 031, 299	2, 858, 886	-----	62, 984	109, 429
7	Boston, Mass.....	4, 108, 519	3, 789, 485	-----	148, 381	170, 653
8	Baltimore, Md.....	2, 564, 524	1, 844, 635	-----	100, 908	618, 981
9	Los Angeles, Calif.....	7, 732, 040	4, 309, 269	2, 765, 464	-----	657, 307
10	Pittsburgh, Pa.....	2, 907, 292	2, 742, 248	-----	108, 837	56, 207
11	San Francisco, Calif.....	2, 997, 605	10, 207	-----	-----	2, 987, 398
12	Buffalo, N. Y.....	2, 419, 863	2, 272, 234	-----	116, 614	31, 015

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

13	Milwaukee, Wis.....	\$1, 727, 052	\$1, 720, 169	-----	\$6, 883	-----
14	Washington, D. C.....	1, 066, 327	1, 014, 698	-----	38, 574	\$13, 055
15	Newark, N. J.....	1, 832, 495	1, 684, 186	-----	104, 455	43, 854
16	Cincinnati, Ohio.....	2, 210, 836	2, 185, 162	-----	19, 393	6, 281
17	Minneapolis, Minn.....	865, 577	865, 514	-----	63	-----
18	New Orleans, La.....	2, 822, 150	930, 442	-----	232, 161	1, 659, 547
19	Kansas City, Mo.....	1, 708, 984	1, 648, 433	-----	58, 718	1, 833
20	Indianapolis, Ind.....	86, 927	-----	-----	80, 706	6, 221
21	Seattle, Wash.....	11, 523, 690	1, 412, 422	\$2, 827, 106	22, 807	7, 261, 355
22	Rochester, N. Y.....	1, 166, 900	1, 045, 469	-----	32, 250	89, 181
23	Jersey City, N. J.....	1, 400, 353	1, 374, 069	-----	-----	26, 284

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

24	Portland, Oreg.....	\$2, 060, 107	\$1, 070, 050	-----	\$13, 041	\$977, 016
25	Denver, Colo.....	1, 946, 232	1, 894, 990	-----	24, 357	26, 885
26	Toledo, Ohio.....	1, 141, 415	1, 074, 278	-----	20, 094	47, 043
27	Columbus, Ohio.....	1, 229, 949	1, 000, 935	\$178, 570	50, 444	-----
28	Providence, R. I.....	1, 264, 974	1, 229, 019	-----	-----	35, 955
29	St. Paul, Minn.....	682, 801	639, 501	-----	7, 646	35, 654
30	Louisville, Ky.....	940, 096	921, 822	-----	-----	18, 274
31	Oakland, Calif.....	192, 822	-----	-----	-----	192, 822
32	Atlanta, Ga.....	1, 066, 530	1, 050, 079	-----	3, 444	13, 007
33	Akron, Ohio.....	992, 910	967, 402	-----	25, 508	-----
34	Omaha, Nebr.....	3, 395, 490	985, 019	-----	-----	2, 410, 471
35	Birmingham, Ala.....	80, 178	34, 079	46, 099	-----	-----
36	Worcester, Mass.....	673, 323	620, 480	-----	-----	52, 843
37	Syracuse, N. Y.....	720, 569	704, 772	-----	15, 797	-----
38	Richmond, Va.....	1, 938, 344	442, 861	-----	25, 982	1, 469, 501
39	San Antonio, Tex.....	20, 225	-----	-----	16, 792	3, 433
40	New Haven, Conn.....	6, 134	-----	-----	4, 095	2, 039
41	Dallas, Tex.....	804, 831	803, 406	-----	-----	1, 425
42	Memphis, Tenn.....	788, 245	765, 372	-----	18, 961	3, 912
43	Dayton, Ohio.....	538, 652	497, 143	-----	41, 509	-----

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

City num- ber.	Table V—Continued. CITY.	Total.	Water- supply systems.	Electric light and power systems.	Markets and scales.	All other.
44	Bridgeport, Conn.					
45	Houston, Tex.	\$707,158	\$401,895		\$51,429	\$253,834
46	Hartford, Conn.	626,459	607,885		9,949	8,625
47	Grand Rapids, Mich.	496,333	427,531		11,281	57,521
48	Scranton, Pa.	850			850	
49	Springfield, Mass.	598,117	584,215			13,902
50	Paterson, N. J.					
51	Des Moines, Iowa.	570,464	534,473		13,586	22,405
52	Youngstown, Ohio.	439,741	437,911		1,830	
53	New Bedford, Mass.	439,992	408,434			31,558
54	Trenton, N. J.	511,417	503,962		4,445	3,010
55	Norfolk, Va.	977,363	529,025		25,802	422,536
56	Salt Lake City, Utah.	466,746	431,166		1,476	34,104
57	Camden, N. J.	536,239	509,138			27,101
58	Fall River, Mass.	418,843	384,306		329	34,208
59	Nashville, Tenn.	437,946	415,908		21,770	268
60	Albany, N. Y.	652,364	648,322		3,300	3,742
61	Wilmington, Del.	350,387	340,363		5,021	5,003
62	Lowell, Mass.	405,502	386,818		102	18,582
63	Kansas City, Kans.	1,860,358	602,071	\$1,258,287		
64	Fort Worth, Tex.	481,856	481,856			
65	Cambridge, Mass.	479,787	439,422			40,365
66	Reading, Pa.	433,255	433,255			
67	Erie, Pa.	555,631	549,700			5,931
68	Flint, Mich.	441,397	437,611		3,776	
69	Yonkers, N. Y.	622,791	614,202		189	8,400
70	Spokane, Wash.	573,682	558,934		14,748	
71	Duluth, Minn.	975,190	351,943			623,247
72	Lynn, Mass.	418,898	371,294			47,604
73	Elizabeth, N. J.	5,218			3,256	1,962
74	Utica, N. Y.	7,286				7,286
75	Tacoma, Wash.	2,167,822	643,653	1,378,072	458	145,639

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

76	Jacksonville, Fla.	\$1,510,319	\$247,563	\$1,158,686		\$104,070
77	Somerville, Mass.	277,229	277,229			
78	Oklahoma City, Okla.	416,976	416,976			
79	Waterbury, Conn.	296,586	296,586			
80	Lawrence, Mass.	340,956	300,069			40,887
81	Canton, Ohio.	287,673	272,955		\$5,899	8,819
82	Schenectady, N. Y.	197,046	193,747		3,299	
83	Fort Wayne, Ind.	879,074	282,999	590,813	5,262	
84	Tulsa, Okla.	298,478	285,146		4,001	9,331
85	Evansville, Ind.	308,630	256,709		12,899	39,022
86	Savannah, Ga.	253,353	187,435		47,648	18,270
87	Allentown, Pa.	162,042	161,432		610	
88	Knoxville, Tenn.	396,672	382,743		13,929	
89	El Paso, Tex.	322,827	322,827			
90	San Diego, Calif.	774,359	698,404			75,955
91	Bayonne, N. J.	613,653	613,653			
92	Manchester, N. H.	204,820	167,340		304	37,176
93	Harrisburg, Pa.	263,723	263,723			
94	Peoria, Ill.	4,410			4,410	
95	St. Joseph, Mo.	4,177			4,177	
96	Wichita, Kans.	6,281			869	5,412
97	Wilkes-Barre, Pa.	2,097			1,255	842
98	Sioux City, Iowa.	304,820	301,696		1,546	1,578
99	South Bend, Ind.	279,682	274,121			5,561
100	Portland, Me.	425,932	368,615			57,317
101	Troy, N. Y.	347,862	346,707		271	884
102	Binghamton, N. Y.	151,299	151,299			
103	Rockford, Ill.	170,847	169,873		974	
104	Charleston, S. C.	437,706	412,686		11,036	13,984
105	Little Rock, Ark.	10,999				10,999



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

City num- ber.	Table V—Continued. city.	Total.	Water- supply systems.	Electric light and power systems.	Markets and scales.	All other.
106	Johnstown, Pa.	\$629			\$629	
107	East St Louis, Ill.					
108	Sacramento, Calif.	319,453	\$260,943			\$58,510
109	Brockton, Mass.	236,642	228,166			13,476
110	Hoboken, N. J.	323,360	314,726			8,634
111	Terre Haute, Ind.	37,503			809	36,694
112	Saginaw, Mich.	209,325	173,876		1,027	34,422
113	Fawtucket, R. I.	385,173	377,986			7,187
114	Passaic, N. J.	92				92
115	Gary, Ind.	10,091	2,329	\$7,492	270	
116	Springfield, Ohio.	188,115	171,176		16,939	
117	Altoona, Pa.	158,642	156,418		2,224	
118	Long Beach, Calif.	424,978	413,220		4,776	6,982
119	Chester, Pa.	2,545				2,545
120	Mobile, Ala.	232,784	173,719		11,950	47,115
121	Racine, Wis.	303,735	283,590		1,039	19,097
122	New Britain, Conn.	189,401	151,705			37,695
123	Lansing, Mich.	1,568,847	260,086	1,303,259	605	4,897
124	Holyoke, Mass.	1,345,348	191,352	723,519		430,477
125	Springfield, Ill.	424,400	227,779	163,302	1,520	31,799
126	Chattanooga, Tenn.	11,048			7,389	3,659
127	Berkeley, Calif.	1,894				1,894
128	Davenport, Iowa	27,872			56	27,816
129	Hamtramck, Mich.	264,598	204,598			
130	Bethlehem, Pa.	226,990	213,502		13,488	
131	Covington, Ky.	270,626	250,763		2,633	17,230
132	Lincoln, Nebr.	290,931	210,293	71,577	496	8,565
133	Portsmouth, Va.	382,423	373,430		4,068	4,925
134	Haverhill, Mass.	190,315	190,315			
135	Wheeling, W. Va.	201,346	190,858		9,113	1,375
136	Niagara Falls, N. Y.	157,263	151,378		5,885	
137	Highland Park, Mich.	337,823	337,823			
138	Macon, Ga.	305,929	295,807			10,122
139	Huntington, W. Va.	15,544			5,952	9,592
140	East Orange, N. J.	230,473	230,473			
141	Lancaster, Pa.	224,372	191,846		32,526	
142	Roanoke, Va.	35,842			35,842	
143	Tampa, Fla.	6,872				6,872
144	Augusta, Ga.	240,750	176,642			64,108
145	Cicero, Ill.	155,886	155,886			
146	Jackson, Mich.	171,976	154,975		1,257	15,744
147	Winston-Salem, N. C.	205,135	197,379		6,121	1,635
148	Fresno, Calif.	6,973			3,868	3,105
149	Topeka, Kans.	221,355	221,005		350	
150	Atlantic City, N. J.	293,560	293,560			
151	Quincy, Mass.	265,916	251,149			14,767
152	Pasadena, Calif.	1,298,805	443,024	831,918		23,863
153	Kalamazoo, Mich.	209,613	185,074		1,158	23,381
154	Malden, Mass.	157,104	138,945			18,156

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

155	Charlotte, N. C.	\$241,573	\$225,768			\$15,805
156	Lakewood, Ohio.	193,365	193,263		\$102	
157	York, Pa.					
158	Bay City, Mich.	466,063	145,629	\$314,769		5,665
159	Shreveport, La.	231,370	219,288		325	11,757
160	Cedar Rapids, Iowa	175,436	159,676		1,134	14,626
161	McKeesport, Pa.	233,979	229,779		4,200	
162	Newton, Mass.	219,571	219,571			
163	Elmira, N. Y.	255,740	229,173		1,530	25,037
164	New Castle, Pa.	1,976				1,976
165	Decatur, Ill.	111,700	111,700			
166	Chelsea, Mass.	138,245	138,245			
167	Wichita Falls, Tex.	199,981	196,218			3,763
168	Galveston, Tex.	265,264	261,993			3,266
169	Oak Park, Ill.	184,805	184,805			

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

City number.	Table V—Continued. CITY.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
170	Mount Vernon, N. Y.					
171	Woonsocket, R. I.	\$197,415	\$197,415			
172	Kenosha, Wis.	159,939	159,939			
173	Hammond, Ind.	157,600	157,600			
174	Montgomery, Ala.	160,973	156,246		\$3,765	\$962
175	Pittsfield, Mass.	135,569	135,252		317	
176	Perth Amboy, N. J.	314,372	307,078		4,895	2,399
177	Beaumont, Tex.	197,188	140,127			57,061
178	Lima, Ohio	257,280	254,529		2,751	
179	Stockton, Calif.	29,805				29,805
180	Pueblo, Colo.	348,678	339,616			9,062
181	Medford, Mass.	129,237	115,338			13,899
182	Lexington, Ky.	10,314			10,314	
183	Charleston, W. Va.	7,303				7,303
184	Salem, Mass.	174,885	164,042		2,680	8,163
185	Butte, Mont.					
186	Everett, Mass.	161,302	148,353			12,949
187	Fitchburg, Mass.	146,513	131,715			14,798
188	Madison, Wis.	192,425	162,142		129	30,154
189	West Hoboken, N. J.					
190	San Jose, Calif.					
191	Hamilton, Ohio	696,212	131,903	\$232,652		331,657
192	Springfield, Mo.	3,897				3,897
193	East Chicago, Ind.					
194	Brookline, Mass.	162,931	158,292			4,639
195	Evanston, Ill.	228,179	228,179			
196	Jamestown, N. Y.	575,634	197,107	346,500	7,148	24,879
197	Waco, Tex.	170,665	168,985		1,381	299
198	Superior, Wis.					
199	Lorain, Ohio	186,876	182,343			4,533
200	Muskegon, Mich.	134,182	119,294		1,069	13,819
201	Joliet, Ill.	215,142	215,142			
202	Dubuque, Iowa	116,662	115,276		713	673
203	Muncie, Ind.	34,635				34,635
204	Columbia, S. C.	204,080	182,838		280	20,962
205	Chicopee, Mass.	363,558	135,730	224,115		3,713
206	Battle Creek, Mich.	108,273	107,943		330	
207	New Rochelle, N. Y.					
208	Pontiac, Mich.	176,077	175,945		132	
209	Aurora, Ill.	136,980	134,492		516	1,972
210	Waterloo, Iowa	151,596	151,596			
211	Taunton, Mass.	512,391	118,863	383,518		10,010
212	Stamford, Conn.					
213	Council Bluffs, Iowa	211,530	210,921		609	
214	Williamsport, Pa.	14,379			14,379	
215	Portsmouth, Ohio	187,372	177,632		929	8,811
216	Poughkeepsie, N. Y.	159,972	159,601			371
217	Rock Island, Ill.	102,449	102,449			
218	Auburn, N. Y.	154,610	147,143			7,467
219	Austin, Tex.	591,479	192,032	391,654	769	7,024
220	Quincy, Ill.	154,503	153,090		1,413	
221	Newport News, Va.	15,621				15,621
222	Meriden, Conn.	118,463	118,463			
223	Easton, Pa.	2,359			2,359	
224	New Brunswick, N. J.	169,571	168,616		955	
225	Danville, Ill.					
226	Wilmington, N. C.	113,483	108,479		32	4,972
227	Ogden, Utah	145,560	133,422		24	12,114
228	Miami, Fla.	32,309				32,309
229	Orange, N. J.	121,838	121,838			
230	West New York, N. J.					
231	Amsterdam, N. Y.	145,251	145,251			
232	Hazleton, Pa.					
233	Norristown, Pa.	2,460			2,460	
234	Kokomo, Ind.	6,881				6,881

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

City number.	Table V—Continued. CITY.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
235	Oshkosh, Wis.....	\$156,549	\$148,585		\$25	\$7,939
236	Pensacola, Fla.....	66,002	62,382			3,620
237	Lewiston, Me.....	80,799	80,799			
238	Green Bay, Wis.....	146,818	146,626		192	
239	Columbus, Ga.....	156,546	144,379		941	11,226
240	Petersburg, Va.....	87,030	76,087		5,633	5,310
241	Watertown, N. Y.....	128,342	128,342			
242	East Cleveland, Ohio.....	116,312	116,312			
243	Phoenix, Ariz.....	205,806	204,951		855	
244	Sheboygan, Wis.....	151,476	146,249			5,227
245	Moline, Ill.....	104,619	94,294			10,325
246	Waltham, Mass.....	125,427	106,410			19,017
247	Anderson, Ind.....	546,438	78,202	\$468,236		
248	Revere, Mass.....	93,806	93,806			
249	Cumberland, Md.....	133,856	130,450		3,406	
250	Newport, R. I.....	2,392			324	2,068
251	Newburgh, N. Y.....	111,969	110,648		601	720
252	Muskogee, Okla.....	211,678	204,063			7,615
253	Cranston, R. I.....					
254	Montclair, N. J.....					
255	Warren, Ohio.....	178,361	167,737		624	
256	La Crosse, Wis.....	89,560	89,560			
257	Clifton, N. J.....					
258	Lynchburg, Va.....	190,209	172,976		17,233	
259	Fort Smith, Ark.....	124,666	121,332		3,334	
260	Colorado Springs, Colo.....	200,976	178,781		1,012	21,183
261	Steubenville, Ohio.....	166,562	166,562			

TABLE 4.

**Governmental-cost payments.**—Under the general heading “Governmental-cost payments” of Table 4 are included all costs of municipal governments, consisting of the costs of the services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services and carrying on other activities for which those governments have authority. These costs are readily separable into three classes—expenses, interest, and outlays. The governmental-cost payments are shown for the municipality and for each of its independent divisions in the same form as are revenue receipts, as explained in the text for Table 3, page 18.

**Expenses.**—Municipal expenses are the costs and losses of cities from which no permanent or subsequently convertible value is received or receivable. They are (1) the costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by cities and their independent divisions of government on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts; and (2) the losses occasioned by depreciation of so-called permanent properties, and otherwise. Table 4 presents these costs separately for general departments and for public service enterprises, and Table 7 presents them separately for the different departments. Expenses of the most important public service enterprises are shown in Table VI, which follows.

## FINANCIAL STATISTICS OF CITIES.

City num- ber.	Table VI CITY.	Total.	Water- supply systems.	Electric light and power systems.	Markets and scales.	All other.
	Grand total.....	\$106,575,542	\$66,666,333	\$13,539,278	\$1,363,625	\$25,006,306
	Group I.....	42,163,308	27,714,225	3,383,865	698,896	10,366,322
	Group II.....	18,367,393	8,108,554	3,387,191	165,919	6,705,729
	Group III.....	22,101,164	14,069,357	2,224,294	263,847	5,543,666
	Group IV.....	14,078,859	9,336,673	3,090,336	167,909	1,483,941
	Group V.....	9,864,818	7,437,524	1,453,592	67,054	906,648

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

1	New York, N. Y.....	\$10,656,286	\$6,289,531		\$252,523	\$4,114,232
2	Chicago, Ill.....	6,078,565	4,981,114	\$985,423	4,389	107,639
3	Philadelphia, Pa.....	3,267,131	3,042,818		5,633	218,680
4	Detroit, Mich.....	3,420,969	1,003,406		30,967	2,386,596
5	Cleveland, Ohio.....	3,594,116	1,894,902	1,429,900	93,959	175,355
6	St. Louis, Mo.....	2,288,090	2,192,191		23,723	72,176
7	Boston, Mass.....	2,406,510	1,725,130		32,418	648,962
8	Baltimore, Md.....	1,216,728	1,013,669		68,569	134,490
9	Los Angeles, Calif.....	4,104,470	2,948,524	968,542		187,404
10	Pittsburgh, Pa.....	1,497,842	1,368,884		94,282	34,676
11	San Francisco, Calif.....	2,252,761	13,541			2,239,220
12	Buffalo, N. Y.....	1,379,840	1,240,515		92,433	46,892

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

13	Milwaukee, Wis.....	\$968,487	\$966,011		\$2,476	
14	Washington, D. C.....	812,504	776,522		34,028	\$1,954
15	Newark, N. J.....	886,106	802,122		37,423	46,561
16	Cincinnati, Ohio.....	1,039,106	1,012,952		13,936	12,218
17	Minneapolis, Minn.....	590,578	586,030		4,548	
18	New Orleans, La.....	2,085,957	712,288			1,373,669
19	Kansas City, Mo.....	1,407,337	1,374,803		28,567	3,967
20	Indianapolis, Ind.....	27,158			14,860	12,298
21	Seattle, Wash.....	9,037,043	509,870	\$3,387,191	20,247	5,119,735
22	Rochester, N. Y.....	702,030	599,614		9,834	92,582
23	Jersey City, N. J.....	811,087	768,342			42,745

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

24	Portland, Oreg.....	\$1,533,745	\$625,043		\$6,800	\$901,902
25	Denver, Colo.....	863,253	801,359		8,191	53,703
26	Toledo, Ohio.....	607,410	553,603		7,364	46,443
27	Columbus, Ohio.....	955,173	653,340	\$266,375	35,458	
28	Providence, R. I.....	320,893	284,905			35,988
29	St. Paul, Minn.....	642,739	571,656		7,553	63,530
30	Louisville, Ky.....	466,790	456,538		55	10,197
31	Oakland, Calif.....	335,701				335,701
32	Atlanta, Ga.....	472,690	426,678		978	45,034
33	Akron, Ohio.....	312,920	307,738		5,182	
34	Omaha, Nebr.....	1,635,599	336,783			1,298,816
35	Birmingham, Ala.....	73,810	47,760	25,472	578	
36	Worcester, Mass.....	245,459	185,662		2,088	57,709
37	Syracuse, N. Y.....	308,700	301,281		7,419	
38	Richmond, Va.....	1,215,558	249,227		21,375	944,956
39	San Antonio, Tex.....	15,894			8,844	7,050
40	New Haven, Conn.....	3,308				3,308
41	Dallas, Tex.....	381,098	379,217		625	1,256
42	Memphis, Tenn.....	417,439	376,202		32,855	8,382
43	Dayton, Ohio.....	168,138	158,138		10,000	
44	Bridgeport, Conn.....					
45	Houston, Tex.....	392,742	170,076		6,967	215,699
46	Hartford, Conn.....	403,545	368,833		16,398	18,264
47	Grand Rapids, Mich.....	319,307	252,578		6,726	60,003
48	Scranton, Pa.....	238			238	
49	Springfield, Mass.....	285,295	268,527			16,768
50	Paterson, N. J.....					
51	Des Moines, Iowa.....	420,401	325,640		15,425	79,336
52	Youngstown, Ohio.....	280,804	279,221		1,583	
53	New Bedford, Mass.....	413,139	344,282			68,857

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

City number.	Table VI—Continued. CITY.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
54	Trenton, N. J.	\$406,416	\$397,064		\$3,437	\$5,915
55	Norfolk, Va.	610,683	185,551		9,292	415,840
56	Salt Lake City, Utah.	268,024	204,515		2,563	60,946
57	Camden, N. J.	211,186	191,757			19,429
58	Fall River, Mass.	397,972	325,496		4,510	67,966
59	Nashville, Tenn.	233,241	222,672		7,498	3,071
60	Albany, N. Y.	510,541	505,744		4,797	
61	Wilmington, Del.	195,129	177,346		1,884	15,899
62	Lowell, Mass.	310,490	286,495		1,425	22,570
63	Kansas City, Kans.	1,563,828	441,904	\$1,121,924		
64	Fort Worth, Tex.	151,644	151,644			
65	Cambridge, Mass.	403,050	352,166			50,884
66	Reading, Pa.	246,403	246,403			
67	Erie, Pa.	323,810	316,492			7,318
68	Flint, Mich.	225,847	217,813		7,434	600
69	Yonkers, N. Y.	323,965	312,889		1,736	9,340
70	Spokane, Wash.	203,658	187,777		15,881	
71	Duluth, Minn.	559,989	148,472			411,517
72	Lynn, Mass.	257,250	195,430			61,820
73	Elizabeth, N. J.	3,042			688	2,354
74	Utica, N. Y.					
75	Tacoma, Wash.	1,203,208	277,390	810,523		115,295

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

76	Jacksonville, Fla.	\$784,357	\$145,008	\$531,391		\$107,958
77	Somerville, Mass.	108,076	108,076			
78	Oklahoma City, Okla.	208,274	203,274			
79	Waterbury, Conn.	82,155	82,155			
80	Lawrence, Mass.	227,728	188,666			39,062
81	Canton, Ohio.	162,570	146,351		\$4,515	11,704
82	Schenectady, N. Y.	146,550	143,093		3,457	
83	Fort Wayne, Ind.	654,794	175,250	475,389	4,155	
84	Tulsa, Okla.	146,842	126,799		2,797	17,246
85	Evansville, Ind.	295,690	255,007		8,250	32,433
86	Savannah, Ga.	196,810	134,412		36,179	26,219
87	Allentown, Pa.	111,292	111,111		181	
88	Knoxville, Tenn.	239,203	222,040		17,163	
89	El Paso, Tex.	253,088	253,088			
90	San Diego, Calif.	543,844	440,099			103,745
91	Bayonne, N. J.	472,138	472,138			
92	Manchester, N. H.	212,312	135,159		1,320	75,833
93	Harrisburg, Pa.	118,292	118,292			
94	Peoria, Ill.	2,221			2,221	
95	St. Joseph, Mo.	1,750			1,750	
96	Wichita, Kans.	16,091				16,091
97	Wilkes-Barre, Pa.	5,105			221	4,884
98	Sioux City, Iowa	180,881	172,929		1,324	6,628
99	South Bend, Ind.	184,004	176,573			7,431
100	Portland, Me.	245,178	164,625			80,553
101	Troy, N. Y.	110,864	104,386		1,314	5,164
102	Binghamton, N. Y.	154,123	154,123			
103	Rockford, Ill.	107,371	106,668		703	
104	Charleston, S. C.	251,220	207,067		9,280	34,873
105	Little Rock, Ark.	11,744				11,744
106	Johnstown, Pa.	886			886	
107	East St. Louis, Ill.					
108	Sacramento, Calif.	157,705	109,834			47,871
109	Brockton, Mass.	139,412	125,894			13,518
110	Hoboken, N. J.	311,017	305,453			5,564
111	Terre Haute, Ind.	31,964			508	31,456
112	Saginaw, Mich.	196,630	161,550		2,096	32,984
113	Pawtucket, R. I.	143,334	128,421			14,913
114	Passaic, N. J.					
115	Gary, Ind.	10,587	4,638	5,949		

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

City num-ber.	Table VI—Continued. CITY.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
116	Springfield, Ohio.....	\$103,428	\$99,831		\$3,597	
117	Altoona, Pa.....	85,885	85,885			
118	Long Beach, Calif.....	309,028	291,962		3,105	\$13,961
119	Chester, Pa.....	600				600
120	Mobile, Ala.....	144,993	96,325		3,841	44,827
121	Racine, Wis.....	222,801	189,298		6,866	26,637
122	New Britain, Conn.....	91,097	70,942			20,155
123	Lansing, Mich.....	1,026,605	171,817	\$843,193	1,801	9,794
124	Holyoke, Mass.....	928,314	97,429	442,357		388,528
125	Springfield, Ill.....	313,404	138,740	140,807	1,640	32,217
126	Chattanooga, Tenn.....	10,166			7,773	2,393
127	Berkeley, Calif.....	4,746				4,746
128	Davenport, Iowa.....	5,000				5,000
129	Hamtramck, Mich.....	223,500	223,500			
130	Bethlehem, Pa.....	69,722	66,629		3,093	
131	Covington, Ky.....	140,995	136,519		613	3,863
132	Lincoln, Nebr.....	281,031	155,148	119,519	1,181	5,183
133	Portsmouth, Va.....	147,706	129,631		3,801	14,274
134	Haverhill, Mass.....	80,057	79,299		43	715
135	Wheeling, W. Va.....	115,940	110,742		4,247	951
136	Niagara Falls, N. Y.....	87,235	84,734		2,501	
137	Highland Park, Mich.....	136,308	136,308			
138	Macon, Ga.....	170,611	159,964			10,647
139	Huntington, W. Va.....	10,395			2,133	8,262
140	East Orange, N. J.....	210,386	210,386			
141	Lancaster, Pa.....	137,220	135,237		1,983	
142	Roanoke, Va.....	13,646			13,646	
143	Tampa, Fla.....	7,233				7,233
144	Augusta, Ga.....	113,495	76,131			37,364
145	Cicero, Ill.....	121,078	121,078			
146	Jackson, Mich.....	104,755	88,861		965	14,929
147	Winston-Salem, N. C.....	122,481	115,523		3,186	3,772
148	Fresno, Calif.....	7,533			2,177	5,356
149	Topeka, Kans.....	166,157	164,348		720	1,089
150	Atlantic City, N. J.....	183,792	183,792			
151	Quincy, Mass.....	97,547	77,461			20,086
152	Pasadena, Calif.....	679,680	120,944	531,731		27,005
153	Kalamazoo, Mich.....	110,412	90,341		677	19,394
154	Malden, Mass.....	72,775	45,689			27,086

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

155	Charlotte, N. C.....	\$178,689	\$162,909			\$15,780
156	Lakewood, Ohio.....	183,359	183,059		\$300	
157	York, Pa.....					
158	Bay City, Mich.....	299,115	78,117	\$218,498		2,500
159	Shreveport, La.....	43,512	29,537		25	13,950
160	Cedar Rapids, Iowa.....	132,030	127,889		1,436	2,705
161	McKeesport, Pa.....	136,725	136,465		260	
162	Newton, Mass.....	118,126	117,487			639
163	Elmira, N. Y.....	116,003	92,470		962	22,571
164	New Castle, Pa.....					
165	Decatur, Ill.....	67,683	67,683			
166	Chelsea, Mass.....	42,203	42,203			
167	Wichita Falls, Tex.....	159,973	152,848			7,125
168	Galveston, Tex.....	160,769	156,383			4,386
169	Oak Park, Ill.....	179,337	179,337			
170	Mount Vernon, N. Y.....					
171	Woonsocket, R. I.....	78,758	78,758			
172	Kenosha, Wis.....	140,352	140,352			
173	Hammond, Ind.....	121,882	121,882			
174	Montgomery, Ala.....	67,356	57,918		4,170	5,268
175	Pittsfield, Mass.....	26,112	24,755		1,357	
176	Perth Amboy, N. J.....	145,799	137,515		2,176	6,108
177	Beaumont, Tex.....	132,565	84,240			48,325
178	Lima, Ohio.....	110,532	107,587		2,945	
179	Stockton, Calif.....	11,195				11,195

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

City number.	Table VI—Continued. CITY.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
180	Pueblo, Colo.	\$306,590	\$290,631			\$15,959
181	Medford, Mass.	74,486	49,860			24,626
182	Lexington, Ky.	2,978			\$2,978	
183	Charleston, W. Va.	8,500				8,500
184	Salem, Mass.	128,381	107,854		1,193	19,334
185	Butte, Mont.					
186	Everett, Mass.	57,219	42,750			14,469
187	Fitchburg, Mass.	91,162	69,373			21,789
188	Madison, Wis.	148,441	130,435		3,447	14,559
189	West Hoboken, N. J.					
190	San Jose, Calif.					
191	Hamilton, Ohio.	581,687	89,912	\$174,846		316,929
192	Springfield, Mo.	4,265				4,265
193	East Chicago, Ind.					
194	Brookline, Mass.	118,035	112,514			5,521
195	Evanston, Ill.	100,586	100,586			
196	Jamestown, N. Y.	278,187	78,759	173,341	2,579	23,508
197	Waco, Tex.	130,543	119,482		6,537	4,524
198	Superior, Wis.	753			753	
199	Lorain, Ohio.	100,559	94,199			6,360
200	Muskegon, Mich.	120,829	100,561			20,268
201	Joliet, Ill.	112,950	112,950			
202	Dubuque, Iowa.	116,951	115,689		1,262	
203	Muncie, Ind.	16,365				16,365
204	Columbia, S. C.	119,937	94,815		1,608	23,514
205	Chicopee, Mass.	251,534	75,238	171,032		5,264
206	Battle Creek, Mich.	58,097	57,597		500	
207	New Rochelle, N. Y.					
208	Pontiac, Mich.	130,265	130,065		200	
209	Aurora, Ill.	136,650	133,483		531	2,636
210	Waterloo, Iowa.	94,068	94,068			
211	Taunton, Mass.	346,666	81,992	253,674		11,000
212	Stamford, Conn.					
213	Council Bluffs, Iowa.	311,314	311,228		86	
214	Williamsport, Pa.	700			700	
215	Portsmouth, Ohio.	102,280	88,490		469	13,321
216	Poughkeepsie, N. Y.	89,976	89,410			566
217	Rock Island, Ill.	63,271	63,271			
218	Auburn, N. Y.	103,837	99,661		294	3,882
219	Austin, Tex.	322,300	138,121	173,350	1,456	9,373
220	Quincy, Ill.	45,387	42,623		2,524	240
221	Newport News, Va.	10,174				10,174
222	Meriden, Conn.	64,752	64,199			553
223	Easton, Pa.					
224	New Brunswick, N. J.	131,405	131,114		291	
225	Danville, Ill.					
226	Wilmington, N. C.	101,388	99,179			2,209
227	Ogden, Utah.	38,965	23,308			15,657
228	Miami, Fla.	31,414				31,414
229	Orange, N. J.	59,105	59,105			
230	West New York, N. J.					
231	Amsterdam, N. Y.	51,539	51,539			
232	Hazleton, Pa.					
233	Norristown, Pa.	2,209			2,209	
234	Kokomo, Ind.	7,577				7,577
235	Oshkosh, Wis.	154,646	133,406		5,956	15,284
236	Pensacola, Fla.	73,421	69,214			4,207
237	Lewiston, Me.	33,595	33,595			
238	Green Bay, Wis.	57,652	56,891		761	
239	Columbus, Ga.	56,403	49,644			6,759
240	Petersburg, Va.	75,683	59,798		3,283	12,602
241	Watertown, N. Y.	77,664	76,617			1,047
242	East Cleveland, Ohio.	127,606	127,606			
243	Phoenix, Ariz.	101,426	101,426			
244	Sheboygan, Wis.	75,825	70,393			5,432

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

City number.	Table VI—Continued. city.	Total.	Water-supply systems.	Electric light and power systems.	Markets and scales.	All other.
245	Moline, Ill.	\$85,538	\$76,646			\$8,892
246	Waltham, Mass.	101,641	73,517			28,124
247	Anderson, Ind.	337,208	48,357	\$288,851		
248	Revere, Mass.	28,808	28,808			
249	Cumberland, Md.	104,343	103,143		\$1,200	
250	Newport, R. I.	4,898			86	4,812
251	Newburgh, N. Y.	33,652	32,755		13	884
252	Muskogee, Okla.	90,942	83,913			7,029
253	Cranston, R. I.					
254	Montclair, N. J.					
255	Warren, Ohio.	74,946	74,704		242	
256	La Crosse, Wis.	61,717	61,245		472	
257	Clifton, N. J.					
258	Lynchburg, Va.	56,963	48,239		17,274	1,450
259	Fort Smith, Ark.	74,859	71,509		3,350	
260	Colorado Springs, Colo.	62,500	46,113		1,169	15,218
261	Steubenville, Ohio.	86,530	86,530			

<sup>1</sup> Includes expenses of auditorium.

**Interest charges.**—The term “municipal interest charges” is a designation of interest costs incurred by municipalities for the use of credit capital. All payments on account of such charges are shown in a single column of Table 4.

**Outlays.**—Municipal outlays are the costs of land and other properties and public improvements more or less permanent in character, which are owned and used by municipalities in the exercise of their municipal functions or in connection with the business undertakings conducted by them. In the column for outlays are shown the aggregates of all payments for the purchase and improvement of land, the erection of new buildings, the installation and extension of water-supply systems, electric-light systems, and other enterprises, the purchase of equipment for the fire department, purchases to increase the collections of libraries, museums, and art galleries, and all other acquisitions which add to the number and value of the permanent possessions of the municipality. Payments for outlays for the general departments are separately shown in Table 9, as are also the total payments for outlays of public service enterprises.

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

In the last three columns of Table 4 are shown the results of comparisons between revenue receipts and governmental-cost payments. In the first of these columns is shown the excess of governmental-cost payments over revenue receipts for each of the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the cities in which revenue receipts were the greater. Of the 261 cities covered by this report 196 made governmental-cost payments in excess of their revenue receipts, and 65 realized enough from revenues



to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt.

**Comparison of revenue receipts and payments for expenses and interest.**—The last column of Table 4 shows the excess of revenue receipts over payments for expenses and interest. The payments for expenses and interest correspond approximately to the costs of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. Of the 261 cities reported, 256 received from revenues amounts in excess of their payments for expenses and interest.

**Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903-1922.**—Table VII shows, for specified years from 1903 to 1922, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for the 146 cities for which statistics are available throughout the entire period.

YEAR.	NET REVENUE RECEIPTS. <sup>1</sup>		NET GOVERNMENTAL-COST PAYMENTS. <sup>1</sup>			
	Amount.	Per cent of increase over 1903.	Total.		For expenses.	
			Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.
1922.....	\$1,801,302,485	310.2	\$1,984,322,234	285.9	\$1,248,986,024	317.2
1919.....	1,103,665,750	151.3	1,113,599,879	116.6	756,746,923	152.8
1917.....	968,444,905	120.5	1,007,290,346	95.9	633,622,181	111.6
1915.....	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0
1913.....	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6
1911.....	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6
1909.....	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0
1907.....	568,778,828	29.5	691,071,411	34.4	393,022,327	31.3
1905.....	498,836,996	13.6	561,772,857	9.3	327,049,585	9.2
1903.....	439,126,753		514,189,206		299,402,761	

YEAR.	NET GOVERNMENTAL-COST PAYMENTS <sup>1</sup> —continued.				PER CENT OF—	
	For interest.		For outlays.		Governmental-cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.		
1922.....	\$194,584,268	351.9	\$540,751,942	214.9	90.8	80.1
1919.....	121,730,540	182.7	235,122,416	36.9	99.1	79.6
1917.....	110,909,109	157.6	262,759,056	53.0	96.1	76.9
1915.....	103,387,342	140.1	305,883,437	77.9	86.8	79.8
1913.....	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911.....	82,165,730	90.8	295,151,202	71.9	87.0	75.4
1909.....	71,857,259	66.9	255,695,917	48.9	87.1	76.3
1907.....	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905.....	51,897,804	20.5	182,825,468	6.5	88.1	78.0
1903.....	43,054,769		171,731,676		85.4	78.9

<sup>1</sup> Service transfers and interest transfers are included in the amounts for the year 1922.

DIAGRAM 3.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.

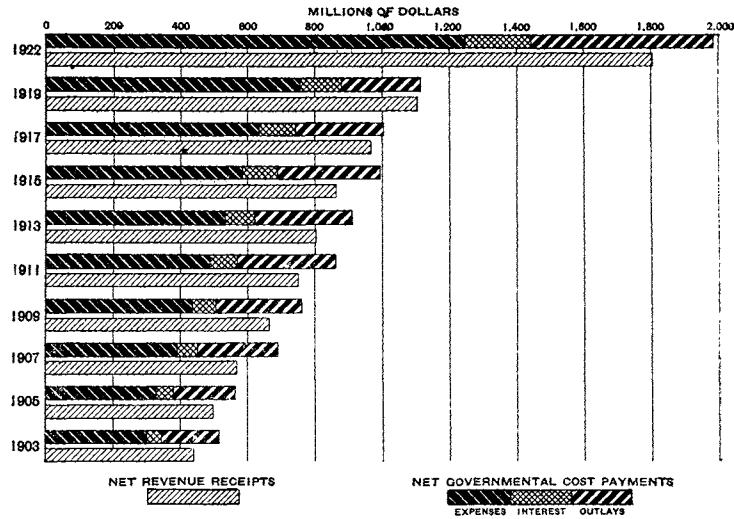


TABLE 5.

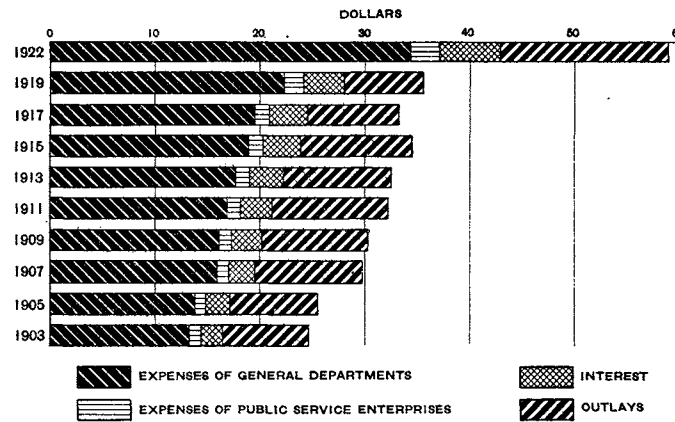
Per capita revenue receipts and governmental-cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Tables 3 and 4. The most significant figures of the table are those for the five groups of cities arranged according to population. They show that the per capita receipts and payments tend to increase with the size of the cities from those having a population of from 30,000 to 50,000 to those with over 500,000 inhabitants, the increase in the amounts of these transactions being in greater proportion than the increase in population. The population on which the per capita amounts are based is, in each case, the estimated population of the city at the middle of the fiscal year of the city corporation, as shown in the third column of Table 1.

Table VIII YEAR.	PER CAPITA NET REVENUE RECEIPTS. <sup>1</sup>			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS. <sup>1</sup>				
	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1922	\$53.57	\$48.74	\$4.83	\$59.01	\$34.37	\$2.77	\$5.79	\$16.98
1919	35.26	31.65	3.61	35.58	22.28	1.90	3.89	7.51
1917	31.97	28.84	3.13	33.26	19.53	1.39	3.06	8.68
1915	30.00	26.97	3.03	34.53	18.95	1.39	3.58	10.60
1913	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911	28.07	25.09	2.98	32.25	16.91	1.26	3.07	11.02
1909	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903	21.14	18.71	2.42	24.64	13.25	1.10	2.06	8.23

<sup>1</sup> Service transfers and interest transfers are included in the amounts for the year 1922.

Comparative summary of per capita net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903-1922.—In Table VIII, which precedes, is presented a summary of the per capita net revenue receipts and per capita net governmental-cost payments for the aggregate of the 146 cities covered by the several censuses reported for the specified years from 1903 to 1922.

DIAGRAM 4.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL-COSTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903 to 1922.



Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903-1922.—In Table IX, which follows, are shown the per capitas of all net revenue receipts and those of a number of principal classes of such receipts. The summary is for the cities covered by the census reports for specified years from 1903 to 1922. The revenue receipts, which are included in the column headed "Other revenues," are those from departmental fees, charges, sales, interest, rents, privileges, fines, penalties, and escheats. The per capita receipts from the general property tax and all other groups of taxes show an increase from 1903 to 1922.

YEAR.	Total.	The general property tax	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1922.....	<sup>1</sup> \$53.57	\$35.85	\$2.80	\$2.58	\$3.13	\$4.83	\$4.38
1919.....	35.26	23.29	2.68	1.98	1.43	3.61	2.27
1917.....	31.97	20.57	2.37	2.50	1.28	3.13	2.12
1915.....	30.00	18.73	2.36	2.54	1.26	3.03	2.08
1913.....	28.55	17.82	2.42	2.34	1.28	2.81	1.88
1911.....	28.07	17.37	2.44	2.35	1.30	2.98	1.63
1909.....	26.42	16.14	2.48	2.22	1.28	2.89	1.40
1907.....	24.67	14.64	2.63	2.02	1.18	2.77	1.43
1905.....	22.79	14.01	2.17	1.80	1.08	2.60	1.14
1903.....	21.14	12.98	2.06	1.60	0.91	2.42	1.16

<sup>1</sup> Includes service transfers and interest transfers.

DIAGRAM 5.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.

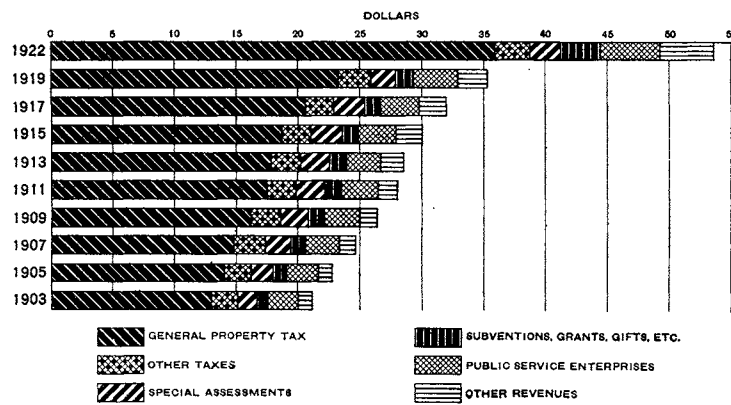


TABLE 6.

**Per cent distribution of revenue receipts and governmental-cost payments.**—Table 6 shows for the several cities and for the five groups of cities the per cent which the receipts from each of the classes of revenue constitute of the total revenue receipts, and the per cent which the payments for each of the classes of governmental costs—expenses, interest, and outlays—constitute of the total of such payments, the figures for expenses being shown under two heads, “Expenses of general departments” and “Expenses of public service enterprises.” The per cents are in all cases computed upon the basis of the receipts and payments shown in Tables 3 and 4.

**Proportional distribution of revenue receipts, by divisions of the governments of the cities.**—An examination of Table 3 discloses the fact that the proportion of revenues received from property taxes is much greater, as a rule, for city corporations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments are larger in the cities having more than one division of government. Such divisions of the city government as school districts, sanitary districts, and park districts are very largely supported by property taxes, and, with the exception of park districts, receive no revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than are received by any other division of government.

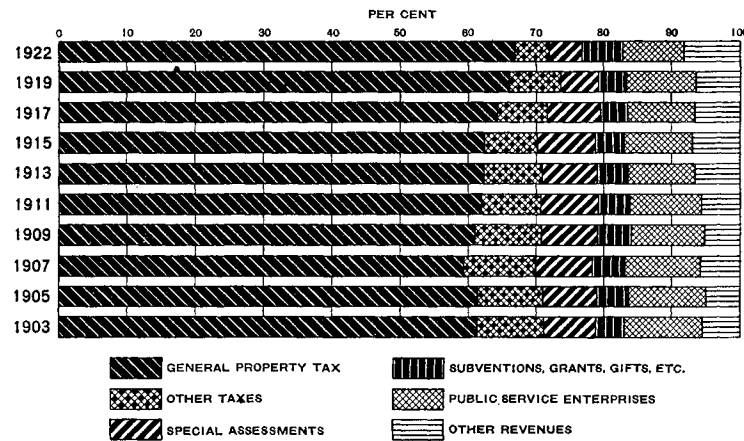
**Per cent of revenue receipts required for meeting expenses and interest and available for outlays.**—Of the total revenue receipts of the 261 cities covered by this report, 69.3 per cent was required for meeting expenses, 10.7 per cent was required for meeting interest payments, and the remainder, 20 per cent, was available for outlays or other purposes.

**Per cent relation of revenue receipts to governmental-cost payments.**—The last five columns of Table 6 show the per cent of governmental-cost payments applied on expenses of general departments, expenses of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that were represented by revenue receipts. For 65 of the 261 cities the revenue receipts were greater than the governmental-cost payments; while for the remaining 196 cities the revenues were not sufficient to meet the costs of the year for expenses, interest, and outlays.

**Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903-1922.**—Table X, which follows, shows the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1922, inclusive. The headings of the columns differ somewhat from those of Table 6, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentages of Table 6 by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1903 to 1907 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1903 to 1907 the percentages for general property taxes to the extent of less than 1 per cent. This exaggeration reduces the percentages of most of the other columns, the total exaggeration and reduction being for any given year not far from one-half of 1 per cent.

YEAR.	The general property tax.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1922.....	66.9	5.2	4.8	5.9	9.0	8.2
1919.....	66.0	7.6	5.6	4.1	10.2	6.4
1917.....	64.3	7.4	7.8	4.0	9.9	6.6
1915.....	62.4	7.8	8.5	4.2	10.0	6.9
1913.....	62.4	8.5	8.2	4.5	9.9	6.6
1911.....	61.9	8.7	8.4	4.6	10.6	5.8
1909.....	61.0	9.7	8.4	4.9	10.9	5.3
1907.....	59.4	10.6	8.2	4.8	11.2	5.8
1905.....	61.5	9.6	7.9	4.7	11.4	5.0
1903.....	61.4	9.8	7.6	4.3	11.5	5.5

DIAGRAM 6.—PER CENT DISTRIBUTION OF NET RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903-1922.

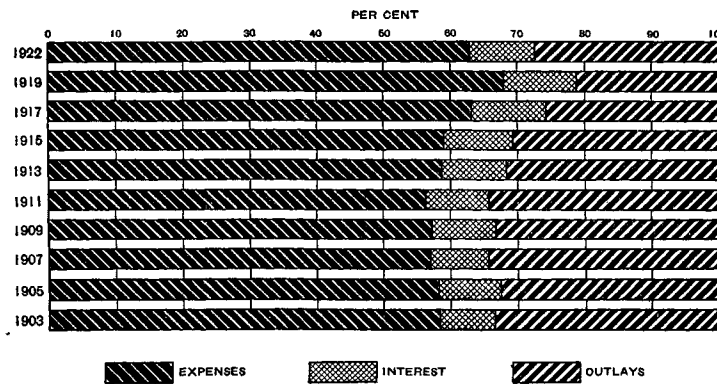


The figures in Table X disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. Receipts from "Other taxes," special assessments, and earnings of public service enterprises show slightly smaller percentages in 1922 than in 1903, and the receipts from the general property tax show somewhat greater percentages in the later than in the earlier years.

**Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903-1922.**—Table XI, which follows shows the per cent distribution of the net governmental-cost payments for the 146 cities given in Table VII for specified years from 1903 to 1922, inclusive. The table discloses, for 1922 as compared with 1903, a decrease in the proportion of payments for outlays, and a relatively slight increase in that of payments for expenses and for interest.

Table XI YEAR.	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS.			YEAR.	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS.		
	For expenses.	For interest.	For outlays.		For expenses.	For interest.	For outlays.
1922.....	62.9	9.8	27.3	1911.....	56.3	9.5	34.2
1919.....	68.0	10.9	21.1	1909.....	57.0	9.4	33.6
1917.....	62.9	11.0	26.1	1907.....	56.9	8.5	34.6
1915.....	58.9	10.4	30.7	1905.....	58.2	9.2	32.5
1913.....	58.6	9.7	31.7	1903.....	58.4	8.3	33.3

**DIAGRAM 7.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.**



**TABLE 7.**

**Payments for expenses of general departments, total and per capita.**—In Table 7 are presented the governmental-cost payments, total and per capita, for expenses other than those for public service enterprises, arranged according to nine main groups of municipal departments, offices, and accounts.

The principal departments, offices, and accounts grouped by the Bureau of the Census under each of the nine general divisions of government are as follows:

## I.—GENERAL GOVERNMENT.

Legislative:  
 Council and board of aldermen.  
 Clerk of council.  
 Legislative investigation.  
 Chief executive offices:  
 Mayor.  
 Executive boards and commissions.  
 Finance offices and accounts:  
 Auditor or comptroller.  
 Special accounting and auditing.  
 Treasurer or chamberlain.  
 Assessment and levy of revenue.  
 Collection of revenue.  
 Other finance offices and accounts.  
 Law offices and accounts.  
 Other general executive offices and accounts:  
 City clerk.  
 City engineer.  
 Public works and service.  
 Civil service.  
 Public buildings and grounds.  
 City planning.  
 All other.  
 Judicial:  
 General municipal courts.  
 Special courts.  
 Superior courts.  
 Coroner.  
 Marshal and sheriff.  
 Elections.  
 General government buildings:  
 General expenditures.  
 Rent of offices and buildings.

## II.—PROTECTION TO PERSON AND PROPERTY.

Supervising department.  
 Police department.  
 Fire department:  
 General expenditures.  
 Water service.  
 Militia and armories.  
 Register of deeds and mortgages.  
 Inspection for protection to person and property:  
 Building.  
 Plumbing.  
 Weights and measures.  
 Electric wiring.  
 Boiler.  
 All other.  
 Other protection to person and property:  
 Pounds.  
 Examining engineers and plumbers.  
 Police and fire alarm.  
 Humane societies.  
 Employment agencies.  
 Rate investigations.  
 All other.

## III.—CONSERVATION OF HEALTH.

Health department administration.  
 Vital statistics.  
 Prevention and treatment of communicable diseases:  
 Tuberculosis.  
 Other communicable diseases in hospitals.  
 All other.

## III.—CONSERVATION OF HEALTH—Continued.

Conservation of child life:  
 Medical work for school children.  
 Other conservation of child life.  
 Food regulation and inspection:  
 Milk and dairy control.  
 Other food control.

## IV.—SANITATION OR PROMOTION OF CLEANLINESS.

Sewers and sewage disposal.  
 Street cleaning.  
 Other refuse collection and disposal.  
 Public convenience stations.  
 Other sanitation or promotion of cleanliness.

## V.—HIGHWAYS.

Supervising department.  
 Roadways.  
 Other highway structures.  
 Prevention of street dust.  
 Snow and ice removal.  
 Street lighting.  
 Waterways.  
 Repair and construction for compensation.

## VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.

Supervising department.  
 Outdoor poor relief.  
 Poor in institutions.  
 Care of children.  
 Other charities.  
 General hospitals.  
 Insane in institutions.  
 Correctional institutions for adults.  
 Correctional institutions for minors.  
 Probation boards and officers.

## VII.—EDUCATION.

Schools.  
 Libraries.

## VIII.—RECREATION.

Educational recreation.  
 General recreation.  
 Parks and trees.  
 Quasi-productive park enterprises.

## IX.—MISCELLANEOUS.

Pensions and gratuities:  
 Police department.  
 Fire department.  
 Schools.  
 All other.  
 Relief to special classes:  
 Mothers' pensions.  
 Soldiers' relief and burial.  
 Administration of funds:  
 Public trust.  
 Investment.  
 Judgments and losses.  
 Unclassified.  
 Undistributed:  
 Municipal service enterprises.  
 All other undistributed.

**Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903-1922.**—In Table XII, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses of 146 cities for specified years from 1903 to 1922, inclusive.

<b>Table XII</b>			
GENERAL DEPARTMENTAL EXPENSES: 146 CITIES.			
	1922	1919	1915
Total.....	<sup>1</sup> \$1,155,691,566	\$697,319,550	\$546,568,203
General government.....	105,174,603	72,585,840	62,793,192
Protection to person and property.....	234,199,781	146,763,351	120,696,506
Health and sanitation.....	115,448,036	75,847,376	55,758,072
Highways.....	98,763,819	65,003,951	60,615,862
Charities, hospitals, and corrections.....	76,627,893	53,262,472	38,285,217
Schools.....	422,843,735	216,701,210	162,332,373
Libraries.....	14,326,837	9,079,614	7,134,599
Recreation.....	38,703,377	24,204,797	20,416,484
Miscellaneous.....	49,603,485	33,870,939	18,535,898
	1911	1907	1903
Total.....	\$452,899,274	<sup>2</sup> \$367,367,970	<sup>2</sup> \$278,173,930
General government.....	53,766,741	42,703,670	30,842,225
Protection to person and property.....	106,120,083	87,885,728	71,020,732
Health and sanitation.....	45,691,189	36,899,721	25,807,639
Highways.....	52,214,269	42,718,510	34,208,774
Charities, hospitals, and corrections.....	30,647,652	24,408,009	18,280,597
Schools.....	127,604,264	102,395,627	80,853,672
Libraries.....	5,939,527	4,989,705	4,067,969
Recreation.....	17,114,125	11,794,950	7,457,424
Miscellaneous.....	13,801,424	13,572,050	5,634,898

<sup>1</sup> Includes service transfers.

<sup>2</sup> Includes refunds and service transfers.

In compiling this table certain changes have been made in the tabulations presented in reports for years prior to 1911, the treatment of pensions in those years being different from that of later years. The changes referred to result in pensions being shown under "Miscellaneous" instead of as a part of the expenses of the departments affected.

An examination of Table XII shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase for the period 1903 to 1922 being \$46,185,139, while for the last three years of that period it was \$152,790,672.

**Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903-1922.**—In Table XIII, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all cities having a population of over 30,000 for specified years from 1903 to 1922. There has been a general increase in the total number of cities covered by these reports, but this has had no appreciable effect upon the per capita payments.

The total per capita net payments for expenses other than of public service enterprises increased from \$13.19 in 1903 to \$33.15 in 1922, or 151.3 per cent. The per capita payments increased during each period shown in the table, except for the period from 1911 to 1913, which shows a slight decrease. The per capita payments for expenses of general government, including those for courts, slightly more than doubled during the period from 1903 to 1922. The per capita expenses for all other purposes shown in the table increased very materially,



those for schools and recreation being more than three times as large in 1922 as in 1903.

YEAR.	Total.	General government.	Protection to person and property. <sup>1</sup>	Health and sanitation.	Highways.	Charities, hospitals and corrections.	EDUCATION.		Recreation. <sup>2</sup>	Miscellaneous. <sup>1</sup>
							Schools. <sup>1</sup>	Libraries. <sup>2</sup>		
1922	\$33.15	\$2.94	\$6.66	\$3.25	\$2.87	\$2.08	\$12.50	\$0.41	\$1.09	\$1.34
1919	21.63	2.22	4.53	2.34	2.04	1.59	6.88	0.28	0.74	1.01
1917	18.96	2.18	4.04	1.93	1.96	1.36	5.89	0.25	0.66	0.69
1915	18.45	2.10	4.06	1.86	2.06	1.26	5.58	0.24	0.68	0.61
1913	17.23	2.00	3.89	1.75	1.93	1.11	4.98	0.22	0.63	0.71
1911	17.62	2.08	4.12	1.77	2.04	1.17	5.04	0.23	0.65	0.53
1909	16.07	1.96	3.89	1.62	1.71	1.10	4.54	0.25	0.55	0.45
1907	15.95	1.86	3.80	1.59	1.91	1.05	4.42	0.21	0.51	0.59
1905	13.88	1.38	3.52	1.35	1.67	0.88	3.99	0.19	0.47	0.44
1903	13.19	1.46	3.35	1.21	1.64	0.86	3.86	0.19	0.35	0.27

<sup>1</sup> Payments for pensions are included in column "Miscellaneous and general" for 1911, 1913, 1915, 1917, 1919, and 1922; for the years 1903 to 1909 they are included with the expenses of the police, fire, and school departments.

<sup>2</sup> Payments for expenses of art galleries and museums are included in column "Recreation" for 1911, 1913, 1915, 1917, 1919, and 1922; for the years 1903 to 1909 they are included with the expenses for libraries.

<sup>3</sup> Includes service transfers.

DIAGRAM 8.—PER CAPITA NET PAYMENTS FOR GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903-1922.

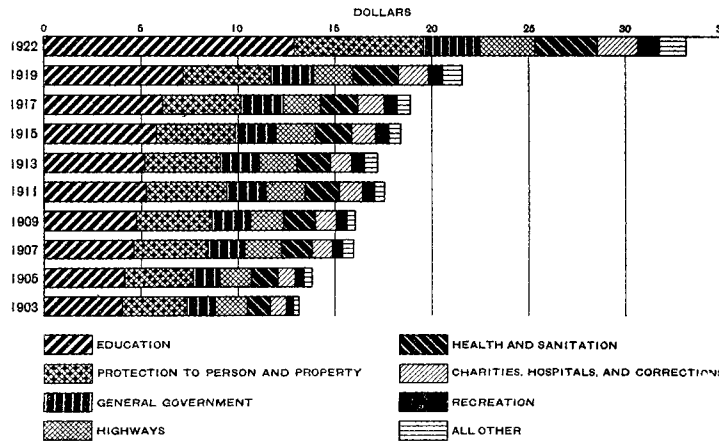


TABLE 8.

Per cent distribution of payments for the principal general departmental expenses.—Table 8 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than for public service enterprises. This distribution shows the relative importance of the principal classes of expenses for the several cities and groups of cities.

Comparative summary of per cent distribution of general departmental expenses of all cities for specified years: 1903-1922.—Table XIV, which follows, gives a comparative summary of the per cent of governmental-cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified

years from 1903 to 1922. The percentage for only the years from 1911 to 1919, inclusive, are based upon absolutely net amounts, for the reason that it was not possible, for the earlier years and for 1922, to eliminate refunds and service transfers.

Table XIV

OBJECT OF PAYMENT.	1922	1919	1917	1915	1913	1911	1909	1907	1905	1903
General government.....	8.9	10.2	11.5	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Protection to person and property.....	20.1	21.0	21.4	22.0	22.6	23.4	24.2	23.8	25.3	25.3
Health and sanitation.....	9.8	10.8	10.1	10.1	10.1	10.1	10.0	9.9	9.7	9.2
Highways.....	8.7	9.4	10.4	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections.....	6.3	7.3	7.2	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools.....	37.7	31.8	31.1	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries.....	1.2	1.3	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation.....	3.3	3.4	3.5	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Miscellaneous.....	4.0	4.7	3.5	3.3	4.2	3.0	2.8	3.6	3.2	2.1

DIAGRAM 9.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903-1922.

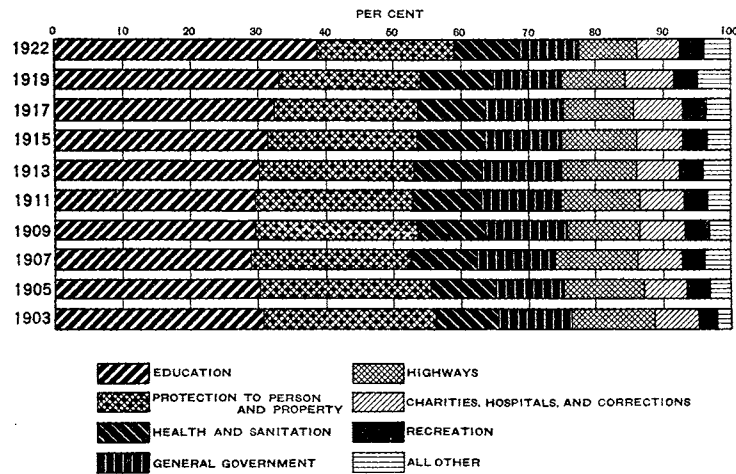


TABLE 9.

**Payments for outlays.**—The payments for outlays presented in Table 9 comprise the amounts paid by the several cities for the acquisition and construction of more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts were later received. The payments last mentioned and the counterbalancing receipts, the most important of which are derived from sales of real property and insurance adjustments are included in the data presented in Tables 10 and 11.

In the case of 28 cities the payments for outlays shown in Table 9 exceed the amounts shown in Table 4, in the column headed "Outlays," by the amount of those payments for outlays recorded in Table 9 which were offset by receipts from the public on outlay account, but which could not be deducted from outlays for the individual department with which they are identified because such

outlays were smaller than the offsets, or because the character of the offset was not reported with sufficient precision to identify the department for which the original outlay had been made. The payments of Table 9 are thus the total payments on outlay account less payments in error and the larger part of payments offset by receipts, while in the preparation of Table 4 it was possible to eliminate the remaining payments offset by receipts on outlay account. Table 4, therefore, shows the governmental-cost payments for outlays, or the amount by which the value of the permanent properties and public improvements was increased as a result of the cash transactions of the year.

The governmental-cost payments for outlays of the 261 cities reported, as shown in Table 4, amounted to \$617,935,628. The excess of receipts from the issue of debt obligations over payments for the cancellation of debt obligations, as shown in Tables 10 and 11, was \$351,056,235. The governmental-cost payments for outlays, therefore, exceeded the increase in debt by \$266,879,393. This shows that for the 261 cities as a whole the increase in debt during the year amounted to 56.8 per cent of the governmental-cost payments for new properties and public improvements.

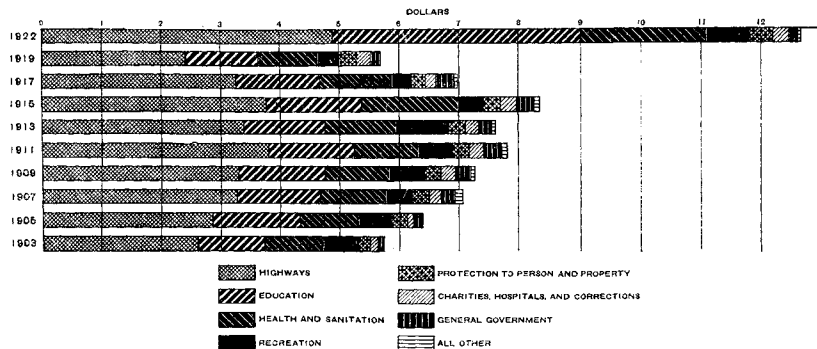
Table XV, which follows, presents a comparative summary of the per capita payments for general departmental outlays of all cities for specified years from 1903 to 1922.

YEAR.	Total.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.			Recreation.	Miscellaneous. <sup>1</sup>
							Total.	Schools.	Libraries.		
1922.....	\$12.68	\$0.14	\$0.40	\$2.12	\$4.85	\$0.27	\$4.15	\$4.04	\$0.11	\$0.69	\$0.06
1919.....	5.64	0.14	0.30	0.99	2.41	0.23	1.20	1.13	0.08	0.36	0.01
1917.....	6.98	0.31	0.23	1.20	3.25	0.17	1.42	1.33	0.09	0.34	0.06
1915.....	8.35	0.28	0.28	1.62	3.76	0.28	1.61	1.54	0.06	0.41	0.10
1913.....	7.61	0.21	0.29	1.19	3.39	0.22	1.37	( <sup>3</sup> )	( <sup>3</sup> )	0.87	0.06
1911.....	7.81	0.31	0.29	1.08	3.79	0.24	1.45	1.34	0.10	0.56	0.09
1909.....	7.26	0.26	0.28	1.09	3.29	0.24	1.45	1.30	0.15	0.58	0.07
1907.....	7.07	0.24	0.29	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
1905.....	6.39	0.14	0.28	1.00	2.87	0.11	1.47	1.32	0.15	0.53	( <sup>4</sup> )
1903.....	5.74	0.11	0.21	( <sup>5</sup> )	3.62	0.13	1.11	( <sup>3</sup> )	( <sup>3</sup> )	0.57	( <sup>4</sup> )

<sup>1</sup> Includes municipal service enterprises.  
<sup>2</sup> Service transfers included.  
<sup>3</sup> Detail not available.

<sup>4</sup> Less than one-half of 1 cent.  
<sup>5</sup> Included in the column headed "Highways."

DIAGRAM 10.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903-1922.



## TABLES 10 AND 11.

**Nonrevenue receipts and nongovernmental-cost payments.**—Nonrevenue receipts are amounts received under such conditions that they do not result in an increase in the value of municipal assets without increasing the indebtedness, and nongovernmental-cost payments are amounts paid under such conditions that they do not result in a decrease in the value of municipal assets without decreasing indebtedness. The relation of these receipts and payments to the records from which census reports are compiled and the reasons for including them in this report are set forth in the text for Table 2.

**Receipts from the issue and payments for the cancellation of debt obligations.**—The transactions relating to debt, the totals of which are shown in Tables 10 and 11, are the net amounts received and paid, or the par value of the obligations plus premiums and less discounts, on all obligations in the form of funded and floating debt, revenue loans, special-assessment loans, and warrants issued but not paid during the year reported or issued in a former year and paid in the year reported.

**Receipts for and payments to other civil divisions.**—The receipts on account of other civil divisions represent the total amounts received as taxes and other revenues, where collections were made by a division of the government of the city for the State, county, or other division of government not included in this report as a division of the government of the city; and the payments to other civil divisions represent the total amounts disbursed to the civil divisions for which moneys were collected. Such receipts and payments are agency transactions that are authorized by statutes.

**Receipts and payments on account of private trusts.**—Nearly all cities receive and disburse moneys on account of private trusts. Such trusts are of two kinds—those under which the city assumes the obligation of applying to specified uses the moneys deposited or the interest derived therefrom for the individual or corporation whose deposit is accepted in trust, and those under which the city merely holds moneys or securities until the fulfillment of certain conditions or the determination or discovery of the owner. Tables 10 and 11 show the total amounts received and paid on account of private trusts of both kinds, whether they were carried on the books as separate funds or merely carried as accounts of the general fund. In all cases the balances on hand constitute an obligation of the city or division of government.

**Receipts and payments on account of investments.**—The amounts shown in Tables 10 and 11 as received from the sale and paid for the purchase of investments represent the total amounts of such transactions of all sinking funds, public trust funds, and investment funds of the city and any independent division of government included in this report as one of the constituent units of the government of the municipality. Such transactions consist merely in an exchange of assets of one form for those of another, and neither increase nor diminish the value of the assets of the fund in which the transaction takes place. They must, nevertheless, be shown in a complete statement of municipal transactions, particularly as they are interwoven with the other transactions of the funds.

**Receipts and payments on account of supplies.**—Many cities maintain departments or offices which purchase supplies in quantity and issue them on requisition, charging them to the departments and taking credit for the amounts. The receipts shown under this head in Table 10 include, for general supplies, only the excess of accounting receipts for supplies used for governmental purposes over the cost of those purchased; they also include all amounts received on account of schoolbooks sold to pupils, and all amounts received from school lunch rooms. The payments shown under this head in Table 11 include,

for general supplies, only the excess of payments for supplies over the cost of those charged to expense and outlay accounts; they also include all amounts paid on account of schoolbooks purchased for sale to pupils, and all amounts paid on account of school lunch rooms.

**Receipts and payments on account of refunds.**—Accrued interest received or paid is disbursed or recovered at the close of the interest period in which the transaction takes place. The effect upon the treasury is, therefore, the same as would be produced by a refund payment or receipt, although the amount may or may not be paid to or recovered from the individual or corporation with whom the original transaction took place. The amounts of these transactions are included in the data of Tables 10 and 11, as they in no way affect the amounts received from revenue or disbursed for governmental costs. They constitute only a small part of the amounts tabulated in the columns under discussion. The amounts in the two columns include both the receipts and payments on account of accrued interest and the amounts entered in revenue and governmental-cost accounts that are offset thereby.

The refund receipts included in Table 10 are all receipts in correction of error and erroneous receipts later corrected by refund payments, and the refund payments of Table 11 include all payments in correction of error and payments in error later corrected by refund receipts.

It will be observed that for each city the amounts shown in the two columns are identical, as is the case in the two columns for receipts offsetting outlays and outlays offset by receipts. As it is probable that some corrections were not made and that some offsets were not received within the fiscal year in which the original transactions were recorded, it is apparent that the data of these four columns are correct only within a small margin of error. This could be eliminated only by tracing all such items to the source, which would require research much more extended than would be justified by the slight correction secured.

**Receipts offsetting outlays and payments for outlays offset by receipts.**—In the column headed "Offsets to outlays" are shown the total amounts received on outlay account from the sale of materials and from charges in reimbursement for services where the costs of the materials and services were originally entered as payments from outlay accounts, also amounts received as insurance adjustments where the cost of replacing the property destroyed was recorded as paid from an outlay account. In the case of small losses by fire, where the replacement is classed as a repair, the receipts from insurance adjustment are included in the departmental receipts of Table 3. In the column headed "Outlays offset by receipts" are tabulated the total amounts that have been deducted from the recorded outlays because of the offsetting receipts above described, the amounts tabulated in the two columns being identical.

**Receipts and payments on account of general transfers.**—The transfer of cash or its equivalent from one independently administered division or fund to another is designated by the Bureau of the Census as a general transfer in all cases where the transaction is not associated with the performance of services, the payment of interest on securities, or the use of rented quarters. Such transactions result in the recording of general transfer receipts and general transfer payments. Although general transfers do not yield data of statistical value, their amounts have been included in census reports, as in Tables 10 and 11 of this report, for the reason that without them it would not be possible to present balanced statements of the transactions of the individual divisions and funds of the municipality. Their character is, in this particular, quite different from that of transfers between accounts of the same fund, which are not included in the reports because the receipts and payments growing out of them balance each other within the fund and their inclusion would serve no statistical purpose.

Included with the receipts and payments above described are receipts for and payments to independent divisions which in former years were given a separate classification.

TABLE 12.

**Amount of specified assets at close of year.**—Table 12 shows, for each city, the assets at the close of the year reported of the sinking, public trust, investment, and private trust funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year is shown in the five columns, as will be observed by comparing the total of these five items for any city or group of cities with the statement of cash on hand at the close of the year as shown in Table 2 of this report. The data for real property and securities are shown only in Table 12. The valuations shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisal. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any city they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

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

**Assets in public trust funds.**—Public trust funds are established by cities and their independent divisions for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 12 shows the amount of the assets of these funds under three heads—cash, real property, and securities. Slightly more than one-tenth of the cities reported real property as belonging to their public trust funds, although a few cities reported assets of this kind valued at large amounts, notably Philadelphia, Pa., which reported such valuations to the amount of \$29,321,257.

**Assets in investment funds and miscellaneous investments.**—Under the heading "Assets in investment funds, and miscellaneous investments" are shown all assets of funds other than sinking and trust funds and all interest-bearing securities and investments other than those of the funds mentioned, including real

property used for purposes other than those of the departments and enterprises of the cities and their independent divisions. Although the term "investment fund" is seldom employed by city officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as 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 held for securing rents or the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

In most cities reporting investment funds or investments the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. In some cities permanent funds have been established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable sums until the assets reach a prescribed amount. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other permanent properties of the municipality, which are invested during the period of accumulation are also treated as investment funds. Table 12 shows the amount of assets of all such funds as are described above, including those of the city corporation and those of all independent divisions of government which constitute parts of the governing organizations of the municipalities.

**Assets in private trust funds.**—The assets of private trust funds belong to the individuals and corporations in whose interests they are temporarily or permanently held, and their acceptance creates an obligation of the city to the amount of the assets so intrusted to it. In this particular they differ from the assets of sinking, public trust, and investment funds the acceptance of which does not create an obligation, except that the acceptance of a public trust constitutes an appropriation for such municipal purposes as are specified in the terms of the trust.

Private trust funds are of two kinds: (1) Those under which the city assumes the obligation of applying to specified uses the moneys deposited or the interest derived therefrom for the person or corporation whose deposit is accepted in trust, and (2) those under which the city merely holds moneys or securities until the fulfillment of certain conditions or the determination or discovery of the owner. The data presented in Table 12 include the assets of all funds of both kinds, which were in the custody of the city and its independent divisions of government at the close of the fiscal year reported.

**Cash in general administrative funds.**—General administrative funds, as the term is here used, are all funds administered by the city and its independent divisions of government, except the sinking, public trust, investment, and private trust funds. The cash shown in Table 12 as belonging to the general administrative funds at the close of the year reported includes that of the general treasuries and of all independently administered funds, other than those of the four classes mentioned, of all divisions of government which are classed by the Bureau of the Census as parts of the government of the municipality.

TABLE 13.

**Gross and net indebtedness of cities.**—Table 13 shows both the gross and net indebtedness at the close of the year reported, for all cities of over 30,000 population. The term *gross indebtedness* is here used as the designation of the aggregate of all outstanding debt obligations, and the term *net indebtedness* is used as the designation of the total of the amounts representing the funded and floating debt, less the assets of sinking funds accumulated for their amortization. Sinking fund assets accumulated for the amortization of special assessment debt, where they could be identified as such, were excluded from the calculation.

**Indebtedness classified by governmental unit by which incurred.**—The table shows separately the gross debt of the city corporations and of the independent school districts, while the total debt of other governmental units is shown in a single column. Included in the data appearing in the column headed "Other governmental units of city" are parts of the debts of the counties in which certain cities of Groups I and II are located. The object sought to be attained by their inclusion is stated in the text for Table 2. The divisions of government, and the amounts of their indebtedness where two or more divisions are represented, are as follows: Chicago, Ill.—indebtedness of the county, \$19,314,700, park districts, \$20,070,141, and sanitary district, \$30,219,000; Philadelphia, Pa.—poor districts; Detroit, Mich., Cleveland and Cincinnati, Ohio, Los Angeles, Calif., Pittsburgh, Pa., Buffalo, and Rochester, N. Y., Milwaukee, Wis., Newark and Jersey City, N. J., Minneapolis, Minn., Kansas City, Mo., and Indianapolis, Ind.—county; Seattle, Wash.—county, \$7,344,651, and port district, \$6,113,898; Portland, Oreg.—port district; Oakland, Calif., and Lincoln, Nebr.—sanitary district; Omaha, Nebr.—metropolitan utilities district; Syracuse, Albany, Utica, Troy, Jamestown, and Amsterdam, N. Y.—county supervisors' town audits; Tacoma, Wash., and Peoria, Rockford, East St. Louis, Springfield, Cicero, Oak Park, and Evanston, Ill.—park district; Portland, Me.—bridge district, \$250,000, water district, \$4,406,720, and pier site district, \$345,000; Little Rock, Ark.—sewer and street improvement district; Stamford, Conn.—town; and Fort Smith, Ark.—improvement district.

**Indebtedness classified by character of outstanding debt obligation.**—The indebtedness of the municipalities is classified by character of obligation under four principal headings: "Funded or fixed," "Floating," "Special assessment bonds and certificates," and "Current." Current indebtedness is classified under three subheadings: "Revenue bonds and notes," "Warrants," and "Obligations on trust account." The following paragraphs describe the kinds of debt included under each of these heads.

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

**Indebtedness classified as floating.**—Floating debt includes (1) all debts evidenced by revenue bonds, warrants, and accounts payable that represent debts incurred in excess of the amounts received or receivable on account of the levies of taxes for redeeming them; (2) all special revenue loans to be redeemed from the levies of a succeeding year; (3) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term obligations; (4) all final judgments against the city, outstanding at the close of the year; and (5) all indebtedness to public trust funds and private trust funds due to the conversion to general public uses of all or a part of the money or other property received



for creating public trust funds or permanent private trust funds, where the city assumes the annual payment of interest on the amounts so converted without issuing to the funds its formal bonds or certificates of indebtedness.

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

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

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

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

**Obligations on trust account.**—Moneys or other property held in trust for individuals or corporations constitute a debt of the trustee, or agent, which remains in force until discharged by the disbursement of the amounts as provided in the terms of the trusts or their return to the depositors. Table 13 shows for each city the amount of such indebtedness at the close of the year reported, which includes all amounts held in private trust funds and private trust accounts, together with all balances due to other civil divisions on account of moneys collected for them so far as such balances were reported.

**Per capita indebtedness.**—In the columns headed "Per capita" there are given the per capita of the total gross debt and of the net debt. It should be noted, that in these figures for the net funded and floating debt the indebtedness on account of public service enterprises is included, and hence in any comparison of the indebtedness of individual cities it should be remembered that the debts of these enterprises are usually due to the acquisition of properties that have earning capacities sufficient to enable them to take care of the obligations on their account.

The following statement and Diagrams 11 and 12 show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1922:

YEAR.	Amount.	Per capita.	YEAR.	Amount.	Per capita.
1922.....	\$4,832,211,089	\$143.71	1911.....	\$2,558,745,024	\$95.52
1919.....	3,702,272,563	118.28	1909.....	2,214,639,832	88.20
1917.....	3,453,553,736	114.02	1907.....	1,870,299,323	80.94
1915.....	3,168,756,138	109.86	1905.....	1,609,159,058	72.23
1913.....	2,747,908,942	97.62	1903.....	1,395,709,774	66.88

DIAGRAM 11.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.

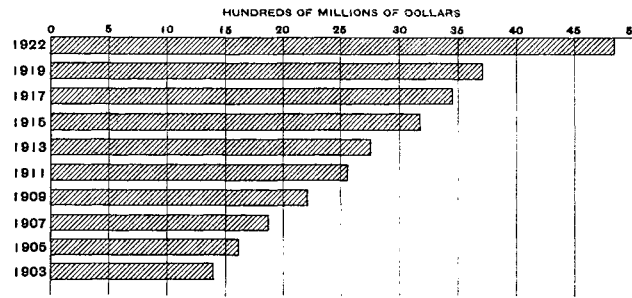
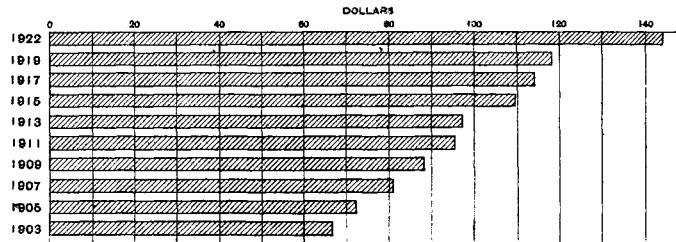


DIAGRAM 12.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.



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

Recognizing this fact, the Bureau of the Census in its report for fiscal years subsequent to 1908 applied the terms "net funded and floating debt," "net indebtedness," and "net debt" to the difference between the gross funded and floating debt and those sinking fund assets which had been specifically provided for the amortization of such debt. In computing the net indebtedness for the years 1912 and 1913 the total sinking fund assets were deducted from the gross funded and floating debt, but for the years 1903, 1910, 1911, 1915, 1917, 1919, and 1922 such assets of sinking funds as were provided for the amortization of special assessment debt were excluded from the calculation.

The following table and Diagrams 13 and 14 present for 146 cities a comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, total and per capita at the close of the year for specified years from 1903 to 1922:

YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT. <sup>1</sup>	
		Amount.	Per capita.	Amount.	Per capita.
1922.....	\$4,332,114,718	\$1,051,468,771	\$31.27	\$3,280,645,947	\$97.57
1919.....	3,352,688,786	811,516,426	25.93	2,541,172,360	81.18
1917.....	3,150,424,610	704,573,046	23.26	2,445,851,564	80.75
1915.....	2,866,008,818	620,102,406	21.50	2,245,906,412	77.86
1913.....	2,490,461,618	540,454,805	19.20	1,950,006,813	69.28
1911.....	2,305,059,142	496,230,750	18.52	1,808,828,392	67.52
1909.....	1,959,162,993	422,063,594	16.81	1,537,099,399	61.21
1907.....	1,657,320,345	362,441,586	15.68	1,294,878,759	56.04
1905.....	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903.....	1,223,101,328	290,096,696	13.90	933,004,632	44.71

<sup>1</sup> Net debt is funded and floating debt less assets in general sinking funds.

DIAGRAM 13.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.

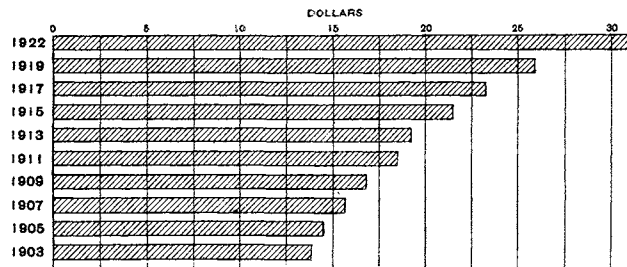


DIAGRAM 14.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1922.

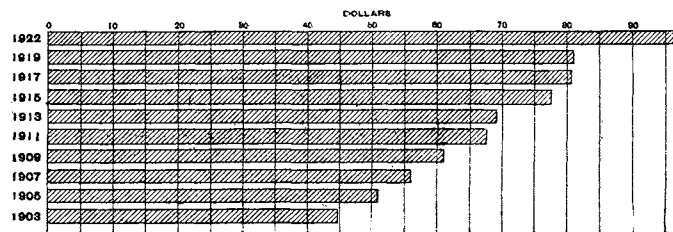


TABLE 14.

**Assessed valuation of property.**—The valuations given in Table 14 are those of property which is subject to the general property tax for the uses of the divisions of the governments of the cities covered by this report, and of property within these cities that is subject to taxation for uses of the State, county, and minor civil divisions. In certain cities the city valuations differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially property of corporations, are in certain States subject to State and county taxation, but the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) difference in the areas of the city corporation and the independent division, the independent divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes one assessment of property for its own levy, while the independent district through its own board of assessors makes an independent assessment of the same property.

In examining the figures of Table 14 relating to assessed valuations it should be noted that those on a line designated as for city, State, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of the city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purpose of such division, whether it is the same as or different from that made for city corporation purposes, except those for divisions of which less than 10 per cent of the valuation was outside the limits of the city corporation.

The table gives separately for the city corporation and each independent taxing division the valuation of all property in the division subject to the general property tax. (Definitions of the general property tax and special property taxes are given in the text for Table 3.)

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

**Per capita assessed valuation.**—In the column for per capita assessments are shown, for property subject to the general property tax, the per capitae for the city, state, and county based on the assessed valuation of property within the territory under the jurisdiction of the city corporation; also the per capita figures for independent divisions, obtained by applying the population of the city to the entire valuation of the district, even though a small part of such valuation was outside the city limits.

**Tax rates.**—The rates of levy for the general property tax per \$100 of assessed valuation are given for each of the several divisions and independent subdivisions of government.

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in Table 14 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property within the corporation.

**Tax levies.**—The amounts given under the general heading "Levy" on the lines of Table 14 for the several divisions of government represent the total and per capita amounts levied for the maintenance of those divisions within the territorial limits of the city corporation, except in cases where an independent division of local government includes areas outside the city, which contain property assessed at less than 10 per cent of the entire valuation of the district.

The per capita property taxes represent, as nearly as could be determined, the per capita tax burden for all purposes exclusive of poll taxes resting upon the inhabitants of the cities reported. These figures furnish a fairly comparable measure of the tax burden and should be considered in connection with the other per capita figures of this report, including those given in Tables 5, 7, and 13.

**GENERAL TABLES**

(57)

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13.  
For a text discussion of this table, see p. 15.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			Land area (acres), July 1, 1922.
				Estimated as of middle of fiscal year.	Decennial census.		
					Jan. 1, 1920.	Apr. 15, 1910.	
Grand total.....				38,736,657	37,057,610	29,000,298	3,466,661.0
Group I.....				17,010,223	16,369,301	13,137,432	919,997.1
Group II.....				4,158,840	4,026,059	3,261,622	395,895.8
Group III.....				8,071,347	7,703,906	5,964,554	881,707.2
Group IV.....				5,389,902	5,068,591	3,694,161	643,659.0
Group V.....				4,106,345	3,889,753	2,942,529	626,001.9

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

1	New York, N. Y.....	1653	June 30, 1922	5,839,746	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.....	1837	June 30, 1922	2,833,288	2,701,705	2,185,283	123,724.6
3	Philadelphia, Pa.....	1683	June 30, 1922	1,894,500	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.....	1824	Dec. 31, 1921	1,993,678	993,678	465,766	52,686.7
5	Cleveland, Ohio.....	1836	June 30, 1922	854,565	796,841	560,663	66,089.0
6	St. Louis, Mo.....	1822	Oct. 7, 1921	788,375	772,897	687,029	39,040.0
7	Boston, Mass.....	1822	July 31, 1922	764,549	748,060	670,585	27,634.8
8	Baltimore, Md.....	1796	June 30, 1922	762,222	733,826	558,485	50,560.0
9	Los Angeles, Calif.....	1851	Dec. 31, 1921	622,343	576,673	319,198	235,982.0
10	Pittsburgh, Pa.....	1816	June 30, 1922	607,902	588,343	533,905	29,226.0
11	San Francisco, Calif.....	1850	Dec. 31, 1921	525,169	506,676	416,912	26,880.0
12	Buffalo, N. Y.....	1832	Dec. 31, 1921	523,886	506,775	423,715	24,894.0

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

13	Milwaukee, Wis.....	1846	June 30, 1922	477,103	457,147	373,857	16,570.8
14	Washington, D. C.....	1802	Dec. 31, 1921	437,571	437,571	331,069	39,680.0
15	Newark, N. J.....	1836	June 30, 1922	431,792	414,524	347,469	14,913.4
16	Cincinnati, Ohio.....	1819	June 30, 1922	404,865	401,247	363,591	45,529.6
17	Minneapolis, Minn.....	1867	June 30, 1922	400,970	380,582	301,408	31,834.0
18	New Orleans, La.....	1805	June 30, 1922	399,616	387,219	339,075	113,920.0
19	Kansas City, Mo.....	1853	Oct. 21, 1921	338,767	324,410	248,381	37,395.0
20	Indianapolis, Ind.....	1831	June 30, 1922	335,012	314,194	233,650	29,688.8
21	Seattle, Wash.....	1869	June 30, 1922	315,685	315,312	237,194	37,478.4
22	Rochester, N. Y.....	1834	June 30, 1922	311,548	295,750	218,149	20,565.8
23	Jersey City, N. J.....	1827	June 30, 1922	305,911	298,103	267,779	8,320.0

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

24	Portland, Oreg.....	1851	May 31, 1922	268,875	258,288	207,214	40,442.0
25	Denver, Colo.....	1859	June 30, 1922	267,591	256,491	213,381	37,085.0
26	Toledo, Ohio.....	1837	June 30, 1922	260,717	243,164	168,497	18,088.2
27	Columbus, Ohio.....	1816	June 30, 1922	255,455	237,031	181,511	15,824.5
28	Providence, R. I.....	1832	Mar. 31, 1922	240,670	237,595	224,326	11,410.0
29	St. Paul, Minn.....	1854	June 30, 1922	239,836	234,698	214,744	33,388.8
30	Louisville, Ky.....	1824	Feb. 28, 1922	236,612	234,891	223,928	23,024.0
31	Oakland, Calif.....	1854	Dec. 31, 1921	229,875	216,261	150,174	31,591.0
32	Atlanta, Ga.....	1847	June 30, 1922	218,216	200,616	154,839	19,634.7
33	Akron, Ohio.....	1836	June 30, 1922	208,435	208,435	69,067	15,990.0
34	Omaha, Nebr.....	1857	June 30, 1922	200,739	191,001	124,096	23,686.0
35	Birmingham, Ala.....	1871	Mar. 31, 1922	189,796	178,806	132,685	31,346.6
36	Worcester, Mass.....	1848	May 31, 1922	188,160	179,754	145,986	23,781.8
37	Syracuse, N. Y.....	1848	June 30, 1922	181,012	171,717	137,249	11,379.0
38	Richmond, Va.....	1782	July 31, 1922	178,588	171,667	127,628	15,360.0
39	San Antonio, Tex.....	1837	Nov. 30, 1921	174,165	161,379	96,614	22,860.5
40	New Haven, Conn.....	1784	June 30, 1922	169,987	162,537	133,605	11,460.0
41	Dallas, Tex.....	1856	Oct. 31, 1921	168,331	158,976	92,104	15,042.3
42	Memphis, Tenn.....	1849	June 30, 1922	167,862	162,351	131,105	14,994.0
43	Dayton, Ohio.....	1841	June 30, 1922	161,824	152,559	116,577	10,107.0

<sup>1</sup> Population as of Jan. 1, 1920.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1922—Continued.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 15.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			Land area (acres), July 1, 1922.
				Estimated as of middle of fiscal year.	Decennial census.		
					Jan. 1, 1920.	Apr. 15, 1910.	
44	Bridgeport, Conn.	1836	Sept. 30, 1921	151,036	143,555	102,054	9,370.0
45	Houston, Tex.	1839	June 30, 1922	150,079	138,276	78,800	23,338.0
46	Hartford, Conn.	1784	Sept. 30, 1921	145,087	138,036	98,915	10,162.9
47	Grand Rapids, Mich.	1850	Sept. 30, 1921	141,791	137,634	112,571	11,211.0
48	Scranton, Pa.	1866	June 30, 1922	139,821	137,783	129,867	12,361.7
49	Springfield, Mass.	1852	May 31, 1922	139,704	129,614	88,926	20,286.6
50	Paterson, N. J.	1851	June 30, 1922	138,521	135,875	125,600	5,157.0
51	Des Moines, Iowa	1857	Sept. 30, 1921	133,696	126,468	86,368	33,597.2
52	Youngstown, Ohio	1868	June 30, 1922	132,358	132,358	79,066	15,902.0
53	New Bedford, Mass.	1847	May 31, 1922	127,331	121,217	96,652	12,152.9
54	Trenton, N. J.	1792	June 30, 1922	125,075	119,289	96,815	4,707.0
55	Norfolk, Va.	1845	June 30, 1922	124,915	115,777	67,452	5,120.0
56	Salt Lake City, Utah	1851	June 30, 1922	123,918	118,110	92,777	32,980.7
57	Camden, N. J.	1828	June 30, 1922	121,915	116,309	94,538	4,915.0
58	Fall River, Mass.	1854	June 30, 1922	120,790	120,485	119,295	21,051.5
59	Nashville, Tenn.	1806	June 30, 1922	120,332	118,342	110,364	11,544.0
60	Albany, N. Y.	1696	June 30, 1922	116,223	113,344	100,253	11,924.1
61	Wilmington, Del.	1832	Dec. 31, 1921	114,488	110,168	87,411	4,495.1
62	Lowell, Mass.	1836	June 30, 1922	114,423	112,759	106,294	8,565.8
63	Kansas City, Kans.	1886	June 30, 1922	113,801	101,177	82,331	12,040.0
64	Fort Worth, Tex.	1872	Dec. 31, 1921	113,070	106,482	73,312	14,233.4
65	Cambridge, Mass.	1846	Sept. 30, 1921	110,569	109,694	104,839	4,002.4
66	Reading, Pa.	1847	July 3, 1922	110,022	107,784	96,071	6,090.7
67	Erie, Pa.	1851	July 3, 1922	109,528	93,372	66,525	12,486.7
68	Flint, Mich.	1855	Aug. 31, 1921	106,649	91,599	38,550	18,140.0
69	Yonkers, N. Y.	1872	June 30, 1922	105,422	100,176	79,803	12,880.0
70	Spokane, Wash.	1883	June 30, 1922	104,570	104,437	104,402	25,075.0
71	Duluth, Minn.	1870	June 30, 1922	104,183	98,917	78,466	39,916.8
72	Lynn, Mass.	1850	June 30, 1922	101,673	99,148	89,336	6,705.3
73	Elizabeth, N. J.	1855	June 30, 1922	101,643	95,783	73,409	6,227.0
74	Utica, N. Y.	1832	June 30, 1922	101,599	94,156	74,419	13,404.0
75	Tacoma, Wash.	1875	June 30, 1922	100,369	96,965	83,743	25,168.0

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

76	Jacksonville, Fla.	1822	June 30, 1922	97,621	91,558	57,699	9,824.0
77	Somerville, Mass.	1871	June 30, 1922	97,174	93,091	77,236	2,517.8
78	Oklahoma City, Okla.	1891	Dec. 31, 1921	96,980	91,295	64,205	11,017.2
79	Waterbury, Conn.	1853	June 30, 1922	96,498	91,715	73,141	17,981.0
80	Lawrence, Mass.	1853	June 30, 1922	96,426	94,270	85,892	4,316.9
81	Canton, Ohio	1854	June 30, 1922	95,742	87,091	50,217	8,028.9
82	Schenectady, N. Y.	1798	June 30, 1922	92,657	88,723	72,826	5,018.7
83	Fort Wayne, Ind.	1839	June 30, 1922	91,549	86,549	63,933	9,953.0
84	Tulsa, Okla.	1903	Dec. 31, 1921	89,080	72,075	18,182	5,112.8
85	Evansville, Ind.	1847	June 30, 1922	89,053	85,264	69,647	5,577.0
86	Savannah, Ga.	1789	June 30, 1922	87,678	83,252	65,064	4,473.0
87	Allentown, Pa.	1867	July 3, 1922	84,918	73,502	51,913	6,280.4
88	Knoxville, Tenn.	1815	Mar. 31, 1922	84,748	77,818	36,346	17,094.4
89	El Paso, Tex.	1873	Sept. 30, 1921	84,114	77,560	39,279	8,640.0
90	San Diego, Calif.	1850	June 30, 1922	83,528	74,683	39,578	51,078.1
91	Bayonne, N. J.	1869	June 30, 1922	82,214	76,754	55,545	2,544.0
92	Manchester, N. H.	1846	June 30, 1922	80,526	78,384	70,063	20,520.0
93	Harrisburg, Pa.	1860	July 3, 1922	79,983	75,917	64,186	3,861.0
94	Peoria, Ill.	1845	June 30, 1922	78,731	76,121	66,950	6,035.5
95	St. Joseph, Mo.	1853	Oct. 21, 1921	78,140	77,939	77,403	8,664.1

\* Population as of Jan. 1, 1920.



TABLE I.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1922—Continued.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13.  
For a text discussion of this table, see p. 15.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			Land area (acres), July 1, 1922.
				Estimated as of middle of fiscal year.	Decennial census.		
					Jan. 1, 1920.	Apr. 15, 1910.	
96	Wichita, Kans.....	1871	June 30, 1922	77, 277	72, 217	52, 450	12, 810. 0
97	Wilkes-Barre, Pa.....	1871	July 3, 1922	75, 565	73, 833	67, 105	3, 346. 8
98	Sioux City, Iowa.....	1857	Sept. 30, 1921	75, 444	71, 227	47, 828	28, 020. 0
99	South Bend, Ind.....	1865	June 30, 1922	75, 093	70, 983	53, 684	9, 838. 5
100	Portland, Me.....	1832	June 30, 1922	72, 027	69, 272	58, 571	13, 808. 0
101	Troy, N. Y.....	1816	June 30, 1922	<sup>1</sup> 72, 013	72, 013	76, 813	6, 630. 4
102	Binghamton, N. Y.....	1867	June 30, 1922	71, 525	66, 800	48, 443	5, 991. 0
103	Rockford, Ill.....	1852	June 30, 1922	70, 485	65, 651	45, 401	6, 861. 0
104	Charleston, S. C.....	1783	June 30, 1922	70, 305	67, 957	58, 833	2, 873. 6
105	Little Rock, Ark.....	1831	June 30, 1922	69, 266	65, 142	45, 941	10, 154. 4
106	Johnstown, Pa.....	1889	July 3, 1922	69, 212	67, 327	55, 482	3, 488. 9
107	East St. Louis, Ill.....	1865	June 30, 1922	68, 883	66, 767	58, 547	6, 627. 0
108	Sacramento, Calif.....	1863	June 30, 1922	68, 795	65, 908	44, 696	8, 774. 0
109	Brockton, Mass.....	1881	May 31, 1922	68, 586	66, 254	56, 878	13, 677. 9
110	Hoboken, N. J.....	1855	June 30, 1922	<sup>1</sup> 68, 166	68, 166	70, 324	530. 0
111	Terre Haute, Ind.....	1833	June 30, 1922	68, 123	66, 083	58, 157	5, 377. 0
112	Saginaw, Mich.....	1889	Dec. 31, 1921	67, 995	61, 903	50, 510	10, 368. 0
113	Pawtucket, R. I.....	1886	June 30, 1922	67, 499	64, 248	51, 622	5, 494. 0
114	Passaic, N. J.....	1873	June 30, 1922	66, 177	63, 841	54, 773	2, 001. 7
115	Gary, Ind.....	1909	June 30, 1922	65, 146	55, 378	16, 802	25, 189. 4
116	Springfield, Ohio.....	1850	June 30, 1922	64, 423	60, 840	46, 921	7, 296. 5
117	Altoona, Pa.....	1868	July 3, 1922	63, 523	60, 331	52, 127	2, 594. 6
118	Long Beach, Calif.....	1897	Dec. 31, 1921	63, 377	55, 593	17, 809	9, 308. 7
119	Chester, Pa.....	1866	July 3, 1922	62, 792	62, 792	38, 537	3, 020. 0
120	Mobile, Ala.....	1814	Mar. 31, 1922	62, 758	60, 777	51, 521	8, 915. 2
121	Racine, Wis.....	1848	June 30, 1922	62, 736	58, 593	38, 002	3, 858. 0
122	New Britain, Conn.....	1871	Sept. 30, 1921	62, 091	59, 316	43, 916	8, 519. 0
123	Lansing, Mich.....	1858	Oct. 31, 1921	61, 803	57, 327	31, 229	7, 082. 0
124	Holyoke, Mass.....	1873	May 31, 1922	60, 817	60, 203	57, 730	13, 544. 9
125	Springfield, Ill.....	1840	Aug. 31, 1921	60, 445	59, 183	51, 678	5, 532. 5
126	Chattanooga, Tenn.....	1851	Mar. 31, 1922	59, 353	57, 895	44, 604	4, 531. 2
127	Berkeley, Calif.....	1878	Dec. 31, 1921	59, 251	56, 036	40, 434	5, 494. 7
128	Davenport, Iowa.....	1851	Sept. 30, 1921	58, 995	56, 727	43, 028	10, 393. 0
129	Hantramck, Mich.....	1901	Aug. 31, 1921	58, 651	48, 615	3, 559	1, 527. 0
130	Bethlehem, Pa.....	1918	July 3, 1922	58, 029	50, 358	12, 837	11, 172. 0
131	Covington, Ky.....	1834	June 30, 1922	57, 661	57, 121	53, 270	3, 837. 0
132	Lincoln, Nebr.....	1871	Feb. 28, 1922	57, 308	54, 948	43, 973	8, 021. 0
133	Portsmouth, Va.....	1858	June 30, 1922	56, 497	54, 387	33, 190	3, 200. 0
134	Haverhill, Mass.....	1870	June 30, 1922	56, 399	53, 884	44, 115	21, 192. 8
135	Wheeling, W. Va.....	1836	Dec. 31, 1921	<sup>1</sup> 56, 208	56, 208	41, 641	6, 508. 4
136	Niagara Falls, N. Y.....	1892	June 30, 1922	55, 990	50, 760	30, 445	5, 900. 0
137	Highland Park, Mich.....	1918	Dec. 31, 1921	55, 878	46, 499	4, 120	1, 895. 0
138	Macon, Ga.....	1832	June 30, 1922	55, 378	52, 995	40, 665	5, 966. 0
139	Huntington, W. Va.....	1872	Dec. 31, 1921	55, 244	50, 177	31, 161	7, 892. 0
140	East Orange, N. J.....	1899	June 30, 1922	54, 918	50, 710	34, 371	2, 516. 0
141	Lancaster, Pa.....	1818	Nov. 30, 1921	54, 319	53, 150	47, 227	2, 530. 0
142	Roanoke, Va.....	1884	June 30, 1922	54, 149	50, 842	34, 874	5, 760. 0
143	Tampa, Fla.....	1887	Nov. 30, 1921	54, 042	51, 608	37, 782	4, 633. 6
144	Augusta, Ga.....	1798	June 30, 1922	53, 774	52, 548	41, 040	6, 012. 0
145	Cicero, Ill.....	1869	June 30, 1922	52, 833	44, 995	14, 557	3, 678. 5
146	Jackson, Mich.....	1843	June 30, 1922	52, 737	48, 374	31, 433	5, 653. 0
147	Winston-Salem, N. C.....	1913	Nov. 30, 1921	52, 579	48, 395	22, 700	4, 853. 0
148	Fresno, Calif.....	1885	Dec. 31, 1921	52, 327	45, 086	24, 892	5, 432. 1
149	Topeka, Kans.....	1857	June 30, 1922	51, 902	50, 022	43, 684	5, 460. 0
150	Atlantic City, N. J.....	1854	June 30, 1922	51, 880	50, 707	46, 150	7, 362. 0
151	Quincy, Mass.....	1889	June 30, 1922	51, 799	47, 876	32, 642	10, 567. 6
152	Pasadena, Calif.....	1886	Dec. 31, 1921	50, 934	45, 354	30, 291	10, 163. 2
153	Kalamazoo, Mich.....	1884	June 30, 1922	50, 817	48, 403	39, 437	5, 285. 0
154	Malden, Mass.....	1882	June 30, 1922	50, 313	49, 187	44, 404	3, 252. 1

<sup>1</sup> Population as of Jan. 1, 1920.

TABLE I.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1922—Continued.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p.15.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			Land area (acres), July 1, 1922.
				Estimated as of middle of fiscal year.	Decennial census.		
					Jan. 1, 1920.	Apr. 15, 1910.	
155	Charlotte, N. C.	1816	Nov. 30, 1921	48,771	46,338	34,014	8,167.0
156	Lakewood, Ohio	1911	June 30, 1922	48,569	41,732	15,181	3,474.0
157	York, Pa.	1887	July 3, 1922	48,222	47,512	44,750	2,220.0
158	Bay City, Mich.	1865	Dec. 31, 1921	48,046	47,554	45,166	6,316.8
159	Shreveport, La.	1839	June 30, 1922	47,957	43,874	28,015	6,726.0
160	Cedar Rapids, Iowa	1850	Sept. 30, 1921	47,864	45,566	32,811	7,805.0
161	McKeesport, Pa.	1891	July 3, 1922	47,834	46,781	42,694	2,240.0
162	Newton, Mass.	1873	June 30, 1922	47,662	46,054	39,806	11,457.0
163	Elmira, N. Y.	1864	June 30, 1922	47,508	45,393	37,176	4,451.2
164	New Castle, Pa.	1869	July 3, 1922	47,166	44,938	36,280	5,000.0
165	Decatur, Ill.	1856	Oct. 31, 1921	46,839	43,818	31,140	4,744.3
166	Chelsea, Mass.	1857	June 30, 1922	45,947	43,184	32,452	1,191.6
167	Wichita Falls, Tex.	1899	Sept. 30, 1921	45,790	40,079	8,200	6,787.7
168	Galveston, Tex.	1839	Dec. 31, 1921	45,753	44,255	36,981	4,985.6
169	Oak Park, Ill.	1902	June 30, 1922	45,114	39,858	19,444	2,880.0
170	Mount Vernon, N. Y.	1892	Oct. 31, 1921	44,955	42,726	30,919	2,644.4
171	Woonsocket, R. I.	1888	June 30, 1922	44,879	43,496	38,125	5,532.0
172	Kenosha, Wis.	1850	June 30, 1922	44,858	40,472	21,371	3,680.0
173	Hammond, Ind.	1884	June 30, 1922	44,721	36,004	20,925	13,300.5
174	Montgomery, Ala.	1837	Dec. 31, 1921	44,560	43,464	38,136	4,371.0
175	Pittsfield, Mass.	1891	June 30, 1922	44,246	41,763	32,121	26,048.6
176	Perth Amboy, N. J.	1871	June 30, 1922	44,175	41,707	32,121	2,958.0
177	Beaumont, Tex.	1881	Dec. 31, 1921	44,011	40,422	20,640	6,464.0
178	Lima, Ohio	1871	June 30, 1922	43,777	41,326	30,508	4,060.0
179	Stockton, Calif.	1850	June 30, 1922	43,702	40,296	23,253	5,396.2
180	Pueblo, Colo.	1873	June 30, 1922	43,385	43,050	41,747	7,188.4
181	Medford, Mass.	1892	June 30, 1922	43,141	39,038	23,150	5,253.0
182	Lexington, Ky.	1832	June 30, 1922	43,062	41,534	35,099	3,210.0
183	Charleston, W. Va.	1818	Dec. 31, 1921	43,031	39,608	22,996	2,964.0
184	Salem, Mass.	1836	June 30, 1922	42,529	42,529	43,697	5,113.5
185	Butte, Mont.	1879	Oct. 31, 1921	42,029	41,611	39,165	3,319.0
186	Everett, Mass.	1892	June 30, 1922	41,828	40,120	33,484	2,150.7
187	Fitchburg, Mass.	1872	May 31, 1922	41,825	41,029	37,826	17,583.6
188	Madison, Wis.	1853	June 30, 1922	41,336	38,378	25,531	4,108.8
189	West Hoboken, N. J.	1888	June 30, 1922	41,277	40,074	35,403	546.0
190	San Jose, Calif.	1850	May 31, 1922	41,206	39,642	28,946	4,820.0
191	Hamilton, Ohio	1854	June 30, 1922	41,005	39,675	35,279	3,768.2
192	Springfield, Mo.	1855	Dec. 31, 1921	40,544	39,631	35,201	5,033.1
193	East Chicago, Ind.	1893	June 30, 1922	40,336	35,967	19,098	6,396.0
194	Brookline, Mass.	1705	June 30, 1922	40,311	37,748	27,792	4,240.3
195	Evanston, Ill.	1892	June 30, 1922	40,256	37,234	24,978	4,828.9
196	Jamestown, N. Y.	1886	Aug. 31, 1921	40,225	38,917	31,297	5,397.5
197	Waco, Tex.	1856	Sept. 30, 1921	40,063	38,500	26,425	4,883.2
198	Superior, Wis.	1889	Mar. 31, 1922	39,671	39,671	40,384	23,400.0
199	Lorain, Ohio	1894	June 30, 1922	39,661	37,295	28,883	6,500.0
200	Muskegon, Mich.	1870	June 30, 1922	39,533	36,570	24,062	4,260.0
201	Joliet, Ill.	1852	June 30, 1922	39,413	38,442	34,670	2,502.4
202	Dubuque, Iowa	1840	Sept. 30, 1921	39,257	39,141	38,494	6,080.0
203	Muncie, Ind.	1865	June 30, 1922	39,236	36,524	24,005	4,558.0
204	Columbia, S. C.	1805	June 30, 1922	39,070	37,524	26,319	3,831.0
205	Chicopee, Mass.	1890	May 31, 1922	38,904	36,214	25,401	14,661.4
206	Battle Creek, Mich.	1859	Sept. 30, 1921	38,128	36,164	25,267	3,678.0
207	New Rochelle, N. Y.	1899	June 30, 1922	38,104	36,213	28,867	6,400.0
208	Pontiac, Mich.	1861	Oct. 31, 1921	38,000	34,273	14,532	4,410.0
209	Aurora, Ill.	1857	June 30, 1922	37,950	36,397	20,807	4,319.4

1 Population as of Jan. 1, 1920.

TABLE I.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1922—Continued.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 15.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			Land area (acres), July 1, 1922.
				Estimated as of middle of fiscal year.	Decennial census.		
					Jan. 1, 1920.	Apr. 15, 1910.	
210	Waterloo, Iowa.....	1868	Sept. 30, 1921	37,948	36,230	26,693	8,287.0
211	Taunton, Mass.....	1864	May 31, 1922	37,852	37,137	34,259	30,266.0
212	Stamford, Conn.....	1893	June 15, 1922	37,616	35,096	25,138	4,465.0
213	Council Bluffs, Iowa.....	1853	Sept. 30, 1921	37,400	36,162	29,292	11,562.8
214	Williamsport, Pa.....	1866	July 3, 1922	37,315	36,198	31,860	4,537.6
215	Portsmouth, Ohio.....	1815	June 30, 1922	36,929	33,011	23,481	6,918.4
216	Poughkeepsie, N. Y.....	1854	June 30, 1922	36,818	35,000	27,936	1,782.0
217	Rock Island, Ill.....	1899	Sept. 30, 1921	36,736	35,177	24,335	5,947.0
218	Auburn, N. Y.....	1848	Dec. 31, 1921	36,506	36,192	34,668	5,390.0
219	Austin, Tex.....	1839	June 30, 1922	36,167	34,876	29,860	10,161.0
220	Quincy, Ill.....	1839	Oct. 31, 1921	35,978	35,978	36,587	4,200.0
221	Newport News, Va.....	1896	Dec. 31, 1921	35,596	35,596	20,205	1,920.0
222	Meriden, Conn.....	1806	June 30, 1922	35,458	29,867	27,265	2,290.0
223	Easton, Pa.....	1887	July 3, 1922	35,175	33,813	28,523	2,088.6
224	New Brunswick, N. J.....	1863	June 30, 1922	35,144	32,779	23,388	3,205.0
225	Danville, Ill.....	1867	Oct. 31, 1921	34,792	33,776	27,871	6,290.0
226	Wilmington, N. C.....	1866	Nov. 30, 1921	34,658	33,372	25,748	3,534.0
227	Ogden, Utah.....	1861	June 30, 1922	34,652	32,804	25,580	10,565.9
228	Miami, Fla.....	1896	Nov. 30, 1921	34,328	29,571	5,471	5,473.0
229	Orange, N. J.....	1872	June 30, 1922	34,254	33,268	29,630	1,414.4
230	West New York, N. J.....	1898	June 30, 1922	34,139	29,926	13,560	694.2
231	Amsterdam, N. Y.....	1885	June 30, 1922	34,104	33,524	31,267	3,484.3
232	Hazleton, Pa.....	1892	July 3, 1922	34,034	32,277	25,452	3,827.2
233	Norristown, Pa.....	1812	June 30, 1922	33,462	32,319	27,875	2,265.0
234	Kokomo, Ind.....	1865	June 30, 1922	33,420	30,067	17,010	3,366.6
235	Oshkosh, Wis.....	1853	June 30, 1922	33,187	33,162	33,062	5,018.7
236	Pensacola, Fla.....	1822	June 30, 1922	33,108	31,035	22,982	6,500.0
237	Lewiston, Me.....	1863	Aug. 31, 1921	32,743	31,791	26,247	22,100.0
238	Green Bay, Wis.....	1854	June 30, 1922	32,505	31,017	25,236	8,169.3
239	Columbus, Ga.....	1828	May 31, 1922	32,496	31,125	20,554	2,304.0
240	Petersburg, Va.....	1854	Dec. 31, 1921	32,431	31,012	24,127	2,560.0
241	Watertown, N. Y.....	1869	May 31, 1922	32,419	31,285	26,730	5,433.6
242	East Cleveland, Ohio.....	1911	June 30, 1922	31,955	27,292	9,179	1,920.0
243	Phoenix, Ariz.....	1881	Dec. 31, 1922	31,822	29,053	11,134	3,300.0
244	Sheboygan, Wis.....	1853	Sept. 30, 1921	31,776	30,955	26,398	2,998.0
245	Moline, Ill.....	1872	Sept. 30, 1921	31,744	30,734	24,199	4,183.2
246	Waltham, Mass.....	1884	July 31, 1922	31,734	30,915	27,834	7,940.4
247	Anderson, Ind.....	1866	June 30, 1922	31,625	29,767	22,476	3,287.0
248	Revere, Mass.....	1814	June 30, 1922	31,553	28,823	18,219	3,808.2
249	Cumberland, Md.....	1816	Sept. 30, 1921	31,153	29,837	21,839	1,909.4
250	Newport, R. I.....	1784	June 28, 1922	31,054	30,255	27,149	4,445.0
251	Newburgh, N. Y.....	1865	June 30, 1922	31,024	30,366	27,805	2,257.3
252	Muskogee, Okla.....	1898	Dec. 31, 1921	30,967	30,277	25,278	5,446.9
253	Cranston, R. I.....	1910	Oct. 16, 1921	30,937	29,407	21,107	17,397.6
254	Montclair, N. J.....	1894	June 30, 1922	30,678	28,810	21,550	4,221.4
255	Warren, Ohio.....	1869	June 30, 1922	30,518	27,050	11,081	5,405.4
256	La Crosse, Wis.....	1856	June 30, 1922	30,421	30,421	30,417	6,364.8
257	Clifton, N. J.....	1906	June 30, 1922	30,230	26,470	22,391	7,161.6
258	Lynchburg, Va.....	1805	July 31, 1922	30,223	30,070	29,494	3,200.0
259	Fort Smith, Ark.....	1842	June 30, 1922	30,131	28,870	23,975	8,468.0
260	Colorado Springs, Colo.....	1878	June 30, 1922	30,105	30,105	29,078	5,395.8
261	Steubenville, Ohio.....	1805	June 30, 1922	30,083	28,508	22,391	2,066.0

1 Population as of Jan. 1, 1920.

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

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

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

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

1	NEW YORK, N. Y.....		\$408,449,756	\$519,021,487	\$95,457,638	\$1,022,928,881	\$32,913,664	\$389,276,458	\$600,738,759
	General treasury.....	Dec. 31, 1922.....	351,630,476	445,203,101	84,435,201	881,298,778	17,604,508	379,753,452	483,910,818
	Mortgage tax fund.....	Dec. 31, 1922.....	2,391,512	2,368,300		4,759,812		47,064	4,712,748
	Foreign insurance fund.....	Dec. 31, 1922.....	460,836	51,593		512,429		213,469	298,960
	Cash in transit.....	Dec. 31, 1922.....		550,438	541,721	1,092,159	550,438		541,721
	Sinking funds.....	Dec. 31, 1922.....	44,192,946	39,426,708	5,155,998	88,775,652	7,777,105	335,117	80,665,430
	Public trust funds.....	Dec. 31, 1922.....	7,250,283	15,632,230	618,736	23,501,249	1,236,052	8,927,356	13,337,841
	Investment funds.....	Dec. 31, 1922.....	2,523,703	18,847		2,542,550			2,542,550
	Private trust funds.....	Dec. 31, 1922.....		15,770,270	4,705,982	20,476,252	5,745,561		14,730,691
2	CHICAGO, ILL.....		153,560,705	271,162,813	56,690,614	481,414,132	65,486,327	163,079,761	252,848,044
	City corporation.....		84,556,564	104,826,697	49,954,472	239,337,733	56,162,824	82,035,610	101,139,299
	General treasury.....	Dec. 31, 1922.....	82,005,290	61,433,111	21,310,971	164,749,372	26,390,849	79,409,410	58,949,113
	Library funds.....	Dec. 31, 1922.....	60,317	9,142	4,741	74,200	6,181	16,763	51,256
	Public trust funds.....	Dec. 31, 1922.....	1,341,261	3,354,365	578,132	5,273,758	975,266	2,559,136	1,739,356
	Investment funds.....	Dec. 31, 1922.....	1,149,696	38,836,540	27,630,049	67,616,285	28,271,296	50,301	39,294,688
	Private trust funds.....	Dec. 31, 1922.....		1,193,539	430,579	1,624,118	519,232		1,104,886
	County.....		13,151,920	112,498,825	3,221,444	128,872,189	2,554,746	13,968,355	112,349,088
	General treasury.....	Nov. 30, 1922.....	13,141,808	8,797,642	3,175,709	25,115,159	2,498,899	13,968,355	8,647,905
	County-as-agent fund.....	Nov. 30, 1922.....		103,701,137		103,701,137			103,701,137
	Investment fund.....	Nov. 30, 1922.....	10,112	46	45,430	55,588	55,542		46
	Private trust fund.....	Nov. 30, 1922.....			305	305	305		
	School district.....		39,026,011	37,454,855	1,199,407	77,680,273	2,512,134	40,802,304	34,365,835
	General treasury.....	Dec. 31, 1922.....	34,246,750	36,723,468	785,575	71,755,793	2,224,177	40,490,315	29,041,301
	Public trust funds.....	Dec. 31, 1922.....	4,763,477	197,187	413,832	5,374,496	287,957	311,989	4,774,550
	Investment fund.....	Dec. 31, 1922.....	15,784	534,200		549,984			549,984

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

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

4	DETROIT, MICH.		65,119,041	124,903,077	2,737,270	192,759,388	7,068,768	119,542,903	66,147,717
	City corporation		56,824,912	111,357,084	1,161,685	169,343,681	5,788,138	111,512,251	52,043,292
	General treasury	June 30, 1922	51,953,190	101,110,455	293,083	153,356,728	3,418,244	110,965,902	38,972,582
	Welfare department funds	June 30, 1922	4,817	30,000	1,668	36,485	1,970	34,506	
	Sinking funds	June 30, 1922	4,713,475	9,978,312	788,205	15,479,992	2,292,269	455,281	12,732,442
	Public trust funds	June 30, 1922	91,433	119,824	34,254	245,511	27,808	56,562	161,141
	Investment funds	June 30, 1922	61,907	134	35,348	97,479	35,450		62,029
	Private trust funds	Dec. 31, 1922		118,359	9,127	127,486	12,388		115,098
	County		8,294,129	13,545,993	1,575,585	23,415,707	1,280,630	8,030,652	14,104,425
	General treasury	Nov. 30, 1922	8,281,240	488,748	1,545,781	10,315,769	1,200,307	8,011,517	1,103,945
	County-as-agent fund	Nov. 30, 1922		12,823,808		12,823,808			12,823,808
	Soldiers' relief commission fund	Nov. 30, 1922		18,400	729	19,129	74	19,055	
	Sinking fund	Nov. 30, 1922	12,889	192,237	392	205,518	48,321	80	157,117
	Private trust funds	Nov. 30, 1922		22,800	28,683	51,483	31,928		19,535
5	CLEVELAND, OHIO		53,455,910	80,794,688	41,278,328	175,528,926	50,923,151	59,038,535	65,567,240
	City corporation		29,207,057	13,933,132	14,521,904	57,662,033	14,824,604	31,771,431	11,066,058
	General treasury	Dec. 31, 1922	21,577,690	6,599,794	12,572,092	40,749,576	10,285,219	26,093,966	4,370,391
	Fee and special fund	Dec. 31, 1922	195,203			195,203		195,203	
	Sinking fund	Dec. 31, 1922	7,411,844	6,220,134	1,594,715	15,226,683	4,105,208	5,124,353	5,997,132
	Public trust funds	Dec. 31, 1922	22,320	383,236	36,216	441,772	83,862	357,909	
	Private trust funds	Dec. 31, 1922		729,988	318,881	1,048,849	350,315		698,534
	County		9,816,765	50,004,225	10,477,624	70,298,614	13,597,372	6,329,451	50,371,791
	General treasury	Aug. 31, 1922	9,792,300	2,856,314	6,006,625	18,655,239	7,743,158	5,853,392	5,058,689
	County-as-agent fund	Aug. 31, 1922		45,409,599	3,431,498	48,841,097	4,851,824		43,989,273
	Sinking funds	Aug. 31, 1922	24,465	1,703,720	875,982	2,604,167	968,325	476,059	1,159,783
	Private trust funds	Aug. 31, 1922		34,592	163,519	198,111	34,065		164,048
	School district		14,432,088	16,857,331	16,278,800	47,568,219	22,501,175	20,937,653	4,129,391
	General treasury	Aug. 31, 1922	6,324,714	13,420,762	12,467,975	32,213,451	12,530,934	18,369,372	1,312,545
	Fee and special funds	Aug. 31, 1922; Mar. 31, 1923	55,386			55,386		55,386	
	Library fund	Mar. 31, 1923	990,825	2,024,862	2,985,001	6,000,688	4,882,552	1,113,348	4,758
	Miscellaneous fund	Aug. 31, 1922	4,052,325			4,052,325	4,052,325		
	Sinking funds	Aug. 31, Dec. 31, 1922	3,008,838	1,411,707	825,824	5,246,369	1,035,334	1,398,947	2,812,088
6	ST. LOUIS, MO.		35,380,951	11,444,248	7,675,784	54,500,983	9,622,923	31,547,705	13,330,355
	City corporation		24,847,286	10,612,410	4,920,021	39,879,717	5,108,368	22,498,532	12,272,817
	General treasury	Apr. 30, 1922	22,636,142	4,074,994	1,881,290	27,992,426	2,911,098	20,015,327	5,066,001
	Collector's fund	Apr. 10, 1922	282,653	1,073		283,126		202,816	80,310
	Circuit court fee fund	Dec. 31, 1922	124,426			124,426		119,338	5,088
	Probate court fee fund	Dec. 31, 1922	75,039			75,039		53,375	21,664
	Public improvement fund	Apr. 10, 1922	1,443,959	83,949		1,527,908		1,527,908	
	Convict labor account	Apr. 10, 1922	42,797			42,797		42,797	
	Library fund	Apr. 10, 1922	16,961	400,198	9,210	426,369	15,295	394,331	16,743
	Museum fund	Mar. 31, 1922	3,355	178	7,353	10,886	10,284	602	
	State revenue fund	Apr. 10, 1922		3,527,993		3,527,993			3,527,993
	Sinking funds	Apr. 10, 1922	198,455	2,351,194	2,970,626	5,520,275	2,113,611		3,406,664
	Public trust funds	Feb. 28, Mar. 31, Apr. 10, Dec. 31, 1922	87,212	156,758	51,408	295,378	55,886	141,982	97,510
	Investment funds	Mar. 31, Apr. 10, 1922	36,887	14,013		50,900		56	50,844
	Private trust funds	Apr. 10, 1922		2,060	134	2,194	2,194		

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year

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

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

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

	County-as-agent fund	June 30, 1922		63,373,561	3,221,831	66,595,392	6,235,788		60,359,604
	Sinking funds	June 30, 1922	481,525	166,527	300,085	948,137	359,348	251,902	336,887
	Public trust funds	June 30, 1922	37,443	42,334	452	80,229	11,921	5,625	62,683
	Investment fund	June 30, 1922	45,517	911,550		957,067			957,067
	Private trust funds	June 30, 1922		1,345,659	1,286,266	2,631,925	1,343,492		1,288,433
	School district		10,058,670	12,522,883	3,428,869	26,010,422	7,977,394	16,820,976	1,212,052
	General treasury	June 30, 1922	8,635,242	11,739,765	2,313,747	22,638,754	6,278,590	16,230,141	180,023
	Sinking fund	June 30, 1922	1,372,276	783,118	1,115,122	3,270,516	1,698,804	590,835	980,877
	Investment fund	June 30, 1922	51,152			51,152			51,152
10	PITTSBURGH, PA		37,383,429	24,734,319	18,485,626	80,603,374	16,234,774	42,084,649	22,283,951
	City corporation		19,323,661	10,304,737	9,265,977	38,894,375	7,620,321	21,184,456	10,089,598
	General treasury	Dec. 31, 1922	18,982,854	7,436,177	8,351,144	34,770,175	6,689,225	20,551,454	7,519,495
	Bridge fund	Dec. 31, 1922	1,382		3,013	4,395	2,074	2,321	
	Library fund	Dec. 31, 1922	153,012	416,320	27,906	597,238	37,626	559,612	
	Sinking fund	Dec. 31, 1922	108,189	2,369,379	792,653	3,270,221	812,621		2,457,600
	Public trust funds	Dec. 31, 1922	56,953	61,161	28,757	146,871	25,777	61,069	60,025
	Investment fund	Dec. 31, 1922	21,271	21,700	62,504	105,475	52,998		52,477
	County		7,260,028	4,056,758	3,662,345	14,979,131	3,095,782	9,195,662	2,687,687
	General treasury	Dec. 31, 1922	7,048,454	2,377,430	2,503,720	11,929,604	1,818,644	8,327,832	1,783,128
	Tuberculosis sanatorium, hospital for insane, and home for poor fund	Dec. 31, 1922	748	641,094	88,757	730,599	193,998	453,269	83,332
	Workhouse fund	Dec. 31, 1922	161,090	65,000	167,062	393,152	160,484	232,668	
	Training school fund	Dec. 31, 1922		111,159	51,407	162,566	51,879	110,687	
	Mothers' pension fund	May 31, 1922		45,876	17	45,893		45,841	52
	Sinking fund	Dec. 31, 1922	33,296	793,892	769,795	1,596,983	816,983		780,000
	Public trust fund	Dec. 31, 1922	16,440	22,307	81,587	120,334	53,794	25,365	41,175
	School district		10,799,740	10,372,824	5,557,304	26,729,868	5,518,671	11,704,531	9,506,666
	General treasury	Dec. 31, 1922	10,692,489	5,588,414	3,759,199	20,040,102	4,466,460	11,104,472	4,469,170
	Sinking fund	Dec. 31, 1922	81,477	4,735,596	1,530,088	6,347,161	733,160	600,059	5,013,942
	Public trust fund	Dec. 31, 1922	25,774	16,624	223,026	265,424	265,424		
	Private trust funds	June 30, Dec. 31, 1922		32,190	44,991	77,181	53,627		23,554
11	SAN FRANCISCO, CALIF		30,288,822	73,116,481	10,571,625	113,976,928	11,958,791	33,130,043	68,888,094
	General treasury	June 30, 1922	28,806,359	33,526,672	7,401,608	69,734,639	8,851,492	31,896,454	28,986,693
	Special assessment fund	June 30, 1922	645,855			645,855		645,855	
	Municipal railway accident insurance fund	June 30, 1922	500	34,667	69,763	104,930	91,843	6,824	6,263
	Sinking fund	June 30, 1922		2,551,156	2,184,300	4,735,456	2,204,156		2,531,300
	Public trust funds	June 30, 1922	126,122	491,641	4,378	622,141	136,939	460,751	24,451
	Investment funds	June 30, 1922	709,986	35,256,538	617,331	36,583,855	377,687	120,159	36,086,009
	Private trust fund	June 30, 1922		1,255,807	294,245	1,550,052	296,674		1,253,378
12	BUFFALO, N. Y		27,749,561	39,561,839	8,139,337	75,450,737	13,398,275	32,561,301	29,491,161
	City corporation		24,736,757	32,156,568	7,324,034	64,217,359	12,321,583	29,314,118	22,531,658
	General treasury	June 30, 1922	24,159,960	21,855,092	3,992,325	49,917,377	7,255,134	28,551,521	14,110,722
	City and county hall fund	Dec. 31, 1922	206		1,370	1,576			
	Library funds	June 30, Dec. 31, 1922	20,723	348,242	24,771	353,539	38,621	354,243	675
	Comptroller's cash account	June 30, 1922		3,636,116	2,469,897	6,106,013	3,628,423	109,242	2,368,348
	Sinking funds	June 30, 1922	335,979	765,321	501,587	1,602,687	700,920		901,967

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued.									
12	BUFFALO, N. Y.—Continued. City Corporation—Continued.								
	Public trust funds.....	June 30, Dec. 31, 1922.....	\$219, 137	\$146, 523	\$167, 635	\$533, 295	\$136, 131	\$299, 112	\$98, 052
	Investment funds.....	June 30, 1922.....	752	5, 144, 648	244, 931	5, 390, 331	532, 883		4, 857, 448
	Private trust funds.....	June 30, 1922.....		260, 626	11, 715	272, 341	27, 895		244, 446
	County.....		3, 012, 804	7, 405, 271	815, 303	11, 233, 378	1, 076, 692	3, 247, 183	6, 909, 503
	General treasury.....	Dec. 31, 1922.....	3, 012, 641	1, 106, 259	103, 416	4, 222, 316	158, 418	3, 247, 183	816, 715
	County-as-agent fund.....	Dec. 31, 1922.....		6, 116, 902	242, 615	6, 359, 517	403, 217		5, 956, 300
	City and county hall fund.....	Dec. 31, 1922.....	163		1, 082	1, 245	1, 245		
	Private trust fund.....	Dec. 31, 1922.....		182, 110	468, 190	650, 300	513, 812		136, 488
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000.									
13	MILWAUKEE, Wis.....		\$28, 387, 340	\$43, 656, 712	\$5, 391, 551	\$77, 435, 603	\$9, 748, 065	\$27, 934, 893	\$39, 752, 645
	City corporation.....		23, 711, 442	35, 140, 279	4, 479, 909	63, 331, 630	7, 299, 190	23, 695, 617	32, 336, 823
	General treasury.....	Dec. 31, 1922.....	23, 254, 673	20, 988, 439	4, 124, 929	48, 368, 041	6, 700, 862	23, 472, 859	18, 194, 320
	Public trust funds.....	Apr. 30, Dec. 31, 1922.....	275, 985	505, 474	354, 980	1, 136, 439	598, 328	222, 758	315, 353
	Investment fund.....	Dec. 31, 1922.....	180, 784	13, 639, 140		13, 819, 924			13, 819, 924
	Private trust fund.....	Dec. 31, 1922.....		7, 226		7, 226			7, 226
	County.....		4, 675, 898	8, 516, 433	911, 642	14, 103, 973	2, 448, 875	4, 239, 276	7, 415, 822
	General treasury.....	Dec. 31, 1922.....	4, 673, 690	4, 059, 334	788, 794	9, 521, 818	2, 346, 086	4, 239, 276	2, 936, 456
	County-as-agent fund.....	Dec. 31, 1922.....		3, 695, 430	21, 716	3, 717, 146	2, 231		3, 714, 915
	License fund.....	Dec. 31, 1922.....		11, 003		11, 003			11, 003
	Investment fund.....	Dec. 31, 1922.....	2, 208			2, 208			2, 208
	Private trust funds.....	Dec. 31, 1922.....		750, 666	101, 132	851, 798	100, 558		751, 240
14	WASHINGTON, D. C.....		25, 059, 692	5, 938, 908	9, 385, 047	40, 383, 647	9, 540, 164	24, 832, 755	7, 010, 728
	General treasury.....	June 30, 1922.....	24, 162, 170	513, 281	8, 777, 213	33, 452, 664	8, 864, 943	21, 131, 157	3, 456, 564
	Register of wills fund.....	June 30, 1922.....	70, 681			70, 681		70, 474	207
	Recorder of deeds fund.....	June 30, 1922.....	89, 875	6, 023	12, 034	107, 932	20, 130	75, 756	12, 046
	Militia fund.....	June 30, 1922.....		44, 925	7, 161	52, 036	1, 171	50, 915	
	School fund.....	June 30, 1922.....	69, 637	109, 789	26, 702	206, 128	25, 746	72, 431	107, 951
	Library fund.....	June 30, 1922.....	11, 190	1, 218	456	12, 864	861	10, 785	1, 218

	Park funds	June 30, 1922		930,742	85,062	1,015,804	76,342	939,462	
	Miscellaneous funds	June 30, 1922	201,336	1,321,261	90,160	1,612,757	97,448	1,057,153	458,156
	Sinking fund	June 30, 1922	201,285	1,076,963	1,623	1,279,871	45,966	177,970	1,055,935
	Public trust funds	June 30, 1922	253,518	201,882	84,052	539,452	34,510	246,652	258,290
	Private trust funds	June 30, 1922		1,732,824	300,584	2,033,408	373,047		1,660,361
15	NEWARK, N. J.		26,513,718	51,183,225	7,851,746	85,548,689	6,674,550	29,808,539	49,065,600
	City corporation		22,287,154	39,041,269	3,512,333	64,840,756	2,093,935	25,396,195	37,350,626
	General treasury	Dec. 31, 1922	19,625,810	20,807,470	1,125,020	41,558,300	1,129,899	14,081,684	26,346,717
	Court funds	Dec. 31, 1922	11,960	22,016		33,976		11,960	22,016
	Dental clinic fund	Dec. 31, 1922	161	12,500	2,689	15,350	2,632	12,718	
	School fund	June 30, 1922	1,840,143	6,522,063	320,088	8,682,234	256,070	8,320,832	105,332
	Library fund	Dec. 31, 1922	24,547	372,312	458	397,317	53,752	314,522	29,043
	Firemen's relief fund	Dec. 31, 1922	53,400			53,400		53,400	
	License fund	Dec. 31, 1922		5,588		5,588			5,588
	Petty cash fund	Dec. 31, 1922		5,500	6,446	11,946	10,296		1,650
	Sinking fund	Dec. 31, 1922	605,966	10,866,802	1,915,931	13,388,699	469,330	2,326,330	10,593,039
	Public trust funds	Dec. 31, 1922	111,349	188,971	104,629	404,949	123,505	228,801	52,643
	Investment fund	Dec. 31, 1922	13,818	167,021	15,993	196,832	30,177	45,948	120,707
	Private trust funds	Dec. 31, 1922		71,086	21,079	92,165	18,274		73,891
	County		4,226,564	12,141,956	4,339,413	20,707,933	4,580,615	4,412,344	11,714,974
	General treasury	Dec. 31, 1922	4,019,782	3,518,057	468,862	8,006,701	634,473	3,814,266	3,557,962
	County-as-agent fund	Dec. 31, 1922		7,019,026	3,286,729	10,305,755	3,616,167		6,689,588
	Health fund	Dec. 31, 1922	1,069	42,536	555	44,160		42,469	1,691
	Hospital fund	Dec. 31, 1922	7,753		3,429	11,182	3,907	7,275	
	Parental school fund	Dec. 31, 1922	328	24,854	1,334	26,516	2,345	23,116	1,055
	Vocational school fund	Dec. 31, 1922	16,187	49,600	5,987	71,774	10,694	61,080	
	Park fund	Dec. 31, 1922	16,661	627,622	27,517	671,800	215,480	454,086	2,234
	Petty cash fund	Dec. 31, 1922			8,266	8,266	8,096		170
	Sinking fund	Dec. 31, 1922	153,848	733,531	511,368	1,398,747	10,637	620	1,387,490
	Public trust funds	Dec. 31, 1922	5,587	2,235	3,665	11,487	2,683		8,804
	Investment funds	Dec. 31, 1922	5,349	124,495	21,701	151,545	76,133	9,432	65,980
16	CINCINNATI, OHIO		26,066,088	26,937,250	15,411,107	68,414,445	15,374,837	24,676,870	28,362,738
	City corporation		15,504,345	7,843,500	6,504,210	29,852,055	4,625,782	14,481,889	10,744,384
	General treasury	Dec. 31, 1922	8,377,684	1,683,982	5,475,149	15,536,815	3,336,899	8,980,059	3,219,857
	Fee and special funds	Aug. 31, 1922	211,264			211,264		211,264	
	University fund	Dec. 31, 1922	462,162	409,304	75,515	946,981	139,942	807,039	
	Sinking fund	Dec. 31, 1922	4,368,401	3,981,707	686,393	9,036,501	852,988	3,944,584	4,238,929
	Public trust funds	Dec. 31, 1922	680,759	293,308	117,962	1,092,029	116,379	538,943	436,707
	Investment fund	Dec. 31, 1922	1,404,075	1,000,000		2,404,075			2,404,075
	Private trust funds	Dec. 31, 1922		475,199	149,191	624,390	179,574		444,816
	County		6,247,299	15,054,964	6,642,427	28,844,690	8,036,854	3,933,378	16,874,458
	General treasury	Aug. 31, 1922	6,219,584	1,011,316	3,479,724	10,710,624	4,245,787	3,389,526	3,075,311
	County-as-agent fund	Aug. 31, 1922		13,813,609	2,465,732	16,279,341	3,130,410		13,148,931
	Library fund	June 30, 1922	12,518	259,289	9,622	281,429	4,854	245,915	30,660
	Sinking fund	Aug. 31, 1922	10,802	828,239	671,586	1,510,627	611,621	297,512	601,494
	Public trust funds	June 30, 1922	2,969		22	2,991		362	1,940
	Investment fund	June 30, 1922	1,426	18,480	33	19,939	19,207	63	669
	Private trust fund	Aug. 31, 1922		24,031	15,708	39,739	24,286		15,453

<sup>1</sup>Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued.									
16	CINCINNATI, OHIO—Continued.								
	School district.....		\$4,314,444	\$3,138,786	\$2,264,470	\$9,717,700	\$2,712,201	\$6,261,603	\$743,896
	General treasury.....	Aug. 31, 1922	4,204,795	2,632,540	2,052,780	8,890,115	2,552,642	5,843,901	493,572
	Fee and special fund.....	Aug. 31, 1922	31,403			31,403		31,403	
	Sinking fund.....	Aug. 31, 1922	56,520	505,837	211,097	773,454	159,094	385,774	228,586
	Public trust funds.....	Aug. 31, Dec. 31, 1922	11,726	409	593	12,728	465	525	11,738
	Investment fund.....	Aug. 31, 1922	10,000			10,000			10,000
17	MINNEAPOLIS, MINN.		21,670,060	27,609,427	3,397,899	52,677,386	3,921,145	25,056,530	23,690,711
	City corporation.....		19,263,763	7,720,391	2,419,781	29,403,935	2,654,089	22,417,485	4,332,361
	General treasury.....	Dec. 31, 1922	17,828,289	6,605,946	2,342,772	26,777,007	2,500,992	22,157,458	2,118,557
	School fund.....	Dec. 31, 1922	31,642			32,446		8,411	
	Sinking fund.....	Dec. 31, 1922	932,388	127,642	3,718	1,063,748	69,534		994,214
	Public trust funds.....	Aug. 31, Dec. 31, 1922	182,977	151,071	71,342	405,390	73,887		95,511
	Investment fund.....	Dec. 31, 1922	288,467	835,456		1,123,923		235,992	1,123,923
	Private trust fund.....	Dec. 31, 1922	276		1,145	1,421			156
	County.....		2,406,297	19,889,036	978,118	23,273,451	1,267,056	2,639,045	19,367,350
	General treasury.....	Dec. 31, 1922	2,375,455	915,014	488,843	3,779,312	650,187	2,639,045	490,080
	County-as-agent fund.....	Dec. 31, 1922		18,794,223	486,933	19,281,176	558,066		18,723,110
	Sinking funds.....	Dec. 31, 1922	30,842	179,799	2,322	212,963	58,803		154,160
18	NEW ORLEANS, LA.		17,768,233	20,210,596	5,177,571	43,156,400	7,421,858	17,550,943	18,183,599
	General treasury.....	Dec. 31, 1922	13,493,256	5,654,751	890,760	20,038,767	2,427,655	4,361,319	13,249,793
	Judicial expense fund.....	Dec. 31, 1922	262,221		84,539	346,760	40,666	306,094	
	Courthouse commission fund.....	Dec. 31, 1922		28,445	992	29,437	495	28,937	5
	Fire commission fund.....	Dec. 31, 1922	5,412	985,000	133,586	1,123,998	16,887	1,107,111	
	Police commission fund.....	Dec. 31, 1922	66,783	1,057,029	47,182	1,170,994	58,328	993,243	119,423
	Health fund.....	Dec. 31, 1922	47,990	135,858	45,409	229,257	30,145	199,007	105
	Poor fund.....	Dec. 31, 1922	3,591	16,500	1,821	21,912	1,567	20,345	
	School fund.....	June 30, 1922	815,414	3,173,017	8,818	3,997,249	4,361	3,641,509	351,379
	Library fund.....	Dec. 31, 1922	6,473	78,000	1,900	86,373	8,213	78,160	
	Park, playground, and museum funds.....	Dec. 31, 1922	57,997	145,284	16,627	219,908	15,518	189,904	14,486
	Sewage and water fund.....	Dec. 31, 1922	990,791	2,304,106	1,848,510	5,143,407	1,135,931	3,170,255	837,221
	Public Belt Railroad fund.....	Dec. 31, 1922	1,658,117	40,936	37,200	1,736,253	119,962	1,455,346	160,945
	Cash in transit.....	Dec. 31, 1922		747		747	747		

	Sinking funds.....	Dec. 31, 1922.....	47,497	6,254,507	1,932,695	8,234,699	3,403,905	1,545,240	3,285,554
	Public trust funds.....	May 31, Aug. 31, Dec. 31, 1922.....	292,221	317,597	126,343	736,161	157,209	454,473	124,479
	Investment funds.....	Dec. 31, 1922.....	20,470		916	21,386			21,386
	Private trust funds.....	Dec. 31, 1922.....		18,819	273	19,092	269		18,823
19	KANSAS CITY, MO.....		17,314,830	19,117,747	6,024,282	42,456,859	7,039,204	18,347,473	17,070,182
	City corporation.....		8,812,233	3,480,975	1,773,928	14,067,136	1,795,241	8,836,561	3,435,334
	General treasury.....	Apr. 17, 1922.....	7,906,190	3,431,117	1,705,089	13,042,396	1,108,791	8,808,142	3,125,463
	Sinking funds.....	Apr. 17, 1922.....	867,701	1,412	45,983	915,096	660,071		255,025
	Public trust fund.....	Dec. 31, 1922.....	38,342	48,446	22,856	109,644	26,379	28,419	54,846
	County.....		2,533,162	12,330,281	2,015,221	16,878,664	1,987,709	2,943,096	11,947,859
	General treasury.....	Dec. 31, 1922.....	2,484,669	3,843,787	1,094,221	7,422,677	785,874	2,938,707	3,698,096
	County-as-agent fund.....	Dec. 31, 1922.....		8,420,873	873,761	9,294,634	1,167,294		8,127,340
	Sinking fund.....	Dec. 31, 1922.....	28,256	44,500	29,838	102,594	24,781	2,163	75,650
	Public trust fund.....	Dec. 31, 1922.....	20,237	21,121	17,401	58,759	9,760	2,226	46,773
	School district.....		5,969,435	3,306,491	2,235,133	11,511,059	3,256,254	6,567,816	1,686,989
	General treasury.....	June 30, 1922.....	5,410,241	2,964,316	1,513,652	9,888,209	3,200,840	6,567,816	1,119,553
	Sinking fund.....	June 30, 1922.....	559,194	342,175	721,481	1,622,850	55,414		1,567,436
20	INDIANAPOLIS, IND.....		16,661,264	23,026,939	9,175,087	48,863,290	7,522,064	20,723,081	20,618,145
	City corporation.....		8,993,747	4,775,206	5,331,947	19,100,900	4,735,890	9,831,963	4,533,047
	General treasury.....	Dec. 31, 1922.....	5,611,565	3,379,522	3,329,020	12,320,107	2,342,034	6,655,445	3,322,628
	Special assessment funds.....	Dec. 31, 1922.....	2,893,111	2,230	312	2,895,653	6	2,893,568	2,079
	Improvement fund.....	Dec. 31, 1922.....	23,477	11,383	34,860		11,337	23,523	
	Sinking funds.....	Dec. 31, 1922.....	328,479	108,000	956,484	1,392,963	1,057,621	158,342	177,000
	Public trust funds.....	Dec. 31, 1922.....	137,115	27,113	60,522	224,750	75,527	101,085	48,138
	Private trust funds.....	Dec. 31, 1922.....		1,258,341	974,226	2,232,567	1,249,365		963,202
	County.....		2,306,234	16,209,193	1,212,366	19,727,793	1,934,215	3,200,799	14,592,779
	General treasury.....	Dec. 31, 1922.....	1,439,133	2,001,402	891,175	4,331,710	1,340,781	2,961,540	29,359
	County-as-agent fund.....	Dec. 31, 1922.....		13,939,832	128,450	14,068,282	193,086		13,875,196
	Sinking funds.....	Dec. 31, 1922.....	867,101	213,722	170,987	1,251,810	373,786	239,259	638,765
	Private trust funds.....	Dec. 31, 1922.....		54,237	21,754	75,991	26,562		49,429
	School district.....		5,361,283	2,042,540	2,630,774	10,034,597	851,959	7,690,319	1,492,319
	General treasury.....	June 30, 1922.....	5,296,493	1,917,223	2,603,876	9,817,592	796,445	7,643,830	1,377,317
	Public trust funds.....	June 30, 1922.....	64,790	125,317	26,898	217,005	55,514	46,489	115,002
21	SEATTLE, WASH.....		29,627,323	45,154,452	13,394,497	88,176,272	11,404,231	34,950,053	41,821,988
	City corporation.....		20,401,277	22,308,197	7,774,059	50,483,533	8,358,808	24,457,963	17,066,762
	General treasury.....	Dec. 31, 1922.....	19,900,466	20,647,790	6,687,237	47,235,483	7,228,295	24,116,665	15,890,523
	Sinking funds.....	Dec. 31, 1922.....	369,157	1,573,313	983,386	2,925,856	979,295	217,488	1,729,073
	Public trust funds.....	Dec. 31, 1922.....	108,424	22,772	25,011	156,207	21,795	123,810	10,602
	Investment fund.....	Dec. 31, 1922.....	23,240	64,322	78,425	165,987	129,423		36,564
	County.....		3,449,508	19,079,808	4,678,721	27,208,037	1,884,489	2,862,309	22,461,239
	General treasury.....	Dec. 31, 1922.....	3,449,508	405,571	476,478	4,331,557	320,812	2,862,309	1,148,436
	County-as-agent fund.....	Dec. 31, 1922.....		18,665,840	4,201,803	22,867,643	1,563,147		21,304,496
	Private trust fund.....	Dec. 31, 1922.....		8,397	440	8,837	530		8,307
	School district.....		4,784,981	3,495,017	671,608	8,951,606	900,619	6,704,155	1,346,532
	General treasury.....	June 30, 1922.....	4,422,100	3,495,017	519,017	8,436,134	804,147	6,704,155	927,832
	Sinking fund.....	June 30, 1922.....	362,881		152,591	515,472	96,472		419,000

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2. - SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922 - (Con.)  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

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

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

24	PORTLAND, OREG.		\$14,854,989	\$9,852,126	\$2,739,424	\$27,446,539	\$2,582,753	\$14,961,633	\$9,902,153
	City corporation		9,773,782	7,730,129	2,286,270	19,790,181	2,392,630	9,477,456	7,920,095
	General treasury	Nov. 30, 1922	6,729,068	6,080,524	1,278,979	14,088,571	1,328,268	7,856,688	4,903,615
	Dock commission fund	Nov. 30, 1922	1,170,992	535,795	503,228	2,210,015	350,414	1,558,917	300,684
	Sinking funds	Nov. 30, 1922	1,779,610	1,078,531	448,037	3,306,187	669,891	—	2,636,296
	Public trust funds	Nov. 30, 1922	91,115	9,455	21,538	122,108	6,053	61,851	54,204
	Investment fund	Nov. 30, 1922	2,088	25,824	34,488	63,300	38,004	—	25,296
	School district		4,117,607	1,339,532	97,520	5,554,659	96,072	4,133,878	1,324,709
	General treasury	June 30, 1922	4,081,948	810,255	21,558	4,913,761	93,428	4,124,342	695,991
	Sinking fund	June 30, 1922	2,346	255,614	51,280	309,240	—	—	309,240
	Public trust funds	June 30, Oct. 16, 1922	30,826	56,827	8,514	95,967	—	—	83,787
	Investment funds	June 30, 1922	2,487	217,036	16,168	235,691	2,644	9,536	235,691
	Port of Portland		963,600	782,465	355,634	2,101,699	94,051	1,350,299	657,349
	General treasury	Nov. 30, 1922	956,115	565,491	348,575	1,870,181	75,148	1,345,314	449,719
	Sinking fund	Nov. 30, 1922	6,513	174,016	6,199	186,728	5,399	—	181,829
	Investment fund	Nov. 30, 1922	972	42,958	860	44,790	13,504	4,985	26,301
25	DENVER, COLO.		13,932,350	10,952,708	3,434,715	28,319,773	4,780,838	13,372,632	10,166,303
	City corporation		9,333,555	10,221,775	2,127,852	21,683,182	3,140,942	8,791,488	9,750,752
	General treasury	Dec. 31, 1922	8,980,625	1,942,293	1,820,092	12,752,010	2,477,562	8,565,845	1,708,603
	Museum fund	Dec. 31, 1922	5,553	44,108	89	49,750	1,802	40,928	7,020
	Trust and agency fund	Dec. 31, 1922	—	6,361,663	62,649	6,424,312	112,820	—	6,311,492
	Clerk of county court fund	Dec. 31, 1922	45,509	—	4,403	49,912	4,855	—	45,057
	Clerk of district court fund	Dec. 31, 1922	82,521	—	3,592	86,113	2,986	—	83,127
	Sinking funds	Dec. 31, 1922	35,219	1,093,144	6,123	1,134,486	360,356	12,750	761,380
	Public trust funds	Dec. 31, 1922	175,074	443,396	29,874	648,344	35,592	171,965	440,787
	Investment funds	Dec. 31, 1922	54	134,046	3,817	137,917	9,471	—	128,446
	Private trust funds	Dec. 31, 1922	—	203,125	197,213	400,338	—	—	264,840
	School district		4,598,795	730,933	1,306,863	6,636,591	1,639,896	4,581,144	415,551
	General treasury	Aug. 31, 1922	4,598,795	730,933	1,306,863	6,636,591	1,639,896	4,581,144	415,551
26	TOLEDO, OHIO		11,178,959	7,509,266	6,293,743	24,981,968	5,893,734	14,197,818	4,890,416
	City corporation		6,650,222	5,563,180	779,132	12,992,534	1,335,456	8,075,208	3,581,870
	General treasury	Dec. 31, 1922	4,848,223	3,363,413	3,543	8,215,179	554,046	6,809,492	851,641
	Fee and special fund	Dec. 31, 1922	35,396	—	—	35,396	—	35,396	—
	University fund	Dec. 31, 1922	133,738	—	65,772	199,510	18,024	181,486	2,298,388
	Sinking fund	Dec. 31, 1922	1,603,650	1,675,449	667,742	3,946,841	699,445	949,008	75,234
	Public trust funds	Dec. 31, 1922	18,950	148,096	15,588	182,634	7,846	99,554	9,440
	Investment funds	Dec. 31, 1922	10,265	—	2,384	12,649	2,937	272	347,167
	Private trust funds	Dec. 31, 1922	—	376,222	24,103	400,325	53,158	—	1,308,546
	School district		4,528,737	1,946,086	5,514,611	11,989,434	4,558,278	6,122,610	1,000,202
	General treasury	Aug. 31, 1922	4,441,062	1,133,476	5,437,680	11,012,218	4,426,153	5,585,863	—
	Fee and special fund	Aug. 31, 1922	38,472	—	—	38,472	—	38,472	—
	Sinking fund	Aug. 31, 1922	12,231	751,018	51,978	815,227	102,759	474,468	238,000
	Public trust fund	June 30, 1922	36,972	61,592	24,953	123,517	29,366	23,807	70,344

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

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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
27	COLUMBUS, OHIO		\$11,412,646	\$14,254,890	\$3,897,807	\$29,565,343	\$9,094,316	\$12,964,381	\$7,506,646
	City corporation		7,013,853	7,983,379	3,296,478	18,293,710	4,327,665	8,082,961	5,883,084
	General treasury	Dec. 31, 1922	6,390,380	4,135,640	2,902,080	13,428,100	3,952,268	6,555,783	2,920,049
	Fee and special fund	Dec. 31, 1922	94,410			94,410		94,410	
	Library fund	Dec. 31, 1922	1,308		18	1,326	43	458	825
	Sinking fund	Dec. 31, 1922	444,521	3,723,789	109,526	4,277,836	108,523	1,349,378	2,819,935
	Public trust funds	Dec. 31, 1922	82,527	821	13,341	96,689	8,105	82,829	5,755
	Investment funds	Dec. 31, 1922	707	825	4,417	5,949	1,846	103	4,000
	Private trust funds	Dec. 31, 1922		122,304	267,096	389,400	256,880		132,520
	School district		4,398,793	6,271,511	601,329	11,271,633	4,766,651	4,881,420	1,623,562
	General treasury	Aug. 31, 1922	4,330,001	5,256,256	462,979	10,049,236	4,588,955	4,527,958	932,323
	Fee and special fund	Aug. 31, 1922	28,816			28,816		28,816	
	Sinking fund	Dec. 31, 1922	39,976	1,015,255	138,350	1,193,581	177,696	324,646	691,239
28	PROVIDENCE, R. I.		11,278,771	17,513,473	1,118,628	29,910,872	1,592,221	14,545,006	13,773,645
	General treasury	Sept. 30, 1922	10,743,345	11,297,483	661,237	22,702,065	655,946	14,513,622	7,532,497
	Fee fund	Sept. 30, 1922	8,916			8,916		8,916	
	License fund	Dec. 31, 1922		2,246		2,246			2,246
	Petty cash fund	Sept. 30, 1922		3,385		3,385	3,235		150
	Cash in transit	Sept. 30, 1922		677,336	289,781	967,117	677,336		289,781
	Sinking fund	Sept. 30, 1922	467,771	5,124,424	79,982	5,672,177	156,730		5,515,447
	Public trust funds	Sept. 30, Dec. 31, 1922	48,949	52,520	43,314	144,783	47,341	16,213	81,229
	Investment funds	Sept. 30, 1922	9,790	273,824	4,480	288,094	7,839	6,255	274,000
	Private trust funds	Sept. 30, 1922		82,255	39,834	122,089	43,794		78,295
29	ST. PAUL, MINN.		11,033,576	7,485,463	1,554,383	20,073,422	1,524,155	12,309,569	6,239,698
	General treasury	Dec. 31, 1922	10,705,916	2,434,682	1,434,994	14,575,592	1,372,627	12,022,152	1,180,813
	Petty cash fund	Dec. 31, 1922		1,690	3,525	5,215	5,015		200
	Sinking funds	Dec. 31, 1922	236,962	4,863,645	106,641	5,207,248	133,418*	144,952	4,928,878
	Public trust funds	Sept. 30, Oct. 9, Dec. 31, 1922	90,698	184,952	9,089	284,739	13,037	142,465	129,237
	Private trust funds	Dec. 31, 1922		494	134	628	58		570
30	LOUISVILLE, KY.		8,009,690	6,177,455	1,187,601	15,374,746	3,352,103	7,933,768	4,088,875
	General treasury	Aug. 31, 1922	5,710,544	1,037,300	300,451	7,048,295	233,387	3,583,021	3,231,887

	Tuberculosis hospital fund	Dec. 31, 1922	88,069	104,445	562	193,076	10,337	172,594	10,145
	Sewerage fund	Nov. 30, 1922	30,994	1,016,875	1,340	1,049,209	879,351	169,858	
	Children's guardians fund	Dec. 31, 1922	12,320	16,541	41,555	70,416	19,695	30,721	20,000
	Children's Home fund	Dec. 31, 1922	130,851	154,111		284,962		211,759	73,203
	School fund	June 30, 1922	396,498	2,974,357	91,203	3,462,058	1,050,384	2,003,872	407,802
	Library fund	Aug. 31, 1922	53,665	99,326	4,001	156,992		151,992	5,000
	Park fund	Aug. 31, 1922	19,514	263,841	6,363	289,718	7,624	269,197	12,897
	Water fund	Dec. 31, 1922	932,093	11,978	124,086	1,068,157	156,474	671,758	239,925
	Cash in transit	Aug. 31, 1922			2,454				2,454
	Sinking fund	Dec. 31, 1922	628,573	380,537	604,294	1,613,404	981,975	599,153	32,276
	Public trust fund	Aug. 31, 1922	5,083	81,744	11,292	98,119	12,876	69,843	15,400
	Investment funds	Aug. 31, Dec. 31, 1922	1,486	36,400		37,886			37,886
31	OAKLAND, CALIF.		9,046,801	4,929,064	2,849,863	16,825,728	5,130,599	9,786,170	1,908,959
	City corporation		5,172,550	1,079,853	1,807,318	8,059,721	1,636,088	4,900,914	1,522,719
	General treasury	June 30, 1922	4,595,775	358,023	1,463,252	6,417,045	1,333,554	4,304,892	778,599
	Special assessment fund	June 30, 1922	562,155			562,155		541,810	20,345
	Court deposit fund	June 30, 1922			45,000	45,000			45,000
	Sinking fund	June 30, 1922		281,719	210,021	491,740	208,055		283,685
	Public trust funds	June 30, 1922	14,625	35,678	8,622	58,925	4,713	54,212	
	Private trust fund	June 30, 1922		404,433	80,423	484,856	89,766		395,090
	School district		3,869,420	3,849,211	1,037,862	8,756,493	3,488,803	4,884,500	383,190
	General treasury	June 30, 1922	3,565,943	3,713,401	910,225	8,189,569	3,246,859	4,752,249	190,461
	Sinking fund	June 30, 1922	303,477	135,810	127,637	566,924	241,944	132,251	192,729
	Sanitary district		4,831		4,683	9,514	5,708	756	3,050
	Sinking fund	June 30, 1922	4,831		4,683	9,514	5,708	756	3,050
32	ATLANTA, GA.		7,243,425	7,186,631	901,987	15,332,043	1,828,303	9,317,974	4,185,766
	General treasury	Dec. 31, 1922	7,229,651	5,678,441	901,987	13,810,079	1,828,303	9,307,192	2,674,584
	Convict labor account	Dec. 31, 1922	10,782			10,782		10,782	
	Sinking fund	Dec. 31, 1922	62	1,503,132		1,503,194			1,503,194
	Public trust funds	Dec. 31, 1922	2,930			2,930			2,930
	Investment fund	Dec. 31, 1922		4,000		4,000			4,000
	Private trust fund	Dec. 31, 1922		1,058		1,058			1,058
33	AKRON, OHIO.		8,348,372	5,617,815	5,408,540	19,374,727	5,267,371	10,499,428	3,607,928
	City corporation		5,023,689	4,850,889	3,094,487	12,969,065	3,149,444	6,827,195	2,992,426
	General treasury	Dec. 11, 1922	3,870,112	3,307,012	2,735,288	9,912,412	2,637,530	5,733,981	1,540,901
	Fee and special fund	Dec. 31, 1922	30,417			30,417		30,417	
	Sinking fund	Dec. 31, 1922	1,063,771	1,412,060	271,685	2,747,516	419,583	1,025,448	1,302,485
	Public trust fund	Dec. 31, 1922	59,389	73,297	7,505	140,191	19,060	37,349	83,782
	Private trust fund	Dec. 31, 1922		58,520	80,009	138,529	73,271		65,258
	School district		3,324,683	766,926	2,314,053	6,405,662	2,117,927	3,672,233	615,502
	General treasury	Aug. 31, 1922	3,284,207	584,116	2,314,053	6,182,376	1,935,977	3,630,897	615,502
	Fee and special fund	Aug. 31, 1922	40,476			40,476		40,476	
	Sinking fund	Aug. 31, 1922		182,810		182,810	181,950	860	

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



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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP III. CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
34	OMAHA, NEBR.		\$13,686,057	\$7,537,369	\$4,859,808	\$26,083,234	\$5,839,850	\$13,479,455	\$6,763,929
	City corporation		4,788,735	4,748,505	1,212,308	10,749,548	2,061,027	5,828,905	2,859,616
	General treasury	Dec. 31, 1922	4,080,915	4,173,578	1,040,981	9,295,474	1,425,894	5,408,733	2,460,847
	Sinking funds	Dec. 31, 1922	672,535	561,482	157,860	1,391,877	623,071	380,503	388,303
	Public trust funds	Dec. 31, 1922	35,285	13,445	13,467	62,197	12,062	39,669	10,466
	School district		5,245,420	2,280,450	3,483,553	11,009,423	3,642,153	4,939,466	2,427,804
	General treasury	July 31, 1922	5,223,676	2,098,085	3,233,044	10,554,805	3,241,439	4,903,673	2,409,693
	Sinking fund	July 31, 1922		141,360	110,018	251,378	233,350		18,028
	Public trust fund	July 31, 1922	21,319	31,005	42,896	95,220	59,344	35,793	83
	Investment fund	July 31, 1922	425	10,000	97,595	108,020	108,020		
	Metropolitan utilities district		3,651,902	508,414	163,947	4,324,263	136,670	2,711,084	1,476,509
	General treasury	Dec. 31, 1922	3,651,902	390,625	153,147	4,195,674	126,092	2,711,084	1,358,498
Private trust fund	Dec. 31, 1922		117,789	10,800	128,589	10,578		118,011	
35	BIRMINGHAM, ALA.		4,817,763	5,613,379	2,108,567	12,539,709	1,416,616	5,493,759	5,629,334
	General treasury	Sept. 30, 1922	4,752,912	2,544,406	2,074,235	9,371,553	1,353,931	5,451,270	2,566,352
	Convict labor account	Sept. 30, 1922	34,030			34,030		34,030	
	Sinking fund	Sept. 30, 1922	12,513	492,025	3,629	508,167	49,567		458,600
	Public trust funds	Sept. 30, 1922	16,255	12,165	24,869	53,289	6,780	8,459	38,050
	Investment fund	Sept. 30, 1922	2,053	2,542,127		2,544,180			2,544,180
Public trust funds	Sept. 30, 1922		22,656	5,834	28,490	6,338		22,152	
36	WORCESTER, MASS.		9,044,757	14,685,406	427,239	24,157,402	472,512	9,646,525	14,038,365
	General treasury	Nov. 30, 1922	8,804,728	12,212,203	205,297	21,222,228	392,188	9,645,628	11,184,412
	License fund	Nov. 30, 1922		17,810		17,810			17,810
	Library contingent fund	Nov. 30, 1922	5,259	8	371	5,638	447		5,191
	Sinking fund	Nov. 30, 1922	188,850	2,229,458	185,096	2,603,404	24,783		2,578,621
	Public trust funds	Nov. 30, 1922	44,339	1,668	10,957	56,964	10,944	797	45,223
	Investment fund	Jan. 31, 1923	1,581	686		2,267		100	2,167
	Private trust funds	Sept. 15, Nov. 30, 1922		223,573	25,518	249,091	44,150		204,941
37	SYRACUSE, N. Y.		9,017,214	11,495,642	2,168,588	22,681,444	2,670,461	9,992,346	10,018,637
	City corporation		8,873,097	11,361,426	2,168,588	22,403,111	2,670,461	9,858,413	9,874,237
	General treasury	Dec. 31, 1922	8,818,089	10,654,159	2,137,446	21,609,694	2,578,720	9,683,451	9,347,523
	Library fund	Dec. 31, 1922	4,674	83,500	210	88,384	2,690	85,694	

	Public trust funds	Dec. 31, 1922	50,297	43,205	8,286	101,788	2,925	89,268	9,595
	Investment fund	Dec. 31, 1922	37	700		737			737
	Private trust funds	Dec. 31, 1922		579,862	22,646	602,508	86,126		516,382
	County supervisors' fund		144,117	134,216		278,333		133,933	144,400
	General treasury	Oct. 31, 1922	144,117	134,216		278,333		133,933	144,400
38	RICHMOND, VA.		7,840,201	7,231,801	1,055,459	16,127,461	2,743,214	8,862,309	4,521,938
	General treasury	Jan. 31, 1922	7,120,105	3,035,136	492,438	10,647,679	1,733,141	5,544,362	3,370,176
	Public baths fund	Jan. 31, 1922	7,092	5,584	2,081	14,757	2,601	12,156	
	Pine camp hospital fund	Jan. 31, 1922				459		391	68
	School fund	June 30, 1922	449,536	2,073,143	34,485	2,557,164	185,393	2,371,771	
	Sinking fund	Jan. 31, 1922	224,874	2,087,185	514,330	2,826,389	785,200	923,776	1,117,413
	Public trust funds	Jan. 31, June 30, Oct. 31, 1922	29,008	2,324	1,410	32,742	730	10,176	21,836
	Investment funds	Jan. 31, 1922	9,127	16,000	10,715	35,842	35,758		84
	Private trust fund	Jan. 31, 1922		12,429		12,429			12,429
39	SAN ANTONIO, TEX.		4,563,491	3,906,119	4,207,240	12,676,850	4,547,081	4,467,539	3,662,240
	City corporation		3,315,937	2,718,497	4,100,479	10,134,913	4,066,006	3,300,002	2,768,997
	General treasury	May 31, 1922	2,510,997	2,528,792	3,315,182	8,354,971	3,182,852	2,837,722	2,334,397
	Library fund	May 31, 1922	1,327	41,371	229	42,927	12,654	27,769	2,504
	Sinking fund	May 31, 1922	796,147	52,482	762,203	1,610,832	846,450	425,263	339,119
	Public trust funds	May 31, 1922	7,177	802	18,316	26,295	16,437	9,248	610
	Investment fund	May 31, 1922	289	2,000		2,289			2,000
	Private trust funds	May 31, 1922		93,050	4,549	97,599	7,324		90,275
	School district		1,247,554	1,187,622	106,761	2,541,937	481,075	1,167,527	893,335
	General treasury	May 31, 1922	1,085,864	1,187,312	4,889	2,278,065	304,628	1,089,914	883,525
	Sinking fund	May 31, 1922	161,690	310	101,872	263,872	176,449	77,613	9,810
40	NEW HAVEN, CONN.		6,203,094	8,405,157	858,221	15,466,472	1,562,142	6,405,775	7,498,555
	General treasury	Dec. 31, 1922	5,902,652	5,059,916	607,602	11,570,170	1,009,052	3,487,551	7,073,567
	Court fee fund	Dec. 31, 1922	65,905	7,512		73,417		19,285	54,132
	School fund	Dec. 31, 1922	90,615	2,691,234	205,001	2,986,850	507,286	2,418,510	61,054
	Library fund	Dec. 31, 1922	26,455	119,326		145,781	27	143,636	2,118
	Park fund	Dec. 31, 1922	30,225	252,489	3,622	286,286	2,212	280,945	3,129
	License fund	Dec. 31, 1922		1,650		1,650			1,650
	Sinking fund	Dec. 31, 1922	7,237	236,170	29,952	269,359	8,089		260,670
	Public trust funds	Aug. 31, Dec. 31, 1922	89,005	36,514	16,044	132,563	34,876	55,848	41,83
	Private trust fund	Dec. 31, 1922		396		396			396
41	DALLAS, TEX.		6,529,993	3,791,372	3,349,401	13,670,766	3,658,832	8,076,733	1,935,201
	General treasury	Apr. 30, 1922	5,650,254	3,104,036	2,636,893	11,391,183	2,520,674	7,405,487	1,465,022
	Library fund	Apr. 30, 1922	3,756	35,500	2,555	41,811	2,618	39,193	
	Sinking fund	Apr. 30, 1922	865,248	602,663	669,378	2,137,289	1,086,126	595,716	455,447
	Public trust funds	Apr. 30, Aug. 31, 1922	9,367	12,237	36,042	57,646	43,869	8,777	5,000
	Investment fund	Apr. 30, 1922	1,368	27,414		28,782	15	27,500	1,207
	Private trust fund	Apr. 30, 1922		9,522	4,533	14,055	5,530		8,525

<sup>1</sup>Also the aggregate of payments and cash on hand at the close of the year.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
42	MEMPHIS, TENN.		\$6,697,316	\$9,728,838	\$2,314,265	\$18,740,419	\$5,163,770	\$8,814,434	\$4,762,215
	General treasury	Dec. 31, 1922	5,005,964	6,171,219	748,394	11,925,577	2,887,823	5,133,202	3,904,552
	School fund	June 30, 1922	571,349	2,111,973	301,964	2,985,286	820,017	2,005,121	160,148
	Library fund	Dec. 31, 1922	5,084	92,176	24,549	121,809	33,178	73,046	15,585
	Park fund	Dec. 31, 1922	49,189	695,165	27,779	772,133	50,872	596,264	124,997
	Water fund	Dec. 31, 1922	784,979	306,280	275,869	1,367,128	254,542	988,859	123,727
	Sinking funds	June 30, Dec. 31, 1920	280,751	352,025	935,710	1,568,486	1,117,338	17,942	433,206
43	DAYTON, OHIO		6,496,238	4,110,707	3,030,596	13,637,541	4,779,305	6,382,900	2,475,336
	City corporation		3,579,808	1,850,844	1,486,679	6,917,331	1,091,589	3,545,145	2,280,597
	General treasury	Dec. 31, 1922	2,272,488	492,144	1,154,300	3,918,932	583,599	2,938,694	396,739
	Fee and special fund	Dec. 31, 1922	35,558	78		35,636		35,558	78
	Convict labor account	Dec. 31, 1922	19,391			19,391		19,391	
	Country Club fund	Dec. 31, 1922	112	2,800	2,797	5,709	2,584	3,068	57
	War tax fund	Dec. 31, 1922		507		507			507
	Sinking fund	Dec. 31, 1922	1,202,698	301,764	277,824	1,782,286	469,489	507,517	805,280
	Public trust fund	Dec. 31, 1922	49,561	5,642	15,798	71,001	27,108	41,017	2,876
	Investment fund	Dec. 31, 1922		1,000		1,000			
	Private trust fund	Dec. 31, 1922		1,046,909	35,960	1,082,869	7,809		1,075,060
	School district		2,916,430	2,259,863	1,543,917	6,720,210	3,687,716	2,837,755	194,739
	General treasury	Aug. 31, 1922	2,496,861	2,169,516	1,509,551	6,175,928	3,502,007	2,594,619	79,302
	Fee and special fund	Aug. 31, 1922	21,187			21,187		21,187	
	Library and museum fund	Aug. 31, 1922	123,566	17	2,049	125,632	1,749	123,866	17
	Sinking fund	Aug. 31, 1922	274,709	90,330	31,911	396,950	183,447	98,083	115,420
	Public trust fund	Aug. 31, 1922	107		406	513			
44	BRIDGEPORT, CONN.		7,309,308	2,275,243	389,567	9,974,118	163,204	7,145,338	2,665,576
	General treasury	Mar. 31, 1922	7,189,158	2,180,780	370,410	9,740,348	139,336	7,080,335	2,520,677
	Court fee fund	Mar. 31, 1922	52,399	5,497		57,896		291	57,635
	Library fund	May 31, 1922	24,094		17,307	41,401	22,746	16,224	2,431
	Sinking fund	Mar. 31, 1922	17,787	66,000	1,159	84,946	525		84,421
	Public trust funds	Mar. 31, 1922	25,870	22,966	691	49,527	597	48,518	412
45	HOUSTON, TEX.		6,363,637	4,292,119	1,515,070	12,170,826	2,969,377	6,354,374	2,847,075
	General treasury	Dec. 31, 1922	6,255,782	2,256,040	829,678	9,341,500	2,179,286	6,354,374	807,840

	Sinking fund.....	Dec. 31, 1922.....	107,855	700,789	597,264	1,405,908	612,658		793,250
	Private trust fund.....	Dec. 31, 1922.....		1,335,290	88,128	1,423,418	177,433		1,245,985
46	HARTFORD, CONN.....		7,772,576	7,607,504	217,327	15,597,407	689,553	7,362,808	7,545,046
	City corporation.....		7,023,904	5,923,122	129,634	13,076,660	492,250	5,712,566	6,871,844
	General treasury.....	Mar. 31, 1922.....	5,860,646	3,433,677	55,108	9,349,431	126,084	5,065,175	4,158,172
	Police court fund.....	Mar. 31, 1922.....	69,878	16,830		86,708		2,197	84,511
	License funds.....	Mar. 31, 1922.....	6,308	1,520	100	7,928	109	1,099	6,720
	Park fund.....	Mar. 31, 1922.....	73,088	135,000	7,360	215,448	2,760	212,688	
	Cemetery fund.....	Mar. 31, 1922.....	8,625	15,000	4,047	27,672	5,079	19,900	2,693
	High-school fund.....	Mar. 31, 1922.....	257		3,354	3,611	3,608		3
	Water fund.....	Dec. 31, 1922.....	624,208			624,208	84,854	368,883	170,471
	Sinking funds.....	Mar. 31, Dec. 31, 1922.....	351,261	2,282,081	58,288	2,691,630	268,042		2,423,588
	Public trust funds.....	Mar. 31, 1922.....	27,419	35,184	58	62,661	308	42,624	19,729
	Investment fund.....	Mar. 31, 1922.....	2,214	3,516		5,730			5,730
	Private trust funds.....	Mar. 31, 1922.....		314	1,319	1,633	1,406		227
	School district.....		748,672	1,684,382	87,693	2,520,747	197,303	1,650,242	673,202
	General treasury.....	May 31, 1922.....	717,018	1,638,231	22,222	2,377,471	120,590	1,650,242	606,639
	Sinking funds.....	May 31, 1922.....	31,654	46,151	65,471	143,276	76,713		66,563
47	GRAND RAPIDS, MICH.....		5,990,961	3,983,682	869,677	10,844,320	1,227,484	7,301,053	2,315,783
	City corporation.....		3,437,614	3,396,857	525,163	7,359,634	1,061,719	4,113,101	2,184,814
	General treasury.....	Mar. 31, 1922.....	2,870,218	2,934,540	197,796	6,002,554	266,085	3,905,363	1,831,106
	Sinking fund.....	Mar. 31, 1922.....	567,260	414,376	313,178	1,294,814	757,524	207,565	329,725
	Public trust funds.....	Mar. 31, 1922.....	136		644	780	607	173	
	Investment fund.....	Mar. 31, 1922.....		313		313			313
	Private trust fund.....	Mar. 31, 1922.....		47,628	13,545	61,173	37,503		23,670
	School district.....		2,553,347	586,825	344,514	3,484,686	165,765	3,187,952	130,969
	General treasury.....	June 30, 1922.....	2,553,102	586,825	343,041	3,482,968	164,126	3,187,873	130,969
	Public trust funds.....	June 30, 1922.....	245		1,473	1,718	1,639	79	
48	SCRANTON, PA.....		4,089,044	691,054	1,046,035	5,826,133	1,138,983	4,059,058	628,092
	City corporation.....		2,004,248	518,115	686,888	3,209,251	618,867	2,271,139	319,245
	General treasury.....	Dec. 31, 1922.....	1,814,719	465,435	572,020	2,852,174	499,758	2,147,473	204,943
	Library fund.....	Dec. 31, 1922.....	1,930	28,680	236	30,846	1,039	29,807	
	Sinking fund.....	Dec. 31, 1922.....	179,106	19,000	112,579	310,685	116,408	86,218	108,059
	Public trust funds.....	May 31, Dec. 31, 1922.....	8,493	3,000	1,991	13,484	770	7,641	5,073
	Investment fund.....	May 31, 1922.....		2,000	62	2,062	892		1,170
	School district.....		2,084,796	172,939	359,147	2,616,882	520,116	1,787,919	308,847
	General treasury.....	June 30, 1922.....	2,067,938	22,939	114,847	2,205,724	368,690	1,717,441	119,593
	Sinking fund.....	June 30, 1922.....	13,593	150,000	179,122	342,715	95,516	57,945	189,254
	Public trust fund.....	June 30, 1922.....	3,265		61,913	65,178	52,645	12,533	
	Investment fund.....	June 30, 1922.....			3,265	3,265	3,265		
49	SPRINGFIELD, MASS.....		8,244,570	6,599,029	896,818	15,740,417	1,092,421	8,294,502	6,353,494
	General treasury.....	Nov. 30, 1922.....	8,157,230	6,432,286	851,800	15,441,316	1,024,961	8,254,883	6,161,472
	License fund.....	Nov. 30, 1922.....		15,078		15,078			15,078
	Cash in transit.....	Nov. 30, 1922.....			1,000	1,000			1,000
	Sinking fund.....	Nov. 30, 1922.....	39,997	150,319	43,926	234,242	66,888		167,354
	Public trust funds.....	Nov. 30, Dec. 31, 1922.....	47,343	1,346	92	48,781	572	39,619	8,590

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
50	PATERSON, N. J.		\$4,775,130	\$9,029,318	\$1,007,581	\$14,812,029	\$940,106	\$5,303,532	\$8,478,391
	General treasury	Dec. 31, 1922	4,164,064	5,566,486	535,173	10,265,723	97,719	2,067,250	7,500,754
	School fund	June 30, 1922	519,911	2,583,457	211,252	3,314,620	692,209	2,602,819	19,592
	Library fund	Dec. 31, 1922	4,321	60,650	587	65,568	819	60,780	3,959
	License fund	Dec. 31, 1922	680	7,067		7,747		680	7,067
	Recorder's court fund	Dec. 31, 1922	40	5,670		5,710		40	5,670
	Sinking fund	Dec. 31, 1922	68,512	748,860	210,211	1,027,583	93,266		934,317
	Public trust fund	Dec. 31, 1922	16,277	43,701	9,191	69,169	10,925	58,212	32
	Investment funds	Dec. 31, 1922	1,325	13,427	32,824	47,576	43,825	3,751	
	Private trust fund	Dec. 31, 1922			8,343	8,343	1,343		7,000
51	DES MOINES, IOWA		7,818,425	2,152,098	1,076,649	11,047,172	1,785,376	7,922,741	1,339,655
	City corporation		4,973,479	810,628	742,826	6,526,933	393,065	4,974,571	1,159,297
	General treasury	Mar. 31, 1922	2,257,660	438,421	108,001	2,804,082	154,349	2,195,121	454,612
	Special assessment fund	Mar. 31, 1922	1,603,581			1,603,581		1,603,581	
	Library fund	Mar. 31, 1922	106,573		1,833	108,406	1,053	100,616	6,737
	Water fund	Dec. 31, 1922	556,815	285,309	182,785	1,024,909	80,906	905,977	38,026
	Sinking fund	Mar. 31, 1922	402,669	117	392,165	794,951	107,994	137,817	549,140
	Public trust funds	Dec. 31, 1922	46,181	53,074	21,225	120,480	16,807	31,459	72,214
	Private trust funds	Mar. 31, 1922		33,707	36,817	70,524	31,956		38,568
	School district		2,844,946	1,341,470	333,823	4,520,239	1,392,311	2,948,170	179,758
	General treasury	June 30, 1922	2,819,126	1,341,470	316,216	4,476,812	1,354,178	2,942,876	179,758
	Public trust fund	June 30, 1922	25,820		17,607	43,427	38,133	5,294	
52	YOUNGSTOWN, OHIO		5,054,260	5,468,475	3,716,576	14,239,311	1,377,678	7,443,609	5,418,024
	City corporation		2,948,796	3,633,768	2,355,960	8,938,524	922,695	4,073,334	3,942,495
	General treasury	Dec. 31, 1922	1,832,475	1,709,479	2,175,946	5,717,900	730,917	3,377,529	1,609,454
	Fee and special fund	Dec. 31, 1922	21,687			21,687		21,687	
	Sinking fund	Dec. 31, 1922	1,080,978	1,884,223	149,511	3,114,712	181,985	650,202	2,282,525
	Public trust funds	Dec. 31, 1922	13,656	40,066	30,503	84,225	9,793	23,916	50,516
	School district		2,105,464	1,834,707	1,360,616	5,300,787	454,983	3,370,275	1,475,529
	General treasury	Aug. 31, 1922	1,766,555	1,744,455	1,162,265	4,673,275	237,007	3,186,288	1,250,000
	Fee and special fund	Aug. 31, 1922	21,349			21,349		21,349	
	Sinking fund	Aug. 31, 1922	308,348	75,533	194,932	578,813	215,546	151,482	211,785
	Public trust funds	Oct. 31, 1922	9,212	14,719	3,419	27,350	2,430	11,176	13,744

53	NEW BEDFORD, MASS.		6,946,558	9,243,551	1,210,909	17,401,018	2,014,013	7,956,517	7,430,488
	General treasury	Nov. 30, 1922	6,839,121	9,153,128	1,086,194	17,078,443	1,900,715	7,943,578	7,234,150
	License fund	Nov. 30, 1922		12,197		12,197			12,197
	Library fund	Nov. 30, 1922	1,387		20	1,407	20		1,387
	Miscellaneous fund	Nov. 30, 1922		2,960	3,698	6,658			6,658
	Sinking fund	Nov. 30, 1922	88,338	44,222	75,719	208,279	62,279		146,000
	Public trust funds	Nov. 30, 1922	17,712	402	3,342	21,456	5,155	12,939	3,362
	Private trust fund	Nov. 30, 1922		30,642	41,936	72,578	45,844		26,734
54	TRENTON, N. J.		4,864,964	3,664,403	947,128	9,476,495	1,040,604	5,454,541	2,981,350
	General treasury	Dec. 31, 1922	4,721,167	2,819,083	711,264	8,251,514	876,389	5,409,979	1,965,146
	License funds	Dec. 31, 1922		7,959		7,959			7,959
	Recorder's court fund	Dec. 31, 1922		5,167		5,167			5,167
	Sinking funds	Dec. 31, 1922	119,304	780,087	227,613	1,127,004	157,903		969,101
	Public trust funds	Dec. 31, 1922	24,493	52,107	8,251	84,851	6,312	44,562	33,977
55	NORFOLK, VA.		5,114,189	17,328,292	1,059,387	23,501,868	1,410,571	11,312,061	10,779,236
	General treasury	Dec. 31, 1922	4,978,736	17,284,291	494,946	22,757,973	1,062,102	11,281,281	10,414,590
	Library fund	Dec. 31, 1922	1,332	22,336	1,543	25,211	1,665	23,546	
	License fund	Dec. 31, 1922	6,214	1,097		7,311			7,311
	Sinking funds	Dec. 31, 1922	114,363		533,367	647,730	309,516		338,214
	Public trust funds	Dec. 31, 1922	11,877	15,090	16,196	43,163	17,849	7,234	18,080
	Investment funds	Dec. 31, 1922	1,667	4,952	11,019	17,638	16,597		1,041
	Private trust funds	Dec. 31, 1922		526	2,316	2,842	2,842		
56	SALT LAKE CITY, UTAH		5,464,737	4,402,391	1,372,827	11,239,955	792,763	6,183,073	4,264,119
	City corporation		3,083,947	4,106,978	424,430	7,615,355	334,121	3,383,867	3,897,367
	General treasury	Dec. 31, 1922	3,081,873	3,885,900	389,047	7,356,820	303,621	3,381,622	3,671,577
	Mayor's contingent fund	Dec. 31, 1922		2,480	47	2,527	285	2,055	187
	Sinking fund	Dec. 31, 1922		8,000		8,000			
	Investment funds	Dec. 31, 1922	2,074	133,580	10,584	146,238		190	146,048
	Private trust funds	Dec. 31, 1922		77,018	24,752	101,770	22,215		79,555
	School district		2,380,790	295,413	948,397	3,624,600	458,642	2,799,206	366,752
	General treasury	June 30, 1922	2,352,859	163,852	885,432	3,402,163	427,800	2,793,054	181,309
	Sinking fund	June 30, 1922	747	127,023	60,648	188,418	28,882		159,536
	Public trust fund	June 30, 1922	27,184	4,538	2,297	34,019	1,960	6,152	25,907
57	CAMDEN, N. J.		4,298,024	4,395,273	824,311	9,517,608	1,077,607	5,281,485	3,158,516
	General treasury	Dec. 31, 1922	4,135,523	4,051,009	632,997	8,819,529	1,002,676	5,234,837	2,582,016
	Sinking fund	Dec. 31, 1922	99,062	316,080	185,190	600,332	69,832		530,500
	Public trust funds	Dec. 31, 1922	63,439	28,184	6,124	97,747	5,099	46,648	46,000
58	FALL RIVER, MASS.		6,286,749	5,504,763	863,187	12,654,699	1,243,371	6,470,284	4,941,044
	General treasury	Dec. 31, 1922	6,155,056	4,801,544	401,851	11,358,451	599,364	6,463,009	4,195,478
	Board of police incidental fund	Dec. 31, 1922	3,486		209	3,695	250	121	3,324
	License fund	Dec. 31, 1922		6,530		6,530			6,530
	Educational fund	Dec. 31, 1922	4,994			4,994	137	4,857	
	Cash in transit	Dec. 31, 1922		364,859	118,307	483,166	364,859		118,307
	Sinking fund	Dec. 31, 1922	120,197	300,900	342,206	763,303	176,704		586,599
	Public trust funds	Dec. 31, 1922	3,016		609	3,625	1,928	1,697	
	Private trust funds	Dec. 31, 1922		30,930	5	30,935	129		30,806

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION 100,000 TO 300,000—Continued.									
59	NASHVILLE, TENN.		\$3,371,034	\$3,224,085	\$2,916,825	\$9,511,044	\$3,530,924	\$4,048,300	\$1,932,720
	General treasury	Dec. 31, 1922	3,342,605	2,180,330	2,454,172	7,977,107	3,053,845	3,835,542	1,087,720
	Convict labor account	Dec. 31, 1922	7,120			7,120		7,120	
	Library fund	Dec. 31, 1922	1,403	29,900	960	32,263	1,602	30,661	
	Park fund	Dec. 31, 1922	5,119	253,590	6,914	265,623	27,658	152,965	85,000
	Sinking fund	Dec. 31, 1922	9,119	738,621	446,929	1,194,669	434,669		760,000
	Public trust funds	Dec. 31, 1922	5,668	21,644	7,850	35,162	13,150	22,012	
60	ALBANY, N. Y.		4,795,651	3,313,309	549,292	8,658,252	585,510	5,624,786	2,447,956
	City corporation		4,630,754	3,145,823	549,292	8,325,869	585,510	5,457,300	2,283,059
	General treasury	Dec. 31, 1922	4,533,983	2,633,664	396,087	7,563,734	271,652	5,411,137	1,880,945
	Sinking fund	Dec. 31, 1922	48,595	506,862	74,408	630,865	246,809	1,839	332,217
	Public trust fund	Dec. 31, 1922	47,176	5,169	78,797	131,142	67,049	44,324	19,769
	Investment fund	Dec. 31, 1922		128		128			128
	County supervisors' fund		164,897	167,486		332,383		167,486	164,897
	General treasury	Oct. 31, 1922	164,897	167,486		332,383		167,486	164,897
61	WILMINGTON, DEL.		3,720,771	6,110,578	494,002	10,325,351	1,464,792	4,810,721	4,049,838
	General treasury	June 30, 1922	2,267,718	3,031,267	21,275	5,320,260	724,421	1,376,497	3,219,342
	Public safety funds	June 30, 1922	1,809	1,135,230	234	1,137,273	954	1,054,881	81,438
	Health fund	June 30, 1922	157	6,478	984	7,619	616	6,692	311
	Street and sewer fund	June 30, 1922	162,923	1,039,613	428,668	1,631,204	638,973	909,266	82,965
	School fund	June 30, 1922	889,755	200,000	14,844	1,104,599	64,576	1,033,523	6,500
	Park fund	Dec. 31, 1922	19,274	62,200	2,229	83,703	7,148	76,555	
	Water fund	June 30, 1922	341,517	379,458	20,235	741,210	16,068	327,839	397,303
	License fund	June 30, 1922	118		669	787	438	349	
	Sinking funds	June 30, 1922	3,226	243,411	781	247,418	5,872		241,546
	Public trust funds	Apr. 30, June 30, 1922	34,274	12,921	4,083	51,278	5,726	25,119	20,433
62	LOWELL, MASS.		4,766,860	4,901,534	942,531	10,610,925	503,180	5,781,214	4,326,531
	General treasury	Dec. 31, 1922	4,752,763	4,868,386	939,974	10,561,123	487,869	5,780,501	4,292,753
	License fund	Dec. 31, 1922	713	7,641		8,354		713	7,641
	Sinking fund	Dec. 31, 1922	8,875	4,000	2,325	15,200	15,200		
	Public trust funds	Dec. 31, 1922	4,509	1,826	3,232	6,567	111		6,456
	Private trust funds	Dec. 31, 1922		19,681		19,681			19,681

63	KANSAS CITY, KANS.		5,169,122	3,102,487	978,616	9,250,225	902,867	6,771,357	1,576,001
	City corporation		3,557,882	2,831,946	769,762	7,159,590	690,557	5,105,948	1,363,085
	General treasury		2,954,299	2,360,614	615,489	5,930,402	520,655	4,710,511	699,236
	Sinking funds		588,319	426,192	128,351	1,142,862	136,755	366,177	639,930
	Public trust funds		14,112	3,000	7,992	25,104	13,228	11,876	---
	Investment funds		1,152	41,807	17,078	60,037	18,734	17,384	23,919
	Private trust fund		---	333	852	1,185	---	---	---
	School district		1,611,240	270,541	208,854	2,090,635	212,310	1,665,409	212,916
	General treasury		1,564,852	269,641	203,215	2,037,708	174,883	1,665,409	197,416
	Sinking fund		46,388	900	5,639	52,927	37,427	---	15,500
64	FORT WORTH, TEX.		4,057,305	2,996,779	901,433	7,955,517	1,453,828	4,259,022	2,242,667
	General treasury		2,850,051	1,788,975	100,077	4,739,103	883,278	2,516,689	1,339,136
	School fund		340,382	738,868	267,607	1,346,857	135,061	1,177,070	34,726
	Library fund		1,445	22,815	2,142	26,402	1,274	25,128	---
	Park fund		32,331	127,987	3,567	163,885	7,687	131,275	24,923
	Sinking funds		801,894	316,134	465,562	1,583,590	352,191	388,663	842,736
	Investment funds		31,202	2,000	62,478	95,680	74,337	20,197	1,146
65	CAMBRIDGE, MASS.		5,355,965	5,824,039	505,821	11,685,825	510,449	6,102,887	5,072,489
	General treasury		5,182,979	5,308,724	453,821	10,945,524	432,062	6,098,072	4,415,390
	Sinking funds		168,927	499,135	47,360	715,422	74,407	---	641,015
	Public trust funds		4,059	---	3,727	7,786	2,899	4,815	72
	Private trust funds		---	16,180	913	17,093	1,081	---	16,012
66	READING, PA.		2,875,387	1,192,763	1,411,483	5,479,633	1,031,927	3,607,500	840,206
	City corporation		1,693,995	536,988	975,180	3,206,163	541,163	1,974,861	690,139
	General treasury		1,678,481	145,442	810,540	2,634,463	397,789	1,972,132	264,542
	Sinking fund		15,514	359,150	139,473	514,137	109,308	2,729	402,100
	Private trust fund		---	32,396	25,167	57,563	34,066	---	23,497
	School district		1,181,392	655,775	436,303	2,273,470	490,764	1,632,639	150,067
	General treasury		1,178,315	547,933	332,173	2,058,421	339,107	1,608,722	110,592
	Sinking fund		1,737	102,342	103,898	207,977	150,756	17,746	39,475
	Public trust fund		1,340	5,500	232	7,072	901	6,171	---
	67	ERIE, PA.		3,904,604	932,266	495,542	5,332,412	563,683	3,998,317
City corporation		2,268,844	364,406	487,925	3,121,175	437,467	2,081,811	601,897	
General treasury		1,703,325	280,291	280,130	2,263,746	211,198	1,595,651	456,897	
Water fund		549,700	14,011	62,525	626,236	130,076	486,160	10,000	
Sinking fund		15,819	70,104	145,270	231,193	96,193	---	135,000	
School district		1,635,760	567,860	7,617	2,211,237	126,216	1,916,506	168,515	
General treasury		1,630,117	567,860	7,363	2,205,340	125,978	1,915,597	163,765	
Petty cash funds		893	---	254	1,147	238	909	---	
Public trust funds		4,750	---	---	4,750	---	---	4,750	

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



**TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.**  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
68	FLINT, MICH.		\$4,907,875	\$6,248,516	\$2,344,538	\$13,500,929	\$3,450,993	\$5,672,033	\$4,377,903
	City corporation		2,985,914	3,558,644	2,302,880	8,847,438	1,883,369	3,159,321	3,804,748
	General treasury	Feb. 28, 1922	2,254,794	3,253,204	2,100,535	7,008,533	1,696,717	2,376,000	3,535,816
	Hospital fund	Feb. 28, 1922	111,570	150,701	20,516	282,787	111,565	171,222	
	Water fund	Feb. 28, 1922	440,961	143,223	142,320	726,504	62,625	416,967	246,912
	Park fund	Feb. 28, 1922	178,589	1,526	27,811	207,926	11,208	195,132	1,526
	Sinking fund	Feb. 28, 1922			10,000	10,000			10,000
	Private trust fund	Feb. 28, 1922		9,990	1,698	11,688	1,194		10,494
	School district		1,921,961	2,689,872	41,658	4,653,491	1,567,624	2,512,712	573,155
	General treasury	June 30, 1922	1,921,961	2,689,872	41,658	4,653,491	1,567,624	2,512,712	573,155
69	YONKERS, N. Y.		6,986,064	12,806,789	565,992	20,358,845	407,558	7,595,446	12,355,841
	General treasury	Dec. 31, 1922	6,873,763	12,108,910	520,403	19,503,076	382,416	7,357,795	11,762,865
	County supervisors' fund	Dec. 31, 1922	4,591	197,534	18,394	220,519	14,042	206,477	
	City court fund	Dec. 31, 1922	26	513		539		26	513
	License fund	Dec. 31, 1922		6,132		6,132			6,132
	Sinking fund	Dec. 31, 1922	2,312	84,192	1,779	88,283	18		88,265
	Public trust funds	Dec. 31, 1922	105,372	409,508	25,416	540,296	11,082	31,148	498,066
70	SPokane, WASH.		5,122,078	1,380,634	781,590	7,284,302	968,045	4,639,564	1,676,693
	City corporation		2,921,929	1,233,891	459,958	4,613,778	464,044	2,866,680	1,283,054
	General treasury	Dec. 31, 1922	2,787,760	888,854	426,021	4,102,635	424,287	2,841,857	836,491
	Sinking funds	Dec. 31, 1922	124,172	312,435	16,020	452,627	19,309		433,318
	Public trust funds	Dec. 31, 1922	8,580	23,646	11,703	43,929	17,185	24,823	1,921
	Investment fund	Dec. 31, 1922	1,417	8,956	4,214	14,587	3,263		11,324
	School district		2,200,149	146,743	323,632	2,670,524	504,001	1,772,884	393,639
	General treasury	June 30, 1922	1,831,920	121,737	123,613	2,077,270	284,503	1,675,997	116,770
	Sinking fund	June 30, 1922	357,144	24,396	199,647	581,187	218,989	95,439	266,759
	Public trust fund	Dec. 31, 1922	11,085	610	372	12,067	509	1,448	10,110
71	DULUTH, MINN.		5,661,661	1,736,133	434,303	7,832,097	347,743	6,216,793	1,267,561
	City corporation		3,826,279	1,197,696	414,909	5,438,884	311,968	4,225,939	900,977
	General treasury	Dec. 31, 1922	3,443,129	1,183,598	298,008	4,924,735	287,464	4,191,723	445,548
	Sinking fund	Dec. 31, 1922	244,478		77,893	322,371	9,751	138	312,482
	Public trust funds	Aug. 31, Dec. 31, 1922	138,672	10,098	39,008	187,778	14,753	34,078	138,947
	Investment fund	Dec. 31, 1922		4,000		4,000			4,000

	School district.....		1,835,382	538,437	19,394	2,393,213	35,775	1,990,854	366,584
	General treasury.....	July 31, 1922.....	1,597,056	411,644		2,008,700	188	1,866,114	142,398
	Sinking fund.....	July 31, 1922.....	115,497	50,907	12,480	178,884	34,362	113,910	30,612
	Public trust fund.....	July 31, 1922.....	122,829	75,886	6,914	205,629	1,225	10,830	193,574
72	LYNN, MASS.....		4,159,804	5,079,803	303,829	9,553,436	182,819	4,166,664	5,193,953
	General treasury.....	Dec. 31, 1922.....	4,114,058	4,775,849	259,443	9,149,350	158,555	4,163,742	4,827,054
	License fund.....	Dec. 31, 1922.....	413	5,808		6,221		413	5,808
	Sinking funds.....	Dec. 31, 1922.....	36,648	197,200	30,353	264,201	5,201		259,000
	Public trust funds.....	Dec. 31, 1922.....	2,871	4,090	10,050	17,011	14,502	2,509	
	Investment fund.....	Dec. 31, 1922.....	5,814	2,113	766	8,693	1,310		7,383
	Private trust funds.....	Dec. 31, 1922.....		94,743	3,217	97,960	3,251		94,709
73	ELIZABETH, N. J.....		3,740,019	5,394,813	2,633,071	11,767,903	2,310,439	3,456,615	6,000,849
	General treasury.....	Dec. 31, 1922.....	3,267,436	1,498,659	1,042,207	5,808,302	1,482,828	1,977,795	2,347,679
	School fund.....	June 30, 1922.....	347,297	732,167	1,098,734	2,178,198	745,834	1,407,815	24,549
	Library fund.....	Nov. 30, 1922.....	5,473	42,849	550	48,872	1,514	44,196	3,162
	License fund.....	Dec. 31, 1922.....	1,038	1,450		2,488		1,038	1,450
	Police court fund.....	Dec. 31, 1922.....	25	4,341		4,366		25	4,341
	Sinking fund.....	Dec. 31, 1922.....	100,366	3,086,474	464,826	3,651,696	38,663		3,613,033
	Public trust fund.....	Dec. 31, 1922.....	16,979	24,968	17,692	59,639	37,803	21,836	
	Investment fund.....	Dec. 31, 1922.....	1,375	3,905	9,062	14,342	3,797	3,910	6,635
74	UTICA, N. Y.....		3,621,642	4,293,094	915,955	8,830,691	824,399	4,824,848	3,181,444
	City corporation.....		3,621,642	4,155,128	915,955	8,692,725	824,399	4,686,882	3,181,444
	General treasury.....	Dec. 31, 1922.....	3,556,188	3,925,782	868,739	8,350,709	754,837	4,658,705	2,937,167
	Library fund.....	Dec. 31, 1922.....	2,661		29	2,690	225	30	2,435
	City clerk's fund.....	Dec. 31, 1922.....	12,507	5,106		17,613			17,613
	Sinking funds.....	Dec. 31, 1922.....	25,642	155,711	21,932	203,285	45,486	2,061	155,738
	Public trust funds.....	Dec. 31, 1922.....	24,644	32,662	4,899	62,205	9,955	26,086	26,164
	Private trust fund.....	Dec. 31, 1922.....		35,867	20,356	56,223	13,896		42,327
	County supervisors' fund.....			137,966		137,966		137,966	
	General treasury.....	Nov. 30, 1922.....		137,966		137,966		137,966	
75	TACOMA, WASH.....		6,180,337	2,100,904	878,050	9,159,291	1,045,376	6,109,712	2,004,203
	City corporation.....		4,444,365	2,028,073	681,110	7,153,548	808,161	4,481,209	1,864,178
	General treasury.....	Dec. 31, 1922.....	4,362,665	1,005,628	506,994	5,875,287	533,922	4,336,888	1,004,477
	Sinking funds.....	Dec. 31, 1922.....	68,311	922,564	112,762	1,103,637	213,504	121,717	768,416
	Public trust funds.....	Dec. 31, 1922.....	12,139	12,509	8,676	33,324	5,118	22,604	5,602
	Investment fund.....	Dec. 31, 1922.....	1,250			1,250			1,250
	Private trust fund.....	Dec. 31, 1922.....		87,372	52,678	140,050	55,617		84,433
	School district.....		1,604,725	60,703	172,787	1,838,215	212,119	1,494,848	131,248
	General treasury.....	June 30, 1922.....	1,521,905	60,703	40,393	1,623,001	65,431	1,460,750	96,820
	Sinking fund.....	June 30, 1922.....	74,724		84,273	158,997	90,471	34,098	34,428
	Investment fund.....	June 30, 1922.....	8,096		48,121	56,217	56,217		
	Park district.....		131,247	12,128	4,153	167,528	25,096	133,655	8,777
	General treasury.....	Dec. 31, 1922.....	131,247	3,529	29,274	155,050	12,618	133,655	8,777
	Investment fund.....	Dec. 31, 1922.....		8,599	3,879	12,478	12,478		

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.									
76	JACKSONVILLE, FLA.		\$4,664,753	\$4,710,596	\$602,735	\$9,978,084	\$4,312,933	\$4,972,143	\$693,008
	City corporation		3,533,105	2,434,154	381,917	6,349,176	2,233,591	3,441,741	673,844
	General treasury	Dec. 31, 1922	3,334,785	1,154,634	295,941	4,785,360	941,285	3,243,755	600,320
	Dock and terminal fund	Dec. 31, 1922	104,070	1,000,520	675	1,105,265	894,905	166,836	43,524
	Sinking fund	Dec. 31, 1922	71,954	260,000	43,363	375,317	245,317		30,000
	Public trust funds	Dec. 31, 1922	22,296	19,000	41,938	83,234	52,084		31,150
	School district		1,131,648	2,276,442	220,818	3,628,908	2,079,342	1,530,402	19,164
	General treasury	June 30, 1922	1,034,112	1,226,665	135,795	2,396,572	1,089,155	1,288,253	19,164
	Sinking fund	June 30, 1922	97,536	1,049,777	85,023	1,232,336	990,187	242,149	
77	SOMERVILLE, MASS.		3,237,849	2,836,765	161,234	6,235,848	510,757	3,238,160	2,486,931
	City corporation		3,236,689	2,833,708	159,778	6,230,175	509,694	3,236,607	2,483,874
	General treasury	Dec. 31, 1922		3,057		3,057			3,057
	License fund	Dec. 31, 1922							
	Public trust funds	Dec. 31, 1922	1,160		1,456	2,616	1,063	1,553	
78	OKLAHOMA CITY, OKLA.		5,043,102	8,140,823	399,728	13,583,653	3,288,978	4,828,998	5,465,677
	City corporation		2,981,503	5,894,382	209,652	9,085,537	3,074,267	2,857,952	3,153,318
	General treasury	June 30, 1922	2,500,494	3,319,485	63,481	5,883,460	2,792,133	2,554,140	537,187
	Sinking fund	June 30, 1922	480,909	1,871,859	48,002	2,400,770	223,155	297,662	1,879,953
	Public trust fund	June 30, 1922	100	254	5,796	6,150		6,150	
	Private trust fund	June 30, 1922		702,784	92,373	795,157		58,979	736,178
	School district		2,061,599	2,246,441	190,076	4,498,116	214,711	1,971,046	2,312,359
	General treasury	June 30, 1922	1,677,270	555,302	19,106	2,251,678	9,337	1,790,323	452,018
	Sinking fund	June 30, 1922	384,329	1,691,139	170,970	2,246,438	205,374	180,723	1,860,341
79	WATERBURY, CONN.		4,111,967	5,787,531	246,463	10,145,961	167,435	5,657,355	4,321,171
	City corporation		4,076,777	5,778,320	243,564	10,098,661	163,008	5,615,897	4,319,756
	General treasury	Dec. 31, 1922	4,027,250	5,699,786	225,911	9,952,947	150,477	5,551,217	4,251,253
	School fund	Dec. 31, 1922	494		1,219	1,713	1,357	356	
	License fund	Dec. 31, 1922		1,122		1,122			1,122
	Court fee fund	Dec. 31, 1922	19,571	3,777	6,770	30,118	5,276	3,885	20,957
	Sinking fund	Dec. 31, 1922	8,966	15,000	3,000	26,966	1,000		25,966
	Public trust fund	Dec. 31, 1922	20,496	58,635	6,664	85,795	4,898	60,439	20,458
	School district		35,190	9,211	2,899	47,300	4,427	41,458	1,415
	General treasury	June 30, 1922	35,190	9,211	2,899	47,300	4,427	41,458	1,415

80	LAWRENCE, MASS.		3,927,963	4,222,084	863,738	9,013,785	902,156	4,250,664	3,860,965
	General treasury	Dec. 31, 1922	3,888,316	4,065,996	580,880	8,535,192	453,914	4,250,371	3,830,907
	License fund	Dec. 31, 1922	293	3,023		3,316	4	293	3,019
	Sinking funds	Dec. 31, 1922	38,898	121,326	263,491	423,715	422,713		1,002
	Public trust funds	Dec. 31, 1922	456		91	547	91		456
	Investment fund	Dec. 31, 1922		1,208		1,208			1,208
	Private trust fund	Dec. 31, 1922		30,531	19,276	49,807	25,434		24,373
81	CANTON, OHIO		4,046,283	2,242,488	3,279,014	9,567,785	2,464,010	4,983,567	2,120,208
	City corporation		2,263,138	1,918,552	1,711,327	5,893,017	1,565,520	2,369,957	1,957,540
	General treasury	Dec. 31, 1922	1,318,166	1,514,735	944,373	3,777,274	722,575	1,935,050	1,119,649
	Fee and special fund	Dec. 31, 1922	20,064			20,064		20,064	
	Library fund	Jan. 31, 1923	1,136	16,353	4,178	21,667	3,740	17,927	
	Sinking fund	Dec. 31, 1922	886,097	382,139	745,467	2,013,703	819,230	375,106	819,367
	Public trust funds	Dec. 31, 1922, Jan. 31, 1923	87,675	5,325	17,309	60,309	19,975	21,810	18,524
	School district		1,783,145	323,936	1,567,687	3,674,768	898,490	2,613,610	162,668
	General treasury	Aug. 31, 1922	1,763,504	323,936	1,567,687	3,655,127	898,490	2,593,969	162,668
	Fee and special fund	Aug. 31, 1922	19,641			19,641		19,641	
82	SCHENECTADY, N. Y.		4,121,051	4,462,948	1,006,670	9,590,669	1,277,767	5,889,397	2,423,505
	General treasury	Dec. 31, 1922	4,089,373	4,126,398	852,686	9,068,457	1,146,495	5,843,108	2,078,854
	County supervisors' fund	Oct. 31, 1922		82,755		82,755		43,760	38,995
	City clerk's fund	Dec. 31, 1922	4,746	6,705		11,451			11,451
	Sinking funds	Dec. 31, 1922	11,237	96,407	21,842	129,486	23,077		106,409
	Public trust funds	Dec. 31, 1922	11,267	30,074	29,670	71,011	40,597	2,529	27,885
	Investment funds	Dec. 31, 1922	4,428	83,913	76,122	164,463	26,773		137,690
	Private trust fund	Dec. 31, 1922		36,696	26,350	63,046	40,825		22,221
83	FORT WAYNE, IND.		3,899,233	1,402,564	1,483,130	6,784,927	1,743,901	4,424,135	616,891
	City corporation		2,620,516	458,179	669,741	3,748,436	800,509	2,466,540	481,387
	General treasury	Dec. 31, 1922	1,108,119	2,888	476,545	1,587,552	568,243	994,730	24,579
	Special assessment funds	Dec. 31, 1922	585,214		9,766	594,980	9,766	585,012	202
	Water fund	Dec. 31, 1922	282,999	26,050	22,484	331,533	4,842	261,951	64,740
	Light and power fund	Dec. 31, 1922	590,813	923	42,227	633,963	70,112	562,928	923
	Sinking fund	Dec. 31, 1922	35,999	19,786	84,427	140,212	47,405	45,707	47,100
	Public trust fund	Dec. 31, 1922	14,994	35,223	17,259	67,476	34,683	16,212	16,581
	Investment fund	Dec. 31, 1922	2,378	2,398	6,642	11,418	8,918		2,500
	Private trust funds	Dec. 31, 1922		370,911	10,391	381,302	56,540		324,762
	School district		1,278,717	944,385	813,389	3,036,491	943,392	1,957,595	135,504
	General treasury	July 31, 1922	1,278,717	944,385	813,389	3,036,491	943,392	1,957,595	135,504
84	TULSA, OKLA.		2,946,784	2,011,893	1,064,948	6,023,625	968,615	3,826,497	1,228,513
	City corporation		1,605,508	664,510	477,020	2,747,038	413,644	1,613,709	719,685
	General treasury	June 30, 1922	1,291,746	157,720	175,333	1,624,799	60,889	1,413,211	150,699
	Sinking fund	June 30, 1922	312,555	105,718	228,857	647,130	325,048	196,247	125,835
	Public trust funds	June 30, 1922	1,207	506	10,429	12,142	7,592	4,251	299
	Private trust funds	June 30, 1922		400,566	62,401	462,967	20,115		442,852
	School district		1,341,276	1,347,383	587,928	3,276,587	554,971	2,212,788	508,828
	General treasury	June 30, 1922	1,096,290	1,288,187	297,452	2,681,929	265,437	2,062,309	354,183
	Sinking fund	June 30, 1922	244,986	59,196	290,476	594,658	289,534	150,479	154,645

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
85	EVANSVILLE, IND.		\$3,051,578	\$1,087,884	\$751,532	\$4,890,994	\$871,853	\$3,381,039	\$638,162
	City corporation		1,919,430	1,080,803	374,439	3,374,672	659,332	2,096,138	619,202
	General treasury	Dec. 31, 1922	1,309,117	536,136	211,169	2,056,422	449,484	1,500,106	106,832
	Special assessment fund	Dec. 31, 1922	472,340			472,340		472,340	
	Library fund	Dec. 31, 1922	83,934		26,034	109,968	43,239	66,729	
	Cemetery funds	Dec. 31, 1922	45,359		16,682	62,041	18,810	33,726	9,505
	Sinking fund	Dec. 31, 1922	835	59,276	19,631	79,742	64,921	41	14,780
	Public trust fund	Dec. 31, 1922	7,845	47,464	56,606	111,915	56,458	23,196	32,261
	Investment fund	Dec. 31, 1922		10,341		10,341			10,341
	Private trust funds	Dec. 31, 1922		427,586	44,317	471,903	26,420		445,483
	School district		1,132,148	7,081	377,093	1,516,322	212,521	1,284,901	18,900
	General treasury	July 31, 1923	1,132,148	7,081	377,093	1,516,322	212,521	1,284,901	18,900
86	SAVANNAH, GA.		2,285,896	619,812	193,476	3,099,184	200,505	2,366,963	531,716
	City corporation		1,897,765	348,052	184,793	2,430,610	199,668	1,992,711	238,231
	General treasury	Dec. 31, 1922	1,887,127	287,181	46,894	2,221,202	21,128	1,992,498	207,576
	Pilotage commission fund	Dec. 31, 1922	44	250	946	1,240	1,027	213	
	Sinking fund	Dec. 31, 1922	7,513	40,000	76,165	123,678	110,500		13,178
	Investment funds	Dec. 31, 1922	3,081	11,783		14,864			14,864
	Private trust fund	Dec. 31, 1922		8,838	60,788	69,626	67,013		2,613
	School district		388,131	271,760	8,683	668,574	837	374,252	293,485
	General treasury	Dec. 31, 1922	388,131	271,760	8,683	668,574	837	374,252	293,485
87	ALLENTOWN, PA.		2,091,037	1,429,031	789,485	4,309,553	1,314,316	2,251,724	743,513
	City corporation		1,095,937	314,236	521,813	1,931,986	517,833	1,085,610	323,543
	General treasury	Jan. 1, 1923	800,807	294,490	459,221	1,554,518	429,407	1,019,958	105,153
	Sinking fund	Jan. 1, 1923	295,130	19,746	62,592	377,468	88,426	65,652	222,390
	School district		995,100	1,114,795	267,672	2,377,567	796,483	1,106,114	414,970
	General treasury	July 3, 1922	972,726	905,093	216,935	2,094,754	685,873	1,076,211	332,670
	Sinking fund	July 3, 1922	22,374	209,702	50,737	282,813	110,610	89,903	82,300
88	KNOXVILLE, TENN.		2,643,729	4,288,592	45,781	6,978,102	509,942	3,960,673	2,507,487
	General treasury	Sept. 30, 1922	2,634,525	3,605,342	12,536	6,252,403	469,414	3,573,595	2,204,394
	Sinking fund	Sept. 30, 1922		683,250		683,250	1,858	379,559	301,833
	Public trust funds	Sept. 30, 1922	9,204		33,245	42,449	38,670	2,519	1,260

89	EL PASO, TEX. <sup>1</sup>		1,772,193	4,231,107	439,284	6,442,584	2,048,378	2,757,287	1,636,919
	General treasury	Feb. 28, 1922	1,474,972	2,939,293	141,547	4,555,812	1,797,038	1,328,648	1,430,126
	School fund	Aug. 31, 1922	283,490	908,946	5,792	1,198,228	3,757	1,187,712	6,759
	Library fund	Mar. 31, 1922	1,348	28,593	68	30,009	42	24,132	5,835
	Sinking funds	Feb. 28, 1922	11,901	352,907	290,363	655,171	244,177	216,795	194,199
	Public trust fund	Feb. 28, 1922	482	1,368	1,514	3,364	3,364		
90	SAN DIEGO, CALIF.		5,250,325	2,126,051	2,009,264	9,385,640	2,004,768	5,543,868	1,837,004
	City corporation		3,595,263	1,354,762	1,589,067	6,539,092	1,191,903	3,569,424	1,777,765
	General treasury	Dec. 31, 1922	2,353,743	388,201	892,673	3,634,017	538,668	2,673,547	421,802
	Special assessment fund	Dec. 31, 1922	377,972			377,972		377,972	
	Sinking fund	Dec. 31, 1922	830,512		609,121	1,439,633	566,917	515,283	357,433
	Public trust funds	Dec. 31, 1922	6,663	1,638	15,689	23,990	21,118	2,622	250
	Investment funds	Dec. 31, 1922	26,373	424,355	1,166	451,894	1,366		450,528
	Private trust funds	Dec. 31, 1922		540,568	71,018	611,586	63,834		347,752
	School district		1,655,062	771,289	420,197	2,846,548	812,865	1,974,444	59,239
	General treasury	June 30, 1922	1,533,338	749,146	300,788	2,583,332	651,115	1,901,071	1,146
	Sinking fund	June 30, 1922	121,664	22,143	119,409	263,216	131,750	73,373	58,093
91	BAYONNE, N. J.		3,739,229	5,559,076	582,238	9,880,543	460,811	3,918,409	5,501,323
	General treasury	Dec. 31, 1922	3,212,585	3,936,254	354,274	7,303,113		2,248,479	3,254,634
	School fund	June 30, 1922	444,140	1,222,927	136,627	1,805,694	152,915	1,650,662	117
	License fund	Dec. 31, 1922	643	456		1,099		643	456
	Sinking fund	Dec. 31, 1922	63,886	393,639	77,807	535,422	280,306		246,116
	Public trust fund	Dec. 31, 1922	17,975	5,800	13,440	37,215	18,590	18,625	
92	MANCHESTER, N. H.		2,961,986	4,444,897	329,681	7,736,564	54,797	3,912,338	3,769,429
	General treasury	Dec. 31, 1922	2,947,679	4,218,110	303,839	7,469,628	41,172	3,910,887	3,517,569
	Library fund	Dec. 31, 1922			890	890	890		
	Sinking fund	Dec. 31, 1922	11,920	123,458		135,378			135,378
	Public trust fund	Dec. 31, 1922	2,387			2,387		1,451	936
	Private trust funds	Dec. 31, 1922		103,329	24,952	128,281	12,735		115,546
93	HARRISBURG, PA.		2,414,944	1,217,908	1,237,030	4,869,882	643,529	3,421,007	805,346
	City corporation		1,420,239	452,464	1,149,220	3,021,923	581,429	1,962,982	477,512
	General treasury	Jan. 1, 1923	1,403,941	53,434	1,078,268	2,535,643	515,381	1,819,002	201,260
	Special assessment fund	Jan. 1, 1923		120,000		120,000		120,000	
	Sinking fund	Jan. 1, 1923	4,087	187,629	16,250	207,966	12,637		195,329
	Public trust funds	Jan. 1, 1923	3,699		4,659	8,358	2,661	1,697	4,000
	Investment funds	Jan. 1, 1923	8,512	91,401	50,043	149,956	50,750	22,283	76,923
	School district		994,705	765,444	87,810	1,847,959	62,100	1,458,025	327,834
	General treasury	July 3, 1922	985,069	670,567	1,229	1,656,865	3,143	1,446,988	206,734
	Sinking fund	July 3, 1922	7,436	84,477	84,842	176,755	55,655		121,100
	Public trust fund	July 3, 1922	2,200	10,400	1,739	14,339	3,302	11,037	
94	PEORIA, ILL.		2,587,569	1,806,977	384,136	4,778,682	555,930	2,937,659	1,285,192
	City corporation		1,276,316	640,102	112,546	2,028,964	125,000	1,330,419	573,545
	General treasury	Dec. 31, 1922	1,239,441	556,950	99,505	1,895,896	118,374	1,238,957	478,565
	Sinking funds	Dec. 31, 1922	3,421	13,575	4,958	21,954	5,517		16,437
	Public trust funds	June 30, Dec. 31, 1922	32,017	29,577	8,083	69,677	1,109	31,462	37,106
	Investment fund	Dec. 31, 1922	1,437	40,000		41,437			41,437

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

<sup>2</sup> The figures for this city cover the transactions for only 11 months.

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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
94	PEORIA, ILL.—Continued.								
	School district.....		\$1,140,072	\$1,094,856	\$171,815	\$2,406,743	\$374,865	\$1,370,328	\$661,550
	General treasury.....	June 30, 1922	1,109,744	1,071,461	162,199	2,343,404	367,112	1,360,504	615,788
	Public trust fund.....	Aug. 31, 1922	18,375	23,395	9,616	51,386	7,753	9,824	33,809
	Investment fund.....	June 30, 1922	11,953			11,953			11,953
	Pleasure driveway and park district.....		171,181	72,019	99,775	342,975	56,065	236,903	50,007
	General treasury.....	May 31, 1922	159,972	72,019	77,125	309,116	42,247	236,787	30,082
	Sinking fund.....	May 31, 1922	9,284		22,650	31,934	13,818	116	18,000
	Investment fund.....	May 31, 1922	1,925			1,925			1,925
95	St. JOSEPH, MO.....		1,944,873	212,189	233,322	2,390,384	166,191	1,742,228	481,965
	City corporation.....		1,081,733	206,061	139,030	1,426,827	87,560	984,696	354,571
	General treasury.....	Apr. 17, 1922	1,071,760	60,114	44,267	1,176,141	40,296	960,427	175,418
	Library fund.....	Apr. 30, 1922	2,408		894	3,302	1,853	1,449	
	Fiscal agency fund.....	Apr. 17, 1922		17,250	589	17,839	338	17,501	
	Sinking fund.....	Apr. 17, 1922	1,785	126,406	89,586	217,777	39,527		178,250
	Public trust funds.....	Apr. 17, Dec. 31, 1922	5,780	2,294	3,694	11,768	5,546	5,319	903
	School district.....		863,140	6,125	94,292	963,557	78,631	757,532	127,394
	General treasury.....	June 30, 1922	716,661	163	16,847	733,671	19,216	708,330	6,125
	Sinking fund.....	June 30, 1922	146,479	5,962	77,445	229,886	59,415	49,202	121,269
96	WICHITA, KANS.....		3,404,235	1,919,020	860,404	6,183,659	1,653,311	3,668,454	831,894
	City corporation.....		1,831,193	777,588	259,580	2,868,361	398,256	1,879,555	590,550
	General treasury.....	Dec. 31, 1922	1,812,982	751,112	236,020	2,800,114	376,891	1,843,552	579,671
	Library fund.....	Dec. 31, 1922	2,780	26,476	2,775	32,031	7,233	24,798	
	Public trust funds.....	Dec. 31, 1922	15,431		20,785	36,216	14,132	11,205	10,879
	School district.....		1,573,042	1,141,432	600,824	3,315,295	1,255,055	1,788,899	241,344
	General treasury.....	June 30, 1922	1,401,965	1,139,027	512,477	3,053,469	1,184,224	1,692,901	176,344
	Sinking fund.....	June 30, 1922	88,430		77,401	165,831	100,831		65,000
	Public trust fund.....	June 30, 1922	82,647	2,405	10,946	95,998		95,998	
97	WILKES-BARRE, PA.....		2,054,768	599,044	229,816	2,883,628	209,332	2,079,622	594,074
	City corporation.....		1,032,182	594,801	130,760	1,757,743	149,622	1,065,644	542,477
	General treasury.....	Jan. 1, 1923	898,534	457,255	65,395	1,421,184	69,381	1,053,859	297,944
	Sinking funds.....	Jan. 1, 1923	133,648	137,546	65,365	336,559	80,241	11,785	244,533
	School district.....		1,022,586	4,243	99,056	1,125,885	59,710	1,013,978	52,197

	General treasury	July 3, 1922	1,020,275	197	95,793	1,116,265	56,613	1,010,455	49,197
	Public trust fund	July 3, 1922	2,311	4,046	3,263	9,620	3,697	3,523	3,600
98	STIOUX CITY, IOWA		2,850,572	1,747,770	433,345	5,631,696	367,129	3,233,308	1,431,259
	City corporation		1,472,910	224,812	299,658	1,997,380	214,959	1,485,278	297,143
	General Treasury	Mar. 31, 1922	1,432,404	180,812	280,765	1,893,981	185,593	1,470,745	237,643
	Sinking fund	Mar. 31, 1922	21,086	44,000	7,775	72,861	13,861		59,000
	Public trust funds	Mar. 31, 1922	19,420		11,118	30,538	15,505	14,533	500
	School district		1,377,662	1,522,967	133,687	3,034,316	152,170	1,748,030	1,134,116
	General treasury	June 30, 1922	1,349,988	1,522,967	108,178	2,981,133	123,987	1,748,030	1,109,116
	Sinking fund	June 30, 1922	27,674		25,509	53,183	28,183		25,000
99	SOUTH BEND, IND.		3,071,481	1,597,943	1,212,297	5,881,721	1,355,692	3,719,108	806,921
	City corporation		1,686,484	440,084	790,948	2,917,516	884,541	1,686,152	346,823
	General treasury	Dec. 31, 1922	1,444,446	128,317	611,555	2,184,318	656,500	1,499,917	27,901
	Special assessment fund	Dec. 31, 1922	176,183		176,183			176,183	
	Sinking fund	Dec. 31, 1922	40,202		104,280	144,482	144,482		
	Public trust funds	Dec. 31, 1922	25,653	20,196	22,506	68,355	40,264	10,052	18,039
	Private trust fund	Dec. 31, 1922		291,571	52,607	344,178	43,295		300,883
	School district		1,384,997	1,157,859	421,349	2,964,205	471,151	2,032,956	460,098
	General treasury	July 31, 1922	1,384,997	1,157,859	421,349	2,964,205	471,151	2,032,956	460,098
100	PORTLAND, ME.		3,469,608	4,257,689	463,737	8,191,034	972,231	3,830,612	3,388,191
	City corporation		2,989,881	3,810,092	386,926	7,186,899	855,487	3,273,297	3,058,115
	General treasury	Dec. 31, 1922	2,914,519	3,075,403	291,427	6,281,349	636,103	3,271,920	2,373,326
	Sinking fund	Dec. 31, 1922	29,120	706,026	47,167	782,313	158,289	24	624,000
	Public trust funds	Dec. 31, 1922	45,440	8,781	16,180	70,404	9,049	1,353	60,002
	Investment fund	Dec. 31, 1922	802	19,100	31,281	51,183	51,169		14
	Private trust fund	Dec. 31, 1922		779	871	1,650	877		773
	Water district		402,504	447,597	16,691	866,792	20,416	526,300	320,076
	General treasury	Dec. 31, 1922	370,088	243,101	14,287	627,476	19,082	526,277	82,117
	Sinking fund	Dec. 31, 1922	30,860	86,474	2,404	119,738	1,334	23	118,381
	Investment fund	Dec. 31, 1922	1,556	118,022		119,578			119,578
	Bridge district		46,359		18,591	64,950	41,899	13,051	10,000
	General treasury	Dec. 31, 1922	46,359		18,591	64,950	41,899	13,051	10,000
	Pier site district		30,864		41,529	72,393	54,429	17,964	
	General treasury	Dec. 31, 1922	30,864		41,529	72,393	54,429	17,964	
101	TROY, N. Y.		2,924,012	3,184,249	230,360	6,338,621	350,750	3,501,287	2,486,584
	City corporation		2,664,130	3,039,425	229,471	5,933,026	350,750	3,231,945	2,350,331
	General treasury	Dec. 31, 1922	2,664,014	2,999,414	176,791	5,820,219	272,930	3,210,473	2,336,816
	City clerk's fund	Dec. 31, 1922	2,740	2,669	200	5,609	142		5,467
	Sinking fund	Dec. 31, 1922	6,444	24,850	51,434	82,728	74,680		8,048
	Public trust funds	Dec. 31, 1922	10,932	12,492	1,046	24,470	2,998	21,472	
	Lansingburgh school district		147,273	14,774	889	162,936		139,292	23,644
	General treasury	July 31, 1922	147,179	9,424	889	157,492		139,292	18,200
	Sinking fund	July 31, 1922	94	750		750			750
	Investment fund	July 31, 1922		4,600		4,694			4,694
	County supervisors' fund		112,609	130,050		242,659		130,050	112,609
	General treasury	Oct. 31, 1922	112,609	130,050		242,659		130,050	112,609

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
102	BINGHAMTON, N. Y.		\$2,639,925	\$1,635,847	\$535,191	\$4,810,963	\$971,406	\$2,810,249	\$1,029,308
	General treasury	Dec. 31, 1922	2,449,229	1,376,574	417,287	4,243,090	858,438	2,507,120	877,532
	Library fund	Dec. 31, 1922	732	23,000	135	23,867	28	23,839	
	County supervisors' fund	Oct. 31, 1922		180,314		180,314		86,348	93,966
	Water fund	Dec. 31, 1922	167,764	17,065	43,093	227,922	29,724	181,383	16,815
	Sinking fund	Dec. 31, 1922	226	1,250	9,239	10,715	5,715		5,000
	Public trust funds	Dec. 31, 1922	20,638	10,300	14,804	45,742	17,940	11,559	16,243
	Investment fund	Dec. 31, 1922	1,336	24,777	47,528	73,641	56,614		17,027
	Private trust funds	Dec. 31, 1922	2,567	2,567	3,105	5,672	2,947		2,725
103	ROCKFORD, ILL.		2,738,723	1,613,868	172,431	4,525,022	119,746	2,809,226	1,536,050
	City corporation		1,459,164	793,094	88,854	2,341,112	76,639	1,333,404	931,069
	General treasury	Dec. 31, 1922	1,346,561	570,725	62,357	1,979,643	11,606	1,255,668	712,369
	Library fund	Dec. 31, 1922	48,775	36,836	5,624	91,235	4,290	70,365	16,580
	Sinking fund	Dec. 31, 1922	33,500	103,270	16,500	153,270	57,770		95,500
	Public trust funds	Dec. 31, 1922	30,328	82,263	4,373	116,964	2,973	7,371	106,620
	School district		1,155,175	798,779	78,757	2,032,711	31,852	1,449,243	551,616
	General treasury	Dec. 31, 1922	1,155,175	798,779	78,757	2,032,711	31,852	1,449,243	551,616
	Park district		124,384	21,995	4,820	151,199	11,255	86,579	53,365
	General treasury	Dec. 31, 1922	124,169	3,495	4,820	132,484	11,255	86,579	34,650
	Public trust fund	Dec. 31, 1922	215		215				215
	Investment fund	Dec. 31, 1922		18,500		18,500			18,500
104	CHARLESTON, S. C.		2,351,772	1,102,293	540,239	3,994,304	312,860	2,957,056	724,388
	City corporation		1,925,632	1,067,151	456,649	3,449,432	204,616	2,582,613	662,203
	General treasury	Dec. 31, 1922	1,457,215	940,480	202,077	2,599,772		2,156,850	442,922
	High school fund	June 30, 1922	2,563	62,983	2,628	68,174	8,190	47,365	12,619
	Colonial commons fund	Dec. 31, 1922	1,000	250	490	1,740	667	1,073	
	Water fund	Dec. 31, 1922	418,991		64,044	483,035	44,466	319,868	88,701
	Sinking funds	Dec. 31, 1922	5,968	39,377	62,538	107,883	9,827	12,440	85,616
	Public trust funds	June 30, Dec. 31, 1922.	39,895	24,061	124,872	188,828	141,466	15,017	32,345
	School district		426,140	35,142	83,590	514,872	108,244	374,443	62,185
	General treasury	June 30, 1922	423,424	1,000	73,043	497,467	95,727	355,598	46,142
	Sinking fund	June 30, 1922	991	27,569	6,267	34,827	7,986	12,544	14,297
	Public trust funds	June 30, 1922	1,725	6,573	4,280	12,578	4,531	6,301	1,746

105	LITTLE ROCK, ARK.		1,557,179	4,083,978	24,466	5,665,623	196,446	1,600,473	3,868,704
	City corporation		674,338	3,748,612	851	4,423,804	8,516	779,175	3,636,113
	General treasury	Dec. 31, 1922	653,410	3,746,551		1,399,961		766,199	3,633,762
	Police insurance fund	Dec. 31, 1922	833			833		833	
	Cemetery funds	Dec. 31, 1922	10,909	2,061	854	13,914	903	11,744	1,267
	Public trust funds	Dec. 31, 1922	8,012			8,012	7,613	399	
	Investment funds	Dec. 31, 1922	1,084			1,084			1,084
	School district		785,168	152,773	710	938,651	126,850	623,034	188,767
	General treasury	June 30, 1922	785,168	152,773	710	938,651	126,850	623,034	188,767
	Sewer and street improvement district		97,673	182,593	22,902	303,168	61,080	198,264	43,824
	General treasury	Dec. 31, 1922	97,673	182,593	22,902	303,168	61,080	198,264	43,824
106	JOHNSTOWN, PA.		2,151,888	2,187,450	1,244,560	5,583,898	1,970,511	3,062,680	550,707
	City corporation		1,115,675	1,521,297	643,462	3,280,434	1,326,575	1,631,288	322,571
	General treasury	Jan. 1, 1923	1,104,260	1,363,221	375,663	2,843,144	997,860	1,631,288	213,996
	Sinking fund	Jan. 1, 1923	11,415	158,076	267,799	437,290	328,715		108,575
	School district		1,036,213	666,153	601,098	2,303,464	643,936	1,431,392	228,136
	General treasury	July 3, 1922	1,028,075	512,017	407,506	1,947,598	446,042	1,347,420	154,136
	Sinking fund	July 3, 1922	8,138	154,136	193,592	355,866	197,894	83,972	74,000
107	EAST ST. LOUIS, ILL.		2,107,510	1,560,847	349,000	4,017,357	607,819	2,282,283	1,127,255
	City corporation		1,282,673	953,802	195,229	2,431,704	211,962	1,284,240	935,502
	General treasury	Dec. 31, 1922	1,231,899	953,802	157,115	2,342,816	184,192	1,234,022	924,602
	Registered bond interest fund	Dec. 31, 1922	33,722			33,722	1,011	32,711	
	Public trust funds	Dec. 31, 1922	17,052			55,166	26,759		10,900
	School district		730,793	430,424	137,830	1,299,047	355,185	841,673	102,189
	General treasury	June 30, 1922	730,793	421,436	137,830	1,224,736	284,612	837,935	102,189
	Sinking fund	June 30, 1922		8,988	65,323	74,311	70,573	3,738	
	Park district		94,044	176,621	15,941	286,606	40,672	156,370	89,564
	General treasury	Feb. 28, 1923	93,625	122,570	11,940	228,135	19,439	136,332	72,364
	Sinking fund	Feb. 28, 1923	419	54,051	4,001	58,471	21,233	20,038	17,200
108	SACRAMENTO, CALIF.		4,593,983	2,820,265	3,080,997	10,495,245	2,031,284	6,651,209	912,752
	City corporation		3,247,802	1,923,853	1,201,001	6,372,656	1,991,460	3,554,626	826,570
	General treasury	Dec. 31, 1922	2,253,722	1,097,364	1,093,841	4,444,927	1,882,611	2,159,426	402,890
	Special assessment fund	Dec. 31, 1922	973,123	1,903		975,026		975,026	
	Sinking fund	Dec. 31, 1922	7,640	384,765	67,881	460,286	41,764	234,887	183,635
	Public trust funds	Dec. 31, 1922	10,995	740	5,387	17,122	7,405	8,947	770
	Investment funds	Dec. 31, 1922	2,322	281,003	18,034	301,359	3,571	176,340	121,448
	Private trust funds	Dec. 31, 1922		158,078	15,858	173,936	56,109		117,827
	School district		1,346,181	896,412	1,879,996	4,122,589	939,824	3,096,583	83,182
	General treasury	June 30, 1922	1,145,322	826,383	1,790,972	3,762,677	761,607	2,963,392	37,678
	Sinking fund	June 30, 1922	200,859	70,029	89,024	359,912	178,217	133,191	48,504
109	BROCKTON, MASS.		3,002,623	3,750,288	98,542	6,851,453	132,736	3,398,818	3,319,899
	General treasury	Nov. 30, 1922	2,976,045	3,699,579	84,912	6,760,537	123,654	3,397,907	3,238,976
	License funds	Nov. 30, 1922		8,536		8,536			8,536
	Sinking fund	Nov. 30, 1922	22,939	37,336	7,918	68,193	3,421		64,772
	Public trust funds	Nov. 30, 1922	3,639		3,781	7,420	3,201	911	3,308
	Private trust fund	Nov. 30, 1922		4,837	1,930	6,767	2,460		4,307

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

113	PAWTUCKET, R. I.		2,597,254	2,753,765	297,813	5,648,832	633,488	2,715,703	2,299,641
	General treasury	Dec. 31, 1922	2,484,045	2,316,416	66,044	4,866,505	87,806	2,707,406	2,071,293
	License fund	Dec. 31, 1922		558		558			558
	Sinking fund	Dec. 31, 1922	87,838	406,517	112,811	607,166	408,772		198,394
	Public trust funds	Dec. 31, 1922	13,489	6,853	3,289	23,631	5,778	8,297	9,556
	Investment fund	Dec. 31, 1922	11,882	13,233	10,530	35,645	15,805		19,840
	Private trust funds	Dec. 31, 1922		10,188	105,139	115,327	115,327		
114	PASSAIC, N. J.		2,285,114	3,486,723	539,153	6,310,990	887,472	2,700,827	2,722,691
	General treasury	Dec. 31, 1922	2,006,080	2,247,004	492,089	4,745,173	680,103	1,780,449	2,284,621
	School fund	June 30, 1922	234,713	1,040,645	24,867	1,300,225	13,378	877,862	408,985
	Library fund	Dec. 31, 1922	1,323	30,011	32	31,366	9	30,053	1,304
	Police court fund	Dec. 31, 1922	550	4,580		5,130			5,130
	License fund	Dec. 31, 1922	164	1,720		1,884		164	1,720
	Sinking fund	Dec. 31, 1922	33,278	142,201	2,671	178,150	173,926		4,224
	Public trust fund	Dec. 31, 1922	9,006	20,562	19,494	49,062	20,056	12,299	16,707
115	GARY, IND.		3,018,739	1,519,123	591,291	5,129,153	735,777	3,097,558	1,295,818
	City corporation		1,859,872	1,069,954	458,092	3,387,918	469,858	1,919,895	998,165
	General treasury	Dec. 31, 1922	963,694	436,212	162,212	1,562,118	195,287	997,607	369,224
	Special assessment funds	Dec. 31, 1922	786,782		98,179	884,961	65,557	811,040	8,364
	Library fund	Dec. 31, 1922	11,984	68,145	15,636	95,765	18,807	76,958	
	Sinking fund	Dec. 31, 1922	86,458	26,686	47,095	160,239	87,764	32,154	40,321
	Public trust funds	Dec. 31, 1922	10,954	91	31,605	42,650	28,423	2,136	12,091
	Investment fund	Dec. 31, 1922		936		936			
	Private trust funds	Dec. 31, 1922		537,884	103,365	641,249	73,084		568,165
	School district		1,158,867	449,169	133,199	1,741,235	265,919	1,177,663	297,653
	General treasury	July 31, 1922	1,158,867	449,169	133,199	1,741,235	265,919	1,177,663	297,653
116	SPRINGFIELD, OHIO		1,936,742	1,581,110	834,653	4,352,505	893,902	2,422,781	1,035,822
	City corporation		1,191,859	1,045,592	354,607	2,592,058	324,777	1,263,761	1,003,520
	General treasury	Dec. 31, 1922	905,892	547,856	309,111	1,762,859	160,491	1,104,747	497,621
	Fee and special fund	Dec. 31, 1922	15,942			15,942			
	Sinking fund	Dec. 31, 1922	239,453	394,160	23,800	657,413	110,413	125,245	421,755
	Public trust funds	Dec. 31, 1922	30,572	101,734	14,503	146,809	49,075	17,827	79,907
	Private trust funds	Dec. 31, 1922		1,842	7,193	9,035	4,798		4,237
	School district		744,883	535,518	480,046	1,760,447	569,125	1,150,020	32,302
	General treasury	Aug. 31, 1922	568,432	535,518	453,055	1,557,005	463,636	1,086,067	7,302
	Fee and special fund	Aug. 31, 1922	8,032			8,032			
	Sinking fund	Aug. 31, 1922	168,419		26,991	195,410	105,489	64,921	25,000
117	ALTOONA, PA.		1,962,401	2,232,789	180,575	4,375,765	223,259	2,097,305	2,055,201
	City corporation		1,078,497	1,564,888	180,176	2,823,561	86,181	1,016,810	1,720,570
	General treasury	Jan. 1, 1923	1,059,923	1,240,893		2,300,816	32,211	944,434	1,324,171
	Sinking fund	Jan. 1, 1923	18,574	323,445	177,550	519,569	50,794	72,376	396,399
	Private trust fund	Jan. 1, 1923		550	2,626	3,176	3,176		
	School district		883,904	667,901	399	1,552,204	137,078	1,080,495	334,631
	General treasury	July 3, 1922	883,904	664,978	3	1,448,885	135,171	1,043,044	270,670
	Sinking fund	July 3, 1922		98,423		98,423	1,907	37,451	59,065
	Public trust fund	July 3, 1922		4,500	306	4,896			4,896

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
118	LONG BEACH, CALIF.		\$3,601,773	\$2,182,322	\$749,949	\$6,534,044	\$1,935,709	\$4,240,683	\$357,652
	City corporation		2,254,801	473,937	634,133	3,362,871	619,025	2,472,772	271,074
	General treasury	June 30, 1922	1,590,280	361,514	551,355	2,503,149	534,998	1,790,820	177,331
	Special assessment fund	June 30, 1922	324,342	19,864		544,206		544,206	
	Street improvement funds	June 30, 1922	7,544	321	4,082	11,047	4,559	7,360	28
	Sinking fund	June 30, 1922	132,635	90,022	78,180	300,837	78,799	130,386	91,652
	Private trust funds	June 30, 1922		2,216	516	2,732	669		2,063
	School district		1,346,972	1,708,385	115,816	3,171,173	1,316,684	1,707,911	86,678
	General treasury	June 30, 1922	1,114,116	1,653,543	81,060	2,849,319	1,151,052	1,677,470	20,797
	Sinking funds	June 30, 1922	232,856	54,842	34,156	321,854	165,632	90,441	65,781
119	CHESTER, PA.		1,269,320	1,033,070	612,683	2,915,073	761,009	1,215,373	938,691
	City corporation		596,069	490,464	306,106	1,392,639	539,500	554,854	278,285
	General treasury	Jan. 1, 1923	580,966	323,312	150,820	1,055,098	327,380	472,433	255,285
	Welfare fund	Jan. 1, 1923	15	2,700	407	3,122	285	2,887	
	Sinking fund	Jan. 1, 1923	15,088	164,452	154,879	334,419	231,835	79,584	23,000
	School district		673,251	542,606	306,577	1,522,434	201,509	660,519	660,406
	General treasury	July 3, 1922	665,883	418,081	6,683	1,090,647	4,415	608,959	477,273
	Sinking fund	July 3, 1922	6,617	124,525	284,208	415,350	191,617	50,200	173,533
	Public trust fund	July 3, 1922	751		15,680	16,437	5,477	1,360	9,600
120	MOBILE, ALA.		1,417,539	418,006	72,116	1,907,661	180,097	1,382,129	345,435
	City corporation		1,061,420	260,019	66,532	1,387,971	131,074	918,882	338,015
	General treasury	Sept. 30, 1922	886,595	258,950	14,211	1,159,756	17,895	845,141	296,720
	Convict-labor account	Sept. 30, 1922	7,200			7,200		7,200	
	Sinking fund	Sept. 30, 1922	167,625	69	52,321	220,015	113,179	66,541	40,295
	Investment fund	Sept. 30, 1922		1,000		1,000			1,000
	School district		356,119	157,987	5,584	519,690	49,023	463,247	7,420
	General treasury	Aug. 31, 1922	356,119	157,987	5,584	519,690	49,023	463,247	7,420
121	RACINE, WIS.		2,721,362	1,129,350	205,323	4,056,035	182,552	2,623,897	1,249,586
	City corporation		2,412,683	1,048,266	196,780	3,657,729	123,605	2,558,088	976,636
	General treasury	Dec. 31, 1922	2,412,683	1,048,266	196,780	3,657,729	123,605	2,558,088	976,636
	Public trust funds	Dec. 31, 1922	308,679	72,407	1,062	383,048	56,159	65,809	261,680
	Private trust fund	Dec. 31, 1922		8,677	6,581	15,258	2,788		12,470

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122	BRITAIN, CONN.		2,255,304	718,525	622,469	3,596,358	182,951	2,601,761	811,646
	General treasury	Mar. 31, 1922	2,194,939	573,017	622,469	3,390,425	182,951	2,593,113	614,361
	Police-court fund	Mar. 31, 1922	28,377	1,396		29,773		6,806	22,967
	License fund	Mar. 31, 1922		909		909			909
	Sinking fund	Mar. 31, 1922	25,252	113,428		138,680			138,680
	Public trust funds	Mar. 31, 1922	6,796	20,264		27,060		1,842	25,218
	Private trust funds	Mar. 31, 1922		9,511		9,511			9,511
123	LANSING, MICH.		3,795,963	3,278,076	554,622	7,628,661	1,688,375	4,704,377	1,235,909
	City corporation		2,846,273	3,271,937	369,067	6,487,277	1,593,342	3,674,165	1,219,770
	General treasury	Apr. 30, 1922	2,794,863	3,176,828	255,727	6,227,418	1,452,855	3,670,392	1,104,171
	Sinking funds	Apr. 30, 1922	48,456	71,760	105,085	225,301	118,683		106,618
	Public trust fund	Apr. 30, 1922	2,854	7,865	7,909	18,628	14,855	3,773	
	Investment fund	Apr. 30, 1922	100	100		200			200
	Private trust fund	Apr. 30, 1922		15,384	346	15,730	6,949		8,781
	School district		949,600	6,139	185,555	1,141,384	95,033	1,030,212	16,139
	General treasury	June 30, 1922	949,600	6,139	185,555	1,141,384	95,033	1,030,212	16,139
124	HOLYOKE, MASS.		4,081,887	2,668,263	374,433	7,124,583	461,346	3,977,414	2,685,823
	General treasury	Nov. 30, 1922	3,848,134	2,602,102	333,581	6,783,817	351,557	3,874,694	2,557,566
	Water fund	Nov. 30, 1922	192,619		19,040	211,659	49,554	102,720	59,385
	License fund	Nov. 30, 1922		4,961		4,961			4,961
	High-school lunch fund	June 30, 1922		5,061	151	5,212	283		4,929
	Sinking fund	Nov. 30, 1922	9,364	18,188	21,437	48,989	29,079		19,910
	Public trust funds	Nov. 30, 1922	60	37,876		37,936	30,690		7,246
	Investment fund	Nov. 30, 1922	31,710			31,710			31,710
	Private trust fund	Nov. 30, 1922		75	224	299	183		116
125	SPRINGFIELD, ILL.		2,419,372	1,930,050	402,681	4,752,103	394,388	3,151,996	1,205,719
	City corporation		1,370,720	1,585,077	198,527	3,154,324	316,572	1,791,748	1,046,004
	General treasury	Feb. 28, 1922	1,197,025	1,451,434	117,937	2,766,396	275,208	1,758,615	732,573
	Registered-bond interest fund	Feb. 28, 1922	99,729	14,874	2,974	117,577	12,247	16,830	88,500
	Sinking fund	Feb. 28, 1922	62,583		69,118	131,701	20,081	620	111,000
	Public trust funds	Dec. 31, 1921; Mar. 31, 1922	11,383	1,996	8,393	21,772	8,546	13,226	
	Investment funds	Feb. 28, 1922		102,457		102,457		2,457	100,000
	Private trust funds	Feb. 28, 1922		14,316	105	14,421	490		13,931
	School district		950,016	301,999	170,900	1,422,915	65,942	1,247,021	109,952
	General treasury	June 30, 1922	950,016	301,999	170,900	1,422,915	65,942	1,247,021	109,952
	Pleasure driveway and park district		98,636	42,974	33,254	174,864	11,874	113,227	49,763
	General treasury	Mar. 31, 1922	98,411	42,974	32,439	173,824	11,874	113,227	48,723
	Boulevard fund	Mar. 31, 1922	225		815	1,040			1,040
126	CHATTANOOGA, TENN.		1,637,157	1,110,956	532,970	3,281,083	567,195	2,151,181	562,707
	General treasury	Sept. 30, 1922	1,540,361	1,010,857	489,313	3,040,531	557,249	2,025,701	457,581
	Hospital fund	Dec. 31, 1922	83,104	23,220	1,126	107,450	2,975	101,825	2,650
	Library fund	Sept. 30, 1922	7,773	15,782	33	23,588		23,588	
	Sinking fund	Sept. 30, 1922	4,663	61,023	41,748	107,434	6,190	67	101,177
	Public trust funds	Sept. 30, Dec. 31, 1922	1,256		371	1,627	407		1,220
	Private trust fund	Sept. 30, 1922		74	379	453	374		79

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
127	BERKELEY, CALIF.		\$2,504,229	\$936,721	\$744,904	\$4,185,854	\$730,264	\$2,010,492	\$545,098
	City corporation		1,248,125	182,642	344,722	1,775,489	319,012	1,040,657	415,820
	General treasury	June 30, 1922	1,116,004	134,874	232,560	1,483,438	245,232	925,160	313,046
	Special assessment fund	June 30, 1922	55,238			55,238		55,238	
	Compensation fund	June 30, 1922		393	5,235	5,628	718	4,840	70
	Sinking fund	June 30, 1922	76,863	4,163	82,609	163,635	46,751	52,794	64,090
	Public trust funds	June 30, 1922	20	4,599	1,525	6,144	3,510	2,625	
	Private trust fund	June 30, 1922		38,613	22,793	61,406	22,792		38,614
	School district		1,256,104	754,079	400,182	2,410,365	411,252	1,869,835	129,278
	General treasury	June 30, 1922	1,046,198	751,721	362,093	2,160,012	365,162	1,754,480	40,370
	Sinking fund	June 30, 1922	206,606	2,358	38,089	247,053	46,090	115,355	85,608
	Investment fund	June 30, 1922	3,300			3,300			3,300
128	DAVENPORT, IOWA		2,321,729	280,444	561,734	3,163,907	727,268	1,825,162	611,477
	City corporation		1,286,969	253,371	461,791	2,002,131	489,775	940,879	571,477
	General treasury	Mar. 31, 1922	1,179,600	101,727	363,489	1,644,816	367,421	843,647	133,748
	Fire equipment fund	Mar. 31, 1922	157	54,031		54,188	1,072	52,487	629
	Sinking funds	Mar. 31, 1922	84,745	27,613	50,969	163,327	62,544	36,283	64,500
	Public trust funds	Mar. 31, 1922	22,467	70,000	47,333	139,800	58,738	8,462	72,600
	School district		1,034,760	27,073	99,943	1,101,776	237,493	884,283	40,000
	General treasury	June 30, 1922	1,033,888	27,073	78,350	1,139,311	215,028	884,283	40,000
	Investment fund	June 30, 1922	872		21,593	22,465	22,465		
129	HAMTRAMCK, MICH.		1,815,376	1,254,105	281,988	3,351,469	1,032,224	2,054,251	264,994
	City corporation		1,294,110	688,105	188,611	2,170,826	399,539	1,536,293	234,994
	General treasury	Feb. 28, 1922	1,255,024	688,105	129,787	2,072,916	301,629	1,536,293	234,994
	Sinking fund	Feb. 28, 1922	39,086		58,824	97,910			
	School district		521,266	566,000	93,377	1,180,643	632,685	517,958	30,000
	General treasury	July 10, 1922	521,266	566,000	93,377	1,180,643	632,685	517,958	30,000
130	BETHLEHEM, PA.		1,826,364	1,456,164	976,019	4,258,547	795,167	2,476,122	987,258
	City corporation		913,948	1,243,127	266,634	2,423,709	537,415	1,098,869	787,425
	General treasury	Jan. 1, 1923	821,774	1,143,127	116,462	2,081,363	301,069	1,098,869	681,425
	Sinking fund	Jan. 1, 1923	92,174	100,000	150,172	342,346	236,346		106,000
	School district		912,416	213,037	709,385	1,834,838	257,752	1,377,253	199,833

	General treasury	June 30, 1922	899,466	94,804	604,747	1,599,017	103,531	1,377,253	118,233
	Sinking fund	June 30, 1922	12,950	118,233	104,638	235,821	151,221		81,600
131	COVINGTON, KY		1,413,052	876,551	372,245	2,661,848	268,942	1,422,025	970,881
	City corporation		1,055,730	557,177	292,224	1,905,131	179,702	1,098,508	627,121
	General treasury	Dec. 31, 1922	1,024,800	286,246	250,897	1,561,943	126,766	950,142	485,035
	Library fund	Jan. 31, 1923	1,514	9,250	678	11,442	411	11,031	
	Park fund	Dec. 31, 1922	2,091	18,698	5,075	25,264	109	20,155	5,000
	Newport and Covington bridge fund	May 31, 1922	17,230		20	17,250	512	3,863	12,875
	Cash in transit	Dec. 31, 1922		1,000		1,000	1,000		
	Sinking funds	Dec. 31, 1922	7,832	239,092	30,055	276,979	40,530	112,253	124,196
	Public trust fund	Dec. 31, 1922	2,263	3,491	5,499	11,253	10,374	864	15
	School district		357,322	319,374	80,021	756,717	89,240	323,717	343,760
	General treasury	June 30, 1922	305,311	319,374	53,993	678,678	56,132	293,286	329,260
	Sinking fund	June 30, 1922	52,011		26,028	78,039	33,108	30,431	14,500
132	LINCOLN, NEBR.		2,769,089	1,885,246	1,259,342	5,913,677	1,356,792	3,455,569	1,101,316
	City corporation		1,342,240	1,166,415	478,242	2,986,897	748,177	1,538,994	699,726
	General treasury	Aug. 31, 1922	1,266,317	1,166,415	469,541	2,902,273	735,374	1,538,994	627,905
	Sinking fund	Aug. 31, 1922	68,038		5,773	73,811	12,011		61,800
	Public trust fund	Aug. 31, 1922	7,864		2,267	10,131	131		10,000
	Investment funds	Aug. 31, 1922	21			21			21
	Private trust fund	Aug. 31, 1922			661	661	661		
	School district		1,311,390	716,041	746,340	2,773,771	608,615	1,763,566	401,590
	General treasury	June 30, 1922	1,180,214	716,041	247,711	2,143,966	63,744	1,704,232	375,990
	Sinking fund	June 30, 1922	131,176		498,629	629,805	544,871	59,334	25,600
	Sanitary district		115,459	2,790	34,760	153,009		153,009	
	General treasury	Dec. 31, 1922	115,459	2,790	34,760	153,009		153,009	
133	PORTSMOUTH, VA.		1,426,251	1,921,229	176,020	3,523,500	266,162	1,949,569	1,307,769
	General treasury	Dec. 31, 1922	893,585	1,461,824	85,272	2,440,681	157,562	1,148,237	1,134,882
	School fund	June 30, 1922	85,876	379,810	12,110	477,796	6,097	471,483	216
	Water fund	Dec. 31, 1922	377,129	2,552	61,141	440,822	48,489	329,551	62,782
	Sinking funds	Dec. 31, 1922	380	77,043	16,660	94,083	51,794		42,289
	Public trust fund	Dec. 31, 1922			500	500			
	Investment funds	Dec. 31, 1922	69,281		337	69,618	1,720	298	67,600
134	HAVERHILL, MASS.		2,320,750	2,836,904	122,702	5,280,356	128,804	2,146,490	3,005,062
	General treasury	Dec. 31, 1922	2,073,660	2,085,740	105,993	4,265,393	115,218	2,002,099	2,148,076
	Library fund	Dec. 31, 1922	2,350	4,741	1,833	8,924	2,527	6,302	95
	License fund	Dec. 31, 1922	460	6,071		6,531		460	6,071
	Water fund	Nov. 30, 1922	192,546	8,387	3,111	204,044	3,326	135,956	64,762
	Sinking funds	Dec. 31, 1922	34,473	707,181	2,015	743,669	1,132	16	742,521
	Public trust funds	Dec. 31, 1922	15,502	148	5,162	20,752	4,938	1,657	14,157
	Investment funds	Dec. 31, 1922	1,759	24,497	4,648	30,904	1,663		29,241
	Private trust fund	Dec. 31, 1922		139		139			139

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
135	WHEELING, W. VA.		\$1,736,290	\$344,319	\$312,569	\$2,393,178	\$397,184	\$1,590,730	\$405,264
	City corporation		1,130,885	335,381	310,210	1,776,476	377,335	1,019,973	379,168
	General treasury	June 30, 1922	980,602	310,564	107,416	1,398,582	332,037	938,900	127,645
	Sinking fund	June 30, 1922	145,045	24,583	200,495	370,123	44,024	80,738	245,361
	Public trust funds	June 30, 1922	5,238	234	2,299	7,771	1,274	335	6,162
	School district		605,405	8,938	2,359	616,702	19,849	570,757	26,096
	General treasury	June 30, 1922	597,927	5,388	1,166	604,481	17,078	567,793	19,610
	Public trust fund	June 30, 1922	7,478	3,550	1,193	12,221	2,771	2,964	6,486
136	NIAGARA FALLS, N. Y.		2,754,301	4,873,884	3,524,659	11,152,844	5,931,300	3,274,624	1,946,920
	City corporation		2,559,789	1,282,506	3,369,882	7,212,177	3,731,841	1,927,582	1,552,754
	School fund	July 31, 1922	183,077	3,569,778	146,496	3,899,351	2,189,355	1,320,830	389,166
	Library fund	June 30, 1922		21,600	3,372	24,972	5,748	19,224	
	Public trust funds	Dec. 31, 1922	11,435		4,909	16,344	4,356	6,988	5,000
137	HIGHLAND PARK, MICH.		3,436,806	1,601,699	466,842	5,505,347	489,830	2,994,454	2,021,063
	City corporation		2,194,993	1,424,360	318,997	3,938,350	314,065	1,792,516	1,831,829
	General treasury	June 30, 1922	2,104,032	1,150,344	305,142	3,559,518	301,525	1,791,913	1,466,080
	Sinking fund	June 30, 1922	87,242	268,404	6,342	358,988	2,123		356,865
	Public trust funds	June 30, 1922	2,884	83	2,432	5,399	816		4,583
	Investment funds	June 30, 1922	835	8,529	5,081	14,445	9,541	603	4,301
	School district		1,241,813	177,339	147,845	1,566,997	175,825	1,201,938	189,234
	General treasury	July 10, 1922	1,104,701	177,155	55,440	1,337,296	133,358	1,201,938	2,000
	Sinking fund	July 10, 1922	137,112	184	92,405	229,701	42,467		187,234
138	MACON, GA.		1,584,834	893,123	179,026	2,656,983	312,023	1,644,463	700,497
	City corporation		1,268,146	584,692	171,995	2,024,833	307,887	1,037,672	679,274
	General treasury	Dec. 31, 1922	907,869	388,959	48,408	1,345,236	50,052	717,928	577,256
	Hospital fund	Dec. 31, 1922	56,224	59,314		115,538		110,126	5,412
	Water fund	Sept. 30, 1922	295,807		12,332	308,139	3,663	207,870	96,606
	Sinking fund	Dec. 31, 1922	7,650	30,000	15,202	52,852	52,852		
	Public trust fund	Dec. 31, 1922	596		2,334	2,930	1,182	1,748	
	Investment fund	Dec. 31, 1922		106,419	93,719	200,138	200,138		
	School district		316,688	308,431	7,031	632,150	4,136	606,791	21,223
	General treasury	June 30, 1922	314,662	308,426	5,628	628,516	2,484	606,221	19,811
	Public trust fund	June 30, 1922	2,126	5	1,503	3,634	1,652	570	1,412

139	HUNTINGTON, W. VA.		2,027,894	356,606	523,442	2,908,032	341,778	2,210,198	356,056
	City corporation		1,035,622	111,299	306,206	1,453,127	209,365	1,011,846	231,916
	General treasury	June 30, 1922	615,058	13,085	72,230	700,385	48,558	540,914	110,913
	Special assessment fund	June 30, 1922	420,564			420,564		420,564	
	Sinking funds	June 30, 1922		98,211	233,967		160,807	50,368	121,003
	School district		992,272	245,307	217,236	1,454,905	132,413	1,198,352	124,140
	General treasury	June 30, 1922	894,205	239,092	43,353	1,176,650	89,714	1,084,844	2,092
	Petty cash fund	June 30, 1922	845		86		107		824
	Sinking funds	June 30, 1922	97,222	6,305	173,797	277,324	42,592	112,684	122,048
140	EAST ORANGE, N. J.		2,419,820	4,145,881	223,179	6,788,880	550,870	3,007,830	3,230,220
	General treasury	Dec. 31, 1922	2,139,598	2,905,588	173,778	5,218,964	247,607	1,949,798	3,021,559
	School fund	June 30, 1922	223,693	1,067,838	26,326	1,317,857	277,198	1,040,641	18
	Recorder's court fund	Dec. 31, 1922		4,934		4,934			4,934
	License fund	Dec. 31, 1922		779		779			779
	Sinking fund	Dec. 31, 1922	46,903	140,449	14,289	201,641	21,936	6,000	173,705
	Public trust fund	Dec. 31, 1922	9,626	26,289	8,669	44,584	3,968	11,391	29,225
	Private trust fund	Dec. 31, 1922		4	117	121			
141	LANCASTER, PA.		998,838	227,239	109,138	1,335,215	117,142	1,092,894	215,179
	City corporation		603,761	5,731	94,482	703,974	114,973	553,270	35,731
	General treasury	May 31, 1922	601,228	5,731	89,737	696,696	110,075	550,890	35,731
	Public trust fund	May 31, 1922	2,533		4,745	7,278	4,898	2,380	
	School district		395,077	221,508	14,656	631,241	2,169	449,624	179,448
	General treasury	June 30, 1922	390,459	206,847	14,158	611,464	1,220	447,056	163,188
	Sinking fund	June 30, 1922	4,259	11,761		16,020			16,020
	Public trust fund	June 30, 1922	359	2,900	498	3,757	949	2,568	240
142	ROANOKE, VA.		1,574,452	2,010,188	946,215	4,530,855	1,739,277	1,902,507	889,071
	General treasury	Dec. 31, 1922	1,463,485	1,438,056	872,405	3,773,926	1,605,057	1,350,826	818,043
	Convict labor account	Dec. 31, 1922	2,451			2,451		2,451	
	School fund	June 30, 1922	94,518	526,242	27,382	648,142	97,820	549,230	1,092
	Sinking fund	Dec. 31, 1922	12,605	33,910	39,225	85,740	26,554		59,186
	Investment fund	Dec. 31, 1922	1,393	12,000	7,203	20,596	9,846		10,750
143	TAMPA, FLA.		1,733,163	1,078,083	857,815	3,669,061	750,750	1,975,922	942,389
	City corporation		1,101,841	512,757	379,308	1,993,906	361,725	1,119,357	512,824
	General treasury	May 31, 1922	996,105	423,720	175,138	1,594,063	148,559	1,025,778	420,625
	Library fund	May 31, 1922	1,416		147	1,563	11	1,552	
	Port development fund	May 31, 1922	2,014		163,036	165,050	73,761	91,289	
	Sinking fund	May 31, 1922	97,542	48,500	24,798	170,840	118,402		52,438
	Public trust fund	May 31, 1922	4,764		7,047	11,811	4,082	738	6,991
	Private trust fund	May 31, 1922		40,537	9,142	49,679	16,910		32,769
	School district		631,322	565,326	478,507	1,675,155	389,025	856,565	429,565
	General treasury	June 30, 1922	571,832	565,326	353,015	1,490,173	281,218	818,890	390,065
	Sinking fund	June 30, 1922	59,490		125,492	184,982	107,807	37,675	39,500

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
144	AUGUSTA, GA.		\$2,141,432	\$662,836	\$111,886	\$2,916,154	\$101,734	\$1,933,513	\$880,907
	City corporation		1,614,778	627,632	108,829	2,351,239	82,358	1,469,431	799,450
	General treasury	Dec. 31, 1922	1,485,675	410,335	103,055	1,999,065	68,820	1,258,820	671,425
	Convict labor account	Dec. 31, 1922	13,980			13,980		13,980	
	Hospital fund	Dec. 31, 1922	107,306	91,163	5,731	204,200	7,569	196,631	
	Sinking fund	Dec. 31, 1922	7,817	126,134	43	133,994	5,969		128,025
	School district		526,654	35,204	3,057	564,915	19,376	464,082	81,457
	General treasury	Sept. 30, 1922	524,842	35,204	3,057	563,103	19,376	464,082	79,645
	Public trust fund	Sept. 30, 1922	1,812			1,812			1,812
145	CICERO, ILL.		1,648,978	1,542,737	131,272	3,322,987	280,780	2,266,905	775,302
	City corporation		871,110	1,008,957	63,851	1,943,918	86,160	1,431,817	425,941
	General treasury	Dec. 31, 1922	862,058	1,007,957	60,898	1,930,913	84,682	1,420,290	425,941
	Library fund	Dec. 31, 1922	9,052	1,000	2,953	13,005	1,478	11,527	
	School district		773,891	533,780	66,132	1,373,803	194,526	830,416	348,861
	General treasury	Mar. 31, 1923	759,469	533,780	55,608	1,348,857	184,296	823,725	340,836
	Public trust fund	Mar. 31, 1923	14,422		10,524	24,946	10,230	6,691	8,025
	Park district		3,977		1,289	5,266	94	4,672	500
	General treasury	Apr. 30, 1923	3,977		1,289	5,266	94	4,672	500
146	JACKSON, MICH.		1,997,961	1,408,894	293,118	3,689,973	508,615	1,814,625	1,366,733
	City corporation		1,264,254	1,408,894	68,604	2,741,752	399,798	1,010,221	1,331,733
	General treasury	Dec. 31, 1922	1,093,719	1,306,152	27,236	2,427,107	296,094	938,717	1,192,296
	Sinking fund	Dec. 31, 1922	145,876	50,125	6,947	202,948	39,919	70,859	92,170
	Public trust funds	Dec. 31, 1922	24,619	46,637	9,613	80,869	33,829	645	46,395
	Investment fund	Dec. 31, 1922	40			40			40
	Private trust fund	Dec. 31, 1922		5,980	24,808	30,788	29,956		832
	School district		723,707		224,514	948,221	108,817	804,404	35,000
	General treasury	July 13, 1922	723,707		224,514	948,221	108,817	804,404	35,000
147	WINSTON-SALEM, N. C.		1,539,995	5,121,283	55,540	6,716,819	129,127	2,401,842	4,185,850
	General treasury	May 31, 1922	1,520,237	3,515,430	49,528	5,085,195	87,961	2,401,842	2,595,392
	Sinking fund	Nov. 30, 1922	9,535	30,853	2,947	43,305	35,163		8,142
	Public trust fund	May 31, 1922	2,938		3,065	6,003	6,003		
	Investment fund	May 31, 1922	7,316	1,575,000		1,582,316			1,582,316

148	FRESNO, CALIF.		3,122,746	83,942	955,844	4,162,532	725,307	3,306,109	131,116
	City corporation		1,702,820	79,778	581,903	2,364,501	613,068	1,644,481	106,952
	General treasury	July 31, 1922	1,144,959	7,282	544,356	1,696,597	574,201	1,039,119	83,277
	Special assessment fund	June 30, 1922	553,559			553,559		553,559	
	Sinking fund	July 31, 1922	1,114	69,567	36,754	107,435	36,895	47,040	23,500
	Public trust fund	July 31, 1922	3,013	2,929	793	6,735	1,972	4,763	
	Investment fund	July 31, 1922	175			175			175
	School district		1,419,926	4,164	373,941	1,798,031	112,239	1,661,628	24,164
	General treasury	June 30, 1922	1,263,096	4,164	321,250	1,588,510	49,243	1,535,103	4,164
	Sinking fund	June 30, 1922	156,830		52,691	209,521	62,996	126,525	20,000
149	TOPEKA, KANS.		2,245,300	661,244	394,830	3,301,374	546,343	2,054,466	700,595
	City corporation		1,231,478	588,333	341,001	2,160,812	382,017	1,279,828	498,967
	General treasury	Dec. 31, 1922	1,218,442	446,584	336,855	2,001,881	334,109	1,260,556	407,216
	Library fund	Dec. 31, 1922	128	12,210	293	12,631	385	12,246	
	Sinking funds	Dec. 31, 1922	3,305	119,506	1,152	123,963	45,087	19	78,857
	Public trust funds	Dec. 31, 1922	9,587	10,033	2,701	22,321	2,420	7,007	12,894
	Investment fund	Dec. 31, 1922	16			16			
	School district		1,013,822	72,911	53,829	1,140,562	164,326	774,638	201,598
	General treasury	June 30, 1922	1,009,795	24,540	36,623	1,070,958	141,016	764,858	165,084
	Sinking fund	June 30, 1922	1,599	35,888	1,439	38,926	16,712		22,214
	Public trust fund	June 30, 1922	112	12,483		12,595	2,815	9,780	
	Investment fund	June 30, 1922	2,316		15,767	18,083	3,783		14,300
150	ATLANTIC CITY, N. J.		4,419,027	5,597,998	802,418	10,819,443	1,333,328	5,010,213	4,475,902
	General treasury	Dec. 31, 1922	4,243,460	4,846,370	647,477	9,737,307	1,048,318	4,988,752	3,700,237
	Sinking fund	Dec. 31, 1922	156,744	720,901	105,333	982,978	262,918		720,060
	Public trust fund	Dec. 31, 1922	18,823	30,727	49,608	99,158	22,092	21,461	55,605
151	QUINCY, MASS.		2,936,436	3,430,573	125,147	6,492,156	623,539	3,139,740	2,728,877
	General treasury	Dec. 31, 1922	2,915,355	3,340,121	112,301	6,367,777	616,987	3,106,920	2,643,870
	Library fund	Dec. 31, 1922	148		156	304	100	204	
	License fund	Dec. 31, 1922		4,281		4,281			4,281
	Public trust funds	Dec. 31, 1922	20,933	68,586	9,855	99,374	4,887	32,616	61,871
	Private trust funds	Dec. 31, 1922		17,585	2,835	20,420	1,565		18,855
152	PASADENA, CALIF.		4,095,687	1,434,014	733,648	6,263,349	1,614,475	3,990,004	658,870
	City corporation		2,471,306	631,099	583,790	3,686,195	898,514	2,213,726	573,955
	General treasury	June 30, 1922	2,375,043	424,144	437,497	3,236,684	737,261	2,091,411	408,012
	Special assessment fund	June 30, 1922	21,294			21,294		21,294	
	Street fund	June 30, 1922			625	625		625	
	Sinking fund	June 30, 1922	51,979	201,883	135,200	389,062	146,100	92,617	150,345
	Public trust funds	June 30, 1922	12,464	285	10,468	23,217	15,153	7,779	285
	Investment fund	June 30, 1922	10,526	4,573		15,099			15,099
	Private trust fund	June 30, 1922		214		214			214
	School district		1,624,381	802,915	149,858	2,577,154	715,961	1,776,278	84,915
	General treasury	June 30, 1922	1,503,567	788,634	120,218	2,412,419	643,675	1,730,110	38,634
	Sinking funds	June 30, 1922	120,814	14,281	29,640	164,735	72,286	46,168	46,281

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

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
153	KALAMAZOO, MICH.		\$2,258,065	\$2,542,227	\$1,450,517	\$6,250,809	\$1,216,317	\$2,829,742	\$2,204,750
	City corporation		1,231,712	2,025,545	700,361	3,957,618	738,231	1,237,452	1,981,935
	General treasury	Dec. 31, 1922	1,046,411	1,857,948	568,905	3,473,264	531,562	1,197,017	1,744,685
	Sinking fund	Dec. 31, 1922	183,391	152,519	129,129	465,039	204,778	40,435	219,826
	Investment funds	Dec. 31, 1922	1,910	6,500		8,410			8,410
	Private trust fund	Dec. 31, 1922		8,578	2,327	10,905	1,891		9,014
	School district		1,026,353	516,682	750,156	2,293,191	478,086	1,592,290	222,815
	General treasury	May 31, 1922	1,026,306	515,863	750,156	2,292,325	478,086	1,592,290	221,949
	Investment fund	May 31, 1922	47	819		866			866
154	MALDEN, MASS.		2,019,182	2,334,875	122,852	4,476,909	388,269	2,050,706	2,037,934
	General treasury	Dec. 31, 1922	1,969,410	2,173,665	112,836	4,255,911	358,927	2,004,906	1,892,078
	Library fund	Dec. 31, 1922	1,575	41,643	263	43,481	25	43,254	202
	Park fund	Dec. 31, 1922	36	1,900	232	2,168	250	1,918	
	License fund	Dec. 31, 1922	252	2,851		3,103	252		2,851
	Sinking funds	Dec. 31, 1922	30,701	72,239	5,139	108,079	25,847		82,232
	Public trust funds	Dec. 31, 1922	16,654	19,798	738	37,190	545	376	36,269
	Investment funds	Dec. 31, 1922	554		362	916	848		68
	Private trust fund	Dec. 31, 1922		22,779	3,282	26,061	1,827		24,234
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.									
155	CHARLOTTE, N. C.		\$1,264,987	\$5,194,063	\$23,213	\$6,482,263	\$156,819	\$1,603,240	\$4,722,204
	General treasury	May 31, 1922	796,200	2,527,831	14,463	3,338,494	49,785	713,554	2,575,155
	School fund	May 31, 1922	237,581	587,974	6,886	832,441	88,783	618,650	125,008
	Library funds	May 31, 1922	1,287	7,640	616	9,543	273	9,270	
	Water fund	May 31, 1922	225,768	120,486	1,248	347,502	17,078	261,766	67,758
	Investment funds	May 31, 1922	4,151	1,950,132		1,954,283			1,954,283
156	LAKEWOOD, OHIO		1,972,757	1,617,145	2,126,447	5,716,349	1,156,010	3,460,355	1,099,984
	City corporation		1,327,988	1,392,494	882,588	3,603,070	1,016,256	1,593,158	991,656
	General treasury	Dec. 31, 1922	951,933	907,945	751,479	2,611,357	804,757	1,370,382	436,218
	Fee and special fund	Dec. 31, 1922	15,467			15,467		15,467	
	Sinking fund	Dec. 31, 1922	356,475	484,429	119,587	930,491	186,761	209,309	534,421

	Public trust funds	Dec. 31, 1922	4, 113		812	4, 925	4, 925		
	Private trust fund	Dec. 31, 1922		30, 120	10, 710	40, 830	19, 813		21, 017
	School district		644, 769	224, 651	1, 243, 859	2, 113, 279	139, 754	1, 865, 197	108, 328
	General treasury	Aug. 31, 1922	486, 510	213, 675	1, 029, 525	1, 729, 710	27, 618	1, 664, 760	37, 332
	Fee and special fund	Aug. 31, 1922	3, 825			3, 825		3, 825	
	Sinking fund	Aug. 31, 1922	154, 434	10, 976	214, 334	379, 744	112, 136	196, 612	70, 996
157	YORK, PA.		1, 052, 401	635, 451	165, 029	1, 852, 881	487, 635	1, 212, 610	152, 636
	City corporation		500, 070	544, 753	127, 878	1, 172, 701	435, 411	660, 302	76, 988
	General treasury	Jan. 1, 1923	408, 839	374, 047	39, 948	822, 834	180, 868	607, 262	34, 704
	Sinking fund	Jan. 1, 1923	85, 395	133, 192	87, 930	306, 517	254, 543	51, 974	
	Public trust funds	Jan. 1, 1923	5, 836	37, 514		43, 250		1, 066	42, 284
	School district		552, 331	90, 698	37, 151	680, 180	52, 224	552, 308	75, 648
	General treasury	July 3, 1922	533, 175	88, 680	11, 062	632, 917	41, 478	541, 791	49, 648
	Library fund	July 3, 1922	294	2, 000	175	2, 469	153	2, 316	
	Sinking fund	July 3, 1922	18, 813	18	25, 885	44, 716	10, 560	8, 156	26, 000
	Public trust fund	July 3, 1922	49		29	78	33	45	
158	BAY CITY, MICH.		2, 171, 653	3, 255, 509	705, 983	6, 133, 145	1, 922, 251	3, 209, 629	1, 001, 265
	City corporation		1, 387, 393	1, 532, 985	338, 882	3, 259, 260	1, 180, 177	1, 515, 175	563, 908
	General treasury	June 30, 1922	1, 324, 376	1, 412, 972	238, 802	2, 976, 150	998, 183	1, 499, 119	478, 848
	Sinking fund	June 30, 1922	63, 017	120, 013	100, 080	283, 110	181, 994	16, 056	85, 060
	School district		784, 260	1, 722, 524	367, 101	2, 873, 885	742, 074	1, 694, 454	437, 357
	General treasury	June 30, 1922	784, 260	1, 456, 352	358, 643	2, 599, 255	695, 359	1, 601, 006	302, 890
	Sinking fund	June 30, 1922		266, 172	8, 458	274, 630	46, 715	93, 448	134, 467
159	SHREVEPORT, LA.		1, 903, 277	2, 216, 698	566, 522	4, 686, 497	1, 241, 993	2, 314, 062	1, 130, 442
	City corporation		1, 452, 106	1, 628, 902	487, 185	3, 568, 193	814, 410	1, 947, 011	806, 772
	General treasury	Dec. 31, 1922	1, 153, 954	1, 513, 568	282, 941	2, 950, 463	643, 151	1, 611, 525	695, 787
	Water and sewerage fund	Dec. 31, 1922	225, 110	16, 149	2, 876	244, 135	3, 346	205, 129	35, 660
	Health fund	Dec. 31, 1922	8, 559	13, 000	1, 077	22, 636	422	21, 904	310
	Convict labor account	Dec. 31, 1922	2, 100			2, 160		2, 100	
	Sinking fund	Dec. 31, 1922	55, 505	62, 428	165, 667	283, 600	136, 435	101, 565	45, 600
	Public trust funds	Dec. 31, 1922	6, 291	13, 757	34, 624	54, 672	31, 056	4, 788	18, 828
	Investment funds	Dec. 31, 1922	587	10, 000		10, 587			10, 587
	School district		451, 171	587, 796	79, 337	1, 118, 304	427, 583	367, 051	323, 670
	General treasury	June 30, 1922	451, 171	587, 796	79, 337	1, 118, 304	427, 583	367, 051	323, 670
160	CEDAR RAPIDS, IOWA.		2, 016 041	810, 242	400, 604	3, 286, 887	435, 607	2, 624, 031	227, 249
	City corporation		986, 396	90, 242	301, 852	1, 378, 490	229, 093	991, 981	157, 416
	General treasury	Mar. 31, 1922	959, 722	89, 663	278, 174	1, 327, 559	211, 626	980, 101	135, 832
	Sinking fund	Mar. 31, 1922	12, 107		21, 798	33, 905	16, 220	7, 685	10, 000
	Public trust fund	Mar. 31, 1922	14, 567	579	1, 880	17, 026	1, 247	4, 195	11, 584
	School district		1, 029, 645	720, 000	158, 752	1, 908, 397	206, 514	1, 632, 050	69, 833
	General treasury	June 30, 1922	1, 029, 645	720, 000	158, 752	1, 908, 397	206, 514	1, 632, 050	69, 833
161	McKEESPORT, PA.		1, 443, 303	777, 623	186, 458	2, 407, 384	621, 537	1, 610, 082	175, 765
	City corporation		730, 710	202, 457	46, 414	979, 581	75, 089	797, 716	106, 776
	General treasury	Jan. 1, 1923	718, 412	155, 765	33, 407	907, 584	62, 491	796, 388	48, 705
	Sinking fund	Jan. 1, 1923	9, 773	44, 192	12, 727	66, 692	11, 692		55, 000
	Investment fund	Jan. 1, 1923	2, 525		280	5, 305	906	1, 328	3, 071

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
161	McKEESPORT, PA.—Continued.								
	School district		\$712,593	\$575,166	\$140,044	\$1,427,803	\$546,448	\$812,366	\$68,989
	General treasury	July 3, 1922	709,287	534,536	25,735	1,209,558	407,203	812,366	49,989
	Sinking fund	July 3, 1922	3,306	40,630	114,309	158,245	139,245		19,000
162	NEWTON, MASS.		3,253,992	3,141,147	790,307	7,185,446	706,312	3,495,682	2,983,452
	General treasury	Dec. 31, 1922	3,177,775	2,637,067	733,522	6,548,364	702,125	3,490,784	2,355,455
	License fund	Dec. 31, 1922	428	4,969		5,397		428	4,969
	Sinking fund	Dec. 31, 1922	70,169	493,732	52,971	616,872	1,286		615,586
	Public trust funds	Dec. 31, 1922	3,443	550	3,543	7,536	2,479	4,470	587
	Investment funds	Dec. 31, 1922	2,177	4,818	257	7,252	411		6,841
	Private trust fund	Dec. 31, 1922		11	14	25	11		14
163	ELMIRA, N. Y.		1,770,029	1,616,417	159,507	3,545,953	814,607	2,204,917	526,429
	General treasury	Dec. 31, 1922	1,752,662	1,497,433	152,502	3,402,597	808,567	2,171,947	422,083
	County supervisors' fund	Dec. 31, 1922		32,260		32,260		17,400	14,860
	Public trust funds	Dec. 31, 1922	17,367		3,208	20,575	3,955	15,570	1,050
	Investment fund	Dec. 31, 1922		61,149		61,149			61,149
	Private trust funds	Dec. 31, 1922		25,575	3,797	29,372	2,085		27,287
164	NEW CASTLE, PA.		1,104,140	1,017,849	217,638	2,339,627	509,354	1,543,478	226,795
	City corporation		451,169	226,320	162,126	839,615	258,693	477,028	103,894
	General treasury	Jan. 1, 1923	411,643	225,265	128,711	765,619	209,270	453,510	102,839
	Sinking fund	Jan. 1, 1923	39,526	1,055	33,415	73,996	49,423	23,518	1,055
	School district		652,971	791,529	55,512	1,500,012	310,661	1,066,450	122,901
	General treasury	July 3, 1922	652,511	715,810	34,386	1,402,707	288,538	1,018,151	96,018
	Sinking fund	July 3, 1922	460	75,182	20,053	95,695	20,513	48,299	26,883
	Investment fund	July 3, 1922		537	1,073	1,610			
165	DECATUR, ILL.		1,459,893	442,513	254,611	2,157,017	120,510	1,423,634	612,873
	City corporation		797,555	312,947	239,830	1,350,332	114,183	824,888	411,261
	General treasury	Apr. 30, 1922	779,139	224,074	93,924	1,097,137	32,718	776,466	287,953
	Library fund	Apr. 30, 1922	1,704	31,896	5,270	38,870	9,530	27,468	1,872
	Sinking fund	Apr. 30, 1922	3,097	48,000	128,388	179,485	61,090		118,395
	Public trust funds	Apr. 30, 1922	13,615	8,977	12,098	34,690	10,695	20,954	3,041
	Private trust fund	Apr. 30, 1922			150	150	150		

	School district.....		662,338	129,566	14,781	806,685	6,327	598,746	201,612
	General treasury.....	June 30, 1922	627,271	118,536	3,979	749,786		598,646	151,140
	Sinking fund.....	June 30, 1922	34,325	11,030	10,802	56,157	6,327		49,830
	Public trust fund.....	June 30, 1922	100			100		100	
	Investment fund.....	June 30, 1922	642			642			642
166	CHELSEA, MASS.....		1,821,602	1,774,239	119,498	3,715,339	211,249	1,822,517	1,681,573
	General treasury.....	Dec. 31, 1922	1,791,841	1,638,384	98,402	3,528,127	190,153	1,821,355	1,516,619
	License fund.....	Dec. 31, 1922	18	168		186		18	168
	Sinking fund.....	Dec. 31, 1922	29,142	135,444	21,096	185,682	21,096		164,586
	Public trust funds.....	Dec. 31, 1922	1,101	243		1,344		1,144	200
167	WICHITA FALLS, TEX.....		1,191,272	399,832	868,510	2,459,614	373,514	1,928,206	157,894
	City corporation.....		821,423	203,050	827,240	1,851,713	352,790	1,480,311	18,612
	General treasury.....	Mar. 31, 1922	722,676	203,050	705,545	1,631,271	147,587	1,480,311	3,373
	Sinking fund.....	Mar. 31, 1922	98,747		121,695	220,442	205,203		15,239
	School district.....		369,849	196,782	41,270	607,901	20,724	447,895	139,282
	General treasury.....	Aug. 31, 1922	369,534	151,782	5,704	527,020	4,234	416,504	106,282
	Sinking fund.....	Aug. 31, 1922	315	45,000	35,566	80,881	16,490	31,391	33,000
168	GALVESTON, TEX.....		1,885,960	278,210	96,784	2,290,954	466,647	1,573,020	221,287
	General treasury.....	June 30, 1922	952,334	48,835	33,073	1,034,242	14,010	972,764	47,468
	School fund.....	July 10, 1922	354,048	11,467	23,185	388,700	58,000	320,700	10,000
	Sinking fund.....	June 30, 1922	541,268	213,500	33,727	788,495	384,709	279,556	124,230
	Public trust fund.....	July 10, 1922	978		978	1,956	489		1,467
	Investment fund.....	June 30, 1922	37,332			37,332			37,332
	Private trust fund.....	June 30, 1922		4,408	5,821	10,229	9,439		790
169	OAK PARK, ILL.....		2,080,819	1,299,141	389,686	3,769,646	789,753	2,207,731	772,162
	City corporation.....		1,081,534	596,176	334,021	2,011,731	405,568	1,004,158	602,005
	General treasury.....	Dec. 31, 1922	1,042,791	566,130	287,307	1,896,228	338,283	976,651	581,294
	Library fund.....	Dec. 31, 1922	25,640	213	8,748	34,601	10,864	23,737	
	Public trust funds.....	May 31, Dec. 31, 1922	12,353	8,500	29,927	50,780	47,010	3,770	
	Investment funds.....	Dec. 31, 1922	750	11,627	2,925	15,302	1,900		13,402
	Private trust funds.....	Dec. 31, 1922		9,706	5,114	14,820	7,511		7,309
	School district.....		959,699	648,697	51,626	1,660,022	374,170	1,124,695	161,157
	General treasury.....	June 30, Dec. 31, 1922	950,170	648,616	50,555	1,649,341	373,294	1,120,138	155,909
	Public trust fund.....	June 30, 1922	9,529	81	1,071	10,681	876	4,557	5,248
	Park district.....		39,586	54,268	4,039	97,893	10,015	78,878	9,000
	General treasury.....	Mar. 31, 1923	39,586	54,268	4,039	97,893	10,015	78,878	9,000
170	MOUNT VERNON, N. Y.....		2,015,162	1,668,022	253,528	3,936,712	418,546	2,482,744	1,035,422
	City corporation.....		1,158,577	1,546,278	227,049	2,931,904	406,700	1,552,199	973,005
	General treasury.....	Apr. 30, 1922	897,237	1,296,283	96,832	2,290,352	269,236	1,389,366	631,750
	Boiler inspection fund.....	Apr. 30, 1922	125			125		125	
	County supervisors' fund.....	Dec. 31, 1922	2,856	56,862	6,059	65,777		65,777	
	License funds.....	Apr. 30, 1922		2,973		2,973			2,973
	Cash in transit.....	Apr. 30, 1922		130		130	17		113
	Sinking fund.....	Apr. 30, 1922	242,231	183,613	120,988	546,832	131,515	91,148	324,169
	Public trust fund.....	Apr. 30, 1922	16,128	6,417	3,170	25,715	5,932	5,783	14,000

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
170	MOUNT VERNON, N. Y.—Continued.								
	School district.....		\$856,585	\$121,744	\$26,479	\$1,004,808	\$11,846	\$930,545	\$62,417
	General treasury.....	Apr. 30, 1922.....	852,007	88,885	23,965	964,857	7,518	894,997	62,342
	Library fund.....	Mar. 31, 1922.....	4,503	32,859	2,514	39,876	4,328	35,548	
	Public trust fund.....	Mar. 31, 1922.....	75			75			75
171	WOONSOCKET, R. I.								
	General treasury.....	Dec. 31, 1922.....	1,587,147	3,507,872	209,344	5,304,363	809,360	1,987,519	2,507,484
	Library fund.....	Dec. 31, 1922.....	1,490,010	3,290,963	147,545	4,928,518	668,329	1,980,361	2,279,828
	License fund.....	Dec. 31, 1922.....	408		1,449	1,857	1,832	25	
	Sinking fund.....	Dec. 31, 1922.....		850		850			850
	Public trust funds.....	Dec. 31, 1922.....	84,339	213,735	52,220	350,294	123,718		226,576
			12,390	2,324	8,130	22,844	15,481	7,133	230
172	KENOSHA, WIS.								
	General treasury.....	Dec. 31, 1922.....	2,155,970	1,131,750	412,216	3,699,936	439,547	1,943,919	1,316,470
	Poor fund.....	Dec. 31, 1922.....	1,224,448	945,133	245,162	2,414,743	227,369	982,867	1,204,507
	School funds.....	Dec. 31, 1922.....	5,526	23,877	2,542	31,945	88	31,857	
	Library fund.....	Dec. 31, 1922.....	735,166	20,729	20,747	776,642	70,153	687,402	19,107
	Playground fund.....	Dec. 31, 1922.....	2,452	54,938	25,179	82,569	48,063	34,506	
	Park fund.....	Dec. 31, 1922.....	7,024		783	7,807	2,472	5,335	
	Water fund.....	Dec. 31, 1922.....	3,616	32,205	5,274	41,095	2,241	40,849	5
	Public trust funds.....	Dec. 31, 1922.....	160,541	37,494	39,725	237,760	34,626	154,430	48,704
	Investment funds.....	Dec. 31, 1922.....	10,984	17,374	56,777	85,135	55,442	6,673	23,020
			6,213		16,027	22,240	1,113		21,127
173	HAMMOND, IND.								
	City corporation.....		1,535,586	1,787,709	519,586	3,833,881	599,316	2,562,629	671,936
	General treasury.....	Dec. 31, 1922.....	890,294	1,135,754	306,964	2,333,012	430,860	1,285,976	616,176
	Special-assessment funds.....	Dec. 31, 1922.....	676,548	697,634	245,529	1,619,711	357,234	1,053,550	208,927
	Sinking fund.....	Dec. 31, 1922.....	180,602	43,885	1,351	225,841	1,024	219,921	4,896
	Public trust fund.....	Dec. 31, 1922.....	24,225	2,237	17,670	44,132	19,635	11,260	13,237
	Private trust fund.....	Dec. 31, 1922.....	8,919	12,729	560	22,208	11,801	1,245	9,162
	School district.....	Dec. 31, 1922.....		379,269	41,851	421,120	41,166		379,954
	General treasury.....	July 31, 1922.....	645,292	651,955	203,622	1,500,869	168,456	1,276,653	55,760
			645,292	651,955	203,622	1,500,869	168,456	1,276,653	55,760

174	MONTGOMERY, ALA.		1,092,889	657,125	145,427	1,895,441	116,149	1,316,980	462,312
	General treasury	June 30, 1922	1,091,916	650,158	143,858	1,885,932	113,506	1,311,584	460,842
	Library fund	Dec. 31, 1922	973	6,000	61	7,034	515	5,396	1,123
	Private trust fund	June 30, 1922		967	1,508	2,475	2,128		347
175	PITTSFIELD, MASS.		1,794,123	1,677,678	74,485	3,546,286	235,365	1,648,051	1,662,870
	General treasury	Dec. 31, 1922	1,793,239	1,661,451	73,388	3,528,078	234,441	1,647,167	1,646,470
	License fund	Dec. 31, 1922	884	7,760		8,644		884	7,760
	Private trust fund	Dec. 31, 1922		8,467	1,097	9,564	924		8,640
176	PERTH AMBOY, N. J.		1,666,019	3,634,901	195,318	5,496,238	463,177	1,673,417	3,359,644
	General treasury	Dec. 31, 1922	1,497,185	2,364,866	162,307	4,024,358	419,093	1,214,245	2,391,020
	School fund	June 30, 1922	106,114	359,627	9,913	475,654	24,028	451,589	37
	License fund	Dec. 31, 1922		13,105	200	13,305	200		13,105
	Sinking fund	Dec. 31, 1922	60,140	891,523	22,634	974,297	18,815		955,482
	Public trust fund	Dec. 31, 1922	2,580	5,780	264	8,624	1,041	7,583	
177	BEAUMONT, TEX.		1,198,816	644,414	162,258	2,005,488	177,550	1,221,547	606,391
	General treasury	June 30, 1922	709,926	437,216	64,055	1,211,197	64,225	753,912	393,060
	School fund	June 30, 1922	329,251	187,435	3,506	520,192	3,435	337,399	179,358
	Sinking fund	June 30, 1922	159,469	17,000	92,105	268,574	105,088	130,236	33,250
	Investment funds	June 30, 1922	170	518		688			688
	Private trust fund	June 30, 1922		2,245	2,592	4,837	4,802		35
178	LIMA, OHIO		1,277,409	1,859,435	1,042,198	4,179,042	906,042	2,133,778	1,139,222
	City corporation		782,038	1,859,435	781,660	3,423,133	692,563	1,659,348	1,071,222
	General treasury	Dec. 31, 1922	615,878	1,453,251	625,346	2,694,475	659,298	1,469,407	565,770
	Fee and special fund	Dec. 31, 1922	6,483			6,483		6,483	
	Library fund	Oct. 12, 1922		1,987		1,987		1,987	
	Sinking fund	Dec. 31, 1922	158,208	401,548	155,002	714,758	31,333	180,502	502,923
	Public trust funds	Dec. 31, 1922	1,469			1,469	500	969	
	Private trust fund	Dec. 31, 1922		2,649	1,312	3,961	1,432		2,529
	School district		495,371		260,538	755,909	213,479	474,430	68,000
	General treasury	Aug. 31, 1922	488,591		260,538	749,129	213,479	467,650	68,000
Fee and special fund	Aug. 31, 1922	6,780			6,780		6,780		
179	STOCKTON, CALIF.		2,429,275	2,339,012	742,434	5,510,721	2,236,419	2,876,393	397,909
	City corporation		1,506,074	1,546,046	460,929	3,513,049	1,373,246	1,832,480	307,323
	General treasury	Dec. 31, 1922	1,181,684	1,371,440	418,276	2,971,400	1,326,035	1,435,679	209,656
	Special assessment fund	Dec. 31, 1922	316,946	3,120		320,066		320,066	
	Sinking fund	Dec. 31, 1922	686	146,489	31,369	178,544	34,284	66,495	77,765
	Public trust funds	Dec. 31, 1922	5,200	7,905	7,905	19,863	9,623	10,240	
	Private trust funds	Dec. 31, 1922		19,797	3,379	23,176	3,304		19,872
	School district		923,201	792,966	281,505	1,997,672	863,173	1,043,913	90,586
	General treasury	June 30, 1922	782,490	766,233	193,262	1,741,985	733,955	1,002,677	5,353
	Sinking fund	June 30, 1922	140,573	26,733	85,977	253,283	126,814	41,236	85,233
Public trust fund	June 30, 1922	138		2,266	2,404	2,404			

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

**TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.**  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
180	PUERLO, COLO.		\$1,851,422	\$1,590,153	\$191,487	\$3,633,062	\$175,609	\$1,768,310	\$1,689,143
	City corporation		1,337,220	1,355,558	129,305	2,822,083	129,866	1,281,653	1,410,564
	General treasury	Dec. 31, 1922	969,921	716,873	6,152	1,692,946	95,089	906,956	690,901
	Library fund	Dec. 31, 1922	826	9,279	28	10,133		10,133	
	Water funds	Dec. 31, 1922	339,768	538,068	4,030	881,866	3,304	361,241	517,321
	Sinking fund	Dec. 31, 1922	15,713	1,000	109,817	126,530	18,777		107,753
	Public trust funds	Dec. 31, 1922	8,496	8,982	8,278	25,756	10,169	3,093	12,494
	Investment funds	Dec. 31, 1922	2,496	81,356	1,000	84,852	2,527	230	82,095
	School district		514,202	234,595	62,182	810,979	45,743	486,657	278,579
	General treasury	June 30, 1922	507,158	225,495	53,907	786,560	35,117	485,852	265,591
	Sinking fund	June 30, 1922	4,489	9,100	2,796	16,385	5,856	45	10,484
	Public trust funds	June 30, 1922	2,555		5,479	8,034	4,770	760	2,504
181	MEDFORD, MASS.		1,877,159	1,974,898	340,897	4,192,954	585,848	1,750,505	1,856,601
	City corporation		1,781,092	1,834,215	314,627	3,929,934	572,183	1,750,505	1,607,246
	License fund	Dec. 31, 1922		3,210		3,210			3,210
	Sinking fund	Dec. 31, 1922	16,789	128,489	21,949	167,227	9,451		157,776
	Public trust funds	Dec. 31, 1922	79,214		251	79,465	257		79,208
	Investment fund	Dec. 31, 1922	64	2,517		2,581			2,581
	Private trust fund	Dec. 31, 1922		6,467	4,070	10,537	3,957		6,580
182	LEXINGTON, KY.		1,341,000	2,747,171	122,753	4,210,924	1,104,637	1,465,153	1,641,134
	City corporation		1,258,574	1,495,637	8,404	2,762,615	694,190	853,005	1,215,420
	General treasury	Dec. 31, 1922							
	School fund	June 30, 1922	58,666	913,441	17,838	989,945	279,656	461,232	249,057
	Library fund	Dec. 31, 1922	1,154	8,016	2,597	11,767	403	8,919	2,445
	Sinking funds	June 30, Dec. 31, 1922	11,975	228,346	75,441	315,762	104,682	125,150	85,930
	Public trust funds	Dec. 31, 1922	9,097	13,153	17,562	39,812	24,875	2,218	12,719
	Investment funds	Dec. 31, 1922	1,534	88,578	911	91,023	831	14,629	75,563
183	CHARLESTON, W. VA.		1,378,910	982,798	661,794	3,023,502	940,215	1,702,228	381,059
	City corporation		793,070	491,445	502,162	1,786,677	406,447	1,104,197	276,033
	General treasury	June 30, 1922	567,996	428,023	236,658	1,232,677	140,766	1,055,484	36,427
	Cash in transit	June 30, 1922		3,997		3,997			3,997
	Sinking fund	June 30, 1922	225,074	59,425	265,504	550,003	261,684	48,713	239,606

	School district.....		585,840	491,353	150,632	1,236,825	533,768	598,031	105,026
	General treasury.....	June 30, 1922	485,854	487,209	83,543	1,056,606	478,959	560,363	17,284
	Library fund.....	June 30, 1922	9,287	49	2,274	11,610	893	10,508	209
	Sinking funds.....	June 30, 1922	90,593	4,095	69,487	164,175	50,382	26,260	87,533
	Public trust fund.....	June 30, 1922	106		4,328	4,434	3,534	900	
184	SALEM, MASS.....		1,980,172	2,282,268	135,095	4,397,535	194,290	1,829,967	2,373,278
	General treasury.....	Dec. 31, 1922	1,966,201	2,248,689	125,935	4,340,825	187,750	1,794,951	2,358,124
	Library fund.....	Dec. 31, 1922	986	778	325	2,089	322	782	985
	Water fund.....	Dec. 31, 1922	40	9,899	2,357	12,296	1,240	9,256	1,800
	License fund.....	Dec. 31, 1922	150	1,765	5	1,915		150	1,765
	Sinking fund.....	Dec. 31, 1922	179	994	3,783	4,956	35		4,921
	Public trust funds.....	Dec. 31, 1922	11,503	13,354	1,492	26,549	1,849	23,722	778
	Investment fund.....	Dec. 31, 1922	1,113		5	1,118	12	1,106	
	Private trust fund.....	Dec. 31, 1922		6,789	1,198	7,987	3,082		4,905
185	BUTTE, MONT.....		1,327,024	697,820	243,572	2,268,416	193,071	1,060,448	1,014,897
	City corporation.....		878,560	507,726	214,199	1,600,485	180,350	623,264	796,871
	General treasury.....	Apr. 30, 1923	744,970	449,273	98,241	1,292,484	110,586	529,924	654,974
	Sinking fund.....	Apr. 30, 1923	119,084		83,486	202,570	65,120	91,450	46,000
	Public trust fund.....	Apr. 30, 1923	14,506	58,453	32,472	105,431	4,644	4,890	95,897
	School district.....		448,464	190,094	29,373	667,931	12,721	437,184	218,026
	General treasury.....	June 30, 1922	422,280	190,094		612,374		420,808	191,666
	Sinking fund.....	June 30, 1922	26,184		29,373	55,557	12,721	16,376	26,460
186	EVERETT, MASS.....		1,843,771	1,672,928	86,501	3,603,200	596,666	1,971,689	1,034,845
	General treasury.....	Dec. 31, 1922	1,823,720	1,620,367	65,733	3,509,820	554,575	1,971,483	983,762
	License fund.....	Dec. 31, 1922	206	2,331		2,537		206	2,331
	Sinking funds.....	Dec. 31, 1922	19,845	45,564	18,894	84,303	37,766		46,537
	Private trust funds.....	Dec. 31, 1922		4,666	1,874	6,540	4,325		2,215
187	FITCHBURG, MASS.....		1,984,190	3,210,603	234,341	5,429,134	407,291	2,024,365	2,997,478
	General treasury.....	Nov. 30, 1922	1,867,651	2,720,721	124,042	4,712,414	299,595	1,893,747	2,519,072
	Hospital fund.....	Nov. 30, 1922	78,532	42,644	25	121,201	221	120,980	
	Library fund.....	Nov. 30, 1922	561	313	126	1,000	42	397	561
	License fund.....	Nov. 30, 1922		7,309		7,309			7,309
	Sinking funds.....	Nov. 30, 1922	14,260	424,823	104,860	543,943	103,153	87	440,703
	Public trust funds.....	Nov. 30, 1922	23,186	476	5,288	28,950	4,280	9,154	15,516
	Private trust fund.....	Nov. 30, 1922		14,317		14,317			14,317
188	MADISON, WIS.....		2,286,544	2,389,498	470,234	5,146,276	837,241	2,377,194	1,931,841
	General treasury.....	Dec. 31, 1922	1,893,536	1,081,470	304,599	3,279,605	501,544	1,323,962	1,454,069
	School funds.....	June 30, 1922	38,906	1,114,988	59,413	1,213,307	41,441	917,768	254,098
	Library fund.....	Dec. 31, 1922	989		771	1,760	912	848	
	Sinking fund.....	Dec. 31, 1922	339,571	129,500	102,823	571,894	285,331	129,945	156,618
	Public trust funds.....	June 30, Dec. 31, 1922	9,310	36,920	2,628	48,858	8,013	4,671	36,174
	Investment funds.....	June 30, Dec. 31, 1922	4,232	21,500		25,732			25,732
	Private trust fund.....	Dec. 31, 1922		5,120		5,120			5,120

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

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

	Sinking funds.....	June 30, 1922.....	12,630	2,656	15,286	1,814	4,472	9,000
	Private trust fund.....	June 30, 1922.....		983	841	1,824	641	1,183
	School district.....		527,933	319,816	218,432	1,066,181	399,118	19,816
	General treasury.....	June 30, 1922.....	527,933	304,816	218,432	1,051,181	384,118	647,247
	Sinking fund.....	June 30, 1922.....		15,000		15,000		19,816
193	EAST CHICAGO, IND.....		1,580,691	848,168	603,296	3,032,155	628,422	1,640,957
	City corporation.....		942,558	848,081	337,598	2,128,237	320,534	1,057,565
	General treasury.....	Dec. 31, 1922.....	553,291	540,536	239,670	1,333,497	220,354	698,133
	Special assessment funds.....	Dec. 31, 1922.....	381,667		6,494	388,161	13,720	359,432
	Sinking fund.....	Dec. 31, 1922.....	7,600		45,535	53,135	40,135	13,000
	Private trust funds.....	Dec. 31, 1922.....		307,545	45,899	353,444	55,325	298,119
	School district.....		638,133	87	265,698	903,918	298,888	583,392
	General treasury.....	July 31, 1922.....	638,133	87	265,698	903,918	298,888	583,392
194	BROOKLINE, MASS.....		2,975,616	2,591,865	128,886	5,696,367	390,891	3,029,406
	General treasury.....	Dec. 31, 1922.....	2,967,015	2,582,400	116,730	5,666,145	377,066	3,020,993
	Cemetery fund.....	Dec. 31, 1922.....	4,621		1,736	6,357	1,705	4,652
	License fund.....	Dec. 31, 1922.....	314	3,587		3,901		314
	Public trust funds.....	Dec. 31, 1922.....	3,666	2,164	5,278	11,108	5,488	3,447
	Private trust fund.....	Dec. 31, 1922.....		3,714	5,142	8,856	6,632	2,224
195	EVANSTON, ILL.....		1,930,641	342,733	168,243	2,441,617	236,647	1,828,982
	City corporation.....		973,141	172,117	88,360	1,233,618	138,159	930,297
	General treasury.....	Dec. 31, 1922.....	944,028	139,397	78,964	1,162,389	133,177	883,657
	Library fund.....	Dec. 31, 1922.....	9,337	29,718	433	39,488	986	38,502
	Public trust funds.....	Dec. 31, 1922.....	19,716	3,002	8,963	31,681	3,996	8,138
	Investment fund.....	Dec. 31, 1922.....	60			60		60
	School district.....		947,265	170,616	74,668	1,192,549	92,415	889,308
	General treasury.....	June 30, 1922.....	947,265	170,616	74,668	1,192,549	92,415	889,308
	Park district.....		10,235		5,215	15,450	6,073	9,377
	General treasury.....	Dec. 31, 1922, Apr. 30, 1923.....	10,235		5,215	15,450	6,073	9,377
196	JAMESTOWN, N. Y.....		2,175,348	1,257,860	1,072,145	4,505,353	430,079	2,760,858
	City corporation.....		1,464,575	1,253,437	1,067,989	3,786,001	408,743	2,100,122
	General treasury.....	Feb. 28, 1922.....	1,455,167	1,253,375	1,060,034	3,768,574	401,305	2,098,197
	Public trust fund.....	Feb. 28, 1922.....	9,408	64	7,955	17,427	7,498	1,925
	School district.....		686,183	3,931	4,156	694,270	21,336	635,654
	General treasury.....	July 31, 1922.....	685,519	3,931	4,110	693,560	21,255	635,349
	Public trust fund.....	July 31, 1922.....	664		46	710	81	305
	County supervisors' fund.....		24,590	492		25,082		25,082
	General treasury.....	Feb. 28, 1922.....	24,590	492		25,082		25,082
197	WACO, TEX.....		1,360,043	1,574,862	481,740	3,416,645	981,686	1,359,285
	General treasury.....	Mar. 31, 1922.....	570,041	741,817	235,562	1,547,420	390,897	514,452
	School fund.....	Aug. 31, 1922.....	443,694	445,213	2,685	891,592	277,965	565,414
	Library fund.....	Dec. 31, 1922.....	1,984	10,515	2,407	14,906	2,487	11,926
	Water fund.....	Mar. 31, 1922.....	169,420	5,192	6,828	181,440	8,562	122,543
	Sinking fund.....	Mar. 31, Aug. 31, 1922.....	174,397	351,772	221,004	747,173	289,646	122,965
	Public trust fund.....	Mar. 31, 1922.....	507	20,353	13,254	34,114	12,129	21,985

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
198	SUPERIOR, WIS.		\$1,371,660	\$1,094,343	\$458,421	\$2,924,424	\$480,266	\$1,510,138	\$934,020
	General treasury	Dec. 31, 1922	629,518	1,069,695	230,562	1,929,775	232,281	804,622	892,872
	School funds	June 30, 1922	602,981	10,141	210,297	822,519	231,678	580,700	10,141
	Library fund	Dec. 31, 1922	21,768		10,615	32,383	8,790	23,593	
	Sinking fund	Dec. 31, 1922	107,112		4,043	111,155	2,497	80,158	28,500
	Public trust funds	June 30, Dec. 31, 1922	11,181	11,507	2,904	28,592	5,020	21,065	2,507
199	LORAIN, OHIO		1,508,544	2,098,584	626,632	4,233,760	835,418	2,384,401	1,013,941
	City corporation		879,358	1,375,333	424,072	2,678,763	430,972	1,278,596	966,195
	General treasury	Dec. 31, 1922	670,115	1,039,767	322,825	2,032,707	316,825	1,087,649	628,233
	Fee and special fund	Dec. 31, 1922	6,212			6,212		6,212	
	Sinking fund	Dec. 31, 1922	192,176	331,442	65,672	589,290	77,468	182,271	329,551
	Public trust funds	Dec. 31, 1922	10,855		22,706	33,561	31,097	2,464	
	Private trust funds	Dec. 31, 1922		4,124	12,869	16,993	5,582		11,411
	School district		629,186	723,251	202,560	1,554,937	404,446	1,105,805	44,746
	General treasury	Aug. 31, 1922	623,206	723,251	202,560	1,549,017	404,445	1,099,825	44,746
	Fee and special fund	Aug. 31, 1922	5,980			5,980		5,980	
200	MUSKEGON, MICH.		1,556,562	1,861,427	72,719	3,490,708	240,821	1,930,542	1,319,345
	City corporation		906,522	1,225,014	65,756	2,198,292	120,347	1,013,719	1,064,226
	General treasury	Dec. 31, 1922	746,268	1,161,163	64,350	1,971,781	118,766	962,889	890,126
	Sinking fund	Dec. 31, 1922	145,949	56,220		202,169		50,830	151,339
	Public trust fund	Dec. 31, 1922	14,305			14,305			14,305
	Private trust fund	Dec. 31, 1922		8,631	1,406	10,037	1,581		8,456
	School district		650,040	635,413	6,963	1,292,416	120,474	916,823	255,119
	General treasury	June 30, 1922	511,904	513,198	406	1,025,508	107,771	765,842	151,895
	Public trust funds	June 30, 1922	138,136	122,215	6,557	266,908	12,703	150,981	103,224
201	JOLIET, ILL.		1,655,941	780,161	223,198	2,659,300	336,833	2,031,074	291,393
	City corporation		915,383	439,727	132,891	1,488,001	170,448	1,120,240	197,313
	General treasury	Dec. 31, 1922	992,711	414,151	127,500	1,444,362	155,843	1,111,793	176,726
	Cash in transit	Dec. 31, 1922		375		375	375		
	Public trust funds	Dec. 31, 1922	7,679	20,301	5,321	33,301	14,173	8,447	10,681
	Investment funds	Dec. 31, 1922	4,993	4,900	70	9,963	57		9,906
	School district		740,558	340,434	90,307	1,171,299	166,385	910,834	94,080
	General treasury	June 30, 1922	740,558	340,434	90,307	1,171,299	166,385	910,834	94,080

202	DUBUQUE, IOWA.....		1,462,203	865,098	202,874	2,530,175	330,660	1,830,362	369,153
	City corporation.....		950,296	373,717	170,239	1,494,252	220,630	938,332	335,290
	General treasury.....	Mar. 31, 1922	882,209	308,943	155,402	1,346,554	213,721	887,502	245,331
	Sinking fund.....	Mar. 31, 1922	60,342	64,686		125,028		35,281	89,747
	Public trust funds.....	Mar. 31, 1922	7,533	88	14,837	22,458	6,909	15,549	
	Investment fund.....	Mar. 31, 1922	212			212			212
	School district.....		511,907	491,381	32,635	1,085,923	110,030	892,030	33,863
	General treasury.....	June 30, 1922	511,907	491,381	32,635	1,035,923	110,030	892,030	33,863
203	MUNCIE, IND.....		1,208,591	741,514	376,749	2,326,854	509,335	1,397,699	419,820
	City corporation.....		537,610	262,480	113,513	913,603	153,944	496,193	263,466
	General treasury.....	Dec. 31, 1922	387,165	189,295	51,007	627,467	81,123	393,034	153,310
	Special assessment fund.....	Dec. 31, 1922	54,773			54,773		54,773	
	Library fund.....	Dec. 31, 1922	672	65	135	872	180	302	390
	Cemetery fund.....	Dec. 31, 1922	34,674	1,084	1,821	37,579	2,825	29,172	5,582
	Sinking funds.....	Dec. 31, 1922	34,526	2,791	22,094	59,411	22,482	16,929	20,000
	Public trust funds.....	Dec. 31, 1922	24,663	480	24,880	50,023	30,624	1,983	17,416
	Investment fund.....	Dec. 31, 1922	1,137	2,791	418	4,346	3,262		1,084
	Private trust fund.....	Dec. 31, 1922		65,974	13,158	79,132	13,448		65,684
	School district.....		670,981	479,034	263,236	1,413,251	355,391	901,506	156,354
	General treasury.....	July 31, 1922	620,217	479,034	249,459	1,348,710	340,864	861,492	146,354
	Sinking fund.....	July 31, 1922	50,764		13,777	64,541	14,527	40,014	10,000
204	COLUMBIA, S. C.....		1,103,402	1,075,775	146,604	2,325,781	152,021	1,429,879	743,881
	City corporation.....		854,867	891,775	116,983	1,863,625	134,430	1,128,002	601,193
	General treasury.....	Dec. 31, 1922	808,161	851,775	57,093	1,717,029	91,322	1,112,146	513,561
	Sinking funds.....	Dec. 31, 1922	36,680		57,424	94,104	42,455	15,649	36,000
	Public trust funds.....	Dec. 31, 1922	5,026		2,172	7,198	359	207	6,632
	Investment fund.....	Dec. 31, 1922	5,000	40,000		45,000			45,000
	Private trust fund.....	Dec. 31, 1922			294	294			
	School district.....		248,535	184,000	29,621	462,156	17,591	301,877	142,688
	General treasury.....	June 30, 1922	222,670	184,000	5,031	411,701	8,826	288,875	114,000
	Sinking fund.....	June 30, 1922	25,865		24,590	50,455	8,765	13,002	28,688
205	CHICOPEE, MASS.....		1,785,839	1,267,045	113,029	3,165,913	102,796	1,635,025	1,428,092
	General treasury.....	Nov. 30, 1922	1,763,243	1,234,625	69,743	3,072,613	35,585	1,633,332	1,403,696
	License fund.....	Nov. 30, 1922	733	3,489		4,222		733	3,489
	Public trust funds.....	Nov. 30, 1922	16,861		3,690	20,551	11,791	960	7,800
	Private trust fund.....	Nov. 30, 1922		28,931	39,596	68,527	55,420		13,107
206	BATTLE CREEK, MICH.....		1,593,088	1,337,142	536,483	3,468,718	430,209	1,696,707	1,341,802
	City corporation.....		832,449	1,334,759	84,312	2,251,520	147,519	799,482	1,304,519
	General treasury.....	Mar. 21, 1922	832,449	1,213,679	81,612	2,127,740	144,932	751,576	1,231,232
	Sinking fund.....	Mar. 21, 1922		121,080	2,703	123,780	2,587	47,906	73,287
	School district.....		762,639	2,333	452,176	1,217,198	282,690	897,225	37,283
	General treasury.....	July 15, 1922	760,625	2,283	450,443	1,213,351	281,258	894,810	37,283
	Public trust fund.....	July 15, 1922	2,014	100	1,733	3,847	1,432	2,415	

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
207	NEW ROCHELLE, N. Y.		\$2,590,469	\$1,799,912	\$568,891	\$4,959,182	\$775,555	\$2,361,271	\$1,822,356
	General treasury	Dec. 31, 1922	2,565,453	1,665,869	550,720	4,782,042	749,563	2,304,692	1,728,787
	County supervisors' fund	Dec. 31, 1922	3,607	44,992	17,018	65,707	12,263	53,444	—
	License fund	Dec. 31, 1922	50	252	—	302	—	50	252
	Public trust funds	Dec. 31, 1922	21,269	88,799	1,063	111,131	13,729	4,085	93,317
208	PONTIAC, MICH.		1,776,555	2,207,746	904,210	4,888,511	601,545	1,892,606	2,394,360
	City corporation		1,086,410	1,781,405	897,857	3,765,672	597,836	1,099,670	2,068,166
	General treasury	Dec. 31, 1922	1,065,224	1,346,510	738,021	3,149,755	478,347	927,637	1,743,771
	Sinking funds	Dec. 31, 1922	1,172	281,425	155,483	438,080	113,547	172,033	152,300
	Public trust fund	Dec. 31, 1922	128	3,426	4,353	7,907	5,942	—	1,965
	Investment fund	Dec. 31, 1922	19,886	150,044	—	169,930	—	—	169,930
	School district		690,145	426,341	6,353	1,122,839	3,709	792,936	326,194
	General treasury	June 30, 1922	683,599	376,341	6,353	1,066,293	—	792,936	273,357
	Sinking fund	June 30, 1922	6,546	50,000	—	56,546	3,709	—	52,837
209	AURORA, ILL.		1,292,199	283,190	129,057	1,704,446	367,192	1,113,554	223,700
	City corporation		731,264	277,385	75,256	1,083,905	231,864	661,372	190,669
	General treasury	Dec. 31, 1922	704,436	231,482	54,759	990,677	210,751	635,562	144,364
	Library fund	Dec. 31, 1922	17,127	—	11,405	28,532	11,718	—	—
	Sinking fund	Dec. 31, 1922	2,019	22,223	731	24,973	1,594	—	23,379
	Public trust funds	Dec. 31, 1922	5,594	22,026	8,318	35,938	7,801	6,360	21,777
	Investment fund	Dec. 31, 1922	2,088	1,654	43	3,785	—	2,636	1,149
	School district		560,935	5,805	53,801	620,541	135,328	452,182	33,031
	General treasury	June 30, 1922	560,935	5,805	53,801	620,541	135,328	452,182	33,031
210	WATERLOO, IOWA		1,490,594	820,541	119,414	2,430,549	190,163	1,856,544	383,842
	City corporation		689,082	258,328	117,717	1,065,127	176,711	618,909	269,507
	General treasury	Mar. 31, 1922	655,605	257,132	108,656	1,021,393	164,847	602,039	254,507
	Sinking funds	Mar. 31, 1922	30,714	—	8,209	38,923	10,602	13,321	15,000
	Public trust funds	Mar. 31, 1922	2,543	1,196	852	4,591	1,262	3,329	—
	Investment fund	Mar. 31, 1922	229	—	—	220	—	220	—
	School district		801,512	562,213	1,697	1,365,422	13,452	1,237,635	114,335
	General treasury	June 30, 1922	801,512	562,213	1,697	1,365,422	13,452	1,237,635	114,335

211	TAUNTON, MASS.		1,904,479	2,916,109	258,773	5,079,361	216,764	1,752,056	3,110,541
	General treasury	Nov. 30, 1922.	1,851,709	1,968,227	207,518	4,027,454	179,010	1,752,056	2,096,388
	License fund	Nov. 30, 1922.		4,088		4,088			4,088
	Petty cash funds	Nov. 30, 1922.			700		700		
	Sinking funds	Nov. 30, 1922.	48,678	925,812	43,199	1,017,689	23,019		994,670
	Public trust funds	Nov. 30, 1922.	1,939	102		2,041			2,041
	Investment funds	Nov. 30, 1922.	2,153	9,000	835	11,988	4,988		7,000
	Private trust funds	Nov. 30, 1922.		8,880	6,521	15,401	9,047		6,354
212	STAMFORD, CONN.		1,578,889	2,907,638	638,996	5,125,523	785,312	1,823,865	2,516,346
	City corporation		761,377	1,002,434	253,327	2,017,138	340,473	1,017,794	658,871
	General treasury	Dec. 15, 1922.	731,389	947,074		1,678,463	59,609	1,007,746	611,108
	City court fund	Dec. 15, 1922.	9,944	5,114		15,058		217	14,841
	Sinking fund	Dec. 15, 1922.	9,987	17,550	253,327	280,864	280,864		
	Public trust funds	Nov. 30, Dec. 15, 1922.	10,057	32,696		42,753		9,831	32,922
	Town		817,512	1,905,204	385,669	3,108,385	444,839	806,071	1,857,475
	General treasury	Sept. 30, 1922.	802,908	1,896,839	32,732	2,732,479	70,145	805,944	1,856,390
	License fund	Sept. 30, 1922.	127	642		769		127	642
	Sinking fund	Sept. 30, 1922.	14,034	7,723	352,937	374,694	374,694		
	Public trust funds	Sept. 30, 1922.	443			443			443
213	COUNCIL BLUFFS, IOWA		1,209,515	509,341	535,072	2,253,928	394,605	1,550,482	308,841
	City corporation		668,127	329,251	478,156	1,475,564	324,193	859,130	292,241
	General treasury	Mar. 31, 1922.	630,975	275,851	390,560	1,297,386	244,381	841,509	211,496
	Sinking funds	Mar. 31, 1922.	26,597	10,000	15,485	52,082	6,662	5,420	40,000
	Public trust funds	Mar. 31, 1922.	10,555	4,447	62,118	77,120	60,919	12,201	4,000
	Private trust funds	Mar. 31, 1922.		38,983	9,993	48,976	12,231		36,745
	School district		541,388	180,060	56,916	778,364	70,412	691,352	16,600
	General treasury	June 30, 1922.	541,388	180,060	56,916	778,364	70,412	691,352	16,600
214	WILLIAMSPORT, PA.		936,450	177,591	272,768	1,386,809	261,951	910,704	214,154
	City corporation		426,988	52,263	139,840	669,091	164,090	429,238	75,763
	General treasury	Jan. 2, 1923.	425,208	3,010	135,920	564,138	102,853	409,022	52,263
	Sinking fund	Jan. 2, 1923.	1,588	47,753	47,470	96,791	55,061	18,230	23,500
	Public trust fund	Jan. 2, 1923.	212	1,500	6,450	8,162	6,176	1,986	
	School district		509,462	125,328	82,928	717,718	97,861	481,466	138,391
	General treasury	July 3, 1922.	506,534	66,966	869	574,360	12,631	443,338	118,391
	Sinking fund	July 3, 1922.	2,187	58,362	78,333	138,882	82,142	36,740	20,000
	Public trust fund	July 3, 1922.	741		3,735	4,476	3,088	1,388	
215	PORTSMOUTH, OHIO		1,079,635	1,256,988	422,869	2,759,492	663,901	1,739,226	356,365
	City corporation		607,701	823,327	232,692	1,713,630	355,208	1,081,957	276,465
	General treasury	Dec. 31, 1922.	419,083	696,871	250,486	1,366,440	275,142	987,190	104,108
	Sinking funds	Dec. 31, 1922.	182,040	122,156	32,116	336,312	73,557	90,398	172,357
	Public trust funds	Dec. 31, 1922.	6,078			6,078		4,369	
	Investment fund	Dec. 31, 1922.	500	4,000		4,500			
	Private trust fund	Dec. 31, 1922.		300		300			
	School district		471,934	433,661	140,267	1,045,862	308,693	657,269	79,900
	General treasury	Aug. 31, 1922.	392,732		120,545	913,277	304,677	608,700	
	Sinking fund	Aug. 31, 1922.	79,202	33,661	19,722	132,585	4,116	48,569	79,900

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

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
216	POUGHKEEPSIE, N. Y.		\$1,447,462	\$1,093,362	\$360,048	\$2,900,872	\$658,083	\$1,613,879	\$628,910
	General treasury	Dec. 31, 1922	1,435,918	950,211	349,484	2,735,613	635,019	1,610,388	490,206
	License funds	Dec. 31, 1922	1,988	2,489		4,477			4,477
	Sinking fund	Dec. 31, 1922	2,903	132,340	5,590	140,833	18,851		121,982
	Public trust fund	Dec. 31, 1922	6,653	8,322	4,974	19,949	4,213	3,491	12,245
217	ROCK ISLAND, ILL.		1,034,125	505,053	117,602	1,656,780	180,788	915,714	560,278
	City corporation		709,014	303,828	92,176	1,105,018	59,244	517,496	528,278
	General treasury	Mar. 31, 1922	707,060	259,043	51,125	1,017,228	28,876	503,574	484,778
	Sinking fund	Mar. 31, 1922	411	38,917	37,258	76,586	24,830	8,256	43,500
	Public trust funds	Dec. 31, 1922	1,543	5,842	2,954	10,339	4,673	5,666	
	Private trust funds	Mar. 31, 1922		26	839	865	865		
	School district		325,111	201,225	25,426	551,762	121,544	398,218	32,000
	General treasury	June 30, 1922	325,076	201,220	24,608	550,904	120,686	398,218	32,000
	Public trust fund	Apr. 30, 1922	35	5	818	858			
218	AUBURN, N. Y.		1,341,777	1,407,918	123,314	2,873,009	160,232	1,452,047	1,260,730
	General treasury	June 30, 1922	1,156,705	687,239	39,828	1,883,772	32,946	822,597	1,028,229
	School fund	June 30, 1922	22,512	517,324	46,804	586,640	81,097	474,278	31,265
	Water fund	Dec. 31, 1922	147,978	141,000	12,604	301,582	19,775	119,807	162,000
	County supervisors' fund	Oct. 31, 1922		55,182		55,182		28,228	26,954
	Sinking fund	Dec. 31, 1922	2,400	2,305	7,147	11,852	7,852		4,000
	Public trust funds	June 30, 1922	12,182	4,718	13,141	30,041	14,622	7,137	8,282
	Private trust fund	June 30, 1922		150	3,790	3,940	3,940		
219	AUSTIN, TEX.		1,492,023	349,180	56,943	1,898,146	58,628	1,288,359	551,159
	City corporation		1,175,596	221,313	32,050	1,428,959	50,045	955,401	423,513
	General treasury	Dec. 31, 1922	258,506	134,521	31,387	424,414	25,109	318,977	80,328
	Sewer and highway fund	Dec. 31, 1922	112,583	66,573		179,156		116,404	62,752
	Water, light, and power fund	Dec. 31, 1922	586,861	5,795	300	592,956	24,445	394,040	174,471
	Sinking fund	Dec. 31, 1922	217,518	14,424		231,942		125,980	105,962
	Investment fund	Dec. 31, 1922	128		363	491	491		
	School district		316,427	127,867	24,893	469,187	8,583	332,958	127,646
	General treasury	Aug. 31, 1922	303,795	127,843	23,317	454,955	6,415	322,418	126,122
	Public trust fund	Aug. 31, 1922	12,632	24	1,576	14,232	2,168	10,540	1,524

220	QUINCY, ILL.		1,049,693	361,594	302,869	1,714,156	224,890	1,126,432	362,834
	City corporation		587,569	360,266	150,997	1,098,832	65,854	688,972	344,006
	General treasury	Apr. 30, 1922	426,999	262,321	126,725	816,045	28,045	541,931	246,069
	House of correction fund	Apr. 30, 1922	5,867			5,867		5,867	
	Library fund	Apr. 30, 1922	304	14,140		14,444	79	14,365	
	Boulevard and park fund	Mar. 27, 1922	284	24,954	68	25,306	168	19,724	5,414
	Water fund	Sept. 30, 1922	153,691	28,523	14,126	196,340	25,694	100,530	70,116
	Public trust funds	Apr. 30, 1922	424	15,533	4,581	20,538	10,565	6,555	3,418
	Private trust fund	May 13, 1922		14,795	5,497	20,292	1,303		18,989
	School district		444,145	1,328	151,872	597,345	152,281	426,236	18,828
	General treasury	June 30, 1922	444,112	1,328	151,872	597,312	152,281	426,236	18,795
	Public trust fund	June 30, 1922	33			33			33
	Health district		17,979			17,979	6,755	11,224	
	General treasury	Mar. 31, 1922	17,979			17,979	6,755	11,224	
221	NEWPORT NEWS, VA.		905,530	1,023,073	159,035	2,087,638	345,543	1,008,250	733,845
	General treasury	June 30, 1922	896,412	761,183	29,836	1,687,431	221,636	732,297	733,498
	School fund	June 30, 1922	2,875	203,548	82,989	289,412	13,112	275,953	347
	Sinking fund	June 30, 1922	6,243	58,342	46,210	110,795	110,795		
222	MERIDEN, CONN.		1,085,389	462,576	37,347	1,585,312	130,452	1,106,597	348,263
	General treasury	Dec. 31, 1922	1,065,508	437,654	36,650	1,539,812	129,116	1,103,700	306,996
	Court fee fund	Dec. 31, 1922	13,547	3,668	697	17,912	1,336	2,078	14,498
	License fund	Dec. 31, 1922		639		639			639
	Public trust funds	Dec. 31, 1922	6,237			6,237		819	5,418
	Investment funds	Dec. 31, 1922	97	20,000		20,097			20,097
	Private trust fund	Dec. 31, 1922		615		615			615
223	EASTON, PA.		920,018	448,070	88,332	1,456,420	211,495	965,146	279,779
	City corporation		426,313	210,320	64,588	701,221	161,647	473,617	65,957
	General treasury	Jan. 2, 1923	424,662	174,608	59,007	658,277	131,375	473,617	53,285
	Sinking fund	Jan. 2, 1923	1,651	35,712	5,581	42,944	30,272		12,672
	School district		493,705	237,750	23,744	755,199	49,848	491,529	213,822
	General treasury	July 3, 1922	480,135	181,222	335	661,692	8,001	491,529	162,162
	Sinking fund	July 3, 1922	13,012	56,528	12,406	81,947	31,847		50,100
	Public trust fund	July 3, 1922	557		11,003	11,560	10,000		1,560
224	NEW BRUNSWICK, N. J.		1,606,969	2,425,454	412,926	4,445,349	343,701	1,860,915	2,240,733
	General treasury	Dec. 31, 1922	1,420,111	1,772,768	171,339	3,364,218	242,293	1,196,681	1,925,244
	School fund	June 30, 1922	143,583	359,218	234,010	736,811	93,761	643,025	25
	Library fund	Dec. 31, 1922	2,042	17,882	1,821	21,745	2,889	15,709	3,147
	Recorder's court fund	Dec. 31, 1922		463		463			463
	Sinking fund	Dec. 31, 1922	36,146	267,305	682	304,133	97		304,036
	Public trust fund	Dec. 31, 1922	5,087	7,818	5,074	17,979	4,661	5,500	7,818
225	DANVILLE, ILL.		953,204	909,245	229,058	2,091,507	865,354	871,993	354,160
	City corporation		519,717	265,005	36,566	821,288	62,051	427,983	331,254
	General treasury	Dec. 31, 1922	519,195	249,681	36,460	805,336	59,998	415,296	330,042
	Library fund	Dec. 31, 1922	522	15,324	106	15,952	2,053	12,687	1,212
	School district		433,487	644,240	192,492	1,270,219	803,303	444,010	22,906
	General treasury	Dec. 31, 1922	433,487	644,240	192,492	1,270,219	803,303	444,010	22,906

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
226	WILMINGTON, N. C.		\$1,053,880	\$1,123,224	\$65,156	\$2,242,260	\$67,977	\$1,209,462	\$964,821
	City corporation		707,005	1,086,401	11,536	1,804,942	17,603	851,162	936,177
	General treasury	May 31, 1922	700,107	1,015,931	1,829	1,717,867	3,292	817,903	896,672
	Health fund	May 31, 1922	579	28,155	16	28,750	21	28,729	
	Library fund	May 31, 1922	266	2,650		2,916	75	2,841	
	Sinking fund	May 31, 1922	1,616	14,855	8,066	24,537	11,437		13,100
	Public trust fund	June 30, 1922	2,032	810	1,625	4,467	2,778	1,639	
	Investment fund	May 31, 1922	2,405	24,000		26,405			26,405
	School district		346,875	36,823	53,620	437,318	50,374	358,300	28,644
	General treasury	June 30, 1922	307,054	36,823		343,877		329,453	14,424
	Sinking fund	June 30, 1922	39,821		53,620	93,441	50,374	28,847	14,220
227	OGDEN, UTAH		1,379,997	1,207,361	285,952	2,873,310	304,815	2,064,996	503,499
	City corporation		770,995	842,399	237,818	1,851,212	236,847	1,328,255	286,110
	General treasury	Dec. 31, 1922	769,061	823,466	226,693	1,819,220	236,747	1,316,086	266,387
	Library fund	May 31, 1922	1,934	14,929		16,863		11,281	5,582
	Investment fund	Dec. 31, 1922		1,054		1,054		888	166
	Private trust fund	Dec. 31, 1922		2,950	11,125	14,075	100		13,975
	School district		609,002	364,962	48,134	1,022,098	67,968	736,741	217,389
	General treasury	June 30, 1922	585,762	336,962	20,018	942,742	61,612	736,741	144,389
	Sinking fund	June 30, 1922	23,240	28,000	28,116	79,356	6,356		73,000
228	MIAMI, FLA.		1,820,980	3,249,222	462,934	5,533,136	1,713,199	2,472,266	1,347,671
	City corporation		1,499,743	2,775,619	430,496	4,705,858	1,585,347	2,137,752	982,759
	General treasury	Dec. 31, 1922	1,320,027	2,413,471	319,998	4,053,496	1,468,300	1,842,308	742,888
	Sinking fund	Dec. 31, 1922	179,716	342,148	110,498	632,362	97,047	295,444	239,871
	Public trust fund	Dec. 31, 1922	20,000	20,000		20,000			
	School district		321,237	473,603	32,438	827,278	127,852	334,514	364,912
	General treasury	June 30, 1922	243,492	473,603	4,037	721,132	64,070	296,150	360,912
	Sinking fund	June 30, 1922	77,745		28,401	106,146	63,782	38,364	4,000
229	ORANGE, N. J.		1,303,853	2,508,324	157,978	3,970,155	117,549	1,303,209	2,549,397
	General treasury	Dec. 31, 1922	1,285,312	1,638,252	91,092	2,994,656	81,191	1,284,351	1,629,114
	Police Court fund	Dec. 31, 1922		285		285			285

	License fund.....	Dec. 31, 1922.....		1,093		1,093			1,093
	Sinking fund.....	Dec. 31, 1922.....	31,889	618,436	49,955	700,280	16,337		683,943
	Public trust fund.....	Dec. 31, 1922.....	4,441	19,858	16,931	41,230	20,021	18,858	2,351
	Investment fund.....	Dec. 31, 1922.....	2,211	230,400		232,611			232,611
230	WEST NEW YORK, N. J.....		1,276,687	1,791,989	392,712	3,461,388	484,590	1,682,960	1,293,838
	General treasury.....	Dec. 31, 1922.....	1,075,478	1,112,555	193,269	2,381,302	187,925	932,595	1,260,782
	School fund.....	June 30, 1922.....	167,353	467,878	42,093	677,324	4,340	672,806	178
	Library fund.....	Dec. 31, 1922.....	780	80,009	1,174	81,963	12,785	69,169	9
	Park fund.....	Dec. 31, 1922.....	3,501	3,501	2,810	9,812	1,789	8,022	1
	License fund.....	Dec. 31, 1922.....	368	339		707		368	339
	Recorder's court fund.....	Dec. 31, 1922.....	611	611		611		611	611
	Sinking fund.....	Dec. 31, 1922.....	23,981	120,296	134,389	278,666	250,098		28,568
	Public trust fund.....	Dec. 31, 1922.....	5,226	6,800	18,977	31,003	27,653		3,350
231	AMSTERDAM, N. Y.....		1,012,223	1,076,664	55,711	2,144,598	223,273	981,916	939,409
	City corporation.....		563,577	725,693	49,080	1,338,350	47,569	509,152	781,629
	General treasury.....	Dec. 31, 1922.....	547,955	693,791	40,138	1,281,884	38,876	506,982	736,026
	License fund.....	Dec. 31, 1922.....	2,102	2,645	122	4,869	89		4,780
	Cash in transit.....	Dec. 31, 1922.....		27		27			
	Sinking funds.....	Dec. 31, 1922.....	2,642	6,138	5,297	14,077	5,579		8,498
	Public trust funds.....	Dec. 31, 1922.....	10,878	17,545	2,984	31,407	1,781	2,170	27,456
	Private trust fund.....	Dec. 31, 1922.....		5,547	539	6,086	1,217		4,869
	School district.....		442,574	342,548	6,631	791,753	175,704	464,341	151,708
	General treasury.....	July 31, 1922.....	442,342	45,087	258	487,687	37,916	442,771	7,000
	School site funds.....	Dec. 31, 1922.....	232	297,461	6,373	304,066	137,785	21,570	144,708
	County supervisors' fund.....		6,072	8,423		14,495		8,423	6,072
	General treasury.....	Oct. 31, 1922.....	6,072	8,423		14,495		8,423	6,072
232	HAZLETON, PA.....		724,769	299,471	298,078	1,322,318	235,497	1,053,715	33,196
	City corporation.....		266,615	297,707	121,300	685,622	146,471	513,809	25,342
	General treasury.....	Jan. 1, 1923.....	209,169	290,995	100,349	600,513	124,219	470,664	5,630
	Special assessment fund.....	Jan. 1, 1923.....	2,968	5,000	3,308	11,276	3,309	7,967	
	Sinking fund.....	Jan. 1, 1923.....	54,478	1,712	17,643	73,833	18,943	35,178	19,712
	School district.....		458,154	1,764	176,778	636,696	89,026	539,906	7,764
	General treasury.....	July 3, 1922.....	458,154	1,764	176,778	636,696	89,026	539,906	7,764
233	NORRISTOWN, PA.....		581,951	266,970	85,539	934,460	146,967	609,605	177,888
	City corporation.....		281,576	67,230	52,165	400,971	91,192	205,049	104,730
	General treasury.....	Dec. 31, 1922.....	281,047	19,030	4,787	304,864	39,863	190,771	74,230
	Sinking fund.....	Dec. 31, 1922.....	487	48,200	47,378	96,065	51,329	14,236	30,500
	Public trust fund.....	Dec. 31, 1922.....	42			42		42	
	School district.....		300,375	199,740	33,374	533,489	55,775	404,556	73,158
	General treasury.....	July 3, 1922.....	297,021	181,000	1,521	479,542	5,094	401,290	73,158
	Sinking fund.....	July 3, 1922.....	3,088	18,740	31,853	53,631	50,681	3,000	
	Public trust fund.....	July 3, 1922.....	266			266		266	

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
Group V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
234	KOROMO, IND.		\$1,227,788	\$544,750	\$117,905	\$1,890,443	\$180,338	\$1,273,176	\$436,929
	City corporation		851,674	472,585	32,248	1,356,507	49,393	919,338	387,776
	General treasury	Dec. 31, 1922	280,353	229,964	29,347	539,664	35,294	367,101	137,269
	Special assessment fund	Dec. 31, 1922	542,696			542,696		542,696	
	Sinking fund	Dec. 31, 1922	12,737		331	13,068	485	9,483	3,100
	Public trust funds	Dec. 31, 1922	15,888		160	16,038	11,980	58	4,000
	Private trust fund	Dec. 31, 1922		242,621	2,420	245,041	1,634		243,407
	School district		376,114	72,165	85,657	533,936	130,945	353,838	49,153
	General treasury	July 31, 1922	361,385	70,605	76,685	508,675	130,945	346,137	31,593
	Sinking fund	July 31, 1922	14,729	1,560	8,972	25,261		7,701	17,560
235	OSHKOSH, WIS.		1,377,353	617,874	61,636	2,056,863	236,782	1,224,448	595,633
	General treasury	Dec. 31, 1922	1,361,756	594,332	35,075	1,991,163	211,618	1,215,644	563,901
	Public trust funds	Dec. 31, 1922	15,597	21,000	20,275	56,872	22,840	8,804	25,228
	Private trust funds	Dec. 31, 1922		2,542	6,286	8,828	2,324		6,504
236	PENSACOLA, FLA.		764,013	986,267	680,775	2,431,055	304,848	1,293,475	832,732
	City corporation		550,808	392,047	420,375	1,363,230	293,195	851,087	218,948
	General treasury	Oct. 1, 1922	427,067	318,954	352,865	1,098,886	173,206	747,572	178,108
	Sinking fund	Oct. 1, 1922	123,741	73,093	67,510	264,344	119,989	103,515	40,840
	School district		213,205	594,220	260,400	1,067,825	11,653	442,388	613,784
	General treasury	June 30, 1922	178,505	594,220	259,655	1,032,380	10,616	415,960	605,804
	Sinking fund	June 30, 1922	34,700		745	35,445	1,037	26,428	7,980
237	LEWISTON, ME.		837,293	834,957	50,969	1,723,219	14,112	832,954	876,153
	General treasury	Feb. 28, 1922	822,700	811,943	45,767	1,680,410	14,112	832,954	833,344
	Sinking fund	Feb. 28, 1922	14,593	23,000	5,202	42,795			42,795
	Private trust fund	Feb. 28, 1922		14		14			14
238	GREEN BAY, WIS.		1,295,051	1,082,905	12,713	2,390,669	307,706	1,314,618	768,345
	General treasury	Dec. 31, 1922	1,134,827	1,005,090		2,139,917	294,592	1,159,580	685,745
	Water fund	Dec. 31, 1922	147,851	6,780	10,213	164,844	7,796	150,490	6,558
	Public trust funds	Dec. 31, 1922	12,373	24,778	2,500	39,651	2,271	4,548	32,832
	Private trust fund	Dec. 31, 1922		46,257		46,257	3,047		43,210

239	COLUMBUS, GA.		1,305,567	302,033	85,953	1,693,553	71,451	1,035,834	586,268
	General treasury	Dec. 31, 1922	1,086,159	110,370	67,869	1,264,398	63,388	692,207	508,803
	Health fund	Nov. 30, 1922	43,906	33,000		76,906		76,906	
	School fund	Dec. 31, 1922	28,196	152,500	1,965	182,661	3,626	168,220	10,815
	Library fund	Dec. 31, 1922	1,584	4,450		6,034	619	5,415	
	Water fund	Sept. 30, 1922	144,379	207	15,258	159,844	3,051	93,086	63,707
	Sinking fund	Dec. 31, 1922	1,343	1,506	861	3,710	767		2,943
240	PETERSBURG, VA.		895,185	2,051,478	85,603	3,032,266	812,582	1,142,431	1,077,253
	General treasury	June 30, 1922	1,803,550	786,736	63,035	2,653,321	729,814	900,570	1,022,937
	School fund	June 30, 1922	69,660	172,201		241,861		241,861	
	Sinking fund	June 30, 1922	38,789	73,202	22,568	134,559	80,268		54,291
	Private trust fund	June 30, 1922		2,525		2,525	2,500		25
241	WATERTOWN, N. Y.		1,230,220	865,680	7,640	2,103,540	174,813	1,046,918	881,809
	General treasury	Dec. 31, 1922	1,215,621	834,635	7,242	2,057,498	171,970	1,035,634	849,894
	County supervisors' fund	Oct. 31, 1922		13,041		13,041		6,326	6,715
	Library fund	Dec. 31, 1922	790		192	982	161		
	Public trust funds	Dec. 31, 1922	13,809	18,004	206	32,019	2,682	4,137	25,200
242	EAST CLEVELAND, OHIO.		1,654,300	856,920	1,223,574	3,734,794	1,314,704	1,901,371	518,719
	City corporation		763,101	405,605	796,433	1,965,139	845,589	832,146	287,404
	General treasury	Dec. 31, 1922	523,011	277,162	770,043	1,570,216	763,924	724,069	82,283
	Fee and special fund	Dec. 31, 1922	6,070			6,070		6,070	
	Sinking fund	Dec. 31, 1922	230,967	120,725	8,209	359,901	57,963	102,015	199,923
	Public trust funds	Dec. 31, 1922	3,053	672	4,047	7,772	7,720	52	
	Private trust fund	Dec. 31, 1922		7,046	14,134	21,180	15,982		5,198
	School district		891,199	451,315	427,141	1,769,655	469,115	1,069,225	231,315
	General treasury	Aug. 31, 1922	881,313	260,000	427,141	1,568,454	469,115	883,024	216,315
	Fee and special fund	Aug. 31, 1922	9,886			9,886		9,886	
	Sinking fund	Aug. 31, 1922		191,315		191,315		176,315	15,000
243	PHOENIX, ARIZ.		1,583,018	1,491,358	1,148,622	4,222,998	317,713	3,512,628	392,657
	City corporation		888,711	1,481,633	683,485	3,053,829	145,013	2,570,193	338,623
	General treasury	June 30, 1922	888,711	1,246,844	671,068	2,806,623	129,036	2,570,193	107,394
	Sinking fund	June 30, 1922		31,383	130	31,513	113		31,400
	Private trust fund	June 30, 1922		203,406	12,287	215,693	15,864		199,829
	School district		694,307	9,725	465,137	1,169,169	172,700	942,455	54,034
	General treasury	June 30, 1922	605,550	6,861	395,103	1,007,514	120,957	862,523	24,034
Interest funds	June 30, 1922	64,846	2,864	13,726	81,436	1,524	79,912		
	Sinking funds	June 30, 1922	23,911		56,308	80,219	50,219		30,000
244	SHEBOYGAN, WIS.		1,332,573	742,564	690,234	2,765,371	446,008	1,820,847	498,516
	General treasury	Dec. 31, 1922	880,909	401,820	286,178	1,568,907	156,783	972,500	439,624
	School fund	June 30, 1922	271,026	321,532	369,082	961,640	220,704	728,241	12,695
	Library fund	Dec. 31, 1922	10,730		927	11,657	2,354	9,303	
	Water fund	Dec. 31, 1922	144,314	1,953	5,423	151,690	27,408	103,264	21,018
	Public trust funds	Dec. 31, 1922	10,162	2,741	14,505	27,408	19,869	7,539	
	Investment fund	Dec. 31, 1922	15,432	9,053		24,487	774		23,713
	Private trust funds	Dec. 31, 1922		5,463	14,119	19,582	18,116		1,466

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.



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

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			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
Group V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
245	MOLINE, ILL.		\$1,010,272	\$512,143	\$191,364	\$1,713,779	\$192,580	\$1,005,483	\$515,716
	City corporation		608,274	205,420	158,931	972,625	132,897	599,851	239,877
	General treasury	Mar. 31, 1922	570,295	196,832	136,085	903,212	109,091	587,850	206,271
	Sinking fund	Mar. 31, 1922	26,193		14,675	40,868	14,428	8,440	18,000
	Public trust funds	Mar. 31, 1922	11,786	3,081	7,265	22,132	7,861	3,561	10,710
	Investment fund	Mar. 31, 1922		1,000		1,000			1,000
	Private trust fund	Mar. 31, 1922		4,507		5,413	1,517		3,896
	School district		401,998	306,723	32,433	741,154	59,683	405,632	275,839
	General treasury	June 30, 1922	401,998	306,723	32,433	741,154	59,683	405,632	275,839
246	WALTHAM, MASS.		1,366,322	1,783,617	123,869	3,273,808	162,261	1,575,348	1,536,199
	General treasury	Jan. 31, 1923	1,356,636	1,647,776	119,134	3,123,546	151,939	1,573,860	1,397,747
	License fund	Jan. 31, 1923		3,085		3,085			3,085
	Sinking funds	Jan. 31, 1923	7,023	104,852	1,978	113,853	5,853	1,488	108,000
	Public trust funds	Jan. 31, 1923	2,080		758	2,838	1,350		
	Investment fund	Jan. 31, 1923	583	15,137	827	16,547	860		15,687
	Private trust fund	Jan. 31, 1923		12,767	1,172	13,939	2,259		11,680
247	ANDERSON, IND.		1,672,090	530,522	97,424	2,300,036	218,578	1,845,242	236,216
	City corporation		1,281,964	413,997	67,843	1,763,804	126,132	1,411,282	226,390
	General treasury	Dec. 31, 1922	806,412	266,390	48,218	1,121,020	112,069	928,007	80,344
	County auditor's retention fund	Dec. 31, 1922	59			59		59	
	Special assessment funds	Dec. 31, 1922	467,438		716	468,154	716	467,438	
	Library fund	Dec. 31, 1922	1,031	8,232	4,506	13,769	618	13,151	
	Sinking fund	Dec. 31, 1922	3,262		10,601	13,863	8,436	1,427	4,000
	Public trust fund	Dec. 31, 1922	3,762		3,028	6,790	3,190	1,200	2,400
	Private trust fund	Dec. 31, 1922		139,375	774	140,149	503		139,646
	School district		390,126	116,525	29,581	536,232	92,446	433,960	9,826
	General treasury	July 31, 1922	390,126	116,525	29,581	536,232	92,446	433,960	9,826
248	REVERE, MASS.		1,255,530	1,450,929	50,802	2,757,261	199,108	1,498,671	1,059,482
	General treasury	Dec. 31, 1922	1,255,530	1,450,556	50,802	2,756,888	199,108	1,498,671	1,059,109
	License fund	Dec. 31, 1922		373		373			373

249	CUMBERLAND, MD.		1,017,378	1,488,441	343,624	2,844,443	534,552	1,798,790	511,101
	City corporation		717,353	1,274,669	185,933	2,177,055	380,219	1,310,598	487,138
	General treasury	Mar. 31, 1922	707,861	1,230,959	184,140	2,122,960	380,054	1,310,598	432,308
	Sinking fund	Mar. 31, 1922	9,492	43,710	1,793	54,095	165		54,830
	School district		300,025	208,772	157,691	606,488	154,333	488,192	23,963
	General treasury	July 31, 1922	297,352	208,557	157,297	663,206	153,193	486,265	23,748
	Public trust fund	Feb. 28, 1922	2,673	215	394	3,282	1,140	1,927	215
250	NEWPORT, R. I.		1,278,809	1,138,486	265,662	2,682,957	228,788	1,447,461	1,066,708
	General treasury	Dec. 31, 1922	1,206,462	1,061,809	90,893	2,359,164	45,433	1,400,251	913,480
	Home for aged men fund	Dec. 31, 1922		4,440	7,504	11,944	5,735	6,209	
	Library fund	Dec. 31, 1922	5,182	5,617	582	11,381	721	10,660	
	License fund	Dec. 31, 1922		594		594			594
	Sinking fund	Dec. 31, 1922	16,865	56,268	5,125	78,258	16,258		62,000
	Public trust funds	Dec. 31, 1922	44,813	2,637	123,866	171,316	122,755	30,341	18,220
	Investment fund	Dec. 31, 1922	5,487			5,487			5,487
	Private trust funds	Dec. 31, 1922		7,121	37,692	44,813	37,886		6,927
251	NEWBURGH, N. Y.		925,993	1,315,585	68,042	2,309,620	88,342	1,279,795	941,483
	General treasury	Dec. 31, 1922	817,297	877,494	37,140	1,731,931	30,311	785,805	915,815
	School fund	Dec. 31, 1922	81,227	322,579	9,356	413,162	5,587	407,363	212
	Court fund	Dec. 31, 1922	861	470		1,331			1,331
	City and town home fund	Oct. 31, 1922	12,990	91,176	1,956	106,122	7,635	80,441	18,026
	Sinking fund	Dec. 31, 1922	7,066	17,401	7,436	31,903	31,848	55	
	Public trust fund	Dec. 31, 1922	4,823	2,465	6,324	13,612	7,646	5,966	
	Investment fund	Dec. 31, 1922	1,729	4,000	5,830	11,559	5,295	165	6,099
252	MUSKOGEE, OKLA.		1,419,902	682,748	328,357	2,431,007	532,194	1,338,389	560,424
	City corporation		845,431	424,479	227,800	1,497,713	363,807	716,946	416,960
	General treasury	June 30, 1922	486,808	243,159	47,628	777,595	154,795	544,609	78,191
	Library fund	June 30, 1922	987	16,136	645	17,768	652	17,116	
	Sinking fund	June 30, 1922	357,539	22,446	161,804	541,789	179,168	153,685	208,936
	Public trust fund	June 30, 1922	100		1,680	1,780	294	1,536	
	Investment fund	June 30, 1922			1,148	1,148	846		302
	Private trust funds	June 30, 1922		142,738	14,895	157,633	28,102		129,531
	School district		574,468	258,269	100,557	933,294	168,387	621,443	143,464
	General treasury	June 30, 1922	418,098	258,269	42	676,409	93	540,004	136,312
	Sinking fund	June 30, 1922	156,370		100,515	256,885	168,294	81,439	7,152
253	CRANSTON, R. I.		704,537	714,208	66,040	1,484,785	64,666	647,425	772,694
	General treasury	Apr. 15, 1922	685,095	697,690	6,928	1,389,623	4,509	647,425	737,689
	Sinking fund	Apr. 15, 1922	19,532	16,500	58,665	94,697	59,697		35,000
	Private trust fund	Apr. 15, 1922		18	447	465	460		5
254	MONTCLAIR, N. J.		1,845,921	3,507,528	630,786	5,984,235	441,325	3,110,074	2,432,836
	General treasury	Dec. 31, 1922	1,620,022	2,466,483	558,633	4,645,138	261,342	2,284,152	2,099,644
	School fund	June 30, 1922	194,160	695,948	14,381	904,489	108,524	795,957	8
	Library fund	Dec. 31, 1922	5,427	25,029	1,056	31,512	243	24,990	6,879
	License fund	Dec. 31, 1922	51	833		884		51	833
	Sinking fund	Dec. 31, 1922	22,061	279,828	44,618	346,507	62,342	379	283,786
	Public trust fund	Dec. 31, 1922	4,200	39,407	12,098	55,705	8,874	5,145	41,686

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

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

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

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. <sup>1</sup>	Cash on hand at close of year.	PAYMENTS.	
			Revenue	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
255	WARREN, OHIO.....		\$1,517,983	\$1,071,842	\$1,538,699	\$4,128,524	\$1,145,541	\$2,356,980	\$626,003
	City corporation.....		718,677	1,067,479	784,367	2,570,523	638,835	1,379,955	551,733
	General treasury.....	Dec. 31, 1922	583,262	722,433	740,492	2,046,187	553,693	1,194,543	297,951
	Fee and special fund.....	Dec. 31, 1922	6,500			6,500		6,500	
	Sinking fund.....	Dec. 31, 1922	127,498	345,031	37,543	510,072	79,810	176,480	253,782
	Public trust fund.....	Dec. 31, 1922	1,417	15	6,332	7,764	5,332	2,432	
	School district.....		799,306	4,363	754,332	1,558,001	506,706	977,025	74,270
	General treasury.....	Aug. 31, 1922	793,722	4,363	754,332	1,552,417	506,706	971,441	74,270
	Fee and special fund.....	Aug. 31, 1922	5,584			5,584		5,584	
256	LA CROSSE, WIS.....		1,219,862	829,888	356,718	2,406,468	143,784	1,534,282	728,402
	General treasury.....	Dec. 31, 1922	1,185,550	672,189	335,577	2,193,316	67,807	1,526,807	598,702
	Sinking fund.....	Dec. 31, 1922	22,200	152,000	3,650	177,850	62,150		115,700
	Public trust funds.....	Dec. 31, 1922	11,248	5,699	3,577	20,524	13,049	7,475	
	Investment fund.....	Dec. 31, 1922	864		13,914	14,778	778		14,000
257	CLIFTON, N. J.....		855,374	4,284,988	149,304	5,289,646	640,060	1,469,376	3,180,210
	General treasury.....	Dec. 31, 1922	108,867	3,361,468	137,056	3,607,391	477,803	814,839	2,314,749
	School fund.....	June 30, 1922	109,461	691,163	4,086	804,710	150,886	653,824	
	License funds.....	Dec. 31, 1922	11,535	770	1,302	13,607	626		12,981
	Poor fund.....	Dec. 31, 1922		500	95	595	82	513	
	Recorder's fund.....	Dec. 31, 1922	3,679	1,392	302	5,373	808		4,565
	Tax collector's fund.....	Dec. 31, 1922	618,156	213,151	1,850	833,157	53		833,104
	Sinking fund.....	Dec. 31, 1922	2,646	14,014	270	16,930	2,119		14,811
	Public trust fund.....	Dec. 31, 1922	1,030	2,510	4,343	7,883	7,683	200	
258	LYNCHBURG, VA.....		1,255,267	860,457	249,760	2,365,484	166,265	1,372,993	826,226
	General treasury.....	Jan. 31, 1923	1,139,576	521,026	228,906	1,889,508	123,665	1,091,058	674,785
	School fund.....	June 30, 1922	73,607	206,000	7,163	286,770	4,835	281,935	
	Sinking fund.....	Jan. 31, 1923	42,084	133,431	13,691	189,206	37,765		151,441
259	FORT SMITH, ARK.....		864,000	365,363	102,978	1,332,341	114,067	826,978	391,296
	City corporation.....		341,930	164,440	722	507,092		305,060	202,032
	General treasury.....	Dec. 31, 1922	341,930	164,440	722	507,092		305,060	202,032

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

<sup>1</sup> Also the aggregate of payments and cash on hand at the close of the year.

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS  
 [For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
Grand total.....	\$2,007,008,796	\$1,337,784,348	\$13,371,468	\$27,718,378	\$4,155,943	\$41,310,407	
Group I.....	1,043,204,537	719,031,807	5,138,755	17,314,607	735,930	19,484,392	
Group II.....	243,791,437	153,065,656	317,163	2,673,457	243,353	7,005,378	
Group III.....	350,025,014	223,799,843	4,509,772	3,203,896	1,320,503	6,707,798	
Group IV.....	212,272,596	139,155,345	1,793,283	1,550,422	1,163,011	4,743,199	
Group V.....	157,715,212	102,731,697	1,612,495	2,975,996	693,146	3,369,640	

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

1	New York, N. Y.....	\$408,449,756	\$289,018,888	\$1,153,088	\$12,389,185		\$8,606,285
2	Chicago, Ill.....	153,560,705	104,082,627				3,439,650
	City corporation.....	84,556,564	45,931,492				3,439,650
	County.....	13,151,920	9,788,118				
	School district.....	39,026,011	33,904,434				
	Park district.....	9,954,494	8,718,238				
	Sanitary district.....	6,871,716	5,740,345				
3	Philadelphia, Pa.....	90,088,733	61,660,556			\$76,836	1,259,171
	City corporation.....	66,819,444	40,670,852			76,836	1,259,171
	School district.....	23,090,672	20,832,040				
	Poor district.....	178,617	157,664				
4	Detroit, Mich.....	65,119,041	44,647,460	65,698	525,795		126,918
	City corporation.....	56,824,912	39,754,342	3,632			126,918
	County.....	8,294,129	4,893,118	62,066	525,795		
5	Cleveland, Ohio.....	53,455,910	38,601,087		295,291		118,221
	City corporation.....	29,207,057	17,466,842		295,291		118,127
	County.....	9,816,765	8,519,278				94
	School district.....	14,432,088	12,614,967				
6	St. Louis, Mo.....	35,380,951	23,854,015		46,144		2,075,553
	City corporation.....	24,347,286	14,271,925		46,144		2,075,553
	School district.....	11,033,665	9,582,090				
7	Boston, Mass.....	61,588,172	38,189,914	3,262,344	3,244,867	109,932	177,728
8	Baltimore, Md.....	30,467,874	21,567,075	544,269			121,581
9	Los Angeles, Calif.....	49,671,583	28,204,754				1,394,043
	City corporation.....	27,467,975	10,737,585				1,352,541
	County.....	12,144,938	9,839,442				16,834
	School district.....	10,058,670	7,627,727				24,668
10	Pittsburgh, Pa.....	37,383,429	29,157,488			538,190	413,496
	City corporation.....	19,323,661	13,963,131				299,982
	County.....	7,260,028	5,614,938			538,190	113,514
	School district.....	10,799,740	9,579,419				
11	San Francisco, Calif.....	30,288,822	21,379,284			10,972	881,837
12	Buffalo, N. Y.....	27,749,561	18,668,659	113,356	813,325		869,909
	City corporation.....	24,736,757	16,059,690	113,356	813,325		869,909
	County.....	3,012,804	2,608,969				

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

13	Milwaukee, Wis.....	\$28,387,340	\$19,151,310		\$2,023,620		\$455,023
	City corporation.....	23,711,442	16,068,025		1,548,547		446,264
	County.....	4,675,898	3,083,285		475,073		8,759
14	Washington, D. C.....	25,059,692	10,554,190		5,080		1,972,958

OF MUNICIPAL GOVERNMENT: 1922.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—Contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
\$16,767,061	\$103,134,949	\$13,035,243	\$99,085,169	\$20,020,371	\$18,250,147	\$75,900,621	\$51,970,085	\$184,504,606	
10,782,560	42,067,780	5,658,096	37,006,638	14,693,422	11,078,840	54,032,160	24,844,094	81,335,456	
1,365,262	13,196,594	1,500,544	18,723,899	1,809,469	2,079,741	7,716,772	7,682,858	26,411,291	
2,490,212	22,801,564	2,857,737	22,353,398	1,704,748	3,275,345	7,916,630	8,940,659	38,142,909	
1,268,142	14,276,819	1,621,178	12,211,799	1,054,187	1,205,418	3,319,945	6,189,023	22,720,825	
860,885	10,792,192	1,397,688	8,789,435	758,545	610,803	2,915,114	4,313,451	15,894,125	

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

\$3,279,343	\$9,283,993	\$1,592,282	\$17,871,823	\$6,079,504	\$2,499,578	\$24,816,958	\$5,266,337	\$26,592,492	1
3,023,126	13,708,368	1,158,729	3,806,797	1,721,488	4,708,027	3,874,867	4,469,300	9,567,726	2
2,970,929	13,474,435	943,513	3,806,797	1,172,098	4,681,906	1,557,914	1,824,190	8,560,437	
52,197		129,738	332,502			949,345	1,900,020		
	233,933	85,478	3,474,295	347,803		1,003,696	295,783		
				201,587	26,121	256,754	432,383		
						107,158	16,924	1,007,289	
274,648	991,275	128,742	2,397,449	244,626	695,941	12,414,588	3,218,793	6,726,108	3
274,648	991,275	128,263	516,679	244,626	695,941	12,091,729	3,143,316	6,726,108	
		479	1,880,770			322,011	55,372		
						848	20,105		
976,526	4,759,848	473,257	2,834,163	255,770	3,592	855,373	2,982,939	6,611,702	4
36,383	4,732,418	110,183	2,386,996	255,770	3,592	741,114	2,061,862	6,611,702	
940,143	27,430	363,074	447,167			114,259	921,077		
620,272	2,516,283	469,489	369,206	483,044	16,580	2,165,389	1,724,762	6,076,286	5
579,429	2,098,412	405,667		14,614	16,580	1,088,283	1,058,036	6,065,776	
40,843	417,871	63,822				275,752	488,595	10,510	
			369,206	468,430		801,354	178,131		
309,476	1,834,313	317,004	1,017,225	5,816	1,027,037	759,841	1,103,228	3,031,299	6
309,476	1,834,313	288,864		816	1,027,037	403,097	1,058,762	3,031,299	
		28,140	1,017,225	5,000		356,744	44,466		
150,441	287,479	232,704	61,755	5,371,123	53,343	4,344,665	1,993,358	4,108,519	7
740,554	664,560	76,805	1,033,992	44,482	1,316,411	1,481,919	311,702	2,564,524	8
1,089,892	5,255,882	817,924	2,869,178	40,321	232,639	740,378	1,294,532	7,732,040	9
501,877	5,255,882	685,205		3,271	198,401	477,612	527,623	7,727,978	
588,015		132,719	529,230	37,050	34,238	211,614	751,734	4,062	
			2,339,948			51,152	15,175		
88,800	723,072	248,814	855,604	184,142	55,140	1,096,782	1,114,609	2,907,292	10
88,697	723,072	220,856	178,689	170,939	45,010	559,313	170,305	2,908,667	
103		27,908		13,203	10,130	173,767	764,650	3,625	
		50	676,915			363,702	179,654		
198,208	925,596	53,619	2,030,826	118,840	210,508	846,068	635,459	2,997,605	11
31,274	1,117,111	88,727	1,858,620	144,266	260,044	635,332	729,075	2,419,863	12
31,274	1,117,111	70,474	1,738,997	144,266	260,044	578,494	519,954	2,419,863	
		18,253	119,623			56,838	209,121		

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

\$80,436	\$1,510,678	\$126,553	\$1,170,120	\$154,079	\$12,895	\$475,284	\$1,500,290	\$1,727,052	13
78,299	1,492,858	112,782	610,221	154,079	12,895	398,900	1,061,520	1,727,052	
2,137	17,820	13,771	559,899			76,384	438,770		
388,604	368,552	362,292	9,187,793	275,958	135,486	220,252	522,205	1,066,327	14

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued.							
15	Newark, N. J.....	\$26,513,718	\$17,749,690	\$151,263		\$45,855	\$1,184,068
	City corporation.....	22,287,154	14,592,945	85,418		45,855	1,184,068
	County.....	4,226,564	3,156,745	65,845			
16	Cincinnati, Ohio.....	26,066,088	16,893,585		\$244,737		641,340
	City corporation.....	15,504,345	7,387,838		243,040		641,340
	County.....	6,247,299	5,738,116		1,697		
	School district.....	4,314,444	3,767,631				
17	Minneapolis, Minn.....	21,670,060	15,839,575		56,309		179,313
	City corporation.....	19,263,763	13,978,136		20,291		176,262
	County.....	2,406,297	1,861,439		36,018		3,051
18	New Orleans, La.....	17,768,233	11,345,132			85,671	732,283
19	Kansas City, Mo.....	17,314,830	12,358,264	1,550			539,583
	City corporation.....	8,812,233	5,043,821	1,550			537,527
	County.....	2,533,162	2,210,064				2,056
	School district.....	5,969,435	5,104,379				
20	Indianapolis, Ind.....	16,661,264	12,393,695	12		54,517	103,020
	City corporation.....	8,993,747	5,400,988			27,739	102,839
	County.....	2,306,234	2,126,944	12		26,778	181
	School district.....	5,361,283	4,865,763				
21	Seattle, Wash.....	29,627,323	12,942,348			49,930	68,125
	City corporation.....	20,401,277	6,381,561				67,035
	County.....	3,449,508	2,991,459			49,930	1,090
	School district.....	4,784,981	3,345,753				
	Port of Seattle.....	991,557	223,575				
22	Rochester, N. Y.....	17,611,676	11,758,552	79,548	343,711		462,463
	City corporation.....	16,077,577	10,483,023	79,548	343,711		462,435
	County.....	1,534,099	1,275,529				27
23	Jersey City, N. J.....	17,111,213	12,079,315	84,790		7,380	667,207
	City corporation.....	13,508,040	9,030,067	40,704		7,380	667,207
	County.....	3,603,173	3,049,248	44,086			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000.							
24	Portland, Oreg.....	\$14,854,989	\$7,296,240				\$130,785
	City corporation.....	9,773,782	4,228,167				130,785
	School district.....	4,117,607	2,471,657				
	Port of Portland.....	963,600	596,416				
25	Denver, Colo.....	13,932,350	8,649,064				182,604
	City corporation.....	9,333,555	4,280,403				182,604
	School district.....	4,598,795	4,368,661				
26	Toledo, Ohio.....	11,178,959	6,552,269		\$75,332		24,022
	City corporation.....	6,650,222	3,715,788		75,332		24,022
	School district.....	4,528,737	2,836,481				
27	Columbus, Ohio.....	11,412,646	6,748,118		156,693		31,953
	City corporation.....	7,013,853	3,767,126		156,693		31,953
	School district.....	4,398,793	2,980,992				
28	Providence, R. I.....	11,278,771	8,582,555			\$69,259	49,639
29	St. Paul, Minn.....	11,083,576	7,112,051		30,167		322,807
30	Louisville, Ky.....	8,009,690	5,286,835				420,436

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									

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

\$98,019	\$583,092	\$101,408	\$1,935,496	\$96,197	\$921,585	\$956,981	\$857,569	\$1,832,495	13
97,517	578,746	32,459	1,790,170	93,204	916,632	772,592	265,053	1,832,495	
502	4,346	68,949	145,326	2,993	4,953	184,389	592,516		
277,673	530,452	132,486	133,972	777,349	62,072	3,321,124	840,462	2,210,836	16
247,387	530,452	117,637	21,734	573,531	62,072	2,912,785	555,798	2,210,731	
30,286		14,849	7,489	104,749		229,374	225,383	105	
				203,818		178,965	59,281		
104,240	2,073,372	133,396	820,443	119,727	94,019	525,357	858,732	865,577	17
92,429	2,060,043	115,978	594,192	108,671	94,019	459,838	698,327	865,577	
11,811	13,329	17,418	226,251	11,056		65,519	160,405		
49,195	847,208	61,108	780,068	130,860	164,607	222,216	527,735	2,822,150	18
217,421	744,524	33,886	538,691	28,284	204,652	523,697	415,294	1,708,984	19
206,664	744,524	28,883		23,284	204,652	213,003	99,341	1,708,984	
10,757		4,829	1,825			40,073	263,558		
		174	536,866	5,000		270,621	52,395		
47,072	2,892,487	33,251	384,072	56,272	24,599	259,635	325,705	86,927	20
39,207	2,892,487	32,984		38,462	24,599	148,006	199,509	86,927	
7,865		267	870			65,477	77,840		
			383,202	17,810		46,152	48,356		
33,954	2,030,481	457,918	1,376,800	32,897	10,126	311,246	789,808	11,523,690	21
5,568	2,030,481	430,318	7,350	32,897	10,126	211,192	469,028	10,755,721	
28,386		21,538	2,706			92,141	256,472	5,786	
		5,962	1,366,744			2,214	64,308		
		100				5,699		762,183	
13,274	1,422,539	31,853	1,176,340	73,111	160,494	308,634	614,257	1,166,900	22
13,100	1,422,539	19,930	1,138,363	73,111	160,494	272,504	441,918	1,166,900	
174		11,923	37,977			36,130	172,339		
55,374	193,209	26,393	1,220,104	64,735	289,206	592,346	430,801	1,400,353	23
53,964	193,209	14,327	1,185,332	62,943	285,450	462,760	104,344	1,400,353	
1,410		12,066	34,772	1,792	3,756	129,586	326,457		

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

\$71,928	\$3,089,191	\$142,770	\$1,552,202	\$39,665	\$130,220	\$193,720	\$148,161	\$2,060,107	24
71,928	3,089,191	142,770		23,521	130,220	156,375	96,052	1,704,773	
			1,552,202	16,144		25,495	52,109		
						11,850		355,334	
175,553	1,174,165	138,364	178,771	18,521	145,899	206,614	1,116,563	1,946,232	25
175,553	1,174,165	129,117	16,000	18,521	145,899	185,236	1,079,825	1,946,232	
		9,247	162,771			21,378	36,738		
197,297	946,084	110,128	1,291,879	74,514	14,549	562,402	189,068	1,141,415	26
197,297	946,084	107,537		3,533	14,549	305,535	118,130	1,141,415	
		2,591	1,291,879	70,981		255,867	70,938		
197,859	639,628	113,899	1,016,865	225,609	127,042	734,858	190,173	1,229,949	27
197,859	639,628	113,899	1,000	6,583	127,042	601,339	140,782	1,229,949	
			1,015,865	219,026		133,519	49,391		
19,507	52,581	6,300	61,043	39,710	72,131	686,592	374,480	1,264,974	28
136,749	1,319,788	62,862	630,915	34,706	103,090	326,354	271,286	682,801	29
130,105	281,594	45,261	341,937	7,133	11,917	168,744	377,632	940,096	30



TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.							
31	Oakland, Calif.....	\$9,046,801	\$5,670,927			\$126,932	
	City corporation.....	5,172,550	3,802,509			120,158	
	School district.....	3,869,420	1,863,587			6,774	
	Sanitary district.....	4,831	4,831				
32	Atlanta, Ga.....	7,243,425	4,204,049		\$67,225	523,403	
33	Akron, Ohio.....	8,348,372	4,832,187	\$32,330		37,855	
	City corporation.....	5,023,689	2,500,221	32,330		37,855	
	School district.....	3,324,683	2,331,966				
34	Omaha, Nebr.....	13,686,057	8,145,937			65,678	
	City corporation.....	4,788,735	3,067,888			28,792	
	School district.....	5,245,420	4,898,706			36,886	
	Metropolitan utilities district.....	3,651,902	179,343				
35	Birmingham, Ala.....	4,817,763	2,224,431			696,010	
36	Worcester, Mass.....	9,044,757	6,077,071	\$485,309	438,858	100,194	
						26,355	
37	Syracuse, N. Y.....	9,017,214	5,672,539	21,403	217,412	289,732	
	City corporation.....	8,873,097	5,528,422	21,403	217,412	289,732	
	County supervisors' fund.....	144,117	144,117				
38	Richmond, Va.....	7,840,201	4,170,822		135,506	22,340	
						561,074	
39	San Antonio, Tex.....	4,563,491	3,789,897			32,468	
	City corporation.....	3,315,937	2,939,961			32,468	
	School district.....	1,247,554	849,936				
40	New Haven, Conn.....	6,203,094	5,412,503	76,625		8,742	
41	Dallas, Tex.....	6,529,993	4,541,317			26,809	
42	Memphis, Tenn.....	6,697,316	4,227,992			293,437	
43	Dayton, Ohio.....	6,496,238	3,933,006		30,375	19,256	
	City corporation.....	3,579,808	2,109,665		30,375	19,256	
	School district.....	2,916,430	1,823,341				
44	Bridgeport, Conn.....	7,309,308	6,805,739	19,146		8,897	
45	Houston, Tex.....	6,363,637	4,731,198			20,170	
46	Hartford, Conn.....	7,772,576	5,078,660	895,121		117,419	
	City corporation.....	7,023,904	4,742,329	674,196		117,419	
	School district.....	748,672	336,331	220,925			
47	Grand Rapids, Mich.....	5,990,961	4,131,538			42,764	
	City corporation.....	3,437,614	2,049,713			42,764	
	School district.....	2,553,347	2,081,825				
48	Scranton, Pa.....	4,089,044	3,257,603			144,120	
	City corporation.....	2,004,248	1,583,517			23,000	
	School district.....	2,084,796	1,674,086			121,120	
49	Springfield, Mass.....	8,244,570	6,020,281	408,488	417,415	57,809	
50	Paterson, N. J.....	4,775,130	3,316,809	9,220		8,000	
						260,237	
51	Des Moines, Iowa.....	7,818,425	5,130,943			38,685	
	City corporation.....	4,973,479	2,522,166			38,685	
	School district.....	2,844,946	2,608,777				
52	Youngstown, Ohio.....	5,054,260	2,688,942		335	17,337	
	City corporation.....	2,948,796	1,596,525		335	17,337	
	School district.....	2,105,464	1,092,417				

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
\$67,969 67,969	\$624,160 624,160	\$30,382 30,382	\$1,994,820 1,994,820	\$15,351 15,351	\$152,463 152,463	\$31,424 31,424	\$139,551 135,312 4,239	\$192,822 192,822	31
3,498	748,519	176,658	169,215	23,000	119,775	34,045	107,508	1,066,530	32
133,810 133,810	880,519 880,519	116,300 116,300	890,405 890,405	36,457 36,457		271,601 261,201 10,400	123,998 68,543 55,455	992,910 992,910	33
88,006 88,006	1,071,177 1,015,031	96,714 67,638	109,309 93,388	23,398 20,509	290,837 290,837	233,651 60,635 72,228	165,860 109,795 56,065	3,395,490 79,865	34
	56,146					100,788		3,315,625	
81,839 2,590	472,532 176,767	177,414 14,591	\$10,660 57,009	11,245 72,988	2,451 66,676	70,545 238,388	190,458 614,638	80,178 673,323	35 36
13,527 13,527	1,163,554 1,163,554	32,937 32,937	507,552 507,552	45,002 45,002	80,876 80,876	74,355 74,355	177,756 177,756	720,569 720,569	37
61,237	24,315	56,061	274,656	26,162	231,562	275,931	62,191	1,938,344	38
34,997 34,997	99,456 99,456	32,006 32,006	369,662 369,662	6,244 6,244	6,642 6,642	119,694 106,737 12,957	52,200 37,201 14,999	20,225 20,225	39
29,336 3,338 284,040	54,547 8,468 186,601	62,934 61,221 98,883	107,772 475,972 566,713	86,553 9,035 11,770		153,010 220,864 117,676	158,654 238,977 121,559	6,134 804,831 788,245	40 41 42
174,792 174,792	332,435 332,435	99,170 99,170	948,953 547,453	54,578 51,537	14,396 3,041	215,339 145,713 69,626	135,286 110,813 24,473	538,652 538,652	43
7,899 32,053	57,559 9,465	49,084 50,537	88,241 423,773	29,836	161,436	66,140 152,755	135,997 75,092	707,158	44 45
3,716 3,716	309,648 309,648	81,332 81,204 128	168,396 11,507 156,889	12,947 12,947	53,641 53,641	169,716 155,828 13,888	242,178 221,667 20,511	626,459 626,459	46
24,788 24,788	530,261 530,261	41,652 41,652	387,845 10,317 377,528		8,964 8,964	113,852 71,320 42,532	212,964 161,502 51,462	496,333 496,333	47
11,382 11,382	203,164 203,164	31,496 31,361 135	205,591 205,591	47,496 500 46,996	10,000 10,000	73,255 46,332 26,923	55,832 45,887 9,945	850 850	48
2,117 34,753	200,103 166,223	20,321 20,656	53,693 447,449	104,658 15,802	6,497 262,242	59,119 76,677	271,661 157,062	598,117	49 50
18,478 18,478	1,675,668 1,675,668	47,326 47,326	56,653 56,653	21,986 16,014	45,677 5,972 45,677	45,813 35,039 10,774	166,732 14,004 152,728	570,464 570,464	51
107,284 107,284	567,120 567,120	79,760 79,760	841,989 840,989	50,574 50,386		169,070 111,967 57,103	92,108 27,539 64,569	439,741 439,741	52

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 200,000—Continued.							
53	New Bedford, Mass.....	\$6,946,558	\$4,943,041	\$626,677	\$202,024	\$145,128	\$18,586
54	Trenton, N. J.....	4,864,964	2,994,989	21,300		30,000	126,566
55	Norfolk, Va.....	5,114,189	2,999,653		10,481	11,368	419,574
56	Salt Lake City, Utah.....	5,464,737	3,297,617				83,449
	City corporation.....	3,083,947	1,741,171				83,449
	School district.....	2,380,790	1,556,446				
57	Camden, N. J.....	4,298,024	2,363,383	37,969		14,335	239,883
58	Fall River, Mass.....	6,286,749	4,551,114	632,042	236,382	53,763	5,890
59	Nashville, Tenn.....	3,371,034	1,690,724				334,873
60	Albany, N. Y.....	4,795,651	3,182,679	91,385	148,861		84,313
	City corporation.....	4,630,754	3,017,782	91,385	148,861		84,313
	County supervisors' fund.....	164,897	164,897				
61	Wilmington, Del.....	3,720,771	2,074,560	444			69,351
62	Lowell, Mass.....	4,766,860	3,420,185	399,449	192,225	9,717	15,414
63	Kansas City, Kans.....	5,169,122	2,582,709				76,206
	City corporation.....	3,557,882	1,024,390				76,206
	School district.....	1,611,240	1,558,319				
64	Fort Worth, Tex.....	4,057,305	2,484,196				10,138
65	Cambridge, Mass.....	5,355,965	3,544,268	482,330	352,877	43,083	9,550
66	Reading, Pa.....	2,875,387	1,941,959			65,549	105,726
	City corporation.....	1,693,995	983,448			16,790	105,726
	School district.....	1,181,392	958,511			48,759	
67	Erie, Pa.....	3,904,604	2,614,371			136,245	53,946
	City corporation.....	2,268,844	1,255,802			20,000	53,946
	School district.....	1,635,760	1,358,569			116,245	
68	Flint, Mich.....	4,907,875	3,618,139				7,135
	City corporation.....	2,985,914	2,003,811				7,135
	School district.....	1,921,961	1,614,328				
69	Yonkers, N. Y.....	6,986,064	4,950,681	7,275	199,055		276,490
70	Spokane, Wash.....	5,122,078	2,828,504				20,714
	City corporation.....	2,921,929	1,508,597				20,714
	School district.....	2,200,149	1,319,907				
71	Duluth, Minn.....	5,661,661	3,205,830	15,627	9,819		38,702
	City corporation.....	3,826,279	1,633,407	9,270	4,909		38,702
	School district.....	1,835,382	1,572,423	6,357	4,910		
72	Lynn, Mass.....	4,159,804	2,891,284	212,360	202,443	125,801	
73	Elizabeth, N. J.....	3,740,019	2,541,561	7,214		12,594	136,430
74	Utica, N. Y.....	3,621,642	2,616,386	60,388	115,306		113,234
	City corporation.....	3,621,642	2,616,386	60,388	115,306		113,234
	County supervisors' fund.....						
75	Tacoma, Wash.....	6,180,337	2,170,487				117,152
	City corporation.....	4,444,365	1,246,900				116,886
	School district.....	1,604,725	835,119				
	Park district.....	131,247	88,468				266

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—Contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	

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

\$3,150	\$55,296	\$21,079	\$98,841		\$707	\$124,055	\$267,982	\$439,992	53
11,406	108,870	10,933	589,051	\$14,643	156,587	152,060	137,142	511,417	54
115,598	17,751	44,630	172,639	5,966	75,851	140,404	122,911	977,363	55
29,451	583,123	44,733	745,038	21,452	25,810	72,317	95,001	466,746	56
29,451	583,123	44,653	745,038	21,452	25,810	22,167	87,377	466,746	
		80				50,150	7,624		
14,238	297,360	8,831	352,651	57,844	203,461	124,330	47,500	536,239	57
13,223	36,425	11,459	67,046	400		146,488	113,674	418,843	58
10,130	87,671	105,660	427,845	5,344	118,402	86,200	66,239	437,946	59
15,487	221,810	16,561	258,598	28,853	70	74,219	20,451	652,364	60
15,487	221,810	16,561	258,598	28,853	70	74,219	20,451	652,364	
14,035	138,103	31,198	884,691	31,971	62,569	44,670	18,792	350,387	61
973	41,670	34,245	79,958	33,182	50	31,994	102,296	405,502	62
19,301	451,959	13,779	17,212	6,650	35,352	76,377	29,219	1,860,358	63
19,301	451,959	13,779	17,212	6,650	35,352	51,457	18,430	1,860,358	
			17,212			24,920	10,789		
1,227	492,827	37,969	290,753	457		77,704	180,178	481,856	64
11,082	11,409	9,891	33,281	2,314	33	181,292	194,768	479,787	65
8,686	36,995	9,900	125,261	25,500	14,107	54,795	53,654	433,255	66
8,686	36,995	9,812	125,261	25,500	14,107	43,946	41,230	433,255	
		88				10,849	12,424		
5,780	295,100	9,740	117,889	2,991	15,366	58,430	39,115	555,631	67
5,780	295,100	9,740	117,889	800	15,366	33,474	23,205	555,631	
			117,889	2,191		24,956	15,910		
91	365,540	19,705	222,544			59,275	174,059	441,387	68
91	365,540	19,705	222,544			9,072	139,173	441,387	
			222,544			50,203	34,886		
16,108	165,551	27,521	471,250	110,460	10,046	62,863	65,973	622,791	69
3,946	464,173	91,646	820,845	17,684	45,380	58,258	197,246	573,682	70
3,946	464,173	90,781	16,301	7,355	45,380	50,287	140,713	573,682	
		865	804,544	10,329		7,971	56,533		
14,575	907,286	82,552	158,775	127,266		80,322	45,717	975,190	71
14,575	907,286	82,552	158,775	66,788		63,471	30,129	975,190	
			158,775	60,478		16,851	15,588		
16,261	20,642	19,821	2,920			48,797	200,577	418,898	72
4,795	277,253	4,565	327,976	11,130	205,446	153,910	51,927	5,218	73
5,466	268,643	9,836	297,803	45,507		53,173	28,614	7,286	74
5,466	268,643	9,836	297,803	45,507		53,173	28,614	7,286	
4,756	390,815	94,464	760,591	10,194	47,564	94,493	321,999	2,167,822	75
4,756	390,463	94,464	24,540	10,194	47,564	89,899	251,377	2,167,822	
	352		736,051			5,094	28,461		
							42,161		

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.							
76	Jacksonville, Fla.....	\$4,664,753	\$2,206,210				\$106,015
	City corporation.....	3,533,105	1,386,397				106,015
	School district.....	1,131,648	819,813				
77	Somerville, Mass.....	3,237,849	2,413,992	\$109,360	\$142,109	\$53,112	5,293
78	Oklahoma City, Okla.....	5,043,102	3,259,848				23,066
	City corporation.....	2,981,503	1,321,889				23,066
	School district.....	2,061,599	1,937,959				
79	Waterbury, Conn.....	4,111,967	3,496,678	16,402		41,896	5,938
	City corporation.....	4,076,777	3,462,601	16,402		41,896	5,938
	School district.....	35,190	34,077				
80	Lawrence, Mass.....	3,927,963	2,693,406	482,618	148,333	27,861	10,693
81	Canton, Ohio.....	4,046,283	2,638,672		11,301		18,419
	City corporation.....	2,263,138	1,384,583		11,301		18,419
	School district.....	1,783,145	1,254,089				
82	Schenectady, N. Y.....	4,121,051	3,118,442	7,315	84,711		165,691
83	Fort Wayne, Ind.....	3,899,233	2,145,668			42,452	9,812
	City corporation.....	2,620,516	1,038,057			30,874	9,812
	School district.....	1,278,717	1,107,611			11,578	
84	Tulsa, Okla.....	2,946,784	2,122,357				26,476
	City corporation.....	1,605,508	902,322				26,476
	School district.....	1,341,276	1,220,035				
85	Evansville, Ind.....	3,051,578	1,989,182			23,964	12,546
	City corporation.....	1,919,430	1,009,006			15,976	12,546
	School district.....	1,132,148	980,176			7,988	
86	Savannah, Ga.....	2,285,896	1,439,988				319,364
	City corporation.....	1,897,765	1,169,864				319,364
	School district.....	388,131	270,124				
87	Allentown, Pa.....	2,091,037	1,378,515			68,984	60,142
	City corporation.....	1,095,937	560,090			18,639	60,142
	School district.....	995,100	818,425			50,345	
88	Knoxville, Tenn.....	2,643,729	1,521,663			2,512	156,551
89	El Paso, Tex. <sup>1</sup> .....	1,772,193	1,029,560				29,749
90	San Diego, Calif.....	5,250,325	2,799,398				73,983
	City corporation.....	3,595,263	1,901,391				71,705
	School district.....	1,655,062	898,007				2,278
91	Bayonne, N. J.....	3,739,229	2,387,553	3,997			43,654
92	Manchester, N. H.....	2,961,986	2,260,852	204,743		89,160	5,861
93	Harrisburg, Pa.....	2,414,944	1,693,305			22,320	51,115
	City corporation.....	1,420,239	832,510			3,000	51,115
	School district.....	994,705	860,795			19,320	
94	Peoria, Ill.....	2,587,569	2,140,189				46,988
	City corporation.....	1,276,316	948,450				46,988
	School district.....	1,140,072	1,025,453				
	Pleasure driveway and park district.....	171,181	166,286				
95	St. Joseph, Mo.....	1,944,873	1,595,260				120,967
	City corporation.....	1,081,733	837,087				120,850
	School district.....	863,140	758,173				117

<sup>1</sup> The figures for this city cover the transactions for only eleven months.

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
\$1,377	\$83,392	\$64,931	\$28,391	\$14,335	\$37,589	\$76,093	\$536,101	\$1,510,319	76
1,377	83,392	64,931	28,391	14,335	37,589	68,476	260,274	1,510,319	
						7,617	275,827		
7,690	61,561	5,521	20,979		10,079	13,045	117,879	277,229	77
74,565	745,386	53,468	82,793		14,432	156,284	216,284	416,976	78
74,565	745,386	53,468	82,793		14,432	128,970	202,751	416,976	
						27,314	13,533		
8,871	38,071	19,699	84,651	39,475		29,946	33,754	296,586	79
8,871	38,071	19,699	84,651	39,475		29,851	32,736	296,586	
						95	1,018		
1,507	29,550	23,191	37,848			52,809	79,191	340,956	80
56,820	217,021	110,187	398,324	59,713		125,126	123,027	287,673	81
56,820	217,021	110,187	1,002	59,713		104,526	71,606	287,673	
			397,322			20,600	51,421		
9,917	62,111	11,212	337,851	27,887	990	48,125	49,753	197,046	82
9,716	592,505	9,162	118,529	3,937	500	34,387	53,491	879,074	83
9,716	592,505	9,162	118,529	3,937	500	21,392	25,487	879,074	
						12,995	28,004		
62,982	176,216	82,983	73,338	225	5,143	89,655	8,931	298,478	84
62,982	176,216	82,983	73,338	225	5,143	44,960	5,948	298,478	
						44,695	2,983		
26,862	474,699	4,118	111,595	8,754	14,633	23,698	52,897	308,630	85
26,862	474,699	4,118	111,595	8,754	14,633	18,387	25,819	308,630	
						5,311	27,078		
8,818	28,324	50,908	85,344			13,571	86,226	253,353	86
8,818	28,324	50,908	85,344			13,571	53,563	253,353	
							32,663		
7,605	262,526	3,961	95,692			41,729	9,841	162,042	87
7,605	262,526	3,894	95,692			16,397	4,602	162,042	
		67				25,332	5,239		
14,656	78,676	26,921	328,968	3,438	142	1,260	112,270	396,672	88
22,814	3,996	14,770	266,774	1,818	298	41,885	37,702	322,827	89
36,303	434,816	19,111	715,909	71,525	73,289	38,207	213,425	774,359	90
36,303	434,816	19,111	715,909	71,525	73,289	38,207	174,557	774,359	
							38,868		
12,198	36,881	3,014	412,007	42,290	60,806	109,640	13,536	613,653	91
94,657	20,619	26,922			1,743	22,495	30,114	204,820	92
2,440	126,057	7,437	70,185	15,340	87,112	47,173	28,737	263,723	93
2,440	126,057	7,405	70,185	3,699	87,112	35,002	8,176	263,723	
		32		11,641		12,171	20,561		
67,734	139,351	10,937	85,574	22,906	3,591	33,102	32,787	4,410	94
67,734	139,351	10,934	85,574	13,834	3,591	13,666	27,358	4,410	
		3		9,072		15,743	4,230		
						3,693	1,199		
30,105	9,694	20,082	89,391	5,097	37,635	14,562	17,903	4,177	95
30,105	9,694	20,082	89,391	5,097	37,635	7,738	9,268	4,177	
						6,824	8,635		

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.							
96	Wichita, Kans.-----	\$3,404,235	\$2,488,225			\$59,494	
	City corporation-----	1,831,193	976,741			59,494	
	School district-----	1,573,042	1,511,484				
97	Wilkes-Barre, Pa.-----	2,054,768	1,597,836		\$138,873	62,335	
	City corporation-----	1,032,182	798,169		42,450	62,335	
	School district-----	1,022,586	799,667		96,423		
98	Sioux City, Iowa-----	2,850,572	2,160,588			34,161	
	City corporation-----	1,472,910	890,706			34,161	
	School district-----	1,377,662	1,269,882				
99	South Bend, Ind.-----	3,071,481	2,098,626		19,676	5,520	
	City corporation-----	1,686,484	898,882		5,279	5,520	
	School district-----	1,384,997	1,199,744		14,397		
100	Portland, Me.-----	3,469,608	2,476,709	\$51,997	56,394	45,062	
	City corporation-----	2,989,881	2,405,806	51,997	56,394	45,062	
	Bridge district-----	46,359	41,591				
	Water district-----	402,504					
	Pier site district-----	30,864	29,312				
101	Troy, N. Y.-----	2,924,012	2,041,286	39,323	\$68,506	61,837	
	City corporation-----	2,664,130	1,826,470	37,954	68,506	61,837	
	Lansingburgh school district.	147,273	102,207	1,374			
	County supervisors' fund.	112,609	112,609				
102	Binghamton, N. Y.-----	2,639,925	1,679,509	14,648	59,921	61,425	
103	Rockford, Ill.-----	2,738,723	2,047,676			14,267	
	City corporation-----	1,459,164	913,075			14,267	
	School district-----	1,155,175	1,014,524				
	Park district-----	124,384	120,077				
104	Charleston, S. C.-----	2,351,772	1,431,486		7,188	147,327	
	City corporation-----	1,925,632	1,078,849			147,327	
	School district-----	426,140	352,637		7,188		
105	Little Rock, Ark.-----	1,557,179	939,805		13,087	133,554	
	City corporation-----	674,338	329,803		13,087	133,554	
	School district-----	785,168	610,002				
	Sewer and street improvement district.	97,673					
106	Johnstown, Pa.-----	2,151,888	1,575,071		182,100	58,585	
	City corporation-----	1,115,675	753,690		92,340	58,585	
	School district-----	1,036,213	821,381		89,760		
107	East St. Louis, Ill.-----	2,107,510	1,254,028			96,114	
	City corporation-----	1,282,673	521,134			96,114	
	School district-----	730,793	647,056				
	Park district-----	94,044	85,838				
108	Sacramento, Calif.-----	4,593,983	1,935,206			112,990	
	City corporation-----	3,247,802	1,406,624			112,990	
	School district-----	1,346,181	528,582				
109	Brockton, Mass.-----	3,002,623	1,972,442	228,792	173,708	35,479	
110	Hoboken, N. J.-----	3,585,788	2,403,795	20,640		1,028	
111	Terre Haute, Ind.-----	2,244,991	1,842,479			14,839	
	City corporation-----	800,866	672,232			5,984	
	School district-----	1,444,125	1,170,247			8,855	

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
\$31,643	\$647,054	\$46,011	\$24,546	\$655	\$6,011	\$58,206	\$36,109	\$6,281	96
31,643	647,054	46,011	24,546	655	6,011	32,459	24,844	6,281	
						25,747	11,265		
6,479	97,135	13,270	108,854	577		12,231	15,081	2,097	97
6,479	97,135	13,193	108,854	577		3,275	7,049	2,097	
		77				8,956	8,032		
14,312	8,286	21,548	51,820	2,008	57,426	21,879	173,724	304,820	98
14,312	8,286	21,548	9,387	2,008	57,426	18,848	111,408	304,820	
			42,433			3,031	62,316		
22,388	355,496	6,727	113,259	69,761	2,011	26,431	71,904	279,682	99
22,388	355,496	6,727	113,259	64,085	2,011	25,878	20,536	279,682	
				5,676		553	51,368		
4,593	60,076	2,937	137,629	23,824	4,375	106,270	73,810	425,932	100
4,593	60,076	2,937	137,629	23,824	4,375	70,436	73,810	57,317	
						393			
						33,889		368,615	
						1,552			
2,357	116,074	4,911	196,711	13,189	4,599	20,286	7,066	347,862	101
2,357	116,074	4,911	155,682	10,790	4,599	20,192	6,896	347,862	
			41,029	2,399		94	170		
3,370	143,354	17,444	293,164	43,836	170	31,342	140,443	151,299	102
36,581	236,584	13,015	79,232	6,901	10,631	5,368	117,561	170,847	103
36,581	236,584	13,015	79,232	2,240	10,631	4,553	57,371	170,847	
				4,721		64	56,634		
						751	3,556		
16,228	105,002	21,541	64,308	29,487	36,260	52,004	3,235	437,706	104
16,070	105,002	21,541	2,557	29,487	36,260	49,217	1,616	437,706	
188			61,751			2,787	1,619		
58,055	98,978	63,679	70,207	97,776	31,564	4,639	34,836	10,999	105
58,005	1,362	63,679	70,207	941	31,564	1,098	30,246	10,999	
				96,835		3,534	4,590		
50	97,616					7			
11,379	66,310	29,319	152,010		7,973	55,903	12,609	629	106
11,379	66,310	29,319	60,000		7,973	31,801	3,649	629	
			92,010			24,102	8,960		
39,879	562,059	17,453	76,800	3,544	775	7,230	49,628		107
39,879	562,059	17,453	76,800	3,544	775	6,549	35,166		
						681	6,937		
							7,525		
	1,159,561	15,120	816,187		9,018	33,453	192,995	319,453	108
	1,159,561	13,514	2,500		9,018	33,453	190,689	319,453	
		1,606	813,687				2,306		
955	61,214	10,564	5,410			30,494	239,151	236,642	109
7,814	243,336	4,972	301,811	14,528	77,497	53,297	24,893	323,360	
13,659	20,257	8,689	124,168	10,591		21,269	139,482	37,503	111
13,659	20,257	8,689	124,168	2,862		11,092	16,533	37,503	
				7,729		10,177	122,949		



TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.—Continued.							
112	Saginaw, Mich.....	\$2,703,159	\$1,897,573	\$66		\$10,684	
	City corporation.....	1,573,910	1,033,609	66		10,684	
	School district.....	1,129,249	863,964				
113	Pawtucket, R. I.....	2,597,254	1,925,259		\$17,264	16,574	
114	Passaic, N. J.....	2,285,114	1,709,115	13,784	2,554	55,942	
115	Gary, Ind.....	3,018,739	2,056,920			9,687	
	City corporation.....	1,859,872	993,053			9,687	
	School district.....	1,158,867	1,063,867				
116	Springfield, Ohio.....	1,936,742	931,142		\$18,897	5,220	
	City corporation.....	1,191,859	638,503		18,897	5,220	
	School district.....	744,883	292,639				
117	Altoona, Pa.....	1,962,401	1,142,718			44,575	
	City corporation.....	1,078,497	439,906			44,575	
	School district.....	883,904	702,812				
118	Long Beach, Calif.....	3,601,773	1,842,255			61,221	
	City corporation.....	2,254,801	1,052,539			59,460	
	School district.....	1,346,972	789,716			1,761	
119	Chester, Pa.....	1,269,320	1,037,043			42,945	
	City corporation.....	596,069	473,946			42,945	
	School district.....	673,251	563,097				
120	Mobile, Ala.....	1,417,539	853,613		7,870	159,098	
	City corporation.....	1,061,420	519,427			159,098	
	School district.....	356,119	334,186		7,870		
121	Racine, Wis.....	2,721,362	1,694,681		189,233	33,432	
122	New Britain, Conn.....	2,255,364	1,783,316	14,239	24,305	2,586	
123	Lansing, Mich.....	3,795,963	1,831,608			4,747	
	City corporation.....	2,846,273	1,036,413			4,747	
	School district.....	949,690	795,195				
124	Holyoke, Mass.....	4,081,887	2,032,942	260,909	124,013	34,452	
125	Springfield, Ill.....	2,419,372	1,647,788			24,935	
	City corporation.....	1,370,720	702,574			24,935	
	School district.....	950,016	852,630				
	Pleasure driveway and park district.....	98,636	92,584				
126	Chattanooga, Tenn.....	1,637,157	1,055,365			128,339	
127	Berkeley, Calif.....	2,504,229	1,640,257			18,742	
	City corporation.....	1,248,125	958,447			15,739	
	School district.....	1,256,104	681,810			3,003	
128	Davenport, Iowa.....	2,321,729	1,869,746			31,028	
	City corporation.....	1,286,969	882,124			31,028	
	School district.....	1,034,760	987,622				
129	Hamtramck, Mich.....	1,815,376	1,313,130			6,069	
	City corporation.....	1,294,110	910,953			6,069	
	School district.....	521,266	402,177				
130	Bethlehem, Pa.....	1,826,364	1,266,505		64,500	30,006	
	City corporation.....	913,948	513,035		22,500	30,006	
	School district.....	912,416	753,470		42,000		
131	Covington, Ky.....	1,413,052	896,341			114,600	
	City corporation.....	1,055,730	618,487			114,600	
	School district.....	357,322	277,854				

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes— contd.	From special assess- ments and special charges for out- lays.	From fines, forfeits, and escheats.	From subven- tions and grants.	From dona- tions, gifts, and pension assess- ments.	From highway privi- leges.	From rents of invest- ment propert- ies, and interest.	From earnings of general depart- ments.	From earnings of public service enter- prises.	
Non- business license.									
\$2,239 2,239	\$198,551 198,551	\$84 84	\$208,727 1,200 207,527		\$625 625	\$110,007 75,581 34,426	\$65,278 41,946 23,332	\$209,325 209,325	112
4,451 14,400	63,969 101,648	5,219 13,739	19,108 232,149	\$6,881 6,759	65 71,587	103,782 42,946	49,509 20,399	385,173 92	113 114
5,553 5,553	786,782 786,782	8,871 8,871	85,196 85,196	4,959 4,054 905		14,779 11,808 2,971	35,901 29,973 5,928	10,091 10,091	115
35,872 35,872	161,090 161,090	10,451 10,451	247,146 2,000 245,146	12,290 12,290	6,144 6,144	65,238 55,398 9,840	255,137 70,169 184,968	188,115 188,115	116
5,430 5,430	372,957 372,957	6,796 6,796	135,490 135,490		6,219 6,219	23,801 19,332 4,469	65,773 24,640 41,133	158,642 158,642	117
49,572 49,572	531,886 531,886	50,816 50,803 13	542,475 542,475		15,930 15,930	33,459 33,459	49,181 36,174 13,007	424,978 424,978	118
11,988 11,988	30,799 30,799	14,965 14,965	60,829 60,829	14,673 15 14,658	467 467	25,767 18,399 7,368	27,299 27,299	2,545 2,545	119
13,283 13,283	63,188 63,188	19,226 19,226	12,670 1,225 11,445	1,849 1,849	27,708 27,708	7,101 6,482 619	19,149 18,999 150	232,784 232,784	120
8,532 3,130	67,881 35,653	7,775 27,348	126,633 39,518	180,197 7,888		30,390 38,862	78,873 89,118	303,735 189,401	121 122
2,109 2,109	109,391 109,391	6,149 6,149	133,186 133,186	5,000 5,000		29,485 29,172 313	105,441 84,445 20,996	1,568,847 1,568,847	123
621	6,354	17,106	54,467	53,235	4	57,177	70,654	1,345,348	124
5,088 5,088	144,018 143,793	5,602 5,602	72,936 72,936	4,076 4,076	31,534 31,534	14,814 11,618 2,636 560	44,181 17,100 21,814 5,267	424,400 424,400	125
	60,213	18,432	264,889	552	6,419	19,210	72,690	11,048	126
21,008 21,008	108,328 108,328	1,574 1,574	547,976 547,976	11,120 120 11,000	46,283 46,283	14,216 10,916 3,300	92,831 83,816 9,015	1,894 1,894	127
3,086 3,080	280,316 280,316	10,057 10,057	29,016 29,016	4,838 4,838	3,243 3,243	15,877 13,844 2,033	46,656 30,567 16,089	27,872 27,872	128
6,993 6,993	79,492 79,492	20,148 20,148	113,624 113,624			7,016 4,567 2,449	4,306 1,290 3,016	264,598 264,598	129
2,925 2,925	87,628 87,628	16,933 16,840 93	64,587 64,587	8,700 8,700		41,645 12,185 29,460	15,945 1,839 14,106	226,990 226,990	130
3,574 3,574	9,588 9,588	10,567 10,567	64,355 64,355	3,993 2,078 1,915	8,650 8,650	11,042 8,417 2,625	19,716 9,143 10,573	270,626 270,626	131

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

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.						
		Total.	From taxes.				Poll.	Business.
			General property.	Special.		Business.		
				Property.	All other.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.								
132	Lincoln, Nebr.....	\$2,769,089	\$1,956,633			\$12,436	\$23,563	
	City corporation.....	1,342,240	643,850			12,436	16,690	
	School district.....	1,311,390	1,220,250				6,873	
	Sanitary district.....	115,459	92,533					
133	Portsmouth, Va.....	1,426,251	704,302			2,799	116,547	
134	Haverhill, Mass.....	2,320,750	1,619,445	\$104,135	\$131,734	29,776	8,451	
135	Wheeling, W. Va.....	1,736,290	1,145,067			13,996	40,295	
	City corporation.....	1,130,883	560,985			13,996	40,295	
	School district.....	605,405	584,082					
136	Niagara Falls, N. Y.....	2,754,301	1,803,675	24,567	136,254		103,597	
137	Highland Park, Mich.....	3,436,806	2,414,402				9,543	
	City corporation.....	2,194,993	1,330,338				9,543	
	School district.....	1,241,813	1,084,064					
138	Macon, Ga.....	1,584,834	903,757				159,317	
	City corporation.....	1,268,146	676,585				159,317	
	School district.....	316,688	227,172					
139	Huntington, W. Va.....	2,027,894	1,464,763			12,668	21,978	
	City corporation.....	1,035,622	483,687			12,668	21,978	
	School district.....	992,272	981,076					
140	East Orange, N. J.....	2,419,820	1,527,694	4,533		9,033	78,834	
141	Lancaster, Pa.....	998,838	643,963			12,627	16,852	
	City corporation.....	603,761	332,853			4,016	16,852	
	School district.....	395,077	311,110			8,611		
142	Roanoke, Va.....	1,574,452	1,024,724		743	11,415	173,651	
143	Tampa, Fla.....	1,733,163	1,254,530			6,855	123,229	
	City corporation.....	1,101,841	792,768				123,229	
	School district.....	631,322	461,762			6,855		
144	Augusta, Ga.....	2,141,432	1,306,708				157,584	
	City corporation.....	1,614,778	869,144				157,584	
	School district.....	526,654	437,564					
145	Cicero, Ill.....	1,648,978	1,096,270				81,555	
	City corporation.....	871,110	414,306				81,555	
	School district.....	773,891	678,427					
	Park district.....	3,977	3,537					
146	Jackson, Mich.....	1,987,961	1,320,480				6,048	
	City corporation.....	1,264,254	742,759				6,048	
	School district.....	723,707	577,721					
147	Winston-Salem, N. C.....	1,539,996	787,191	1,869		6,362	36,159	
148	Fresno, Calif.....	3,122,746	1,541,438				111,768	
	City corporation.....	1,702,820	844,981				110,925	
	School district.....	1,419,926	696,457				843	
149	Topeka, Kans.....	2,245,300	1,712,740				27,882	
	City corporation.....	1,231,478	727,835				27,882	
	School district.....	1,013,822	984,905					
150	Atlantic City, N. J.....	4,419,027	3,086,769	10,545		353	274,570	
151	Quincy, Mass.....	2,936,436	2,140,842	86,957	127,250	22,339		
152	Pasadena, Calif.....	4,095,687	1,970,656				27,257	
	City corporation.....	2,471,306	928,191				26,316	
	School district.....	1,624,381	1,042,465				941	

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
\$5, 118	\$319, 766	\$8, 275	\$43, 347	\$7, 864	\$866	\$58, 608	\$41, 682	\$290, 931	132
5, 118	296, 840	2, 993	12, 900	7, 864	866	16, 901	34, 851	290, 931	
	22, 926	5, 282	30, 447			41, 707	6, 831		
9, 981		24, 692	82, 692		18, 107	71, 949	12, 759	382, 423	133
1, 207	21, 584	8, 480	14, 006	5, 667	986	58, 780	126, 184	190, 315	134
13, 136	223, 451	15, 637	2, 671	6, 551	18, 463	35, 115	20, 562	201, 346	135
13, 136	223, 451	15, 637		101	18, 463	30, 311	13, 164	201, 346	
			2, 671	6, 450		4, 804	7, 398		
3, 666	171, 172	19, 079	163, 053	7, 642	710	105, 769	57, 854	157, 263	136
6, 185	268, 397	24, 813	103, 287	3, 427		74, 051	194, 878	337, 823	137
6, 185	268, 397	24, 813		3, 016		52, 917	161, 961	337, 823	
			103, 287	411		21, 134	32, 917		
4, 006	5, 267	22, 338	80, 414	1, 904	11, 617	13, 611	76, 674	305, 929	138
4, 006	5, 267	22, 338		50	11, 617	12, 834	70, 203	305, 929	
			80, 414	1, 854		777	6, 471		
9, 867	438, 867	22, 242	1, 674	158	16, 677	11, 582	11, 874	15, 544	139
9, 867	438, 867	22, 242		158	16, 677	7, 439	6, 653	15, 544	
			1, 674			4, 143	5, 221		
33, 470	123, 247	933	211, 716	5, 868	87, 619	64, 100	42, 300	230, 473	140
1, 943	4, 588	423	54, 690	9, 508	8, 461	12, 960	8, 451	224, 372	141
1, 943	4, 588	423			8, 461	7, 755	2, 498	224, 372	
			34, 690	9, 508		5, 205	5, 953		
40, 425	47, 560	59, 658	81, 577	4, 190	9, 755	42, 013	42, 899	35, 842	142
1, 739	11, 122	30, 773	28, 259	860		47, 888	221, 036	6, 872	143
1, 739	11, 122	30, 773		860		43, 088	91, 390	6, 872	
			28, 259			4, 800	129, 646		
3, 165	123, 913	35, 344	83, 468		14, 167	19, 092	157, 241	240, 750	144
3, 165	123, 913	35, 344			14, 167	17, 280	153, 431	240, 750	
			83, 468			1, 812	3, 810		
24, 152	171, 378	2, 380	68, 380	1, 625	523	23, 617	23, 212	155, 886	145
24, 152	171, 378	2, 380			523		20, 930	155, 886	
			68, 380	1, 625		23, 177	2, 282		
						440			
1, 244	186, 260	11, 260	122, 552	135		33, 637	134, 369	171, 976	146
1, 244	186, 260	11, 260		135		27, 043	117, 529	171, 976	
			122, 552			6, 594	16, 840		
8, 700	149, 746	33, 482	199, 105	15, 000		17, 355	79, 892	205, 135	147
3, 839	559, 012	92, 145	698, 969	3, 083	12, 081	175	93, 263	6, 973	148
3, 839	559, 012	92, 145		3, 083	12, 081	175	69, 606	6, 973	
			698, 969				23, 657		
6, 955	172, 300	13, 665	7, 735		17, 592	27, 337	37, 739	221, 355	149
6, 955	172, 300	13, 665			17, 592	19, 336	24, 558	221, 355	
			7, 735			8, 001	13, 181		
10, 778	9, 517	5, 920	313, 682	16, 750	155, 179	183, 494	57, 910	293, 560	150
12, 950	97, 592	5, 018	28, 474			38, 020	111, 078	265, 916	151
28, 675	30, 818	29, 327	573, 782	3, 468	11, 391	25, 712	95, 796	1, 298, 805	152
28, 675	30, 818	29, 327		2, 207	11, 391	25, 712	89, 864	1, 298, 805	
			573, 782	1, 261			5, 932		

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.							
153	Kalamazoo, Mich.....	\$2,258,065	\$1,626,313				\$4,325
	City corporation.....	1,231,712	750,736				4,325
	School district.....	1,026,353	875,577				
154	Malden, Mass.....	2,019,182	1,400,161	\$91,839	\$133,709	\$30,482	1,521
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.							
155	Charlotte, N. C.....	\$1,264,987	\$586,089	\$4,355		\$5,965	\$85,356
156	Lakewood, Ohio.....	1,972,757	1,185,654		\$11,093		1,819
	City corporation.....	1,327,988	690,220		11,093		1,819
	School district.....	644,769	495,434				
157	York, Pa.....	1,052,401	815,543			20,000	36,433
	City corporation.....	500,070	349,311			10,000	36,433
	School district.....	552,331	466,232			10,000	
158	Bay City, Mich.....	2,171,653	1,364,453				1,722
	City corporation.....	1,387,393	763,773				1,722
	School district.....	784,260	600,680				
159	Shreveport, La.....	1,903,277	945,343			8,467	147,490
	City corporation.....	1,452,106	636,545				147,490
	School district.....	451,171	308,798			8,467	
160	Cedar Rapids, Iowa.....	2,016,041	1,518,381				14,926
	City corporation.....	986,396	576,502				14,926
	School district.....	1,029,645	941,879				
161	McKeesport, Pa.....	1,443,303	982,123			12,000	17,189
	City corporation.....	730,710	383,960				17,189
	School district.....	712,593	598,163			12,000	
162	Newton, Mass.....	3,253,992	2,039,428	231,546	335,224	29,603	1,591
163	Elmira, N. Y.....	1,770,024	1,063,383	14,126	46,479		56,897
164	New Castle, Pa.....	1,104,140	842,970			23,542	33,642
	City corporation.....	451,169	278,826			23,000	33,642
	School district.....	652,971	564,144			542	
165	Decatur, Ill.....	1,459,893	1,026,307				14,793
	City corporation.....	797,555	436,210				14,793
	School district.....	662,338	590,097				
166	Chelsea, Mass.....	1,821,602	1,365,067	97,224	75,293	16,353	4,829
167	Wichita Falls, Tex.....	1,191,272	802,838				3,340
	City corporation.....	821,423	505,835				3,340
	School district.....	369,849	297,003				
168	Galveston, Tex.....	1,885,960	1,063,756				7,362
169	Oak Park, Ill.....	2,080,819	1,291,158				27,987
	City corporation.....	1,081,534	366,544				27,987
	School district.....	959,699	885,325				
	Park district.....	39,586	39,289				
170	Mount Vernon, N. Y.....	2,015,162	1,593,644	4,945	119,573		25,932
	City corporation.....	1,158,577	858,721	4,945	119,573		25,932
	School district.....	856,585	734,923				
171	Woonsocket, R. I.....	1,587,147	1,124,688			12,789	12,681
172	Kenosha, Wis.....	2,155,970	1,352,501	17	390,322		26,210

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									

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

\$4,032	\$182,585	\$11,775	\$121,860	-----	\$54	\$40,442	\$57,066	\$209,613	153
4,032	182,585	11,775	1,200	-----	54	23,913	43,479	209,613	
			120,660	-----		16,529	13,587		
5,732	56,717	5,926	11,170	-----		54,930	69,891	157,104	154

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

\$9,368	\$63,097	\$13,479	\$204,500	-----		\$4,151	\$47,054	\$241,573	155
53,965	263,308	36,867	109,155	\$7,741		80,992	28,798	193,365	156
	263,308	36,867	109,155	7,741		58,132	19,219	193,365	
						22,860	9,579		
3,286	29,308	3,973	56,829	-----	\$32,925	38,150	15,954	-----	157
3,286	29,308	3,973	56,829	-----	32,925	29,350	5,484	-----	
						8,800	10,470	-----	
1,790	85,541	5,086	157,772	-----	250	62,506	26,470	466,063	158
1,790	85,541	5,086	5,120	-----	250	39,390	18,658	466,063	
			152,652	-----		23,116	7,812	-----	
17,072	311,591	52,148	112,705	4,080	1,782	34,491	36,738	231,370	159
17,072	311,591	45,921	112,705	2,465	1,782	22,090	35,780	231,370	
		6,227	112,705	1,615		12,401	958	-----	
10,149	147,033	14,250	28,646	1,584		8,001	97,635	175,436	160
10,149	147,033	14,250	5,668	1,584		8,001	32,847	175,436	
			22,978	-----			64,788	-----	
	35,315	35,020	60,369	1,148	612	26,066	39,482	233,979	161
	35,315	35,020	60,369	1,148	612	16,454	7,033	233,979	
			60,369	-----		9,612	32,549	-----	
557	139,854	4,837	44,481	-----		84,581	122,719	219,571	162
442	47,322	6,398	125,511	71,251	500	31,016	20,964	255,740	163
2,220	83,548	11,133	61,931	-----	3,682	10,751	28,745	1,976	164
2,220	83,548	10,705	61,931	-----	3,682	7,463	6,107	1,976	
		428	61,931	-----		3,288	22,638	-----	
895	206,856	10,869	51,602	1,156	-----	20,889	14,826	111,700	165
895	206,856	10,869	51,602	1,150	6	9,072	6,004	111,700	
			51,602	-----		11,817	8,822	-----	
2,816	1,748	5,550	6,281	-----	200	34,224	73,772	138,245	166
5,531	26,835	18,369	71,481	-----		14,547	48,350	199,981	167
5,531	26,835	18,369	71,481	-----		14,057	47,475	199,981	
			71,481	-----		490	875	-----	
9,076	2,709	22,630	242,492	-----	8,037	91,873	172,761	265,264	168
72,788	381,216	19,373	35,317	4,247	1,607	27,858	34,463	184,805	169
72,788	381,216	19,373	35,317	1,326	1,607	13,095	12,793	184,805	
			35,317	2,921		14,480	21,656	-----	
				-----		283	14	-----	
7,478	85,343	4,595	106,401	10,105	5,269	25,965	25,912	-----	170
7,478	85,343	4,595	106,401	10,105	5,269	22,449	14,167	-----	
			106,401	-----		3,516	11,745	-----	
2,635	57,220	1,174	13,369	10,556	2,920	110,805	40,895	197,415	171
4,612	2,652	29,823	2,461	112,032	5,600	34,073	35,728	159,939	172

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.							
173	Hammond, Ind. ....	\$1,535,586	\$979,772			\$14,390	\$9,938
	City corporation .....	890,294	442,407			5,756	9,938
	School district .....	645,292	537,365			8,634	
174	Montgomery, Ala. ....	1,092,889	388,184				193,179
175	Pittsfield, Mass. ....	1,794,123	1,268,688	\$119,355	\$104,000	22,662	3,592
176	Perth Amboy, N. J. ....	1,666,019	1,003,232	3,385		871	33,055
177	Beaumont, Tex. ....	1,198,816	800,101			4,182	1,700
178	Lima, Ohio .....	1,277,409	618,724		3,949		1,866
	City corporation .....	782,038	307,473		3,949		1,866
	School district .....	495,371	311,251				
179	Stockton, Calif. ....	2,429,275	1,348,649				107,079
	City corporation .....	1,506,074	877,744				107,079
	School district .....	923,201	470,905				
180	Pueblo, Colo. ....	1,851,422	1,173,894				18,963
	City corporation .....	1,337,220	777,064				18,963
	School district .....	514,202	396,830				
181	Medford, Mass. ....	1,877,159	1,395,707	39,526	95,875	21,331	2,603
182	Lexington, Ky. ....	1,341,000	950,170				130,404
183	Charleston, W. Va. ....	1,378,910	1,130,403			10,025	30,902
	City corporation .....	793,070	567,294			10,025	30,902
	School district .....	585,840	563,109				
184	Salem, Mass. ....	1,980,172	1,429,095	92,192	122,602	18,145	1,441
185	Butte, Mont. ....	1,327,024	858,626			19,736	17,142
	City corporation .....	878,560	581,305			19,736	17,142
	School district .....	448,464	277,321				
186	Everett, Mass. ....	1,843,771	1,333,485	135,427	84,456	11,946	2,107
187	Fitchburg, Mass. ....	1,984,190	1,323,784	141,786	81,590	22,074	6,314
188	Madison, Wis. ....	2,286,544	1,585,491		107,263		20,879
189	West Hoboken, N. J. ....	1,105,271	773,217	10,287		1,200	46,085
190	San Jose, Calif. ....	1,620,271	827,741				23,621
	City corporation .....	787,931	454,971				23,143
	School district .....	832,340	372,770				478
191	Hamilton, Ohio .....	2,528,423	711,849		4,231		53,658
	City corporation .....	2,044,473	421,245		4,231		53,658
	School district .....	483,950	290,604				
192	Springfield, Mo. ....	1,070,101	742,837			7,226	45,142
	City corporation .....	542,168	320,506			7,226	45,142
	School district .....	527,933	422,331				
193	East Chicago, Ind. ....	1,580,691	1,086,563			10,440	7,693
	City corporation .....	942,558	522,503			5,220	7,693
	School district .....	638,133	564,060			5,220	
194	Brookline, Mass. ....	2,975,616	2,009,550	219,155	441,042	45,688	2,210
195	Evanston, Ill. ....	1,930,641	1,395,645				15,413
	City corporation .....	973,141	483,737				15,413
	School district .....	947,265	901,680				
	Park district .....	10,235	10,228				
196	Jamestown, N. Y. ....	2,175,348	1,037,271	35,469	33,827		113,853
	City corporation .....	1,464,575	462,947	23,622	33,827		113,853
	School district .....	686,183	549,734	11,847			
	County supervisors' fund .....	24,590	24,590				

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									
From taxes— contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	City number.
Non-business license.									
\$13,843	\$214,077	\$6,092	\$61,733	\$3,405	-----	\$13,448	\$61,288	\$157,600	173
13,843	214,077	6,092	61,733	3,405	-----	13,448	23,728	157,600	
							37,560		
11,644	105,777	41,939	118,756	-----	-----	18,631	53,806	160,973	174
393	87,913	5,742	9,386	-----	-----	4,453	32,370	135,569	175
2,764	64,838	7,532	102,182	2,533	\$36,197	76,445	18,613	314,372	176
5,783	6,308	16,146	90,624	19,187	4,501	35,915	17,181	197,188	177
28,524	92,917	11,438	134,817	33,331	5,000	62,728	26,835	257,280	178
28,524	92,917	11,438	1,000	6,625	5,000	54,974	10,992	257,280	
			133,817	26,706	-----	7,754	15,843	-----	
4,521	316,946	48,501	469,768	2,502	38,244	29,184	34,076	29,805	179
4,521	316,946	48,501	20,631	2,502	38,244	29,046	31,055	29,805	
			449,137	-----	-----	138	3,021	-----	
6,208	133,832	31,998	106,757	1,352	8,932	7,030	13,778	348,678	180
6,208	133,832	31,998	-----	1,264	8,932	6,988	3,293	348,678	
			106,757	88	-----	42	10,485	-----	
1,002	29,267	1,835	2,853	75,413	134	30,436	51,940	129,237	181
900	106,310	6,736	52,466	1,500	350	52,273	29,577	10,314	182
15,244	92,120	20,637	2,071	-----	-----	1,937	25,646	7,303	183
15,244	92,120	20,637	2,071	-----	-----	1,937	14,920	7,303	
			2,071	-----	-----	1,937	32,688	-----	
439	9,416	2,971	11,130	1,710	50	10,726	9,934	-----	
4,638	177,930	39,714	164,849	1,581	17,118	21,239	94,857	174,885	184
4,638	177,930	39,714	-----	1,250	17,118	12,621	13,069	-----	185
			164,849	331	-----	9,0810	10,646	-----	
			-----	-----	-----	3,54	2,423	-----	
1,882	14,163	3,843	15,685	-----	-----	25,503	53,972	161,302	186
2,337	13,862	4,499	4,280	6,900	-----	44,288	185,963	146,513	187
11,527	179,782	4,395	69,174	1,605	-----	43,214	70,789	192,425	188
3,525	7,755	2,221	188,866	4,641	33,311	23,759	10,404	-----	189
1,415	222,826	20,476	441,474	1,791	4,789	8,645	67,493	-----	190
1,415	222,826	20,476	-----	1,790	4,789	8,645	49,876	-----	
			441,474	1	-----	-----	17,617	-----	
24,309	823,582	8,782	172,492	14,888	-----	5,587	12,833	696,212	191
24,309	823,582	8,782	2,000	750	-----	5,288	4,416	696,212	
			170,492	14,138	-----	299	8,417	-----	
16,497	122,308	9,043	73,215	1,335	1,000	27,359	20,242	3,897	192
16,497	122,308	8,043	-----	1,335	1,000	4,501	11,713	3,897	
		1,000	73,215	-----	-----	22,858	8,529	-----	
872	381,677	3,775	62,548	849	-----	18,304	7,970	-----	193
872	381,677	3,775	62,548	849	-----	14,263	6,555	-----	
			-----	-----	-----	4,041	1,415	-----	
792	9,080	1,027	5,792	-----	-----	8,453	69,896	162,931	194
46,545	113,296	14,223	34,456	8,207	9,930	11,125	53,622	228,179	195
46,545	113,296	14,223	-----	6,817	9,930	9,773	45,228	228,179	
			34,456	1,390	-----	1,345	8,394	-----	
			-----	-----	-----	7	-----	-----	
4,227	133,397	21,711	115,823	3,181	15,360	19,075	66,520	575,634	196
4,227	133,397	21,711	-----	2,806	15,360	14,002	63,189	575,634	
			115,823	375	-----	5,073	3,331	-----	



TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.					
		Total.	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.							
197	Waco, Tex.....	\$1,360,043	\$1,019,488			\$4,818	
198	Superior, Wis.....	1,371,660	977,532		\$78,086	104,684	
199	Lorain, Ohio.....	1,508,544	862,562		1,294	4,167	
	City corporation.....	879,358	409,196		1,294	4,167	
	School district.....	629,186	453,426				
200	Muskegon, Mich.....	1,556,562	992,330			7,053	
	City corporation.....	906,522	593,324			7,053	
	School district.....	650,040	399,006				
201	Joliet, Ill.....	1,655,941	925,497			37,421	
	City corporation.....	915,383	295,518			37,421	
	School district.....	740,558	629,979				
202	Dubuque, Iowa.....	1,462,203	1,038,091			15,994	
	City corporation.....	950,296	567,950			15,994	
	School district.....	511,907	470,141				
203	Muncie, Ind.....	1,208,591	967,509		\$5,148	803	
	City corporation.....	537,610	411,502		2,145	803	
	School district.....	670,981	556,007		3,003		
204	Columbia, S. C.....	1,103,402	597,397			9,140	
	City corporation.....	854,867	437,214			3,999	
	School district.....	248,535	160,183			5,141	
205	Chicopee, Mass.....	1,785,839	1,085,195	\$137,356	59,408	19,354	
206	Battle Creek, Mich.....	1,595,088	1,237,807			1,626	
	City corporation.....	832,449	597,143			1,626	
	School district.....	762,639	640,664				
207	New Rochelle, N. Y.....	2,590,469	2,085,914	5,416	93,467	18,830	
208	Pontiac, Mich.....	1,776,555	1,272,110			4,431	
	City corporation.....	1,086,410	685,482			4,431	
	School district.....	690,145	586,628				
209	Aurora, Ill.....	1,292,199	884,208			14,616	
	City corporation.....	731,264	396,707			14,616	
	School district.....	560,935	487,501				
210	Waterloo, Iowa.....	1,490,594	1,234,218			10,836	
	City corporation.....	689,082	480,597			10,836	
	School district.....	801,512	753,621				
211	Taunton, Mass.....	1,904,479	1,011,354	118,870	79,918	17,409	
212	Stamford, Conn.....	1,578,889	1,439,793	4,620		2,001	
	City corporation.....	761,377	693,073			3,177	
	Town.....	817,512	746,720	4,620		2,001	
213	Council Bluffs, Iowa.....	1,209,515	895,978			6,714	
	City corporation.....	668,127	392,641			6,714	
	School district.....	541,388	503,337				
214	Williamsport, Pa.....	936,450	757,334			17,986	
	City corporation.....	426,988	324,329			8,993	
	School district.....	509,462	433,005			8,993	
215	Portsmouth, Ohio.....	1,079,635	591,289		6,349	4,306	
	City corporation.....	607,701	283,111		6,349	4,306	
	School district.....	471,934	308,178				
216	Poughkeepsie, N. Y.....	1,447,462	909,941	17,923	46,820	27,129	

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
\$3,624 764	\$53,033	\$9,310 61,973	\$116,919 52,094	\$50 14,666		\$17,228 19,796	\$17,941 9,032	\$170,665	197 198
17,968 17,968	173,529 173,529	36,263 36,263	154,997 2,000 152,997			35,425 32,388 3,037	35,463 15,737 19,726	186,876 186,876	199
3,617 3,617	79,289 79,289	10,050 10,050	105,466 1,200 104,266	1,250 1,250	\$100 100	159,764 27,637 132,127	63,461 48,820 14,641	134,182 134,182	200
6,792 6,792	242,605 242,605	8,221 8,221	63,049 63,049	85,416 85,416	2,060 2,060	16,756 16,756	52,982 5,452 47,530	215,142 215,142	201
3,837 3,837	214,990 214,990	12,652 12,652	23,190 23,190	1,462 1,462	578 578	4,090 2,938 1,152	30,657 13,233 17,424	116,662 116,662	20
884 884	73,259 73,259	3,222 3,222	62,695 62,695	5,554 1,017 4,537		8,089 3,561 4,528	46,793 6,582 40,211	34,635 34,635	203
1,298 85 1,213	60,663 60,663	30,365 30,365	76,405 76,405			13,429 10,564 2,865	8,107 5,379 2,728	204,080 204,080	204
381 103 103	17,726 67,952 67,952	6,702 17,287 10,245 7,042	10,135 88,384 88,384	23,638 100 100		8,465 17,359 4,265 13,094	33,655 56,197 42,842 13,355	363,558 108,273 108,273	205 206
6,981 3,452 3,452	99,191 135,336 135,336	2,666 3,169 3,169	159,822 77,797 1,200 76,597	20,071 212 212	6,187	20,187 40,432 32,366 8,066	71,737 63,539 44,685 18,854	207 176,077 176,077	207 208
19,747 19,747	105,355 105,355	8,301 8,301	45,164 45,164	5,408 3,391 2,017	4,422 4,422	12,383 12,383	55,615 29,362 26,253	136,980 136,980	200
2,312 2,312		15,500 15,500	22,160 22,160	547 547		4,703 4,276 427	45,518 20,214 25,304	151,596 151,596	210
4,230 7,020 6,186 834	8,278 19,049 19,049	5,488 7,640 7,640	16,439 22,125 22,125		6,815 5,989 826	56,442 29,162 14,175 14,987	73,660 37,487 12,088 25,399	512,391	211 212
14,022 14,022	306 306	7,043 7,043	23,700 23,700	2,510 2,510	11,495 11,495	9,702 8,783 919	19,738 6,306 13,432	211,530 211,530	213
940 940	17,911 17,911	7,322 7,062 260	44,012 44,012			12,230 6,311 5,919	25,530 8,257 17,273	14,379 14,379	214
25,741 25,741	38,375 38,375	17,622 17,622	150,799 675 150,124	600 600	365 365	12,901 10,026 2,875	43,916 33,159 10,757	187,372 187,372	215
1,740	89,451	3,143	93,537	12,791	320	25,633	59,062	150,972	216

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

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS					
		Total	From taxes.				
			General property.	Special.		Poll.	Business.
				Property.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.							
217	Rock Island, Ill.	\$1,034,125	\$599,040				\$8,542
	City corporation	709,014	320,630				8,542
	School district	325,111	278,410				
218	Auburn, N. Y.	1,341,777	858,303	\$7,929	\$29,050		43,025
219	Austin, Tex.	1,492,023	711,551				2,510
	City corporation	1,175,596	529,311				2,510
	School district	316,427	182,240				
220	Quincy, Ill.	1,049,693	740,254				8,466
	City corporation	587,569	324,896				8,466
	School district	444,145	397,800				
	Health district	17,979	17,558				
221	Newport News, Va.	905,530	631,219			\$4,171	111,574
222	Meriden, Conn.	1,085,389	855,354	8,828		26,030	1,045
223	Easton, Pa.	920,018	747,325			24,085	38,364
	City corporation	426,313	343,076			10,029	38,364
	School district	493,705	404,249			14,056	
224	New Brunswick, N. J.	1,606,969	969,922	5,456			44,148
225	Danville, Ill.	953,204	713,802				3,825
	City corporation	519,717	323,701				3,825
	School district	433,487	390,101				
226	Wilmington, N. C.	1,053,880	763,178			17,078	75,146
	City corporation	707,005	448,575			11,260	75,146
	School district	346,875	314,603			5,818	
227	Ogden, Utah	1,379,997	716,346				12,083
	City corporation	770,995	350,647				12,083
	School district	609,002	365,699				
228	Miami, Fla.	1,820,980	1,304,647			8,178	104,299
	City corporation	1,499,743	1,010,244				104,299
	School district	321,237	294,403			8,178	
229	Orange, N. J.	1,303,853	795,967	3,050		1,315	44,089
230	West New York, N. J.	1,276,687	934,797	300		600	27,436
231	Amsterdam, N. Y.	1,012,223	589,133			25,013	99,911
	City corporation	563,577	242,408			25,013	99,911
	School district	442,574	340,653				
	County supervisors' fund.	6,072	6,072				
232	Hazleton, Pa.	724,769	542,851			64,455	25,715
	City corporation	266,615	212,727			12,500	25,715
	School district	458,154	330,124			51,955	
233	Norristown, Pa.	581,951	494,392			7,500	12,854
	City corporation	281,576	244,275			7,500	12,854
	School district	300,375	250,117				
234	Kokomo, Ind.	1,227,788	590,123			13,464	1,566
	City corporation	851,674	286,483			6,732	1,566
	School district	376,114	303,640			6,732	
235	Oshkosh, Wis.	1,377,353	979,577		83,376		19,528
236	Pensacola, Fla.	764,013	498,068			4,969	62,419
	City corporation	550,808	325,249				62,419
	School district	213,205	172,819			4,969	

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued.									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									
\$5,091	\$249,753	\$13,430	\$33,834	\$1,072		\$4,221	\$16,693	\$102,449	217
5,091	249,753	13,430	33,834	1,072		2,645	5,402	102,449	
						1,576	11,291		
307	66,639	1,448	118,106	10,675	\$1,166	12,927	37,592	154,610	218
1,208		5,493	110,672	2,985	3,751	15,839	46,535	591,479	219
1,208		5,493	110,672	2,985	3,751	5,168	36,676	591,479	
						10,671	9,859		
6,531	57,096	5,990	36,973	373	13,955	1,904	23,648	154,503	220
6,531	57,096	5,990	36,973	363	13,955	1,011	14,758	154,503	
						893	8,479		
				10			411		
3,734	8,695	34,694	44,433		1,300	12,232	37,857	15,621	221
3,014	19,383	13,369	18,719	5,759		2,599	12,826	118,463	222
756	10,000	5,819	47,522		1,701	22,101	19,986	2,359	223
756	10,000	5,791	47,522		1,701	7,777	6,460	2,359	
		28				14,324	13,526		
3,031	140,496	1,834	99,104	3,937	63,714	49,123	56,613	169,571	224
12,967	167,813	10,744	37,647			1,516	4,890		225
12,967	167,813	10,744	37,647			1,516	667		
							4,223		
12,622	1,048	6,910	14,324	474		15,109	34,508	113,483	226
11,667	1,048	88				11,490	34,248	113,483	
955		6,822	14,324	474		3,619	260		
4,227	203,459	32,390	228,556		2,551	13,990	20,835	145,560	227
4,227	203,459	32,390	228,556		2,551	8,441	11,637	145,560	
						5,549	9,198		
27,405	189,115	39,987	14,015			61,770	39,255	32,309	228
27,405	189,115	39,082				61,770	35,519	32,309	
		905	14,015				3,736		
6,348	35,970	1,265	163,046	3,476	63,314	40,475	23,700	121,838	229
3,013	78,234	1,705	157,492	4,235	24,033	32,408	12,434		230
2,675	21,529	2,450	95,641	7,427	3,421	13,583	6,189	145,251	231
2,675	21,529	2,450	95,641	4,964	3,421	10,639	5,316	145,251	
				2,463		2,944	873		
1,705	2,894	1,691	48,280	5,657	359	12,434	18,728		232
1,705	2,894	1,661			359	6,893	2,161		
		30	48,280	5,657		5,541	16,567		
3,758	2,824	768	30,621			9,511	17,263	2,460	233
3,758	2,824	768	30,621			649	6,488	2,460	
			30,621			8,862	10,775		
	542,750	3,663	41,085	1,280		2,708	24,268	6,881	234
	542,750	3,663		795		1,481	1,323	6,881	
			41,085	485		1,227	22,945		
4,863	18,226	7,156	56,217	4,704	2,060	18,668	26,429	156,549	235
1,837	19,028	47,639	17,456	912		21,175	24,508	66,002	236
1,837	19,028	47,639	17,456	912		18,384	10,250	66,002	
						2,791	14,258		

TABLE 3.—REVENUE RECEIPTS, BY DIVISIONS

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS					
		Total.	From taxes.				Business.
			General property.	Special.		Poll.	
				Property.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.							
237	Lewiston, Me.....	\$837, 293	\$599, 519			\$14, 060	\$5, 931
238	Green Bay, Wis.....	1, 295, 051	871, 131		\$87, 727		37, 133
239	Columbus, Ga.....	1, 305, 567	696, 181			11, 360	108, 894
240	Petersburg, Va.....	895, 185	563, 209			1, 595	88, 675
241	Watertown, N. Y.....	1, 230, 220	784, 610	\$12, 919	39, 329		53, 610
242	East Cleveland, Ohio.....	1, 654, 300	1, 063, 925				3, 631
	City corporation.....	763, 101	412, 965				3, 631
	School district.....	891, 199	650, 960				
243	Phoenix, Ariz.....	1, 583, 018	972, 655				13, 757
	City corporation.....	888, 711	604, 964				13, 757
	School district.....	694, 307	367, 691				
244	Sheboygan, Wis.....	1, 332, 573	769, 487		81, 724		27, 350
245	Moline, Ill.....	1, 010, 272	637, 365				8, 591
	City corporation.....	608, 274	263, 261				8, 591
	School district.....	401, 998	374, 104				
246	Waltham, Mass.....	1, 366, 322	946, 712	112, 760	73, 374	16, 276	1, 835
247	Anderson, Ind.....	1, 672, 090	550, 127			14, 680	1, 439
	City corporation.....	1, 281, 964	249, 321			3, 423	1, 439
	School district.....	390, 126	300, 806			11, 257	
248	Revere, Mass.....	1, 255, 530	985, 664	12, 173	19, 277	9, 491	7, 228
249	Cumberland, Md.....	1, 017, 378	521, 728	10, 466			1, 662
	City corporation.....	717, 353	296, 738	10, 466			1, 662
	School district.....	300, 025	224, 990				
250	Newport, R. I.....	1, 278, 809	1, 125, 528			3, 836	9, 080
251	Newburgh, N. Y.....	925, 993	602, 174		25, 951		29, 132
252	Muskogee, Okla.....	1, 419, 902	1, 018, 510				12, 735
	City corporation.....	845, 434	503, 843				12, 735
	School district.....	574, 468	514, 667				
253	Cranston, R. I.....	704, 537	585, 267			5, 248	3, 975
254	Montclair, N. J.....	1, 845, 921	1, 361, 501	4, 417		5, 013	42, 321
255	Warren, Ohio.....	1, 517, 983	932, 944		7, 198		6, 982
	City corporation.....	718, 677	342, 737		7, 198		6, 982
	School district.....	799, 306	590, 207				
256	La Crosse, Wis.....	1, 219, 862	846, 749		60, 974		21, 048
257	Clifton, N. J.....	855, 374	557, 258	1, 217		1, 612	66, 060
258	Lynchburg, Va.....	1, 255, 267	644, 104		11, 849	10, 193	166, 818
259	Fort Smith, Ark.....	864, 000	504, 355				49, 608
	City corporation.....	341, 930	100, 850				49, 608
	School district.....	430, 851	403, 505				
	Improvement district.....	91, 219					
260	Colorado Springs, Colo.....	1, 489, 789	1, 009, 584				20, 551
	City corporation.....	915, 361	509, 262				20, 551
	School district.....	574, 428	500, 322				
261	Steubenville, Ohio.....	1, 055, 558	594, 010		7, 398		5, 385
	City corporation.....	618, 433	287, 982		7, 398		5, 385
	School district.....	437, 125	306, 028				

OF MUNICIPAL GOVERNMENT: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 18.]

REVENUE RECEIPTS—continued									City number.
From taxes—contd.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From highway privileges.	From rents of investment properties, and interest.	From earnings of general departments.	From earnings of public service enterprises.	
Non-business license.									

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

	\$3,097	\$12,004	\$31,810			\$14,593	\$25,480	\$80,799	237
\$2,935	909	7,256	67,240	\$12,231		17,698	43,973	146,818	238
2,623	122,427	31,518	41,939	90	\$1,029	7,000	125,960	156,546	239
7,172	5,086	9,539	60,828	695		62,410	6,637	87,030	240
1,515	53,680	3,436	86,037	4,580		13,922	48,240	128,342	241
32,469	115,564	20,109	147,965	9,698		64,275	80,352	116,312	242
32,469	115,564	20,109	147,965	9,698		51,461	10,590	116,312	
			147,965	9,698		12,814	69,762		
9,987	21,834	11,164	326,616			10,159	11,040	205,806	243
9,987	21,834	11,164	326,616			10,159	11,040	205,806	
			326,616						
6,586	190,512	3,874	36,348	9,464		39,756	15,996	151,476	244
4,051	155,878	2,938	21,097	4,543		6,561	64,629	104,619	245
4,051	155,878	2,938	4,000	2,423		4,969	57,544	104,619	
			17,097	2,120		1,592	7,085		
1,012	11,041	5,557	12,854			18,077	41,397	125,427	246
853	469,776	1,525	55,962	1,136		3,447	26,707	546,438	247
853	469,776	1,525	55,962	667		2,740	5,782	546,438	
			55,962	469		707	20,925		
4,496	7,058	3,617	70,479			8,700	33,541	93,806	248
1,066	237,697	9,431	67,585	2,304	3,076	14,924	13,583	133,856	249
1,066	237,697	9,431	67,585	2,304	3,076	13,771	9,590	133,856	
			67,585	2,304		1,153	3,993		
2,417			13,700	19,663	9,716	61,635	30,842	2,392	250
2,243	36,399	2,481	64,187	11,282	590	13,693	25,883	111,969	251
13,432		14,682	23,796	100		81,961	43,008	211,678	252
13,432		14,682	23,796	100		47,821	41,143	211,678	
			23,796			34,140	1,865		
2,860	8,537	48	7,777		40,399	20,747	29,679		253
23,614	83,657	1,003	153,322	15,384	79,640	39,253	36,796		254
25,841	109,727	40,465	173,084	15		23,392	29,974	168,361	255
25,841	109,727	40,465	173,084	15		13,085	4,266	168,361	
			173,084			10,307	25,708		
4,503	9,127	5,747	85,632	13,406	1,924	36,307	44,885	89,560	256
8,640	85,624	3,750	102,133	4,880	383	21,924	1,893		257
20,066		11,495	45,301		8,341	50,417	96,534	190,209	258
20,585	86,121	26,236	23,185		11,418	6,089	11,737	124,666	259
20,585		26,236	23,185		11,418	341	8,226	124,666	
	86,121		23,185			886	3,275		
						4,862	236		
3,683	130,733	6,308	68,090	5,207	7,189	2,964	34,504	200,976	260
3,683	130,733	6,305	68,090	5,207	7,189	2,964	28,491	200,976	
		3	68,090				6,013		
13,240	86,583	20,251	127,336			20,441	14,352	166,562	261
13,240	86,583	20,251	127,336			20,441	10,104	166,562	
			126,849				4,248		

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
	Grand total .....	\$2,222,566,519	\$1,604,630,891	\$1,284,188,727	\$106,575,542	\$213,866,622	\$617,935,628	\$215,557,723	\$402,377,905
	Group I .....	1,137,610,544	833,371,683	668,670,734	42,163,308	122,537,641	304,238,861	94,406,007	209,832,854
	Group II .....	267,372,423	195,951,730	153,707,276	18,367,393	23,817,061	71,420,693	23,580,986	47,839,707
	Group III .....	393,130,899	278,449,520	221,952,553	22,101,164	34,395,803	114,681,379	43,105,885	71,575,494
	Group IV .....	242,233,144	169,759,022	137,118,228	14,078,859	18,561,935	72,474,122	29,960,548	42,513,574
	Group V .....	182,219,509	127,098,936	102,679,936	9,864,818	14,554,182	55,120,573	24,504,297	30,616,276

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

1	New York, N. Y. ....	\$389,276,458	\$334,684,756	\$253,404,282	\$10,656,286	\$70,624,188	\$54,591,702		\$19,173,298	\$73,765,000
2	Chicago, Ill. ....	163,079,761	113,106,780	98,866,768	6,078,567	8,161,447	49,972,981	\$9,519,056		40,453,925
	City corporation .....	82,035,610	54,579,688	44,953,416	5,093,142	4,533,130	27,455,922			
	County .....	13,968,355	11,391,775	10,518,396		873,379	2,576,580			
	School district .....	40,802,304	34,836,468	34,095,646		740,822	5,965,836			
	Park district .....	12,736,923	7,450,415	6,664,438		785,977	5,286,508			
	Sanitary district .....	13,536,569	4,848,434	2,634,872		985,423	8,688,135			
3	Philadelphia, Pa. ....	108,763,729	82,114,291	68,989,387	3,267,131	9,857,773	26,649,438	18,674,996		7,974,442
	City corporation .....	85,374,451	61,284,269	48,955,289	3,267,131	9,061,849	24,090,182			
	School district .....	23,223,382	20,664,126	19,869,560		794,566	2,559,256			
	Poor district .....	165,896	165,896	164,538		1,358				
4	Detroit, Mich. ....	119,542,903	49,784,208	41,629,883	3,420,969	4,733,356	69,758,695	54,423,862		15,334,833
	City corporation .....	111,512,251	45,462,508	37,460,509	3,420,969	4,581,030	66,049,743			
	County .....	8,030,652	4,321,700	4,169,374		152,326	3,708,952			
5	Cleveland, Ohio .....	59,038,535	40,954,903	30,996,690	3,594,116	6,364,097	18,083,632	5,582,625		12,501,007
	City corporation .....	31,771,431	21,511,757	13,446,442	3,585,464	4,479,851	10,259,674			
	County .....	6,329,451	3,727,960	3,221,611	8,652	497,697	2,601,491			
	School district .....	20,937,653	15,715,186	14,328,637		1,386,549	5,222,467			

6	St. Louis, Mo.....	31,547,705	26,846,077	23,609,538	2,288,090	948,449	4,701,628		3,833,246	8,534,874
	City corporation.....	22,498,532	18,780,248	15,663,709	2,288,090	828,449	3,718,284			
	School district.....	9,049,173	8,065,829	7,945,829		120,000	983,344			
7	Boston, Mass.....	58,369,158	50,095,024	41,090,089	2,406,510	6,598,425	8,274,134		3,219,014	11,493,148
	Baltimore, Md.....	38,393,973	26,806,237	21,286,870	1,216,728	4,302,639	11,587,736	7,926,099		3,661,637
9	Los Angeles, Calif.....	61,822,329	30,058,786	23,116,160	4,104,470	2,838,156	31,763,543	12,150,746		19,612,797
	City corporation.....	37,517,206	14,833,076	8,737,591	4,101,577	1,993,908	22,684,130			
	County.....	7,484,147	5,439,728	5,184,919	2,893	251,916	2,044,419			
10	Pittsburgh, Pa.....	42,084,649	30,345,525	25,234,106	1,497,842	3,613,577	11,739,124	4,701,220		7,037,904
	City corporation.....	21,184,456	15,382,817	11,707,931	1,478,196	2,196,690	5,801,639			
	County.....	9,195,662	5,861,435	4,988,755	19,646	853,034	3,334,227			
11	San Francisco, Calif.....	33,130,043	23,372,821	18,447,009	2,252,761	2,673,051	9,757,222	2,841,221		6,916,001
	City corporation.....	29,314,118	22,676,817	19,529,934	1,379,840	1,767,043	6,637,301	4,811,740		2,547,286
	County.....	3,247,183	2,525,458	2,470,018		55,440	721,725			
12	Buffalo, N. Y.....	32,561,301	25,202,275	21,999,952	1,379,840	1,822,483	7,359,026			
	City corporation.....	29,314,118	22,676,817	19,529,934	1,379,840	1,767,043	6,637,301			
	County.....	3,247,183	2,525,458	2,470,018		55,440	721,725			

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

13	Milwaukee, Wis.....	\$27,934,893	\$19,595,263	\$17,272,989	\$968,487	\$1,353,787	\$8,339,630		\$452,447	\$8,792,077
	City corporation.....	23,695,617	16,650,897	14,421,686	968,487	1,260,724	7,044,720			
	County.....	4,239,276	2,944,366	2,851,303		93,063	1,294,910			
14	Washington, D. C.....	23,832,755	18,393,048	17,402,558	812,504	177,986	5,439,707		1,226,937	6,666,644
	Newark, N. J.....	29,808,539	22,855,015	18,874,384	886,106	3,094,525	6,953,524	\$3,294,821		3,658,703
15	City corporation.....	25,396,195	19,237,999	15,905,290	886,106	2,446,603	6,158,196			
	County.....	4,412,344	3,617,016	2,969,094		647,922	795,328			
	Cincinnati, Ohio.....	24,676,870	20,006,200	14,356,588	1,039,106	4,610,506	4,670,670		1,389,218	6,059,888
16	City corporation.....	14,481,889	12,096,827	7,138,275	1,030,064	3,928,488	2,385,062			
	County.....	3,933,378	2,582,061	2,275,507	9,042	297,512	1,351,317			
	School district.....	6,261,603	5,327,312	4,942,806		384,506	934,291			
17	Minneapolis, Minn.....	25,056,530	16,669,612	14,080,702	590,578	1,998,332	8,386,918	3,386,470		5,000,448
	City corporation.....	22,417,485	15,054,310	12,620,655	590,578	1,843,077	7,363,175			
	County.....	2,639,045	1,615,302	1,460,047		155,255	1,023,743			
18	New Orleans, La.....	17,550,943	14,237,766	10,171,753	2,085,957	1,980,056	3,313,177		217,290	3,530,467

<sup>4</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.



TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued.									
19	Kansas City, Mo.....	\$18,347,473	\$15,374,217	\$13,083,146	\$1,407,337	\$883,734	\$2,973,256	\$1,032,643	\$1,940,613
	City corporation.....	8,836,561	7,683,448	5,790,285	1,407,337	485,826	1,153,113		
	County.....	2,943,096	2,697,954	2,621,861		76,093	245,142		
	School district.....	6,567,816	4,992,815	4,671,000		321,815	1,575,001		
20	Indianapolis, Ind.....	20,723,081	11,849,380	10,711,225	27,158	1,110,997	8,873,701	4,061,817	4,811,884
	City corporation.....	9,831,963	5,586,534	5,086,657	27,158	472,719	4,245,429		
	County.....	3,200,799	1,514,612	1,275,353		239,259	1,686,187		
	School district.....	7,690,319	4,748,234	4,349,215		399,019	2,942,085		
21	Seattle, Wash.....	34,950,053	25,384,340	12,476,393	9,037,043	3,870,904	9,565,713	5,322,730	4,242,983
	City corporation.....	24,457,963	17,265,935	5,995,716	8,477,661	2,792,558	7,192,028		
	County.....	2,862,309	2,349,182	1,994,788	43,978	310,416	513,127		
	School district.....	6,704,155	4,922,511	4,456,118		466,393	1,781,644		
	Port of Seattle.....	925,626	846,712	29,771	515,404	301,537	78,914		
22	Rochester, N. Y.....	23,562,867	14,862,644	12,404,219	702,030	1,756,395	8,700,223	5,951,191	2,749,032
	City corporation.....	21,906,534	13,475,742	11,028,051	702,030	1,745,661	8,430,792		
	County.....	1,656,333	1,386,902	1,376,168		10,734	269,431		
23	Jersey City, N. J.....	20,928,419	16,724,245	12,933,319	811,087	2,979,839	4,204,174	3,817,206	386,968
	City corporation.....	17,039,470	13,589,079	10,292,311	811,087	2,485,681	3,450,391		
	County.....	3,888,949	3,135,166	2,641,008		494,158	753,783		

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

24	Portland, Oreg.....	\$14,961,633	\$10,287,980	\$6,939,971	\$1,533,745	\$1,814,264	\$4,673,653	\$106,644		\$4,567,009
	City corporation.....	9,477,456	6,332,052	3,462,516	1,163,007	1,706,529	3,145,404			
	School district.....	4,133,878	3,341,770	3,316,950		24,820	791,108			
	Port of Portland.....	1,350,299	614,158	160,505	370,738	82,915	736,141			
25	Denver, Colo.....	13,372,632	10,915,234	9,051,860	863,253	1,000,121	2,457,398		\$559,718	3,017,116
	City corporation.....	8,791,488	7,256,171	5,500,146	863,253	892,772	1,535,317			
	School district.....	4,581,144	3,659,063	3,551,714		107,349	922,081			
26	Toledo, Ohio.....	14,197,818	9,518,392	7,499,471	607,410	1,411,511	4,679,426	3,018,859		1,660,567
	City corporation.....	8,075,208	5,751,031	4,205,930	607,410	937,691	2,324,177			
	School district.....	6,122,610	3,767,361	3,293,541		473,820	2,355,249			
27	Columbus, Ohio.....	12,964,381	8,847,666	6,223,823	955,173	1,668,670	4,116,715	1,551,735		2,564,980
	City corporation.....	8,082,961	5,167,692	2,868,447	955,173	1,344,072	2,915,269			
	School district.....	4,881,420	3,679,974	3,355,376		324,598	1,201,446			
28	Providence, R. I.....	14,545,006	8,914,606	7,574,516	320,893	1,019,197	5,630,400	3,266,235		2,364,165
29	St. Paul, Minn.....	12,309,569	8,734,333	7,153,555	642,739	938,039	3,575,236	1,275,993		2,299,243
30	Louisville, Ky.....	7,933,768	6,530,935	5,493,662	466,790	570,483	1,402,833		75,922	1,478,755
31	Oakland, Calif.....	9,786,170	7,430,386	6,631,419	335,701	463,266	2,355,784	739,369		1,616,415
	City corporation.....	4,900,914	3,813,232	3,157,849	335,701	319,682	1,087,682			
	School district.....	4,884,500	3,616,398	3,473,570		142,828	1,268,102			
	Sanitary district.....	756	756			756				
32	Atlanta, Ga.....	9,317,974	5,518,473	4,850,945	472,690	104,838	3,799,501	2,074,549		1,724,952
33	Akron, Ohio.....	10,499,428	6,224,896	4,550,290	312,920	1,361,688	4,274,530	2,151,056		2,123,474
	City corporation.....	6,827,195	3,509,482	2,133,659	312,920	1,062,903	3,317,713			
	School district.....	3,672,233	2,715,416	2,416,631		298,785	956,817			
34	Omaha, Nebr.....	13,479,455	8,679,351	5,624,515	1,635,599	1,419,237	4,800,104		206,602	5,006,706
	City corporation.....	5,828,905	3,154,938	2,611,766	80,466	462,706	2,673,967			
	School district.....	4,939,466	3,394,682	3,012,092		382,590	1,544,784			
	Metropolitan utilities district.....	2,711,084	2,129,731	657	1,555,133	573,941	581,353			
35	Birmingham, Ala.....	5,493,759	4,081,437	3,396,541	73,810	611,086	1,412,322	675,996		736,326
36	Worcester, Mass.....	9,646,525	7,724,200	6,852,785	245,459	625,956	1,922,325	601,768		1,320,557
37	Syracuse, N. Y.....	9,992,346	6,880,246	5,605,317	308,700	966,229	3,112,100	975,132		2,136,968
	City corporation.....	9,858,413	6,746,313	5,471,384	308,700	966,229	3,112,100			
	County supervisors' fund.....	133,933	133,933	133,933						

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9 see text discussion of Table 9, p. 44.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
38	Richmond, Va.....	\$8,862,309	\$6,237,807	\$4,074,364	\$1,215,558	\$947,885	\$2,624,502	\$1,022,108	\$1,602,394
39	San Antonio, Tex.....	4,467,529	3,815,760	3,174,739	15,894	625,127	651,769	\$95,962	747,731
	City corporation.....	3,300,002	2,651,768	2,105,409	15,894	530,465	648,234		
	School district.....	1,167,527	1,163,992	1,069,330		94,662	3,535		
40	New Haven, Conn.....	6,405,775	5,455,420	5,034,578	3,308	417,534	950,355	202,681	747,674
41	Dallas, Tex.....	8,076,733	5,229,446	4,186,650	381,098	661,698	2,847,287	1,546,740	1,300,547
42	Memphis, Tenn.....	8,814,434	5,586,361	4,033,661	417,439	1,135,261	3,228,073	2,117,118	1,110,955
43	Dayton, Ohio.....	6,382,900	4,579,465	3,805,370	168,138	605,957	1,803,435	113,338	1,916,773
	City corporation.....	3,545,145	2,540,349	1,863,805	168,138	508,406	1,004,796		
	School district.....	2,837,755	2,039,116	1,941,565		97,551	798,639		
44	Bridgeport, Conn.....	7,145,338	6,122,554	5,563,136		559,418	1,022,784	163,970	1,186,754
45	Houston, Tex.....	6,354,374	5,067,382	3,768,250	392,742	906,390	1,286,992	9,263	1,296,255
46	Hartford, Conn.....	7,362,808	5,981,963	4,920,480	403,545	657,938	1,380,845	409,768	1,790,613
	City corporation.....	5,712,566	4,379,193	3,488,315	403,545	487,333	1,333,373		
	School district.....	1,650,242	1,602,770	1,432,165		170,605	47,472		
47	Grand Rapids, Mich.....	7,301,053	4,394,301	3,774,100	319,307	300,894	2,906,752	1,310,092	1,596,660
	City corporation.....	4,113,101	2,354,144	1,827,272	319,307	207,565	1,758,957		
	School district.....	3,187,952	2,040,157	1,946,828		93,329	1,147,795		
48	Scranton, Pa.....	4,059,058	3,421,768	3,252,814	238	168,716	637,290	29,986	667,276
	City corporation.....	2,271,139	1,732,122	1,621,113	238	110,771	539,017		
	School district.....	1,787,919	1,689,646	1,631,701		57,945	98,273		

49	Springfield, Mass.....	8,294,502	6,671,515	5,861,953	285,295	524,267	1,622,987	49,932	1,573,055
50	Paterson, N. J.....	5,393,532	4,125,697	3,672,847		452,850	1,267,835	618,402	649,433
51	Des Moines, Iowa.....	7,922,741	5,172,387	4,226,496	420,401	525,490	2,750,354	104,316	2,646,038
	City corporation.....	4,974,571	2,766,034	1,984,199	420,401	361,434	2,208,537		
	School district.....	2,948,170	2,406,353	2,242,297		164,056	541,817		
52	Youngstown, Ohio.....	7,443,809	4,618,280	3,537,216	280,804	800,260	2,825,329	2,389,349	435,980
	City corporation.....	4,073,334	2,347,635	1,417,895	280,804	648,936	1,725,699		
	School district.....	3,370,275	2,270,645	2,119,321		151,324	1,099,630		
53	New Bedford, Mass.....	7,956,517	5,767,129	4,634,576	413,139	719,414	2,189,388	1,009,959	1,179,429
54	Trenton, N. J.....	5,454,541	4,299,812	3,469,652	406,416	423,744	1,154,729	589,577	565,152
55	Norfolk, Va.....	11,312,061	5,399,262	3,616,583	610,683	1,171,996	5,912,799	6,197,872	<sup>2</sup> 285,073
56	Salt Lake City, Utah.....	6,183,073	4,455,045	3,524,096	268,024	662,925	1,728,028	718,336	1,009,692
	City corporation.....	3,383,867	2,402,148	1,641,235	268,024	492,889	981,719		
	School district.....	2,799,206	2,052,897	1,882,861		170,036	746,309		
57	Camden, N. J.....	5,281,485	3,881,896	3,203,569	211,186	467,141	1,399,589	983,461	416,128
58	Fall River, Mass.....	6,470,284	4,907,880	4,111,192	397,972	398,716	1,562,404	183,535	1,378,869
59	Nashville, Tenn.....	4,048,300	2,841,223	2,069,436	233,241	538,546	1,207,077	677,266	529,811
60	Albany, N. Y.....	5,624,786	4,502,653	3,574,781	510,541	417,331	1,122,133	829,135	292,998
	City corporation.....	5,457,300	4,335,167	3,407,295	510,541	417,331	1,122,133		
	County supervisors' fund.....	167,486	167,486	167,486					
61	Wilmington, Del.....	4,810,721	2,913,159	2,375,398	195,129	342,632	1,897,562	1,089,950	807,612
62	Lowell, Mass.....	5,781,214	4,454,585	3,801,217	310,490	342,878	1,326,629	1,014,354	312,275
63	Kansas City, Kans.....	6,771,357	4,398,867	2,339,333	1,563,828	495,706	2,372,490	1,602,235	770,255
	City corporation.....	5,105,948	3,012,156	1,039,937	1,563,828	408,391	2,093,792		
	School district.....	1,665,409	1,386,711	1,299,396		87,315	278,698		
64	Fort Worth, Tex.....	4,259,022	3,043,792	2,461,963	151,644	430,185	1,215,230	201,717	1,013,513
65	Cambridge, Mass.....	6,102,887	4,927,705	3,968,547	403,050	556,108	1,175,182	746,922	428,260
66	Reading, Pa.....	3,607,500	2,569,938	2,167,215	246,403	156,320	1,037,562	732,113	305,449
	City corporation.....	1,974,861	1,318,497	933,520	246,403	138,574	656,364		
	School district.....	1,632,639	1,251,441	1,233,695		17,746	381,198		
67	Erie, Pa.....	3,998,317	3,041,012	2,408,668	323,810	308,534	957,305	93,713	863,592
	City corporation.....	2,081,811	1,604,446	1,111,383	323,810	169,253	477,365		
	School district.....	1,916,506	1,436,566	1,297,285		139,281	479,940		

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

<sup>2</sup> Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
68	Flint, Mich.....	\$5, 672, 033	\$3, 347, 716	\$2, 541, 545	\$225, 847	\$580, 324	\$2, 324, 317	\$764, 158	\$1, 560, 159
	City corporation.....	3, 159, 321	1, 996, 677	1, 384, 226	225, 847	386, 604	1, 162, 644		
	School district.....	2, 512, 712	1, 351, 039	1, 157, 319		193, 720	1, 161, 673		
69	Yonkers, N. Y.....	7, 595, 446	5, 740, 319	4, 566, 793	323, 965	849, 561	1, 855, 127	609, 382	1, 245, 745
70	Spokane, Wash.....	4, 639, 564	3, 719, 938	3, 119, 468	203, 658	396, 812	919, 626	\$482, 514	1, 402, 140
	City corporation.....	2, 866, 680	1, 987, 392	1, 494, 464	203, 658	289, 270	879, 288		
	School district.....	1, 772, 884	1, 732, 546	1, 625, 004		107, 542	40, 338		
71	Duluth, Minn.....	6, 216, 793	3, 811, 034	2, 815, 819	559, 989	435, 226	2, 405, 759	555, 132	1, 850, 627
	City corporation.....	4, 225, 939	2, 130, 324	1, 247, 758	559, 989	322, 577	2, 095, 615		
	School district.....	1, 990, 854	1, 680, 710	1, 568, 061		112, 649	310, 144		
72	Lynn, Mass.....	4, 166, 664	3, 632, 136	3, 036, 113	257, 250	338, 773	534, 528	6, 860	527, 668
73	Elizabeth, N. J.....	3, 456, 615	2, 566, 323	2, 214, 436	3, 042	348, 845	890, 292	283, 404	1, 173, 696
74	Utica, N. Y.....	4, 824, 848	3, 046, 840	2, 841, 982		204, 858	1, 778, 008	1, 203, 206	574, 802
	City corporation.....	4, 686, 882	2, 908, 874	2, 704, 016		204, 858	1, 778, 008		
	County supervisors' fund.....	137, 966	137, 966	137, 966					
75	Tacoma, Wash.....	6, 109, 712	4, 413, 013	2, 754, 847	1, 203, 208	454, 958	1, 696, 699	70, 625	1, 767, 324
	City corporation.....	4, 481, 209	2, 922, 011	1, 316, 305	1, 203, 208	402, 498	1, 559, 198		
	School district.....	1, 494, 848	1, 371, 541	1, 319, 081		52, 460	123, 307		
	Park district.....	133, 655	119, 461	119, 461			14, 194		

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

83617-24-11	76 Jacksonville, Fla.....	\$4,972,143	\$4,131,535	\$2,711,931	\$784,357	\$635,247	\$840,608	\$307,390	\$533,218
	City corporation.....	3,441,741	2,744,755	1,630,180	784,357	330,218	696,986		
	School district.....	1,530,402	1,386,780	1,081,751		305,029	143,622		
	77 Somerville, Mass.....	3,238,160	2,746,379	2,424,609	108,076	213,694	491,781	311	491,470
	78 Oklahoma City, Okla.....	4,828,998	3,444,070	2,732,811	203,274	507,985	1,384,928	\$214,104	1,599,032
	City corporation.....	2,857,952	1,766,760	1,236,557	203,274	326,929	1,091,192		
	School district.....	1,971,046	1,677,310	1,496,254		181,056	293,736		
	79 Waterbury, Conn.....	5,657,355	3,949,147	3,378,013	82,155	488,979	1,708,208	1,545,388	162,820
	City corporation.....	5,615,897	3,907,756	3,350,104	82,155	475,497	1,708,141		
	School district.....	41,458	41,391	27,909		13,482	67		
	80 Lawrence, Mass.....	4,250,664	3,316,167	2,821,091	227,728	267,348	934,497	322,701	611,796
	81 Canton, Ohio.....	4,983,567	2,936,945	2,058,897	162,570	715,478	2,046,622	937,284	1,109,338
	City corporation.....	2,369,957	1,395,178	840,346	162,570	392,262	974,779		
	School district.....	2,613,610	1,541,767	1,218,551		323,216	1,071,843		
	82 Schenectady, N. Y.....	5,889,397	3,433,730	2,979,127	146,550	308,053	2,455,667	1,768,346	687,321
	83 Fort Wayne, Ind.....	4,424,135	2,699,302	1,903,144	654,794	141,364	1,724,833	524,902	1,199,931
	City corporation.....	2,466,540	1,595,035	893,762	654,794	46,479	871,505		
	School district.....	1,957,595	1,104,267	1,009,382		94,885	853,328		
	84 Tulsa, Okla.....	3,826,497	2,734,749	2,256,337	146,842	331,570	1,091,748	879,713	212,035
	City corporation.....	1,613,709	1,183,587	893,238	146,842	143,507	430,122		
	School district.....	2,212,788	1,551,162	1,363,099		188,063	661,626		
	85 Evansville, Ind.....	3,381,039	2,105,457	1,689,042	295,690	120,725	1,275,582	329,461	946,121
	City corporation.....	2,096,138	1,195,740	811,734	295,690	88,316	900,398		
	School district.....	1,284,901	909,717	877,308		32,409	375,184		
	86 Savannah, Ga.....	2,366,963	1,990,968	1,595,748	196,810	198,410	375,995	81,067	294,928
	City corporation.....	1,992,711	1,626,083	1,242,617	196,810	186,656	366,628		
	School district.....	374,252	364,885	353,131		11,754	9,367		
	87 Allentown, Pa.....	2,251,724	1,700,662	1,440,785	111,292	148,585	551,062	160,687	390,375
	City corporation.....	1,085,610	869,692	696,044	111,292	62,356	215,918		
	School district.....	1,166,114	830,970	744,741		86,229	335,144		
	88 Knoxville, Tenn.....	3,960,673	2,824,711	2,011,407	239,203	574,101	1,135,962	1,316,944	180,982
	89 El Paso, Tex. <sup>3</sup> .....	2,757,287	2,213,989	1,669,596	253,088	291,305	543,298	985,094	441,796

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

<sup>2</sup> Excess of payments for expenses and interest over revenue receipts.

<sup>3</sup> The figures for this city cover the transactions for only eleven months.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
90	San Diego, Calif.....	\$5,543,868	\$3,944,085	\$2,811,585	\$543,844	\$588,656	\$1,599,783		\$1,306,240
	City corporation.....	3,569,424	2,596,925	1,537,798	543,844	515,283	972,499		
	School district.....	1,974,444	1,347,160	1,273,787		73,373	627,284		
91	Bayonne, N. J.....	3,918,409	3,402,133	2,687,516	472,138	242,479	516,276	179,180	337,096
92	Manchester, N. H.....	3,912,338	2,495,998	2,080,787	212,312	202,899	1,416,340	950,352	465,988
93	Harrisburg, Pa.....	3,421,007	2,146,619	1,839,220	118,292	189,107	1,274,388	1,006,063	268,325
	City corporation.....	1,962,982	1,080,939	844,762	118,292	117,885	882,043		
	School district.....	1,458,025	1,065,680	994,458		71,222	392,345		
94	Peoria, Ill.....	2,937,650	2,005,690	1,921,217	2,221	82,252	931,960	350,081	581,879
	City corporation.....	1,330,419	950,139	895,162	2,221	52,756	380,280		
	School district.....	1,370,328	939,599	911,534		28,065	430,729		
	Pleasure driveway and park district.....	236,903	115,952	114,521		1,431	120,951		
95	St. Joseph, Mo.....	1,742,228	1,590,734	1,522,309	1,750	66,675	151,494	\$202,645	354,130
	City corporation.....	984,696	862,356	843,133	1,750	17,473	122,340		
	School district.....	757,532	728,378	679,176		49,202	29,154		
96	Wichita, Kans.....	3,668,454	2,278,072	1,897,144	16,091	364,837	1,390,382	264,219	1,126,163
	City corporation.....	1,879,555	1,078,051	794,805	16,091	267,155	801,504		
	School district.....	1,788,899	1,200,021	1,102,339		97,682	588,878		
97	Wilkes-Barre, Pa.....	2,079,622	1,675,074	1,535,917	5,105	134,052	404,548	24,854	379,694
	City corporation.....	1,065,644	833,167	729,462	5,105	98,600	232,477		
	School district.....	1,013,978	841,907	806,455		35,452	172,071		

98	Sioux City, Iowa.....	3,233,308	2,388,638	2,060,232	180,881	147,525	844,670	382,736	461,934
	City corporation.....	1,485,278	1,129,856	872,390	180,881	76,585	355,422		
	School district.....	1,748,030	1,258,782	1,187,842		70,940	489,248		
99	South Bend, Ind.....	3,719,108	2,278,874	1,922,564	184,004	172,306	1,440,234	647,627	792,607
	City corporation.....	1,686,152	1,076,691	818,384	184,004	74,303	609,461		
	School district.....	2,032,956	1,202,183	1,104,180		98,003	830,773		
100	Portland, Me.....	3,830,612	2,949,366	2,309,094	245,178	395,094	881,246	361,004	520,242
	City corporation.....	3,273,237	2,580,900	2,303,973	80,214	196,713	692,397		
	Bridge district.....	13,051	13,051	4,038		9,013			
	Water district.....	526,300	337,451	1,083	164,625	171,743	188,849		
	Pier site district.....	17,964	17,964		339	17,625			
101	Troy, N. Y.....	3,501,287	2,544,616	2,200,335	110,864	233,417	956,671	577,275	379,396
	City corporation.....	3,231,945	2,275,644	1,936,582	110,864	228,198	956,301		
	Lansingburgh school district.....	139,292	139,292	134,073		5,219			
	County supervisors' fund.....	130,050	129,680	129,680			370		
102	Binghamton, N. Y.....	2,810,249	2,324,849	2,050,559	154,123	120,167	485,400	170,324	315,076
103	Rockford, Ill.....	2,869,226	2,081,785	1,847,109	107,371	127,305	787,441	130,503	656,938
	City corporation.....	1,333,404	984,750	764,236	107,371	113,143	348,654		
	School district.....	1,449,243	1,041,678	1,031,861		9,817	407,565		
	Park district.....	86,579	55,367	51,012		4,345	31,222		
104	Charleston, S. C.....	2,957,056	1,946,951	1,431,071	251,220	264,660	1,010,105	605,284	404,821
	City corporation.....	2,582,613	1,629,306	1,125,970	251,220	252,116	953,307		
	School district.....	374,443	317,645	305,101		12,544	56,798		
105	Little Rock, Ark.....	1,600,473	1,336,603	1,147,179	11,744	177,680	263,870	43,294	220,576
	City corporation.....	779,175	695,130	550,224	11,744	133,162	84,045		
	School district.....	623,034	623,034	593,999		29,035			
	Sewer and street improvement district.....	198,264	18,439	2,956		15,483	179,825		
106	Johnstown, Pa.....	3,062,680	1,659,841	1,513,648	886	145,307	1,402,839	910,792	492,047
	City corporation.....	1,631,288	710,555	642,077	886	67,592	920,733		
	School district.....	1,431,392	949,286	871,571		77,715	482,106		
107	East St. Louis, Ill.....	2,282,283	1,388,617	1,201,834		186,783	893,666	174,773	718,893
	City corporation.....	1,284,240	667,320	549,354		117,966	616,920		
	School district.....	841,673	624,589	584,469		40,120	217,084		
	Park district.....	156,370	96,708	68,011		28,697	59,662		
108	Sacramento, Calif.....	6,651,209	3,058,745	2,530,009	157,705	371,031	3,592,464	2,057,226	1,535,238
	City corporation.....	3,554,626	1,732,108	1,336,563	157,705	237,840	1,822,518		
	School district.....	3,096,583	1,326,637	1,193,446		133,191	1,769,946		
109	Brockton, Mass.....	3,398,818	2,567,930	2,165,837	139,412	262,681	830,888	396,195	434,693

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.



TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13 For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
110	Hoboken, N. J.....	\$4,841,912	\$3,727,940	\$2,640,786	\$311,017	\$776,137	\$1,113,972	\$1,256,124	\$142,152
111	Terre Haute, Ind.....	2,074,322	1,840,005	1,745,237	31,964	62,804	234,317	\$170,669	404,986
	City corporation.....	773,571	722,688	650,155	31,964	40,569	50,883		
	School district.....	1,300,751	1,117,317	1,095,082		22,235	183,434		
112	Saginaw, Mich.....	3,664,271	2,051,059	1,687,860	196,630	166,569	1,613,212	961,112	652,100
	City corporation.....	1,944,860	1,130,305	827,240	196,630	106,435	814,555		
	School district.....	1,719,411	920,754	860,620		60,134	798,657		
113	Pawtucket, R. I.....	2,715,703	2,075,443	1,577,339	143,334	354,770	640,260	118,449	521,811
114	Passaic, N. J.....	2,700,827	2,005,109	1,771,556		233,553	695,718	415,713	280,005
115	Gary, Ind.....	3,097,558	1,880,927	1,788,453	10,587	81,887	1,216,631	78,819	1,137,812
	City corporation.....	1,919,895	934,186	879,642	10,587	43,957	985,709		
	School district.....	1,177,663	946,741	908,811		37,930	230,922		
116	Springfield, Ohio.....	2,422,781	1,566,140	1,269,519	103,428	193,193	856,641	486,039	370,602
	City corporation.....	1,263,761	867,208	635,508	103,428	128,272	396,553		
	School district.....	1,159,020	698,932	634,011		64,921	460,088		
117	Altoona, Pa.....	2,097,305	1,283,074	1,082,389	85,885	114,800	814,231	134,904	679,327
	City corporation.....	1,016,810	605,462	441,664	85,885	77,913	411,348		
	School district.....	1,080,495	677,612	640,725		36,887	402,883		
118	Long Beach, Calif.....	4,240,683	2,445,599	1,915,732	309,028	220,839	1,795,084	633,910	1,156,174
	City corporation.....	2,472,772	1,399,784	960,370	309,028	130,386	1,072,988		
	School district.....	1,767,911	1,045,815	955,362		90,453	722,096		

119	Chester, Pa.....	1,215,373	1,099,278	936,352	600	162,326	116,095		53,947	170,042
	City corporation.....	554,854	491,664	396,057	600	95,007	63,190			
	School district.....	660,519	607,614	540,295		67,319	52,905			
120	Mobile, Ala.....	1,382,129	1,232,932	928,658	144,993	159,281	149,197		35,410	184,607
	City corporation.....	918,882	987,566	594,416	144,993	158,157	21,316			
	School district.....	463,247	335,366	334,242		1,124	127,881			
121	Racine, Wis.....	2,623,897	2,042,764	1,670,933	222,801	149,030	581,133		97,465	678,598
122	New Britain, Conn.....	2,601,761	1,822,736	1,560,346	91,097	171,293	779,025	346,397		432,628
123	Lansing, Mich.....	4,704,377	2,830,260	1,611,025	1,026,605	192,630	1,874,117	908,414		965,703
	City corporation.....	3,674,165	2,122,761	904,356	1,026,605	191,800	1,551,404			
	School district.....	1,030,212	707,499	706,669		830	322,713			
124	Holyoke, Mass.....	3,977,414	3,331,336	2,197,801	928,314	205,221	646,078		104,473	750,551
125	Springfield, Ill.....	3,151,996	1,776,538	1,365,823	313,404	97,311	1,375,458	732,624		642,834
	City corporation.....	1,791,748	885,299	521,389	313,404	50,506	906,449			
	School district.....	1,247,021	805,553	761,935		43,618	441,468			
	Pleasure driveway and park district.....	113,227	85,686	82,499		3,187	27,541			
126	Chattanooga, Tenn.....	2,151,181	1,560,523	1,262,874	10,166	287,483	590,658	514,024		76,634
127	Berkeley, Calif.....	2,910,492	2,168,330	1,995,435	4,746	168,149	742,162	406,263		335,899
	City corporation.....	1,040,657	891,600	834,060	4,746	52,794	149,057			
	School district.....	1,869,835	1,276,730	1,161,375		115,355	593,105			
128	Davenport, Iowa.....	1,825,162	1,584,819	1,528,618	5,000	51,201	240,343		496,567	736,910
	City corporation.....	940,879	763,671	715,060	5,000	43,611	177,208			
	School district.....	884,283	821,148	813,558		7,590	63,135			
129	Hamtramck, Mich.....	2,054,251	1,239,695	907,900	223,500	108,295	814,556	238,875		575,681
	City corporation.....	1,536,293	779,252	514,082	223,500	41,670	757,041			
	School district.....	517,958	460,443	393,818		66,625	57,515			
130	Bethlehem, Pa.....	2,476,122	1,372,000	1,002,612	69,722	299,666	1,104,122	649,768		454,364
	City corporation.....	1,098,869	645,649	412,679	69,722	163,248	453,220			
	School district.....	1,377,253	726,351	589,933		136,418	650,902			
131	Covington, Ky.....	1,422,025	1,217,465	913,574	140,995	162,896	204,560	8,973		195,587
	City corporation.....	1,098,308	894,490	628,012	140,995	125,483	203,818			
	School district.....	323,717	322,975	285,562		37,413	742			
132	Lincoln, Nebr.....	3,455,569	1,955,691	1,507,514	281,031	167,146	1,499,878	686,480		813,398
	City corporation.....	1,538,994	929,138	562,583	281,031	85,524	609,856			
	School district.....	1,763,566	1,015,434	933,812		81,622	748,132			
	Sanitary district.....	153,009	11,119	11,119			141,890			

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

<sup>2</sup> Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
133	Portsmouth, Va.....	\$1,949,569	\$1,405,319	\$915,795	\$147,706	\$341,818	\$544,250	\$523,318	\$20,932
134	Haverhill, Mass.....	2,146,490	1,915,338	1,726,245	80,057	109,036	231,152	\$174,260	405,412
135	Wheeling, W. Va.....	1,590,730	1,345,082	1,136,698	115,940	92,444	245,648	145,560	391,208
	City corporation.....	1,019,973	783,808	580,149	115,940	87,719	236,165		
	School district.....	570,757	561,274	556,549		4,725	9,483		
136	Niagara Falls, N. Y.....	3,274,624	2,089,944	1,654,713	87,235	347,996	1,184,680	520,323	664,357
137	Highland Park, Mich.....	2,994,454	2,524,214	2,091,558	136,308	296,348	470,240	442,352	912,592
	City corporation.....	1,792,516	1,408,334	1,096,784	136,308	175,242	384,182		
	School district.....	1,201,938	1,115,880	994,774		121,106	86,058		
138	Macon, Ga.....	1,644,463	1,333,946	1,048,807	170,611	114,528	310,517	59,629	250,888
	City corporation.....	1,037,672	1,008,842	724,253	170,611	113,978	28,830		
	School district.....	606,791	325,104	324,554		550	281,687		
139	Huntington, W. Va.....	2,210,198	1,398,291	1,223,977	10,395	163,919	811,907	182,304	629,603
	City corporation.....	1,011,846	491,720	431,011	10,395	50,314	520,126		
	School district.....	1,198,352	906,571	792,966		113,605	291,781		
140	East Orange, N. J.....	3,007,830	2,095,731	1,650,462	210,386	234,883	912,099	588,010	324,089
141	Lancaster, Pa.....	1,002,894	900,806	699,496	137,220	64,090	102,088	4,056	98,032
	City corporation.....	553,270	469,167	301,300	137,220	30,647	84,103		
	School district.....	449,624	431,639	398,196		33,443	17,985		
142	Roanoke, Va.....	1,902,507	1,301,168	1,106,968	13,646	180,554	601,339	328,055	273,284

143	Tampa, Fla.	1,975,922	1,626,086	1,359,846	7,233	259,007	349,836	242,759	107,977
	City corporation	1,119,357	988,274	815,914	7,233	165,127	131,083		
	School district	856,565	637,812	543,932		93,880	218,753		
144	Augusta, Ga.	1,933,513	1,618,800	1,339,496	113,495	165,809	314,713	207,919	522,632
	City corporation	1,469,431	1,156,775	881,021	113,495	162,259	312,656		
	School district	464,082	462,025	458,475		3,550	2,057		
145	Cicero, Ill.	2,266,905	1,204,074	975,027	121,078	107,969	1,062,831	617,927	444,904
	City corporation	1,431,817	671,805	498,001	121,078	52,726	760,012		
	School district	830,416	530,012	475,009		55,003	300,404		
	Park district	4,672	2,257	2,017		240	2,415		
146	Jackson, Mich.	1,814,625	1,419,593	1,148,264	104,755	166,574	395,032	173,336	568,368
	City corporation	1,010,221	834,794	604,055	104,755	125,984	175,427		
	School district	804,404	584,799	544,209		40,590	219,605		
147	Winston-Salem, N. C.	2,401,842	1,286,115	860,510	122,481	303,124	1,115,727	861,846	253,881
148	Fresno, Calif.	3,306,109	2,221,247	2,040,149	7,533	173,565	1,084,862	183,363	901,499
	City corporation	1,644,481	944,676	890,103	7,533	47,040	699,805		
	School district	1,661,628	1,276,571	1,150,046		126,525	385,057		
149	Topeka, Kans.	2,054,466	1,493,352	1,240,766	166,157	86,429	561,114	190,834	751,948
	City corporation	1,279,828	767,954	531,168	166,157	70,629	511,874		
	School district	774,638	725,398	709,598		15,800	49,240		
150	Atlantic City, N. J.	5,010,213	3,819,513	3,010,119	183,792	625,602	1,190,700	591,186	599,514
151	Quincy, Mass.	3,139,740	2,264,226	1,917,759	97,547	248,920	875,514	203,304	672,210
152	Pasadena, Calif.	3,990,004	2,890,381	2,070,040	679,680	140,661	1,099,623	105,683	1,205,306
	City corporation	2,213,726	1,610,236	837,932	679,680	92,624	603,430		
	School district	1,776,278	1,280,145	1,232,108		48,037	496,193		
153	Kalamazoo, Mich.	2,829,742	1,527,611	1,279,960	110,412	137,239	1,302,131	571,677	730,454
	City corporation	1,237,452	722,128	547,149	110,412	64,567	515,324		
	School district	1,592,290	805,483	732,811		72,672	786,807		
154	Malden, Mass.	2,050,706	1,675,491	1,405,533	72,775	197,183	375,215	31,524	343,691

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

155	Charlotte, N. C.	\$1,603,240	\$1,225,774	\$838,299	\$178,689	\$208,786	\$377,466	\$338,253	\$39,213
156	Lakewood, Ohio	3,460,355	1,845,595	1,256,902	183,359	405,334	1,614,760	1,487,598	127,162
	City corporation	1,595,158	798,503	406,422	183,359	208,722	796,655		
	School district	1,865,197	1,047,092	850,480		196,612	818,105		

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
157	York, Pa.....	\$1,212,610	\$890,694	\$325,277		\$65,417	\$321,916	\$160,209	\$161,707
	City corporation.....	660,302	433,813	381,300		52,513	226,489		
	School district.....	552,308	456,881	443,977		12,904	95,427		
158	Bay City, Mich.....	3,209,629	1,582,101	1,131,734	\$299,115	151,252	1,627,528	1,037,976	589,552
	City corporation.....	1,515,175	979,150	622,231	299,115	57,804	536,025		
	School district.....	1,694,454	602,951	509,503		93,448	1,091,503		
159	Shreveport, La.....	2,314,062	1,153,347	979,922	43,512	129,913	1,160,715	410,785	749,930
	City corporation.....	1,947,011	847,240	691,909	43,512	111,819	1,099,771		
	School district.....	367,051	306,107	288,013		18,094	60,944		
160	Cedar Rapids, Iowa.....	2,624,031	1,597,546	1,344,553	132,030	120,963	1,026,485	607,990	418,495
	City corporation.....	991,981	665,116	469,060	132,030	64,026	326,865		
	School district.....	1,632,050	932,430	875,493		56,937	699,620		
161	McKeesport, Pa.....	1,610,082	1,292,048	1,067,322	136,725	88,001	318,034	166,779	151,255
	City corporation.....	797,716	673,387	494,476	136,725	42,186	124,329		
	School district.....	812,366	618,661	572,846		45,815	193,705		
162	Newton, Mass.....	3,495,682	2,876,425	2,474,200	118,126	284,099	619,257	241,690	377,567
163	Elmira, N. Y.....	2,204,917	1,420,163	1,170,727	116,003	133,433	784,754	434,888	349,866
164	New Castle, Pa.....	1,543,478	945,075	869,418		75,657	598,403	439,338	159,065
	City corporation.....	477,028	374,489	345,906		28,523	102,539		
	School district.....	1,066,450	570,586	523,512		47,134	495,864		
165	Decatur, Ill.....	1,423,634	920,043	742,042	67,683	110,318	503,591	\$36,259	539,850
	City corporation.....	824,888	411,761	273,914	67,683	70,164	413,127		
	School district.....	598,746	508,282	468,128		40,154	90,464		

166	Chelsea, Mass.....	1,822,517	1,770,428	1,515,432	42,203	212,793	52,089	915	51,174
167	Wichita Falls, Tex.....	1,928,206	1,046,448	697,664	159,973	188,811	881,758	736,934	144,824
	City corporation.....	1,480,311	685,371	369,799	159,973	155,599	794,940		
	School district.....	447,895	361,077	327,865		33,212	86,818		
168	Galveston, Tex.....	1,573,020	1,489,796	1,049,447	160,769	279,580	83,224		312,940
169	Oak Park, Ill.....	2,207,731	1,504,028	1,172,222	179,337	152,469	703,703	126,912	576,791
	City corporation.....	1,004,158	697,766	418,111	179,337	100,318	306,392		
	School district.....	1,124,695	772,424	732,273		40,151	352,271		
	Park district.....	78,878	33,838	21,838		12,000	45,040		
170	Mount Vernon, N. Y.....	2,482,744	2,148,635	1,926,171		222,464	334,109	467,582	<sup>2</sup> 133,473
	City corporation.....	1,552,199	1,291,662	1,118,489		173,173	260,537		
	School district.....	930,545	856,973	807,682		49,291	73,572		
171	Woonsocket, R. I.....	1,987,519	1,419,488	965,496	78,758	375,234	568,031	400,372	167,659
172	Kenosha, Wis.....	1,943,919	1,482,604	1,234,874	140,352	107,378	461,315		212,051
173	Hammond, Ind.....	2,562,629	1,331,407	1,127,425	121,882	82,100	1,281,222	1,027,043	204,179
	City corporation.....	1,285,976	654,750	480,475	121,882	52,393	631,226		
	School district.....	1,276,653	676,657	646,950		29,707	599,996		
174	Montgomery, Ala.....	1,316,980	1,027,399	681,312	67,356	278,731	289,581	224,091	65,490
175	Pittsfield, Mass.....	1,648,051	1,352,752	1,188,103	26,112	138,537	295,299		146,072
176	Perth Amboy, N. J.....	1,673,417	1,464,615	1,008,326	145,799	310,490	208,802	7,398	201,404
177	Beaumont, Tex.....	1,221,547	994,654	720,683	132,565	141,406	226,893	22,731	204,162
178	Lima, Ohio.....	2,133,778	1,083,091	739,638	110,532	232,921	1,050,687	856,369	194,318
	City corporation.....	1,659,348	608,661	303,520	110,532	194,609	1,050,687		
	School district.....	474,430	474,430	436,118		38,312			
179	Stockton, Calif.....	2,876,393	1,711,776	1,592,850	11,195	107,731	1,164,617	447,118	717,499
	City corporation.....	1,832,490	937,440	859,750	11,195	66,495	895,040		
	School district.....	1,043,913	774,336	733,100		41,236	269,577		
180	Pueblo, Colo.....	1,768,310	1,682,006	1,159,889	306,590	215,527	86,304		83,112
	City corporation.....	1,281,653	1,206,518	712,012	306,590	187,916	75,135		
	School district.....	486,657	475,488	447,877		27,611	11,169		
181	Medford, Mass.....	1,750,505	1,485,438	1,253,668	74,486	157,284	265,067		126,654
182	Lexington, Ky.....	1,465,153	1,057,482	894,796	2,978	159,708	407,671	124,153	283,518

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

<sup>2</sup> Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
183	Charleston, W. Va.....	\$1,702,228	\$954,808	\$372,853	\$8,500	\$73,455	\$747,420	\$323,318	\$424,102
	City corporation.....	1,104,197	456,310	400,615	8,500	47,195	647,887		
	School district.....	598,031	498,498	472,238		26,260	99,533		
184	Salem, Mass.....	1,829,967	1,737,213	1,471,981	128,381	136,851	92,754	\$150,205	242,959
185	Butte, Mont.....	1,060,448	1,034,616	914,619		119,997	25,832	266,576	292,408
	City corporation.....	623,264	602,308	498,687		103,621	20,956		
	School district.....	437,184	432,308	415,932		16,376	4,876		
186	Everett, Mass.....	1,971,689	1,471,294	1,248,911	57,219	165,164	500,395	127,918	372,477
187	Fitchburg, Mass.....	2,024,365	1,705,240	1,475,653	91,162	138,425	319,125	40,175	278,950
188	Madison, Wis.....	2,377,194	1,636,541	1,297,025	148,441	191,075	740,653	90,650	650,003
189	West Hoboken, N. J.....	1,335,892	1,042,622	968,509		74,113	293,270	230,621	62,649
190	San Jose, Calif.....	1,584,923	1,207,399	1,128,426		78,973	377,524	35,348	412,872
	City corporation.....	732,110	454,321	427,318		27,003	277,789		
	School district.....	852,813	753,078	701,108		51,970	99,735		
191	Hamilton, Ohio.....	2,390,267	1,488,390	697,265	581,687	209,438	901,877	138,156	1,040,033
	City corporation.....	1,928,781	1,053,885	294,407	581,687	177,791	874,896		
	School district.....	461,486	434,505	402,858		31,647	26,981		
192	Springfield, Mo.....	1,182,737	800,934	762,219	4,265	34,450	381,803	112,636	269,167
	City corporation.....	535,490	358,140	349,425	4,265	4,450	177,350		
	School district.....	647,247	442,794	412,794		30,000	204,453		

193	East Chicago, Ind.....	1,640,957	1,115,111	1,036,918		78,193	525,846	60,266	465,580
	City corporation.....	1,057,565	619,606	579,449		40,157	437,959		
	School district.....	583,392	495,505	457,469		38,036	87,887		
194	Brookline, Mass.....	3,029,406	2,448,878	2,186,142	118,035	144,701	580,528	53,790	526,738
195	Evanston, Ill.....	1,828,982	1,469,465	1,305,428	100,586	63,451	359,517	101,659	461,176
	City corporation.....	930,297	688,317	553,280	100,586	34,451	241,980		
	School district.....	889,308	771,771	743,598		28,173	117,537		
	Park district.....	9,377	9,377	8,550		827			
196	Jamestown, N. Y.....	2,760,858	1,512,214	1,088,825	278,187	145,202	1,248,644	585,510	663,134
	City corporation.....	2,100,122	901,361	519,251	278,187	103,923	1,198,761		
	School district.....	635,654	585,771	544,492		41,279	49,883		
	County supervisors' fund.....	25,082	25,082	25,082					
197	Waco, Tex.....	1,359,285	1,188,767	936,595	130,543	121,629	170,518	758	171,276
198	Superior, Wis.....	1,510,138	1,250,426	1,165,536	753	84,137	259,712	138,478	121,234
199	Lorain, Ohio.....	2,384,401	1,330,493	947,985	100,559	281,949	1,053,908	875,857	178,051
	City corporation.....	1,278,596	732,664	444,122	100,559	187,983	545,932		
	School district.....	1,105,805	597,829	503,863		93,966	507,976		
200	Muskegon, Mich.....	1,930,542	1,238,180	1,027,783	120,829	89,568	692,362	373,980	318,382
	City corporation.....	1,013,719	596,905	425,246	120,829	50,830	416,814		
	School district.....	916,823	641,275	602,537		38,738	275,548		
201	Joliet, Ill.....	2,031,074	1,114,107	919,862	112,950	81,295	916,967	375,133	541,834
	City corporation.....	1,120,240	551,160	381,470	112,950	56,740	569,080		
	School district.....	910,834	562,947	538,392		24,555	347,887		
202	Dubuque, Iowa.....	1,830,362	986,950	779,363	116,951	90,636	843,412	368,159	475,253
	City corporation.....	938,332	587,705	408,805	116,951	61,949	350,627		
	School district.....	892,030	399,245	370,558		28,687	492,785		
203	Muncie, Ind.....	1,397,699	901,680	821,034	16,365	64,281	496,019	189,108	306,911
	City corporation.....	496,193	359,498	320,230	16,365	22,903	136,695		
	School district.....	901,506	542,182	500,804		41,378	359,324		
204	Columbia, S. C.....	1,429,870	1,144,613	832,921	119,937	191,755	285,266	326,477	41,211
	City corporation.....	1,128,002	848,409	555,024	119,937	173,448	279,593		
	School district.....	301,877	296,204	277,897		18,307	5,673		
205	Chicopee, Mass.....	1,635,025	1,313,425	969,266	251,534	92,625	321,600	150,814	472,414
206	Battle Creek, Mich.....	1,696,707	1,155,029	1,021,459	58,097	75,473	541,678	101,619	440,059
	City corporation.....	799,482	572,751	466,748	58,097	47,906	226,731		
	School district.....	897,225	582,278	554,711		27,567	314,947		

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

<sup>2</sup> Excess of payments for expenses and interest over revenue receipts.



TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					For outlays. <sup>1</sup>	Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			Governmental-cost payments.			Payments for expenses and interest.	
			Total.	Expenses of general departments.	Expenses of public service enterprises.					Interest.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.										
207	New Rochelle, N. Y.....	\$2,361,271	\$2,019,479	\$1,820,471	-----	\$199,008	\$341,792	-----	\$229,198	\$570,990
208	Pontiac, Mich.....	1,892,606	1,501,001	1,112,962	\$130,265	257,774	391,605	\$116,051	-----	275,554
	City corporation.....	1,099,670	782,515	465,006	130,265	187,244	317,155	-----	-----	-----
	School district.....	792,936	718,486	647,956	-----	70,530	74,450	-----	-----	-----
209	Aurora, Ill.....	1,113,554	1,040,705	870,128	136,650	33,927	72,849	-----	178,645	251,494
	City corporation.....	661,372	619,492	461,924	136,650	20,918	41,880	-----	-----	-----
	School district.....	452,182	421,213	408,204	-----	13,009	30,969	-----	-----	-----
210	Waterloo, Iowa.....	1,856,544	1,261,145	1,049,026	94,068	118,051	595,399	365,950	-----	229,449
	City corporation.....	618,909	523,638	359,315	94,068	70,255	95,271	-----	-----	-----
	School district.....	1,237,635	737,507	689,711	-----	47,796	500,128	-----	-----	-----
211	Taunton, Mass.....	1,752,056	1,520,069	1,005,083	346,666	168,320	231,987	-----	152,423	384,410
212	Stamford, Conn.....	1,823,865	1,380,658	1,227,086	-----	153,572	443,207	244,976	-----	198,231
	City corporation.....	1,017,794	695,327	634,682	-----	60,645	322,467	-----	-----	-----
	Town.....	806,071	685,331	592,404	-----	92,927	120,740	-----	-----	-----
213	Council Bluffs, Iowa.....	1,550,482	1,059,127	698,803	311,314	49,010	491,355	340,967	-----	150,388
	City corporation.....	859,130	610,201	275,647	311,314	23,240	248,929	-----	-----	-----
	School district.....	691,352	448,926	423,156	-----	25,770	242,426	-----	-----	-----
214	Williamsport, Pa.....	910,704	797,646	744,757	700	52,189	113,058	-----	25,746	138,804
	City corporation.....	429,238	343,886	325,910	700	17,276	85,352	-----	-----	-----
	School district.....	481,466	453,760	418,847	-----	34,913	27,706	-----	-----	-----
215	Portsmouth, Ohio.....	1,739,226	860,445	618,381	102,280	139,784	878,781	659,591	-----	219,190
	City corporation.....	1,081,957	433,377	239,882	102,280	91,215	643,580	-----	-----	-----
	School district.....	657,269	427,068	378,499	-----	48,569	230,201	-----	-----	-----

216	Poughkeepsie, N. Y.....	1, 613, 879	1, 097, 568	874, 088	89, 976	133, 504	516, 311	166, 417		349, 894
217	Rock Island, Ill.....	915, 714	811, 863	631, 126	63, 271	117, 466	103, 851		118, 411	222, 262
	City corporation.....	517, 496	435, 811	275, 163	63, 271	97, 377	81, 685			
	School district.....	398, 218	376, 052	355, 963		20, 089	22, 166			
218	Auburn, N. Y.....	1, 452, 047	1, 214, 162	1, 056, 208	103, 837	54, 117	237, 885	110, 270		127, 615
219	Austin, Tex.....	1, 288, 359	1, 144, 117	689, 066	322, 300	132, 751	144, 242		203, 664	347, 906
	City corporation.....	955, 401	818, 886	367, 312	322, 300	129, 274	136, 515			
	School district.....	332, 958	325, 231	321, 754		3, 477	7, 727			
220	Quincy, Ill.....	1, 126, 432	775, 202	713, 683	45, 387	16, 132	351, 230	76, 739		274, 491
	City corporation.....	688, 972	398, 442	345, 019	45, 387	8, 036	290, 530			
	School district.....	426, 236	367, 406	359, 310		8, 096	58, 830			
	Health district.....	11, 224	9, 354	9, 354			1, 870			
221	Newport News, Va.....	1, 008, 250	894, 713	779, 164	10, 174	105, 375	113, 537	102, 720		10, 817
222	Meriden, Conn.....	1, 106, 597	999, 194	876, 217	64, 752	53, 225	107, 403	21, 208		86, 195
223	Easton, Pa.....	965, 146	852, 059	786, 428		65, 631	113, 087	45, 128		67, 959
	City corporation.....	473, 617	375, 588	352, 403		23, 185	98, 029			
	School district.....	491, 529	476, 471	434, 025		42, 446	15, 058			
224	New Brunswick, N. J.....	1, 860, 915	1, 363, 722	1, 024, 878	131, 405	207, 439	497, 193	253, 946		243, 247
225	Danville, Ill.....	871, 993	660, 839	588, 093		72, 746	211, 154		81, 211	292, 365
	City corporation.....	427, 983	370, 713	316, 913		53, 800	57, 270			
	School district.....	444, 010	290, 126	271, 180		18, 946	153, 884			
226	Wilmington, N. C.....	1, 209, 462	910, 244	668, 753	101, 388	140, 103	299, 218	155, 582		143, 636
	City corporation.....	851, 162	627, 573	418, 474	101, 388	107, 711	223, 589			
	School district.....	358, 300	282, 671	250, 279		32, 392	75, 629			
227	Ogden, Utah.....	2, 064, 996	1, 129, 686	892, 032	38, 965	193, 689	935, 310	684, 999		250, 311
	City corporation.....	1, 328, 255	531, 971	339, 809	38, 965	153, 197	796, 284			
	School district.....	736, 741	597, 715	552, 223		45, 492	139, 026			
228	Miami, Fla.....	2, 472, 266	1, 516, 553	1, 133, 517	31, 414	351, 622	955, 713	651, 286		304, 427
	City corporation.....	2, 137, 752	1, 227, 670	900, 812	31, 414	295, 444	910, 082			
	School district.....	334, 514	288, 883	232, 705		56, 178	45, 631			
229	Orange, N. J.....	1, 303, 209	1, 154, 062	941, 548	59, 105	153, 409	149, 147		644	149, 791
230	West New York, N. J.....	1, 682, 960	1, 175, 030	938, 318		236, 712	507, 930	406, 273		101, 657
231	Amsterdam, N. Y.....	981, 916	823, 229	722, 369	51, 539	49, 321	158, 687		30, 307	188, 994
	City corporation.....	509, 152	416, 154	326, 141	51, 539	38, 474	92, 998			
	School district.....	464, 341	398, 652	387, 805		10, 847	65, 689			
	County supervisors' fund.....	8, 423	8, 423	8, 423						

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 29.]

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—	
		Total.	For expenses and interest.			For outlays. <sup>1</sup>		Governmental-cost payments.	Payments for expenses and interest.
			Total.	Expenses of general departments.	Expenses of public service enterprises.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
232	Hazleton, Pa.....	\$1,053,715	\$634,091	\$567,979		\$66,112	\$419,624	\$328,946	\$90,678
	City corporation.....	513,809	228,598	195,824		32,774	285,211		
	School district.....	539,906	405,493	372,155		33,338	134,413		
233	Norristown, Pa.....	609,605	441,838	402,065	\$2,209	37,564	167,767	27,654	140,113
	City corporation.....	205,049	158,838	142,585	2,209	14,044	46,211		
	School district.....	404,556	283,000	259,480		23,520	121,556		
234	Kokomo, Ind.....	1,273,176	553,789	519,694	7,577	26,518	719,387	45,388	673,999
	City corporation.....	919,338	258,440	239,526	7,577	11,337	660,898		
	School district.....	353,838	295,349	280,168		15,181	58,489		
235	Oshkosh, Wis.....	1,224,445	1,135,257	944,819	154,646	35,792	89,191	\$152,905	242,096
236	Pensacola, Fla.....	1,293,475	736,032	517,377	73,421	145,234	557,443	529,462	27,981
	City corporation.....	851,087	532,790	351,072	73,421	108,297	318,297		
	School district.....	442,388	203,242	166,305		36,937	239,146		
237	Lewiston, Me.....	832,954	676,867	588,824	33,595	54,448	156,087	4,339	160,426
238	Green Bay, Wis.....	1,314,618	1,027,517	885,906	57,652	83,959	287,101	19,567	267,534
239	Columbus, Ga.....	1,035,834	874,642	739,038	56,403	79,201	161,192	269,733	430,925
240	Petersburg, Va.....	1,142,431	887,762	671,441	75,683	140,638	254,669	247,246	7,423
241	Watertown, N. Y.....	1,046,918	949,692	787,720	77,664	84,308	97,226	183,302	280,528
2.2	East Cleveland, Ohio.....	1,901,371	1,470,796	1,063,166	127,606	280,024	430,575	247,071	183,504
	City corporation.....	832,146	577,010	345,695	127,606	103,709	255,136		
	School district.....	1,069,225	893,786	717,471		176,315	175,439		

243	Phoenix, Ariz.....	3,512,628	1,416,402	1,040,275	101,426	274,701	2,096,226	1,929,610	166,616
	City corporation.....	2,570,193	763,797	473,862	101,426	188,509	1,806,396		
	School district.....	942,435	652,605	566,413		86,192	289,830		
244	Sheboygan, Wis.....	1,820,847	906,021	761,982	75,825	68,214	914,826	488,274	426,552
245	Moline, Ill.....	1,005,483	869,345	726,890	85,538	56,917	136,138		4,789
	City corporation.....	599,851	495,480	375,636	85,538	34,306	104,371		
	School district.....	405,632	373,865	351,254		22,611	31,767		
246	Waltham, Mass.....	1,575,348	1,160,755	956,985	101,641	102,129	414,593	209,026	205,567
247	Anderson, Ind.....	1,845,242	899,672	519,621	337,208	42,843	945,570	173,152	772,418
	City corporation.....	1,411,282	571,147	199,289	337,208	34,650	840,135		
	School district.....	433,960	328,525	320,332		8,193	105,435		
248	Revere, Mass.....	1,498,671	1,174,250	1,018,767	28,808	126,675	324,421	243,141	81,280
249	Cumberland, Md.....	1,798,790	693,183	525,675	104,343	63,165	1,105,607	781,412	324,195
	City corporation.....	1,310,598	392,867	225,359	104,343	63,165	917,731		
	School district.....	488,192	300,316	300,316			187,876		
250	Newport, R. I.....	1,447,461	1,186,406	1,063,635	4,898	117,873	261,055	168,652	92,403
251	Newburgh, N. Y.....	1,279,795	867,667	784,951	33,652	49,064	412,128	353,802	58,326
252	Muskogee, Okla.....	1,338,389	1,120,666	796,107	90,942	233,617	217,723		81,513
	City corporation.....	716,946	619,181	377,669	90,942	150,570	97,765		
	School district.....	621,443	501,485	418,438		83,047	119,958		
253	Cranston, R. I.....	647,425	588,699	498,929		89,770	58,726		57,112
254	Montclair, N. J.....	3,110,074	1,548,986	1,333,771		215,215	1,561,088	1,264,153	296,935
255	Warren, Ohio.....	2,356,980	1,129,786	768,747	74,946	286,093	1,227,194	838,997	388,197
	City corporation.....	1,379,955	530,291	279,070	74,946	176,275	849,664		
	School district.....	977,025	599,495	489,677		109,818	377,530		
256	La Crosse, Wis.....	1,534,282	986,611	851,437	61,717	73,457	547,671	314,420	233,251
257	Clifton, N. J.....	1,469,376	640,938	576,784		64,154	828,438	614,002	214,436
258	Lynchburg, Va.....	1,372,993	970,281	753,590	56,963	159,728	402,712	117,726	284,986
259	Fort Smith, Ark.....	826,978	699,443	541,884	74,859	82,700	127,535		37,022
	City corporation.....	305,060	292,109	221,621	65,731	4,757	12,951		
	School district.....	401,420	339,131	317,203		21,928	62,289		
	Improvement district.....	120,498	68,203	3,060		56,015	52,295		
260	Colorado Springs, Colo.....	2,310,710	1,122,124	933,307	62,500	126,317	1,188,586	820,921	367,665
	City corporation.....	1,752,887	590,079	417,237	62,500	110,342	1,162,808		
	School district.....	557,823	532,045	516,070		15,975	25,778		
261	Steubenville, Ohio.....	825,879	717,647	571,415	86,530	59,702	108,232		229,679
	City corporation.....	460,225	351,993	221,287	86,530	44,176	108,232		
	School district.....	365,654	365,654	350,128		15,526			

<sup>1</sup> For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 9, see text discussion of Table 9, p. 44.

TABLE 5.—PER CAPITA REVENUE RECEIPTS

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues.	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business license.						
	Grand total.....	\$51.81	\$34.54	\$1.06	\$0.11	\$1.50	\$2.66	\$0.34	\$3.07	\$2.43	\$1.34	\$4.76
	Group I.....	61.33	42.27	1.32	0.04	1.78	2.47	0.33	3.04	3.83	1.46	4.78
	Group II.....	58.62	36.80	0.72	0.06	2.01	3.17	0.36	4.94	2.36	1.85	6.35
	Group III.....	43.37	27.73	0.96	0.16	1.14	2.83	0.35	2.98	1.39	1.11	4.73
	Group IV.....	39.38	25.82	0.62	0.22	1.12	2.65	0.30	2.46	0.84	1.15	4.22
	Group V.....	38.41	25.02	1.12	0.17	1.03	2.63	0.34	2.33	0.86	1.05	3.87

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

1	New York, N. Y.....	\$69.94	\$49.49	\$2.32	-----	\$2.04	\$1.59	\$0.27	\$4.10	\$4.68	\$0.90	\$4.55
2	Chicago, Ill.....	54.20	36.74	-----	-----	2.28	4.84	0.41	1.95	3.03	1.58	3.38
3	Philadelphia, Pa.....	47.55	32.55	-----	\$0.04	0.81	0.52	0.07	1.39	6.92	1.70	3.55
4	Detroit, Mich.....	65.53	44.93	-----	0.60	1.11	4.79	0.48	3.11	0.86	3.06	6.65
5	Cleveland, Ohio.....	62.55	45.17	-----	0.35	0.86	2.94	0.55	1.00	2.55	2.02	7.11
6	St. Louis, Mo.....	44.88	30.26	-----	-----	3.03	2.33	0.40	1.30	2.27	1.40	3.84
7	Boston, Mass.....	80.55	49.95	8.51	0.14	0.43	0.38	0.30	7.11	5.75	2.61	5.37
8	Baltimore, Md.....	39.97	28.29	0.71	-----	1.13	0.87	0.10	1.41	3.67	0.41	3.36
9	Los Angeles, Calif.....	79.81	45.32	-----	-----	3.99	8.45	1.31	4.68	1.56	2.08	12.42
10	Pittsburgh, Pa.....	61.50	47.96	-----	0.89	0.83	1.19	0.41	1.71	1.89	1.83	4.78
11	San Francisco, Calif.....	57.67	40.71	-----	0.02	2.06	1.76	0.10	4.09	2.01	1.21	5.71
12	Buffalo, N. Y.....	52.97	35.63	1.77	-----	1.72	2.13	0.17	3.82	1.71	1.39	4.62

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

13	Milwaukee, Wis.....	\$59.50	\$40.14	\$4.24	-----	\$1.12	\$3.17	\$0.27	\$2.78	\$1.02	\$3.14	\$3.62
14	Washington, D. C.....	57.27	24.12	0.01	-----	5.40	0.84	0.83	21.63	0.81	1.19	2.44
15	Newark, N. J.....	61.40	41.11	0.35	\$0.11	2.97	1.35	0.23	4.71	4.35	1.99	4.24
16	Cincinnati, Ohio.....	64.38	41.73	0.60	-----	2.27	1.31	0.33	2.25	8.36	2.08	5.46
17	Minneapolis, Minn.....	54.04	39.59	0.14	-----	0.71	5.17	0.33	2.34	1.54	2.14	2.16
18	New Orleans, La.....	44.46	28.39	-----	0.21	1.96	2.12	0.15	2.28	0.97	1.32	7.06
19	Kansas City, Mo.....	51.11	36.48	0.01	-----	2.23	2.20	0.10	1.67	2.15	1.23	5.04
20	Indianapolis, Ind.....	49.73	36.99	( <sup>1</sup> )	0.16	0.45	8.63	0.10	1.31	0.85	0.97	0.26
21	Seattle, Wash.....	93.85	41.00	-----	0.16	0.32	6.43	1.45	4.47	1.02	2.50	36.50
22	Rochester, N. Y.....	56.53	37.74	1.36	-----	1.53	4.57	0.10	4.01	1.51	1.97	3.75
23	Jersey City, N. J.....	55.94	39.47	0.28	-----	0.02	2.36	0.63	0.09	4.20	2.88	4.58

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

24	Portland, Oreg.....	\$55.25	\$27.14	-----	-----	\$0.75	\$11.49	\$0.53	\$5.92	\$1.20	\$0.55	\$7.66
25	Denver, Colo.....	52.07	32.32	-----	-----	1.34	4.39	0.52	0.74	1.32	4.17	7.27
26	Toledo, Ohio.....	42.88	25.13	\$0.29	-----	0.85	3.63	0.42	5.24	2.21	0.73	4.38
27	Columbus, Ohio.....	44.68	26.42	0.61	-----	0.90	2.50	0.45	4.86	3.37	0.74	4.81
28	Providence, R. I.....	46.86	35.66	-----	\$0.29	0.29	0.22	0.03	0.42	3.15	1.56	5.26
29	St. Paul, Minn.....	46.00	29.65	0.13	-----	1.92	5.50	0.26	2.78	1.79	1.13	2.85
30	Louisville, Ky.....	33.85	22.34	-----	-----	2.33	1.19	0.19	1.48	0.76	1.60	3.97
31	Oakland, Calif.....	39.36	24.67	-----	-----	0.85	2.72	0.13	8.74	0.80	0.61	0.84
32	Atlanta, Ga.....	33.19	19.27	-----	0.31	2.41	3.43	0.81	0.88	0.70	0.49	4.89
33	Akron, Ohio.....	40.05	23.18	0.16	-----	0.82	4.22	0.56	4.45	1.30	0.59	4.76
34	Omaha, Nebr.....	68.18	40.58	-----	-----	0.77	5.34	0.48	0.66	2.61	0.83	16.91
35	Birmingham, Ala.....	25.38	11.72	-----	-----	4.10	2.49	0.93	4.33	0.38	1.00	0.42
36	Worcester, Mass.....	45.07	32.30	4.91	0.53	0.15	0.94	0.08	0.69	1.62	3.27	3.58
37	Syracuse, N. Y.....	49.82	31.34	1.32	-----	1.68	6.43	0.18	3.05	0.86	0.98	3.98
38	Richmond, Va.....	43.90	23.35	0.76	0.13	3.48	0.14	0.31	1.68	2.84	0.35	10.85

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

AND GOVERNMENTAL-COST PAYMENTS: 1922.

p. 13. For a text discussion of this table, see p. 36. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—					Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs.	Expenses and interest.			Out-lays.		Gov-ernmen-tal-cost pay-ments.	Pay-ments for ex-penses and inter-est.
			All ex-penses and inter-est.	Ex-penses of gen-eral de-part-ments.	Ex-penses of pub-lic serv-ice enter-prises.				
	Grand total.....	\$57 38	\$41.42	\$33.15	\$2.75	\$5.52	\$15.95	\$5.56	\$10.39
	Group I.....	66.88	48.99	39.31	2.48	7.20	17.89	5.55	12.34
	Group II.....	64.29	47.12	36.97	4.42	5.73	17.17	5.67	11.50
	Group III.....	48.71	34.50	27.50	2.74	4.26	14.21	5.34	8.87
	Group IV.....	44.94	31.50	25.44	2.61	3.44	13.45	5.56	7.89
	Group V.....	44.38	30.95	25.01	2.40	3.54	13.42	5.97	7.46

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

1	New York, N. Y.....	\$66.66	\$57.31	\$43.39	\$1.82	\$12.09	\$9.35	-----	\$3.28	\$12.63
2	Chicago, Ill.....	57.56	39.92	34.89	2.15	2.88	17.64	\$3.36	-----	14.28
3	Philadelphia, Pa.....	57.41	43.34	36.42	1.72	5.20	14.07	9.86	-----	4.21
4	Detroit, Mich.....	120.30	50.10	41.89	3.44	4.76	70.20	54.77	-----	15.43
5	Cleveland, Ohio.....	69.09	47.92	36.27	4.21	7.45	21.16	6.53	-----	14.63
6	St. Louis, Mo.....	40.02	34.05	29.95	2.90	1.20	5.96	-----	4.86	10.83
7	Boston, Mass.....	76.34	65.52	53.74	3.15	8.63	10.82	-----	4.21	15.03
8	Baltimore, Md.....	50.37	35.17	27.93	1.60	5.64	15.20	10.40	-----	4.80
9	Los Angeles, Calif.....	99.34	48.30	37.14	6.60	4.56	51.04	19.52	-----	31.51
10	Pittsburgh, Pa.....	69.23	49.92	41.51	2.46	5.94	19.31	7.73	-----	11.58
11	San Francisco, Calif.....	63.08	44.51	35.13	4.29	5.09	18.58	5.41	-----	13.17
12	Buffalo, N. Y.....	62.15	48.11	41.99	2.63	3.48	14.05	9.18	-----	4.86

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

13	Milwaukee, Wis.....	\$58.55	\$41.07	\$36.20	\$2.03	\$2.84	\$17.48	-----	\$0.95	\$18.43
14	Washington, D. C.....	54.47	42.03	39.77	1.86	0.41	12.43	-----	2.80	15.24
15	Newark, N. J.....	69.03	52.93	43.71	2.05	7.17	16.10	\$7.63	-----	8.47
16	Cincinnati, Ohio.....	60.95	49.41	35.46	2.57	11.39	11.54	-----	3.43	14.97
17	Minneapolis, Minn.....	62.49	41.57	35.12	1.47	4.98	20.92	8.45	-----	12.47
18	New Orleans, La.....	43.92	35.63	25.45	5.22	4.95	8.29	-----	0.54	8.83
19	Kansas City, Mo.....	54.16	45.38	38.62	4.15	2.61	8.78	3.05	-----	5.73
20	Indianapolis, Ind.....	61.86	35.37	31.97	0.08	3.32	26.49	12.12	-----	14.36
21	Seattle, Wash.....	110.71	80.41	39.52	28.63	12.26	30.30	16.86	-----	13.44
22	Rochester, N. Y.....	75.63	47.71	39.81	2.25	5.64	27.93	19.10	-----	8.82
23	Jersey City, N. J.....	68.41	54.67	42.28	2.65	9.74	13.74	12.48	-----	1.26

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

24	Portland, Oreg.....	\$55.65	\$38.26	\$25.81	\$5.70	\$6.75	\$17.38	\$0.40	-----	\$16.99
25	Denver, Colo.....	49.97	40.79	33.83	3.23	3.74	9.18	-----	\$2.09	11.28
26	Toledo, Ohio.....	54.46	36.51	28.76	2.33	5.41	17.95	11.58	-----	6.37
27	Columbus, Ohio.....	50.75	34.63	24.36	3.74	6.53	16.12	6.07	-----	10.04
28	Providence, R. I.....	60.44	37.04	31.47	1.33	4.23	23.39	13.57	-----	9.82
29	St. Paul, Minn.....	51.32	36.42	29.83	2.68	3.91	14.91	5.32	-----	9.59
30	Louisville, Ky.....	33.53	27.60	23.22	1.97	2.41	5.93	-----	0.32	6.25
31	Oakland, Calif.....	42.57	32.32	28.85	1.46	2.02	10.25	3.22	-----	7.03
32	Atlanta, Ga.....	42.70	25.29	22.23	2.17	0.89	17.41	9.51	-----	7.90
33	Akron, Ohio.....	50.37	29.86	21.83	1.50	6.53	20.51	10.32	-----	10.19
34	Omaha, Nebr.....	67.15	43.24	28.02	8.15	7.07	23.91	-----	1.03	24.94
35	Birmingham, Ala.....	28.95	21.50	17.90	0.39	3.22	7.44	3.56	-----	3.88
36	Worcester, Mass.....	51.27	41.05	36.42	1.30	3.33	10.22	3.20	-----	7.02
37	Syracuse, N. Y.....	55.20	38.01	30.97	1.71	5.34	17.19	5.89	-----	11.81
38	Richmond, Va.....	49.62	34.93	22.81	6.81	5.31	14.70	5.72	-----	8.97

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues.	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business license.						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.												
39	San Antonio, Tex.....	\$26.20	\$21.76	-----	-----	\$0.39	\$0.57	\$0.18	\$2.16	\$0.73	\$0.30	\$0.12
40	New Haven, Conn.....	36.49	31.84	\$0.45	\$0.27	0.22	0.32	0.37	1.14	0.90	0.93	0.04
41	Dallas, Tex.....	38.79	26.98	-----	-----	0.18	0.05	0.36	2.88	2.14	1.42	4.78
42	Memphis, Tenn.....	39.90	25.19	-----	-----	3.44	1.11	0.59	3.45	0.70	0.72	4.70
43	Dayton, Ohio.....	40.14	24.30	0.19	-----	1.20	2.05	0.61	6.20	1.42	0.84	3.33
44	Bridgeport, Conn.....	48.39	45.06	0.13	0.27	0.11	0.38	0.32	0.78	0.44	0.90	-----
45	Houston, Tex.....	42.40	31.52	-----	-----	0.35	0.06	0.34	2.82	2.09	0.50	4.71
45	Hartford, Conn.....	53.57	35.00	6.17	0.81	0.12	2.13	0.56	1.25	1.54	1.67	4.32
47	Grand Rapids, Mich.....	42.25	29.14	-----	-----	0.48	3.74	0.29	2.74	0.87	1.50	3.50
48	Scranton, Pa.....	29.24	23.30	-----	1.03	0.43	1.45	0.23	1.81	0.60	0.40	0.01
49	Springfield, Mass.....	59.01	43.09	5.91	0.41	0.19	1.43	0.15	1.13	0.47	1.94	4.28
50	Paterson, N. J.....	34.47	23.94	0.07	0.06	2.13	1.20	0.15	3.34	2.45	1.13	-----
51	Des Moines, Iowa.....	58.48	38.38	-----	-----	0.43	12.53	0.35	0.59	0.68	1.25	4.27
52	Youngstown, Ohio.....	38.19	20.32	(1)	-----	0.94	4.28	0.60	6.74	1.28	0.70	3.32
53	New Bedford, Mass.....	54.56	38.82	6.51	1.14	0.17	0.43	0.17	0.78	0.98	2.10	3.46
54	Trenton, N. J.....	38.90	23.95	0.17	0.24	1.10	0.87	0.09	4.83	2.47	1.10	4.09
55	Norfolk, Va.....	40.94	24.01	0.08	0.09	4.28	0.14	0.36	1.43	1.73	0.98	7.82
55	Salt Lake City, Utah.....	44.10	26.61	-----	-----	0.91	4.71	0.36	6.19	0.79	0.77	3.77
57	Camden, N. J.....	35.25	19.39	0.31	0.12	2.08	2.44	0.07	3.37	2.09	0.39	4.40
58	Fall River, Mass.....	52.05	37.68	7.19	0.45	0.16	0.30	0.09	0.56	1.21	0.94	3.47
59	Nashville, Tenn.....	28.01	14.05	-----	-----	2.87	0.73	0.88	3.60	1.70	0.55	3.64
60	Albany, N. Y.....	41.26	27.38	2.07	-----	0.86	1.91	0.14	2.47	0.64	0.18	5.61
61	Wilmington, Del.....	32.50	18.12	(1)	-----	0.73	1.21	0.27	8.01	0.94	0.16	3.06
62	Lowell, Mass.....	41.66	29.89	5.17	0.08	0.14	0.36	0.30	0.99	0.28	0.89	3.54
63	Kansas City, Kans.....	45.42	22.69	-----	-----	0.84	3.97	0.12	0.21	0.98	0.26	16.35
64	Fort Worth, Tex.....	35.88	21.97	-----	-----	0.10	4.36	0.34	2.58	0.69	1.59	4.26
65	Cambridge, Mass.....	48.44	32.05	7.55	0.39	0.19	0.10	0.09	0.32	1.64	1.76	4.34
66	Reading, Pa.....	26.13	17.65	-----	0.60	1.04	0.34	0.09	1.37	0.63	0.49	3.94
67	Erie, Pa.....	35.65	23.87	-----	1.24	0.55	2.69	0.09	1.10	0.67	0.36	5.07
68	Flint, Mich.....	46.02	33.93	-----	-----	0.07	3.43	0.18	2.09	0.56	1.63	4.14
69	Yonkers, N. Y.....	66.27	46.96	1.96	-----	2.78	1.57	0.26	5.52	0.69	0.63	5.91
70	Spokane, Wash.....	48.98	27.05	-----	-----	0.24	4.44	0.88	8.02	0.99	1.89	5.49
71	Duluth, Minn.....	54.34	30.77	0.24	-----	0.51	8.71	0.79	2.75	0.77	0.44	9.36
72	Lynn, Mass.....	40.91	28.44	4.08	1.24	0.16	0.20	0.19	0.03	0.48	1.97	4.12
73	Elizabeth, N. J.....	36.80	25.00	0.07	0.12	1.39	2.73	0.04	3.34	3.54	0.51	0.05
74	Utica, N. Y.....	35.65	25.75	1.73	-----	1.17	2.64	0.10	3.38	0.52	0.28	0.07
75	Tacoma, Wash.....	61.58	21.63	-----	-----	1.21	3.89	0.94	7.68	1.42	3.21	21.60

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

76	Jacksonville, Fla.....	\$47.78	\$22.60	-----	-----	\$1.10	\$0.85	\$0.67	\$0.44	\$1.16	\$5.49	\$15.47
77	Somerville, Mass.....	33.32	24.84	\$2.59	\$0.55	0.13	0.63	0.06	0.22	0.24	1.21	2.85
78	Oklahoma City, Okla.....	52.00	33.61	-----	-----	1.01	7.69	0.55	0.85	1.76	2.23	4.30
79	Waterbury, Conn.....	42.61	36.24	0.17	0.43	0.15	0.39	0.20	1.29	0.31	0.35	3.07
80	Lawrence, Mass.....	40.74	27.93	6.54	0.29	0.13	0.31	0.24	0.39	0.55	0.82	3.54
81	Canton, Ohio.....	42.26	27.56	0.12	-----	0.79	2.27	1.15	4.78	1.31	1.28	3.00
82	Schenectady, N. Y.....	44.46	33.64	0.99	-----	1.89	0.67	0.12	3.95	0.53	0.54	2.13
83	Fort Wayne, Ind.....	42.59	23.44	-----	0.46	0.21	6.47	0.10	1.34	0.38	0.58	9.60
84	Tulsa, Okla.....	33.08	23.83	-----	-----	1.00	1.98	0.93	0.83	1.06	0.10	3.35
85	Evansville, Ind.....	34.27	22.34	-----	0.27	0.44	5.33	0.05	1.35	0.43	0.59	3.47

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

GOVERNMENTAL-COST PAYMENTS: 1922—Continued.

p. 13. For a text discussion of this table, see p. 36. For absolute amounts, see Tables 3 and 4.)

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—					Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs.	Expenses and interest.					Outlays.	Governmental-cost payments	Payments for expenses and interest.
			All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				

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

39	San Antonio, Tex.....	\$25.65	\$21.91	\$18.23	\$0.09	\$3.59	\$3.74	-----	\$0.55	\$4.29
40	New Haven, Conn.....	37.68	32.09	29.62	0.02	2.46	5.59	\$1.19	-----	4.40
41	Dallas, Tex.....	47.98	31.07	24.87	2.26	3.93	16.91	9.19	-----	7.73
42	Memphis, Tenn.....	52.51	33.28	24.03	2.49	6.76	19.23	12.61	-----	6.62
43	Dayton, Ohio.....	39.44	28.30	23.52	1.04	3.74	11.14	-----	0.70	11.84
44	Bridgeport, Conn.....	47.31	40.54	36.83	-----	3.70	6.77	-----	1.09	7.86
45	Houston, Tex.....	42.34	33.76	25.11	2.62	6.04	8.58	-----	0.06	8.64
46	Hartford, Conn.....	50.75	41.23	33.91	2.78	4.53	9.52	-----	2.82	12.34
47	Grand Rapids, Mich.....	51.49	30.99	26.62	2.25	2.12	20.50	9.24	-----	11.26
48	Scranton, Pa.....	29.03	24.47	23.26	( <sup>1</sup> )	1.21	4.56	-----	0.21	4.77
49	Springfield, Mass.....	59.37	47.75	41.96	2.04	3.75	11.62	0.36	-----	11.26
50	Paterson, N. J.....	38.94	29.78	26.51	-----	3.27	9.15	4.46	-----	4.69
51	Des Moines, Iowa.....	59.26	38.69	31.61	3.14	3.93	20.57	0.78	-----	19.79
52	Youngstown, Ohio.....	56.24	34.89	26.72	2.12	6.05	21.35	18.05	-----	3.29
53	New Bedford, Mass.....	62.49	45.29	36.40	3.24	5.65	17.19	7.93	-----	9.26
54	Trenton, N. J.....	43.61	34.38	27.74	3.25	3.39	9.23	4.71	-----	4.52
55	Norfolk, Va.....	90.56	43.22	28.95	4.89	9.38	47.33	49.62	2.28	-----
56	Salt Lake City, Utah.....	49.96	35.95	28.44	2.16	5.35	13.94	5.80	-----	8.15
57	Camden, N. J.....	43.32	31.84	26.28	1.73	3.83	11.48	8.07	-----	3.41
58	Fall River, Mass.....	53.57	40.63	34.04	3.29	3.30	12.93	1.52	-----	11.42
59	Nashville, Tenn.....	33.64	23.61	17.20	1.94	4.48	10.03	5.63	-----	4.40
60	Albany, N. Y.....	48.40	38.74	30.76	4.39	3.59	9.65	7.13	-----	2.52
61	Wilmington, Del.....	42.02	25.45	20.75	1.70	2.99	16.57	9.52	-----	7.05
62	Lowell, Mass.....	50.52	38.93	33.22	2.71	3.00	11.59	8.86	-----	2.73
63	Kansas City, Kans.....	59.50	38.65	20.56	13.74	4.36	20.85	14.08	-----	6.77
64	Fort Worth, Tex.....	37.67	26.92	21.77	1.34	3.80	10.75	1.78	-----	8.96
65	Cambridge, Mass.....	55.29	44.57	35.89	3.65	5.03	10.63	6.76	-----	3.87
66	Reading, Pa.....	32.79	23.36	19.70	2.24	1.42	9.43	6.65	-----	2.78
67	Erie, Pa.....	36.50	27.76	21.99	2.96	2.82	8.74	0.86	-----	7.88
68	Flint, Mich.....	53.18	31.39	23.83	2.12	5.44	21.79	7.17	-----	14.63
69	Yonkers, N. Y.....	72.05	54.45	43.32	3.07	8.06	17.60	5.78	-----	11.82
70	Spokane, Wash.....	44.37	35.57	29.83	1.95	3.79	8.79	-----	4.61	13.41
71	Duluth, Minn.....	59.67	36.58	27.03	5.38	4.18	23.09	5.33	-----	17.76
72	Lynn, Mass.....	40.98	35.72	29.86	2.53	3.33	5.26	0.07	-----	5.19
73	Elizabeth, N. J.....	34.01	25.25	21.79	0.03	3.43	8.76	-----	2.79	11.55
74	Utica, N. Y.....	47.49	29.99	27.97	-----	2.02	17.50	11.84	-----	5.66
75	Tacoma, Wash.....	60.87	43.97	27.45	11.99	4.53	16.90	-----	0.70	17.61

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

76	Jacksonville, Fla.....	\$50.93	\$42.32	\$27.78	\$8.03	\$6.51	\$8.61	\$3.15	-----	\$5.46
77	Somerville, Mass.....	33.32	28.26	24.95	1.11	2.20	5.06	( <sup>1</sup> )	-----	5.06
78	Oklahoma City, Okla.....	49.79	35.51	28.18	2.10	5.24	14.28	-----	\$2.21	16.49
79	Waterbury, Conn.....	58.63	40.92	35.01	0.85	5.07	17.70	16.01	-----	1.69
80	Lawrence, Mass.....	44.08	34.39	29.26	2.36	2.77	9.69	3.35	-----	6.34
81	Canton, Ohio.....	52.05	30.68	21.50	1.70	7.47	21.38	9.79	-----	11.59
82	Schenectady, N. Y.....	63.54	37.05	32.14	1.58	3.32	26.49	19.08	-----	7.42
83	Fort Wayne, Ind.....	48.33	29.48	20.79	7.15	1.54	18.84	5.73	-----	13.11
84	Tulsa, Okla.....	42.96	30.70	25.33	1.65	3.72	12.26	9.88	-----	2.38
85	Evansville, Ind.....	37.97	23.64	18.97	3.32	1.36	14.32	3.70	-----	10.62

<sup>1</sup> Per capita excess of payments for expenses and interest over revenue receipts.



TABLE 5.—PER CAPITA REVENUE RECEIPTS AND

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City Number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues.	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business license.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.												
86	Savannah, Ga.	\$26.07	\$16.42	-----	-----	\$3.74	\$0.32	\$0.58	\$0.97	\$0.15	\$0.98	\$2.89
87	Allentown, Pa.	24.62	16.23	-----	\$0.81	0.80	3.09	0.05	1.13	0.49	0.12	1.91
88	Knoxville, Tenn.	31.20	17.96	-----	0.03	2.02	0.93	0.32	3.92	0.02	1.32	4.68
89	El Paso, Tex. <sup>3</sup>	21.07	12.24	-----	-----	0.62	0.05	0.18	3.19	0.50	0.45	3.84
90	San Diego, Calif.	62.86	33.51	-----	-----	1.32	5.21	0.23	9.43	1.33	2.56	9.27
91	Bayonne, N. J.	45.48	29.04	\$0.05	-----	0.68	0.45	0.04	5.53	2.07	0.16	7.46
92	Manchester, N. H.	36.78	28.08	2.54	1.11	1.25	0.26	0.33	-----	0.30	0.37	2.54
93	Harrisburg, Pa.	30.19	21.17	-----	0.28	0.67	1.58	0.09	1.07	1.68	0.36	3.30
94	Pecoria, Ill.	32.87	27.18	-----	-----	1.46	1.77	0.14	1.38	0.47	0.42	0.06
95	St. Joseph, Mo.	24.80	20.42	-----	-----	1.93	0.12	0.26	1.21	0.67	0.23	0.05
96	Wichita, Kans.	44.05	32.20	-----	-----	1.18	8.37	0.60	0.33	0.83	0.47	0.08
97	Wilkes-Barre, Pa.	27.19	21.15	-----	1.84	0.91	1.29	0.18	1.45	0.16	0.20	0.03
98	Sioux City, Iowa	37.78	28.64	-----	-----	0.64	0.11	0.29	0.71	1.05	2.30	4.04
99	South Bend, Ind.	40.90	27.95	-----	0.26	0.37	4.73	0.09	2.44	0.38	0.96	3.72
100	Portland, Me.	48.17	34.39	0.72	0.78	0.69	0.83	0.04	2.24	1.54	1.02	5.91
101	Troy, N. Y.	40.60	28.35	1.50	-----	0.89	1.61	0.07	2.91	0.35	0.10	4.83
102	Binghamton, N. Y.	36.91	23.48	1.04	-----	0.91	2.00	0.24	4.71	0.44	1.96	2.12
103	Rockford, Ill.	38.86	29.05	-----	-----	0.72	3.36	0.18	1.22	0.23	1.67	2.42
104	Charleston, S. C.	33.45	20.36	-----	0.10	2.32	1.49	0.31	1.33	1.26	0.05	6.23
105	Little Rock, Ark.	22.48	13.57	-----	0.19	2.77	1.43	0.92	2.43	0.52	0.50	0.16
106	Johnstown, Pa.	31.09	22.76	-----	2.63	1.01	0.96	0.42	2.20	0.92	0.18	0.01
107	East St. Louis, Ill.	30.60	18.21	-----	-----	1.97	8.16	0.25	1.17	0.12	0.72	-----
108	Sacramento, Calif.	66.78	28.13	-----	-----	1.64	16.86	0.22	11.86	0.62	2.81	4.64
109	Brockton, Mass.	43.78	28.76	5.87	0.52	0.13	0.89	0.15	0.08	0.44	3.49	3.45
110	Hoboken, N. J.	52.60	35.26	0.30	0.02	1.71	3.57	0.07	4.64	1.92	0.37	4.74
111	Terre Haute, Ind.	32.95	27.05	-----	0.22	0.38	0.30	0.13	1.98	0.31	2.05	0.55
112	Saginaw, Mich.	39.76	27.91	-----	-----	0.19	2.92	-----	3.07	1.63	0.96	3.08
113	Pawtucket, R. I.	38.48	28.52	-----	0.26	0.31	0.95	0.08	0.39	1.54	0.73	5.71
114	Passaic, N. J.	34.53	25.83	-----	0.21	0.04	1.66	1.54	0.21	3.61	1.73	0.31
115	Gary, Ind.	46.34	31.57	-----	-----	0.23	12.08	0.14	1.38	0.23	0.55	0.15
116	Springfield, Ohio	30.06	14.45	0.29	-----	0.64	2.50	0.16	4.03	1.11	3.96	2.92
117	Altoona, Pa.	30.89	17.99	-----	-----	0.79	5.87	0.11	2.13	0.47	1.04	2.50
118	Long Beach, Calif.	56.83	29.07	-----	-----	1.75	8.39	0.80	8.56	0.78	0.78	6.71
119	Chester, Pa.	20.21	16.52	-----	-----	0.87	0.49	0.24	1.20	0.42	0.43	0.04
120	Mobile, Ala.	22.59	13.60	-----	-0.13	2.75	1.01	0.31	0.23	0.55	0.31	3.71
121	Racine, Wis.	43.38	27.01	3.02	-----	0.67	1.08	0.12	4.89	0.48	1.28	4.84
122	New Britain, Conn.	36.32	28.72	0.23	0.39	0.09	0.57	0.44	0.76	0.63	1.44	3.05
123	Lansing, Mich.	61.42	29.64	-----	-----	0.11	1.77	0.10	2.24	0.48	1.71	25.38
124	Holyoke, Mass.	67.12	33.43	6.33	0.57	0.41	0.10	0.28	1.77	0.94	1.16	22.12
125	Springfield, Ill.	40.03	27.26	-----	-----	0.50	2.38	0.09	1.27	0.77	0.73	7.02
126	Chattanooga, Tenn.	27.58	17.78	-----	-----	2.16	1.01	0.31	4.47	0.43	1.22	0.19
127	Berkeley, Calif.	42.26	27.68	-----	-----	0.67	1.83	0.03	9.44	1.02	1.57	0.03
128	Davenport, Iowa	39.35	31.69	-----	-----	0.58	4.75	0.17	0.57	0.32	0.79	0.47
129	Hamtramck, Mich.	30.95	22.39	-----	-----	0.22	1.36	0.34	1.94	0.12	0.07	4.51
130	Bethlehem, Pa.	31.47	21.83	-----	1.11	0.57	1.51	0.29	1.26	0.72	0.27	3.91
131	Covington, Ky.	24.51	15.55	-----	-----	2.05	0.17	0.18	1.19	0.34	0.34	4.69
132	Lincoln, Nebr.	48.32	34.14	-----	0.22	0.50	5.58	0.14	0.89	1.04	0.73	5.08
133	Portsmouth, Va.	25.24	12.47	-----	0.05	2.24	-----	0.44	1.46	1.59	0.23	6.77
134	Haverhill, Mass.	41.15	28.71	4.18	0.53	0.17	0.38	0.15	0.35	1.06	2.24	3.37
135	Wheeling, W. Va.	30.89	20.37	-----	0.25	0.95	3.98	0.28	0.16	0.95	0.37	3.58

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

GOVERNMENTAL-COST PAYMENTS: 1922—Continued.

p. 13. For a text discussion of this table, see p. 36. For absolute amounts, see Tables 3 and 4.]

City Number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs.	Expenses and interest.				Outlays.		Governmental-cost payments.	Payments for expenses and interest.
			All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
86	Savannah, Ga.....	\$27.00	\$22.71	\$18.20	\$2.24	\$2.26	\$4.29	\$0.92	-----	\$3.36
87	Allentown, Pa.....	26.52	20.03	16.97	1.31	1.75	6.49	1.89	-----	4.60
88	Knoxville, Tenn.....	46.73	33.33	23.73	2.82	6.77	13.40	15.54	-----	2.14
89	El Paso, Tex <sup>3</sup> .....	32.78	26.32	19.85	3.01	3.46	6.46	11.71	-----	5.25
90	San Diego, Calif.....	66.37	47.22	33.66	6.51	7.05	19.15	3.51	-----	15.64
91	Bayonne, N. J.....	47.66	41.38	32.69	5.74	2.95	6.28	2.18	-----	4.10
92	Manchester, N. H.....	48.58	31.00	25.84	2.64	2.52	17.59	11.80	-----	5.79
93	Harrisburg, Pa.....	42.77	26.84	23.00	1.48	2.36	15.93	12.58	-----	3.35
94	Peoria, Ill.....	37.31	25.48	24.40	0.03	1.04	11.84	4.45	-----	7.39
95	St. Joseph, Mo.....	22.30	20.36	19.48	0.02	0.85	1.94	-----	\$2.50	4.53
96	Wichita, Kans.....	47.47	29.48	24.55	0.21	4.72	17.99	3.42	-----	14.57
97	Wilkes-Barre, Pa.....	27.52	22.17	20.33	0.07	1.77	5.35	0.33	-----	5.02
98	Sioux City, Iowa.....	42.86	31.66	27.31	2.40	1.96	11.20	5.07	-----	6.12
99	South Bend, Ind.....	49.53	30.35	25.60	2.45	2.29	19.18	8.62	-----	10.56
100	Portland, Me.....	53.18	40.95	32.06	3.40	5.49	12.23	5.01	-----	7.22
101	Troy, N. Y.....	48.62	35.34	30.55	1.54	3.24	13.28	8.02	-----	5.27
102	Binghamton, N. Y.....	39.29	32.50	28.67	2.15	1.68	6.79	2.38	-----	4.41
103	Rockford, Ill.....	40.71	29.54	26.21	1.52	1.81	11.17	1.85	-----	9.32
104	Charleston, S. C.....	42.06	27.69	20.36	3.57	3.76	14.37	8.61	-----	5.76
105	Little Rock, Ark.....	23.11	19.30	16.56	0.17	2.57	3.81	0.63	-----	3.18
106	Johnstown, Pa.....	44.25	23.98	21.87	0.01	2.10	20.27	13.16	-----	7.11
107	East St. Louis, Ill.....	33.13	20.16	17.45	-----	2.71	12.97	2.54	-----	10.44
108	Sacramento, Calif.....	96.68	44.46	36.78	2.29	5.39	52.22	29.90	-----	22.32
109	Brockton, Mass.....	49.56	37.44	31.58	2.03	3.83	12.11	5.78	-----	6.34
110	Hoboken, N. J.....	71.03	54.69	38.74	4.56	11.39	16.34	18.43	-----	2.09
111	Terre Haute, Ind.....	30.45	27.01	25.62	0.47	0.92	3.44	-----	2.51	5.94
112	Saginaw, Mich.....	53.89	30.16	24.82	2.89	2.45	23.73	14.14	-----	9.59
113	Pawtucket, R. I.....	40.23	30.75	23.37	2.12	5.26	9.49	1.75	-----	7.73
114	Passaic, N. J.....	40.81	30.30	26.77	-----	3.53	10.51	6.28	-----	4.23
115	Gary, Ind.....	47.55	28.87	27.45	0.16	1.26	18.68	1.21	-----	17.47
116	Springfield, Ohio.....	37.61	24.31	19.71	1.61	3.00	13.30	7.54	-----	5.75
117	Altoona, Pa.....	33.62	20.20	17.04	1.35	1.81	12.82	2.12	-----	10.69
118	Long Beach, Calif.....	66.91	38.59	30.23	4.88	3.48	28.32	10.08	-----	18.24
119	Chester, Pa.....	19.36	17.51	14.91	0.01	2.59	1.85	-----	0.86	2.71
120	Mobile, Ala.....	22.02	19.65	14.80	2.31	2.54	2.38	-----	0.56	2.94
121	Racine, Wis.....	41.82	32.56	26.63	3.55	2.38	9.26	-----	1.55	10.82
122	New Britain, Conn.....	41.90	29.36	25.13	1.47	2.76	12.55	5.58	-----	6.97
123	Lansing, Mich.....	76.12	45.79	26.07	16.61	3.12	30.32	14.70	-----	15.63
124	Holyoke, Mass.....	65.40	54.78	36.14	15.26	3.37	10.62	-----	1.72	12.34
125	Springfield, Ill.....	52.15	29.59	22.60	5.18	1.61	22.76	12.12	-----	10.64
126	Chattanooga, Tenn.....	36.24	26.29	21.28	0.17	4.84	9.95	-----	-----	1.29
127	Berkeley, Calif.....	49.12	36.60	33.68	0.08	2.84	12.53	6.86	-----	5.67
128	Davenport, Iowa.....	30.94	28.86	25.91	0.08	0.87	4.07	-----	8.42	12.49
129	Hamtramck, Mich.....	35.02	21.14	15.48	3.81	1.85	13.89	4.07	-----	9.82
130	Bethlehem, Pa.....	42.67	23.64	17.28	1.20	5.16	19.03	11.20	-----	7.83
131	Covington, Ky.....	24.66	21.11	15.84	2.45	2.83	3.55	0.16	-----	3.40
132	Lincoln, Nebr.....	60.30	34.13	26.31	4.90	2.92	26.17	11.98	-----	14.19
133	Portsmouth, Va.....	34.51	24.87	16.21	2.61	6.05	9.63	9.26	-----	0.37
134	Haverhill, Mass.....	38.06	33.96	30.61	1.42	1.93	4.10	-----	3.09	7.19
135	Wheeling, W. Va.....	28.30	23.93	20.22	2.06	1.64	4.37	-----	2.59	6.96

<sup>3</sup> The figures for this city cover the transactions for only 11 months.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues.	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business license.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.												
136	Niagara Falls, N. Y.	\$49.19	\$32.21	\$2.87	-----	\$1.92	\$3.06	\$0.34	\$3.05	\$1.90	\$1.03	\$2.81
137	Highland Park, Mich.	61.51	43.21	-----	-----	0.28	4.80	0.44	1.91	1.33	3.49	6.05
138	Macon, Ga.	28.62	16.32	-----	-----	2.95	0.10	0.40	1.49	0.46	1.38	5.52
139	Huntington, W. Va.	36.71	26.51	-----	\$0.23	0.58	7.94	0.40	0.03	0.51	0.21	0.28
140	East Orange, N. J.	44.06	27.82	0.08	0.16	2.04	2.24	0.02	3.96	2.76	0.77	4.20
141	Lancaster, Pa.	18.39	11.86	-----	0.23	0.35	0.08	0.01	1.18	0.39	0.16	4.13
142	Roanoke, Va.	29.08	18.92	0.01	0.21	3.95	0.88	1.10	1.58	0.96	0.79	0.66
143	Tampa, Fla.	32.07	23.21	-----	0.13	2.31	0.21	0.57	0.54	0.89	4.09	0.13
144	Augusta, Ga.	39.82	24.30	-----	-----	2.99	2.30	0.66	1.55	0.62	2.92	4.48
145	Cicero, Ill.	31.21	20.75	-----	-----	2.00	3.24	0.05	1.33	0.46	0.44	2.95
146	Jackson, Mich.	37.70	25.04	-----	-----	0.14	3.53	0.21	2.33	0.64	2.55	3.26
147	Winston-Salem, N. C.	29.29	14.97	0.04	0.12	0.85	2.85	0.64	4.07	0.33	1.52	3.90
148	Fresno, Calif.	59.68	29.46	-----	-----	2.21	10.68	1.76	13.42	0.23	1.78	0.13
149	Topeka, Kans.	43.26	33.00	-----	-----	0.67	3.32	0.26	0.15	0.87	0.73	4.26
150	Atlantic City, N. J.	85.18	59.50	0.20	0.01	5.50	0.18	0.11	6.37	6.53	1.12	5.66
151	Quincy, Mass.	56.69	41.33	4.14	0.43	0.25	1.88	0.10	0.55	0.73	2.14	5.13
152	Pasadena, Calif.	80.41	38.69	-----	-----	1.10	0.61	0.58	11.33	0.73	1.88	25.50
153	Kalamazoo, Mich.	44.44	32.00	-----	-----	0.16	3.59	0.23	2.40	0.80	1.12	4.12
154	Malden, Mass.	40.13	27.83	4.48	0.61	0.14	1.13	0.12	0.22	1.09	1.39	3.12
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.												
155	Charlotte, N. C.	\$25.94	\$12.02	\$0.09	\$0.12	\$1.94	\$1.29	\$0.28	\$4.19	\$0.09	\$0.96	\$4.95
156	Lakewood, Ohio	40.62	24.41	0.23	-----	1.15	5.42	0.76	2.41	1.67	0.59	3.98
157	York, Pa.	21.82	16.91	-----	0.41	0.82	0.61	0.08	1.18	1.47	0.33	-----
158	Bay City, Mich.	45.20	28.40	-----	-----	0.07	1.78	0.11	3.28	1.31	0.55	9.70
159	Shreveport, La.	39.69	19.71	-----	0.18	3.43	6.50	1.09	2.44	0.76	0.77	4.82
160	Cedar Rapids, Iowa	42.12	31.72	-----	-----	0.52	3.07	0.30	0.63	0.17	2.04	3.67
161	McKeesport, Pa.	30.17	20.53	-----	0.25	0.36	0.74	0.73	1.29	0.56	0.83	4.89
162	Newton, Mass.	68.27	42.79	11.89	0.62	0.05	2.93	0.10	0.93	1.77	2.57	4.61
163	Elmira, N. Y.	37.26	23.01	1.28	-----	1.21	1.00	0.13	4.14	0.66	0.44	5.38
164	New Castle, Pa.	23.41	17.87	-----	0.50	0.76	1.77	0.24	1.31	0.31	0.61	0.04
165	Decatur, Ill.	31.17	21.91	-----	-----	0.33	4.42	0.23	1.13	0.45	0.32	2.38
166	Chelsea, Mass.	39.65	29.71	3.75	0.36	0.17	0.04	0.12	0.14	0.75	1.61	3.01
167	Wichita Falls, Tex.	26.02	17.53	-----	-----	0.19	0.59	0.40	1.56	0.32	1.06	4.37
168	Galveston, Tex.	41.22	23.25	-----	-----	0.36	0.06	0.49	5.30	2.18	3.78	5.80
169	Oak Park, Ill.	46.12	28.62	-----	-----	2.23	8.45	0.43	0.88	0.65	0.76	4.10
170	Mount Vernon, N. Y.	44.83	35.45	2.77	-----	0.74	1.90	0.10	2.59	0.69	0.58	-----
171	Woonsocket, R. I.	35.37	25.06	-----	0.28	0.34	1.27	0.03	0.53	2.53	0.91	4.40
172	Kenosha, Wis.	48.06	30.15	8.70	-----	0.69	0.06	0.66	2.55	0.88	0.80	3.57
173	Hammond, Ind.	34.34	21.91	-----	0.32	0.53	4.79	0.14	1.46	0.30	1.37	3.52
174	Montgomery, Ala.	24.53	8.71	-----	-----	4.60	2.37	0.94	2.66	0.42	1.21	3.61
175	Pittsfield, Mass.	40.55	28.67	5.05	0.51	0.09	1.99	0.13	0.21	0.10	0.73	3.06
176	Perth Amboy, N. J.	37.71	22.71	0.08	0.02	0.81	1.47	0.17	2.37	2.55	0.42	7.12
177	Beaumont, Tex.	27.24	18.18	-----	0.10	0.17	0.14	0.37	2.50	0.92	0.39	4.48
178	Lima, Ohio	29.18	14.13	0.09	-----	0.69	2.12	0.26	3.84	1.55	0.61	5.88
179	Stockton, Calif.	55.59	30.86	-----	-----	2.55	7.25	1.11	10.81	1.54	0.78	0.68
180	Pueblo, Colo.	42.67	27.06	-----	-----	0.58	3.08	0.74	2.49	0.37	0.32	8.04
181	Medford, Mass.	43.51	32.35	3.14	0.49	0.08	0.68	0.04	1.81	0.71	1.20	3.00
182	Lexington, Ky.	31.14	22.07	-----	-----	3.05	2.47	0.16	1.25	1.22	0.69	0.24
183	Charleston, W. Va.	32.04	26.27	-----	0.23	1.07	2.14	0.48	0.05	0.64	0.99	0.17
184	Salem, Mass.	46.56	33.60	5.05	0.43	0.04	0.22	0.07	0.30	0.50	2.23	4.11

GOVERNMENTAL-COST PAYMENTS: 1922—Continued.

p. 13. For a text discussion of this table, see p. 36. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—					Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs.	Expenses and interest.					Outlays.	Governmental-cost payments.	Payments for expenses and interest.
			All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				

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

136	Niagara Falls, N. Y.	\$58.49	\$37.33	\$29.55	\$1.56	\$6.22	\$21.16	\$9.29		\$11.87
137	Highland Park, Mich.	53.59	45.17	37.43	2.44	5.30	8.42		\$7.92	16.33
138	Macon, Ga.	29.70	24.09	18.94	3.08	2.07	5.61	1.08		4.53
139	Huntington, W. Va.	40.01	25.31	22.16	0.19	2.97	14.70	3.30		11.40
140	East Orange, N. J.	54.77	38.16	30.05	3.83	4.28	16.61	10.71		5.90
141	Lancaster, Pa.	18.46	16.58	12.88	2.53	1.18	1.88	0.07		1.80
142	Roanoke, Va.	35.13	24.03	20.44	0.25	3.33	11.11	6.06		5.05
143	Tampa, Fla.	36.56	30.09	25.16	0.13	4.79	6.47	4.49		1.98
144	Augusta, Ga.	35.96	30.10	24.91	2.11	3.08	5.86		3.87	9.72
145	Cicero, Ill.	42.91	22.79	18.45	2.29	2.04	20.12	11.70		8.42
146	Jackson, Mich.	34.41	26.92	21.77	1.99	3.16	7.49		3.29	10.78
147	Winston-Salem, N. C.	45.68	24.46	16.37	2.33	5.77	21.22	16.39		4.83
148	Fresno, Calif.	63.18	42.45	38.99	0.14	3.32	20.73	3.50		17.23
149	Topeka, Kans.	39.58	28.77	23.91	3.20	1.67	10.81		3.68	14.49
150	Atlantic City, N. J.	96.57	73.62	58.03	3.54	12.06	22.95	11.40		11.56
151	Quincy, Mass.	60.61	43.71	37.02	1.88	4.81	16.90	3.92		12.98
152	Pasadena, Calif.	78.34	56.75	40.64	13.34	2.76	21.59		2.07	23.66
153	Kalamazoo, Mich.	55.68	30.06	25.19	2.17	2.70	25.62	11.25		14.37
154	Malden, Mass.	40.76	33.30	27.94	1.45	3.92	7.46	0.63		6.83

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

155	Charlotte, N. C.	\$32.87	\$25.13	\$17.19	\$3.66	\$4.28	\$7.74	\$6.94		\$0.80
156	Lakewood, Ohio	71.25	38.00	25.88	3.78	8.34	33.25	30.63		2.62
157	York, Pa.	25.15	18.47	17.11		1.36	6.68	3.32		3.35
158	Bay City, Mich.	66.80	32.93	23.56	6.23	3.15	33.87	21.60		12.27
159	Shreveport, La.	48.25	24.05	20.43	0.91	2.71	24.20	8.57		15.64
160	Cedar Rapids, Iowa	54.82	33.38	28.09	2.76	2.53	21.45	12.70		8.74
161	McKeesport, Pa.	33.66	27.01	22.31	2.86	1.84	6.65	3.49		3.16
162	Newton, Mass.	73.34	60.35	51.91	2.48	5.96	12.99	5.07		7.92
163	Elmira, N. Y.	46.41	29.89	24.64	2.44	2.81	16.52	9.15		7.36
164	New Castle, Pa.	32.72	20.04	18.43		1.60	12.69	9.31		3.37
165	Decatur, Ill.	30.39	19.64	15.84	1.44	2.36	10.75		\$0.77	11.53
166	Chelsea, Mass.	39.67	38.53	32.98	0.92	4.63	1.13	0.02		1.11
167	Wichita Falls, Tex.	42.11	22.85	15.24	3.49	4.12	19.26	16.09		3.16
168	Galveston, Tex.	34.38	32.56	22.94	3.51	6.11	1.82		6.84	8.66
169	Oak Park, Ill.	48.94	33.34	25.98	3.98	3.38	15.60	2.81		12.79
170	Mount Vernon, N. Y.	55.23	47.80	42.85		4.95	7.43	10.40		2.97
171	Woonsocket, R. I.	44.29	31.63	21.51	1.75	8.36	12.66	8.92		3.74
172	Kenosha, Wis.	43.33	33.05	27.53	3.13	2.39	10.28		4.73	15.01
173	Hammond, Ind.	57.30	29.77	25.21	2.73	1.84	27.53	22.97		4.57
174	Montgomery, Ala.	29.56	23.06	15.29	1.51	6.26	6.50	5.03		1.47
175	Pittsfield, Mass.	37.25	30.57	26.85	0.59	3.13	6.67		3.30	9.98
176	Perth Amboy, N. J.	37.88	33.15	22.83	3.30	7.03	4.73	0.17		4.56
177	Beaumont, Tex.	27.76	22.60	16.38	3.01	3.21	5.16	0.52		4.64
178	Lima, Ohio	48.74	24.74	16.90	2.52	5.32	24.00	19.56		4.44
179	Stockton, Calif.	65.82	39.17	36.45	0.26	2.47	26.65	10.23		16.42
180	Pueblo, Colo.	40.76	38.77	26.73	7.07	4.97	1.99		1.92	3.90
181	Medford, Mass.	40.58	34.43	29.06	1.73	3.65	6.14		2.94	9.08
182	Lexington, Ky.	34.02	24.56	20.78	0.07	3.71	9.47	2.88		6.58
183	Charleston, W. Va.	39.56	22.19	20.28	0.20	1.71	17.37	7.51		9.86
184	Salem, Mass.	43.03	40.85	34.61	3.02	3.22	2.18		3.53	5.71

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

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues.	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business licenses.						
185	Butte, Mont.	\$31.40	\$20.32	---	\$0.47	\$0.52	\$4.21	\$0.94	\$3.94	\$0.70	\$0.31	---
186	Everett, Mass.	44.08	31.88	\$5.26	0.29	0.10	0.34	0.09	0.37	0.61	1.29	\$3.86
187	Fitchburg, Mass.	47.44	31.65	5.34	0.53	0.21	0.33	0.11	0.27	1.06	4.45	3.50
188	Madison, Wis.	55.32	38.36	2.59	---	0.78	4.35	0.11	1.71	1.05	1.71	4.66
189	West Hoboken, N. J.	26.78	18.73	0.25	0.03	1.20	0.19	0.05	4.69	1.38	0.25	---
190	San Jose, Calif.	39.32	20.09	---	---	0.61	5.41	0.50	10.76	0.33	1.64	---
191	Hamilton, Ohio	61.66	17.36	0.10	---	1.90	20.08	0.21	4.37	0.14	0.31	16.98
192	Springfield, Mo.	26.39	18.32	---	0.18	1.52	3.02	0.22	1.84	0.70	0.50	0.10
193	East Chicago, Ind.	39.19	26.94	---	0.26	0.21	9.46	0.09	1.57	0.45	0.20	---
194	Brookline, Mass.	73.82	49.85	16.38	1.13	0.07	0.23	0.03	0.14	0.21	1.73	4.04
195	Evanston, Ill.	47.96	34.67	---	---	1.54	2.81	0.35	1.06	0.52	1.33	5.67
196	Jamestown, N. Y.	54.08	25.79	1.72	---	2.94	3.32	0.54	2.96	0.86	1.65	14.31
197	Waco, Tex.	33.95	25.45	---	---	0.21	---	0.23	2.92	0.43	0.45	4.26
198	Superior, Wis.	34.58	24.64	1.97	---	2.66	1.34	1.56	1.68	0.50	0.23	---
199	Lorain, Ohio	38.04	21.75	0.03	---	0.56	4.38	0.91	3.91	0.89	0.89	4.71
200	Muskegon, Mich.	39.37	25.10	---	---	0.27	2.01	0.25	2.70	4.04	1.61	3.39
201	Joliet, Ill.	42.02	23.48	---	---	1.12	6.16	0.21	3.77	0.48	1.34	5.46
202	Dubuque, Iowa	37.25	26.44	---	---	0.31	5.48	0.32	0.63	0.12	0.78	2.97
203	Muncie, Ind.	30.80	24.66	---	0.13	0.04	1.87	0.06	1.74	0.21	1.19	0.88
204	Columbia, S. C.	28.24	15.29	---	0.23	2.66	4.55	0.78	1.96	0.34	0.21	5.22
205	Chicopee, Mass.	45.90	27.89	5.06	0.50	0.53	0.46	0.17	0.87	0.22	0.87	9.35
206	Battle Creek, Mich.	41.84	32.46	---	---	0.05	1.78	0.45	2.32	0.46	1.47	2.84
207	New Rochelle, N. Y.	67.98	54.74	2.60	---	0.68	2.60	0.07	4.72	0.69	1.88	---
208	Pontiac, Mich.	46.75	33.48	---	---	0.21	3.56	0.08	2.05	1.06	1.67	4.63
209	Aurora, Ill.	34.05	23.30	---	---	0.91	2.78	0.22	1.33	0.44	1.47	3.61
210	Waterloo, Iowa	39.28	32.52	---	0.29	0.15	---	0.41	0.60	0.12	1.20	3.99
211	Taunton, Mass.	50.31	26.72	5.25	0.46	0.11	0.22	0.14	0.43	1.49	1.95	13.54
212	Stamford, Conn.	41.97	38.28	0.12	0.05	0.27	0.51	0.20	0.77	0.78	1.00	---
213	Council Bluffs, Iowa	32.34	23.96	---	0.18	0.56	0.01	0.19	0.76	0.57	0.53	5.66
214	Williamsport, Pa.	25.10	20.30	---	0.48	1.07	0.48	0.20	1.18	0.33	0.68	0.39
215	Pertsmouth, Ohio	29.24	16.01	0.17	---	0.81	1.04	0.48	4.10	0.36	1.19	5.07
216	Poughkeepsie, N. Y.	39.31	24.71	1.76	---	0.78	2.43	0.09	2.89	0.70	1.60	4.34
217	Rock Island, Ill.	28.15	16.31	---	---	0.37	6.80	0.37	0.95	0.11	0.45	2.79
218	Auburn, N. Y.	36.75	23.51	1.01	---	1.19	1.83	0.04	3.53	0.39	1.03	4.24
219	Austin, Tex.	41.25	19.67	---	---	0.10	---	0.15	3.14	0.54	1.29	16.35
220	Quincy, Ill.	29.18	20.58	---	---	0.42	1.59	0.17	1.04	0.44	0.66	4.29
221	Newport News, Va.	25.44	17.73	---	0.12	3.24	0.24	0.97	1.25	0.38	1.06	0.44
222	Meriden, Conn.	30.61	24.12	0.25	0.73	0.11	0.55	0.38	0.69	0.07	0.36	3.34
223	Easton, Pa.	26.16	21.25	---	0.68	1.11	0.28	0.17	1.35	0.68	0.57	0.07
224	New Brunswick, N. J.	45.73	27.60	0.16	---	1.34	4.00	0.05	2.93	3.21	1.61	4.83
225	Danville, Ill.	27.40	20.52	---	---	0.48	4.82	0.31	1.08	0.04	0.14	---
226	Wilmington, N. C.	30.41	22.02	---	0.49	2.53	0.03	0.20	0.43	0.44	1.00	3.27
227	Ogden, Utah	39.82	20.67	---	---	0.47	5.87	0.93	6.60	0.48	0.60	4.20
228	Miami, Fla.	53.05	38.01	---	0.24	3.84	5.51	1.16	0.41	1.80	1.14	0.94
229	Orange, N. J.	38.06	23.24	0.09	0.04	1.47	1.05	0.04	4.86	3.03	0.69	3.56
230	West New York, N. J.	37.40	27.38	0.01	0.02	0.89	2.29	0.05	4.74	1.65	0.36	---
231	Amsterdam, N. Y.	29.68	17.27	0.73	---	3.01	0.63	0.07	3.02	0.50	0.18	4.26
232	Hazleton, Pa.	21.30	15.95	---	---	1.89	0.81	0.09	0.05	1.58	0.38	0.55
233	Norristown, Pa.	17.39	14.77	---	0.22	0.50	0.08	0.02	0.92	0.28	0.52	0.07
234	Kokomo, Ind.	36.74	17.66	---	0.40	0.05	16.24	0.11	1.27	0.08	0.73	0.21

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

GOVERNMENTAL-COST PAYMENTS: 1922—Continued.

p. 13. For a text discussion of this table, see p. 35. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs.	Expenses and interest.				Outlays.		Gov-ern-mental-cost pay-ments.	Pay-ments for ex-penses and inter-est.
			All ex-penses and inter-est.	Ex-penses of gen-eral de-part-ments.	Ex-penses of pub-lic serv-ice enter-prises.	Inter-est.				
185	Butte, Mont.	\$25.10	\$24.48	\$21.64		\$2.84	\$0.61		\$6.31	\$6.02
186	Everett, Mass.	47.14	35.17	29.86	\$1.37	3.95	11.96	\$3.06		8.90
187	Fitchburg, Mass.	48.40	40.77	35.28	2.18	3.31	7.63	0.96		6.67
188	Madison, Wis.	57.51	39.59	31.38	3.59	4.62	17.92	2.19		15.72
189	West Hoboken, N. J.	32.36	25.26	23.46		1.80	7.10	5.59		1.52
190	San Jose, Calif.	38.46	29.30	27.38		1.92	9.16		0.86	10.02
191	Hamilton, Ohio	58.29	36.30	17.00	14.19	5.11	21.99		3.37	25.36
192	Springfield, Mo.	29.17	19.75	18.80	0.11	0.85	9.42	2.78		6.64
193	East Chicago, Ind.	40.68	27.65	25.71		1.94	13.04	1.49		11.54
194	Brookline, Mass.	75.15	60.75	54.23	2.93	3.59	14.40	1.33		13.07
195	Evanston, Ill.	45.43	36.50	32.43	2.50	1.58	8.93		2.53	11.46
196	Jamestown, N. Y.	68.64	37.59	27.07	6.92	3.61	31.04	14.56		16.49
197	Waco, Tex.	33.93	29.67	23.38	3.26	3.04	4.26		0.02	4.28
198	Superior, Wis.	38.07	31.52	29.38	0.02	2.12	6.55	3.49		3.06
199	Lorain, Ohio.	60.12	33.55	23.90	2.54	7.11	26.57	22.08		4.49
200	Muskegon, Mich.	48.83	31.32	26.00	3.06	2.27	17.51			8.05
201	Joliet, Ill.	51.53	28.27	23.34	2.87	2.06	23.27	9.52		13.75
202	Dubuque, Iowa	45.63	25.14	19.85	2.98	2.31	21.48	9.38		12.11
203	Muncie, Ind.	35.62	22.98	20.93	0.42	1.64	12.64	4.82		7.82
204	Columbia, S. C.	36.60	29.30	21.32	3.07	4.91	7.30	8.36		1.05
205	Chicopee, Mass.	42.03	33.76	24.91	6.47	2.38	8.27		3.88	12.14
206	Battle Creek, Mich.	44.50	30.29	26.79	1.52	1.98	14.21	2.67		11.54
207	New Rochelle, N. Y.	61.97	53.00	47.78		5.22	8.97		6.02	14.99
208	Pontiac, Mich.	49.81	39.50	29.29	3.43	6.78	10.31	3.05		7.25
209	Aurora, Ill.	29.34	27.42	22.93	3.60	0.89	1.92		4.71	6.68
210	Waterloo, Iowa.	48.92	33.23	27.64	2.48	3.11	15.69	9.64		6.05
211	Taunton, Mass.	46.29	40.16	26.55	9.16	4.45	6.13		4.03	10.16
212	Stamford, Conn.	48.49	36.70	32.62		4.08	11.78	6.51		5.27
213	Council Bluffs, Iowa.	41.46	28.32	18.68	8.32	1.31	13.14	9.12		4.02
214	Williamsport, Pa.	24.41	21.38	19.96	0.02	1.40	3.03		0.69	3.72
215	Portsmouth, Ohio.	47.10	23.30	16.75	2.77	3.79	23.80	17.86		5.94
216	Poughkeepsie, N. Y.	43.83	29.81	23.74	2.44	3.63	14.02	4.52		9.50
217	Rock Island, Ill.	24.93	22.10	17.18	1.72	3.20	2.83		3.22	6.05
218	Auburn, N. Y.	39.78	33.26	28.93	2.84	1.48	6.52	3.02		3.50
219	Austin, Tex.	35.62	31.63	19.05	8.91	3.67	3.99		5.63	9.62
220	Quincy, Ill.	31.31	21.55	19.84	1.26	0.45	9.76	2.13		7.63
221	Newport News, Va.	28.32	25.14	21.89	0.29	2.96	3.19	2.89		0.30
222	Meriden, Conn.	31.21	28.18	24.71	1.83	1.64	3.03	0.60		2.43
223	Easton, Pa.	27.44	24.22	22.36		1.87	3.21	1.28		1.93
224	New Brunswick, N. J.	52.95	38.80	29.16	3.74	5.90	14.15	7.23		6.92
225	Danville, Ill.	25.06	18.99	16.90		2.09	6.07		2.33	8.40
226	Wilmington, N. C.	34.90	26.26	19.30	2.93	4.04	8.63	4.49		4.14
227	Ogden, Utah.	59.59	32.60	25.74	1.12	5.73	26.99	19.77		7.22
228	Miami, Fla.	72.02	44.18	33.02	0.92	10.24	27.84	18.97		8.87
229	Orange, N. J.	38.05	33.69	27.49	1.73	4.48	4.35		0.02	4.37
230	West New York, N. J.	49.30	34.42	27.49		6.93	14.88	11.90		2.98
231	Amsterdam, N. Y.	28.79	24.14	21.18	1.51	1.45	4.65		0.89	5.54
232	Hazleton, Pa.	30.96	18.63	16.69		1.94	12.33	9.67		2.66
233	Norristown, Pa.	18.22	13.20	12.02	0.07	1.12	5.01	0.83		4.19
234	Kokomo, Ind.	38.10	16.57	15.55	0.23	0.79	21.53	1.36		20.17

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										
		All revenues	Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, and interest.	Earnings of general departments.	Earnings of public service enterprises.
			General property.	Special.	Poll.	Business and non-business license.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.												
235	Oshkosh, Wis.....	\$41.50	\$29.52	\$2.51		\$0.73	\$0.55	\$0.22	\$1.84	\$0.62	\$0.80	\$4.72
236	Pensacola, Fla.....	23.08	15.04		\$0.15	1.94	0.57	1.44	0.55	0.64	0.74	1.99
237	Lewiston, Me.....	25.57	18.31		0.43	0.18	0.09	0.37	2.50	0.45	0.78	2.47
238	Green Bay, Wis.....	39.84	26.80	2.70		1.23	0.03	0.22	2.44	0.54	1.35	4.52
239	Columbus, Ga.....	40.18	21.42		0.35	3.43	3.77	0.97	1.29	0.25	3.88	4.82
240	Petersburg, Va.....	27.60	17.37	0.05	0.07	2.96	0.16	0.29	1.90	1.92	0.20	2.68
241	Watertown, N. Y.....	37.95	24.20	1.61		1.70	1.66	0.11	2.80	0.43	1.49	3.96
242	East Cleveland, Ohio.....	51.77	33.29			1.13	3.62	0.63	4.93	2.01	2.51	3.64
243	Phoenix, Ariz.....	49.75	30.57			0.75	0.69	0.35	10.26	0.32	0.35	6.47
244	Sheboygan, Wis.....	41.94	24.22	2.57		1.07	6.00	0.12	1.44	1.25	0.50	4.77
245	Moline, Ill.....	31.83	20.08			0.40	4.91	0.09	0.81	0.21	2.04	3.30
246	Waltham, Mass.....	43.06	29.33	5.87	0.51	0.09	0.35	0.18	0.41	0.57	1.30	3.95
247	Anderson, Ind.....	52.87	17.40		0.46	0.07	14.85	0.05	1.81	0.11	0.84	17.28
248	Revere, Mass.....	39.79	31.24	1.00	0.30	0.37	0.22	0.11	2.23	0.28	1.06	2.97
249	Cumberland, Md.....	32.66	16.75	0.34		0.09	7.63	0.30	2.24	0.58	0.44	4.30
250	Newport, R. I.....	41.18	36.24		0.12	0.37			1.07	2.30	0.99	0.08
251	Newburgh, N. Y.....	29.85	19.41	0.84		1.01	1.17	0.08	2.43	0.46	0.83	3.61
252	Muskogee, Okla.....	45.85	32.89			0.84		0.47	0.77	2.65	1.39	6.84
253	Cranston, R. I.....	22.77	18.92		0.17	0.22	0.28	(1)	0.25	1.98	0.96	
254	Montclair, N. J.....	60.17	44.38	0.14	0.16	2.15	2.73	0.03	5.50	3.88	1.20	
255	Warren, Ohio.....	49.74	30.57	0.24		1.08	3.60	1.33	5.67	0.77	0.98	5.52
256	La Crosse, Wis.....	40.10	27.83	2.00		0.84	0.30	0.19	3.26	1.27	1.48	2.94
257	Clifton, N. J.....	28.30	18.43	0.04	0.05	2.47	2.83	0.12	3.54	0.74	0.06	
258	Lynchburg, Va.....	41.53	21.31	0.39	0.34	6.18		0.38	1.50	1.94	3.19	6.29
259	Fort Smith, Ark.....	28.67	16.74			2.33	2.86	0.87	0.77	0.58	0.39	4.14
260	Colorado Springs, Colo.....	49.49	33.54			0.80	4.34	0.21	2.43	0.34	1.15	6.68
261	Steubenville, Ohio.....	35.09	19.75	0.25		0.62	2.88	0.67	4.23	0.68	0.48	5.54

(1) Less than one-half of 1 cent.

## GOVERNMENTAL-COST PAYMENTS: 1922—Continued.

p. 13. For a text discussion of this table, see p. 36. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—					Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs.	Expenses and interest.			Outlays.		Governmental-cost payments.	Payments for expenses and interest.	
			All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.					Inter-est.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.										
235	Oshkosh, Wis.	\$36.90	\$34.21	\$28.47	\$4.66	\$1.08	\$2.69		\$4.61	\$7.29
236	Pensacola, Fla.	39.07	22.23	15.63	2.22	4.39	16.84	\$15.99		0.85
237	Lewiston, Me.	25.44	20.67	17.98	1.03	1.66	4.77		0.13	4.90
238	Green Bay, Wis.	40.44	31.61	27.25	1.77	2.58	8.83	0.60		8.23
239	Columbus, Ga.	31.88	26.92	22.74	1.74	2.44	4.96		8.30	13.26
240	Petersburg, Va.	35.23	27.37	20.70	2.33	4.34	7.85	7.62		0.23
241	Watertown, N. Y.	32.29	29.29	24.30	2.40	2.60	3.00		5.65	8.65
242	East Cleveland, Ohio.	59.50	46.03	33.27	3.99	8.76	13.47	7.73		5.74
243	Phoenix, Ariz.	110.38	44.51	32.69	3.19	8.63	65.87	60.64		5.24
244	Sheboygan, Wis.	57.30	28.51	23.98	2.39	2.15	28.79	15.37		13.42
245	Moline, Ill.	31.67	27.39	22.90	2.69	1.79	4.29		0.15	4.44
246	Waltham, Mass.	49.64	36.58	30.16	3.20	3.22	13.06	6.59		6.48
247	Anderson, Ind.	58.35	28.45	16.43	10.66	1.35	29.90	5.48		24.42
248	Revere, Mass.	47.50	37.22	32.29	0.91	4.01	10.28	7.71		2.58
249	Cumberland, Md.	57.74	22.25	16.87	3.35	2.03	35.49	25.08		10.41
250	Newport, R. I.	46.61	38.20	34.25	0.16	3.80	8.41	5.43		2.98
251	Newburgh, N. Y.	41.25	27.97	25.30	1.08	1.58	13.28	11.40		1.88
252	Muskogee, Okla.	43.22	36.19	25.71	2.94	7.54	7.03		2.63	9.66
253	Cranston, R. I.	20.93	19.03	16.13		2.90	1.90		1.85	3.74
254	Montclair, N. J.	101.38	50.49	43.48		7.02	50.89	41.21		9.68
255	Warren, Ohio.	77.23	37.02	25.19	2.46	9.37	40.21	27.49		12.72
256	La Crosse, Wis.	50.43	32.43	27.99	2.03	2.41	18.00	10.34		7.67
257	Clifton, N. J.	48.61	21.20	19.08		2.12	27.40	20.31		7.09
258	Lynchburg, Va.	45.43	32.10	24.93	1.88	5.28	13.32	3.90		9.43
259	Fort Smith, Ark.	27.45	23.21	17.98	2.48	2.74	4.23		1.23	5.46
260	Colorado Springs, Colo.	76.76	37.27	31.00	2.08	4.20	39.48	27.27		12.21
261	Steubenville, Ohio.	27.45	23.86	18.99	2.88	1.98	2.60		7.63	11.23



TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.
		General property.	Special.	Poll.	Business and non-business license.						
	Grand total.....	66.7	2.0	0.2	2.9	5.1	0.6	5.9	4.7	2.6	9.2
	Group I.....	68.9	2.2	0.1	2.9	4.0	0.5	5.0	6.2	2.4	7.8
	Group II.....	62.8	1.2	0.1	3.4	5.4	0.6	8.4	4.0	3.1	10.8
	Group III.....	63.9	2.2	0.4	2.6	6.5	0.8	6.9	3.2	2.6	10.9
	Group IV.....	65.6	1.6	0.5	2.8	6.7	0.8	6.2	2.1	2.9	10.7
	Group V.....	65.1	2.9	0.4	2.7	6.8	0.9	6.1	2.2	2.7	10.1

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

1	New York, N. Y.....	70.8	3.3	-----	2.9	2.3	0.4	5.9	6.7	1.3	6.5
2	Chicago, Ill.....	67.8	-----	-----	4.2	8.9	0.8	3.6	5.6	2.9	6.2
3	Philadelphia, Pa.....	68.4	-----	0.1	1.7	1.1	0.1	2.9	14.6	3.6	7.5
4	Detroit, Mich.....	68.6	0.9	-----	1.7	7.3	0.7	4.7	1.3	4.6	10.2
5	Cleveland, Ohio.....	72.2	0.6	-----	1.4	4.7	0.9	1.6	4.1	3.2	11.4
6	St. Louis, Mo.....	67.4	0.1	-----	6.7	5.2	0.9	2.9	5.1	3.1	8.6
7	Boston, Mass.....	62.0	10.6	0.2	0.5	0.5	0.4	8.8	7.1	3.2	6.7
8	Baltimore, Md.....	70.8	1.8	-----	2.8	2.2	0.3	3.5	9.2	1.0	8.4
9	Los Angeles, Calif.....	55.8	-----	-----	5.0	10.6	1.6	5.9	2.0	2.6	15.6
10	Pittsburgh, Pa.....	78.0	-----	1.4	1.3	1.9	0.7	2.8	3.1	3.0	7.8
11	San Francisco, Calif.....	70.6	-----	(1)	3.6	3.1	0.2	7.1	3.5	2.1	9.9
12	Buffalo, N. Y.....	67.3	3.3	-----	3.2	4.0	0.3	7.2	3.2	2.6	8.7

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

13	Milwaukee, Wis.....	67.5	7.1	-----	1.9	5.3	0.4	4.7	1.7	5.3	6.1
14	Washington, D. C.....	42.1	(1)	-----	9.4	1.5	1.4	37.8	1.4	2.1	4.3
15	Newark, N. J.....	66.9	0.7	0.2	4.8	2.2	0.4	7.7	7.1	3.1	6.9
16	Cincinnati, Ohio.....	64.8	0.9	-----	3.5	2.0	0.5	3.5	13.0	3.2	8.5
17	Minneapolis, Minn.....	73.1	0.3	-----	1.3	9.6	0.6	4.3	2.9	4.0	4.0
18	New Orleans, La.....	63.9	-----	0.5	4.4	4.8	0.3	5.1	2.2	3.0	15.9
19	Kansas City, Mo.....	71.4	(1)	-----	4.4	4.3	0.2	3.3	4.2	2.4	9.9
20	Indianapolis, Ind.....	74.4	(1)	0.3	0.9	17.4	0.2	2.6	1.7	2.0	0.5
21	Seattle, Wash.....	43.7	-----	0.2	0.3	6.9	1.5	4.8	1.1	2.7	38.9
22	Rochester, N. Y.....	66.8	2.4	-----	2.7	8.1	0.2	7.1	2.7	3.5	6.6
23	Jersey City, N. J.....	70.6	0.5	(1)	4.2	1.1	0.2	7.5	5.2	2.5	8.2

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

24	Portland, Oreg.....	49.1	-----	-----	1.4	20.8	1.0	10.7	2.2	1.0	13.9
25	Denver, Colo.....	62.1	-----	-----	2.6	8.4	1.0	1.4	2.5	8.0	14.0
26	Toledo, Ohio.....	58.6	0.7	-----	2.0	8.5	1.0	12.2	5.2	1.7	10.2
27	Columbus, Ohio.....	59.1	1.4	-----	2.0	5.6	1.0	10.9	7.6	1.7	10.8
28	Providence, R. I.....	76.1	-----	0.6	0.6	0.5	0.1	0.9	6.7	3.3	11.2
29	St. Paul, Minn.....	64.5	0.3	-----	4.2	12.0	0.6	6.0	3.9	2.5	6.2
30	Louisville, Ky.....	66.0	-----	-----	6.9	3.5	0.6	4.4	2.2	4.7	11.7
31	Oakland, Calif.....	62.7	-----	-----	2.2	6.9	0.3	22.2	2.0	1.5	2.1
32	Atlanta, Ga.....	58.0	-----	1.0	7.3	10.3	2.4	2.7	2.1	1.5	14.7
33	Akron, Ohio.....	57.9	0.4	-----	2.1	10.5	1.4	11.1	3.3	1.5	11.9

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

REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—				
		Per cent. required for meeting—		Per cent avail- able for out lays and other pur- poses.	Payments for—				Reve- nue re- ceipts.
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of public serv- ice en- ter- prises.	Inter- est.	Out- lays.	
	Grand total.....	69.3	10.7	20.0	57.8	4.8	9.6	27.8	90.3
	Group I.....	68.1	11.7	20.2	58.8	3.7	10.8	26.7	91.7
	Group II.....	70.6	9.8	19.6	57.5	6.9	8.9	26.7	91.2
	Group III.....	69.7	9.8	20.5	56.5	5.6	8.7	29.2	89.0
	Group IV.....	71.2	8.7	20.1	56.6	5.8	7.7	29.9	87.6
	Group V.....	71.4	9.2	19.4	56.3	5.4	8.0	30.3	86.6

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

1	New York, N. Y.....	64.6	17.3	18.1	65.1	2.7	18.1	14.0	104.9
2	Chicago, Ill.....	68.3	5.3	26.4	60.6	3.7	5.0	30.6	94.2
3	Philadelphia, Pa.....	80.2	10.9	8.9	63.4	3.0	9.1	24.5	82.8
4	Detroit, Mich.....	69.2	7.3	23.5	34.8	2.9	4.0	58.4	54.5
5	Cleveland, Ohio.....	64.7	11.9	23.4	52.5	6.1	10.8	30.6	90.5
6	St. Louis, Mo.....	73.2	2.7	24.1	74.8	7.3	3.0	14.9	112.2
7	Boston, Mass.....	70.6	10.7	18.7	70.4	4.1	11.3	14.2	105.5
8	Baltimore, Md.....	73.9	14.1	12.0	55.4	3.2	11.2	30.2	79.4
9	Los Angeles, Calif.....	54.8	5.7	39.5	37.4	6.6	4.6	51.4	80.3
10	Pittsburgh, Pa.....	71.5	9.7	18.8	60.0	3.6	8.6	27.9	88.8
11	San Francisco, Calif.....	68.3	8.8	22.9	55.7	6.8	8.1	29.5	91.4
12	Buffalo, N. Y.....	84.3	6.6	9.1	67.6	4.2	5.6	22.6	85.2

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

13	Milwaukee, Wis.....	64.3	4.8	30.9	61.8	3.5	4.8	29.9	101.6
14	Washington, D. C.....	72.7	0.7	26.6	73.0	3.4	0.7	22.8	105.1
15	Newark, N. J.....	74.5	11.7	13.8	63.3	3.0	10.4	23.3	88.9
16	Cincinnati, Ohio.....	59.1	17.7	23.2	58.2	4.2	18.7	18.9	105.6
17	Minneapolis, Minn.....	67.7	9.2	23.1	56.2	2.4	8.0	33.5	86.5
18	New Orleans, La.....	69.0	11.1	19.9	58.0	11.9	11.3	18.9	101.2
19	Kansas City, Mo.....	83.7	5.1	11.2	71.3	7.7	4.8	16.2	94.4
20	Indianapolis, Ind.....	64.5	6.7	28.8	51.7	0.1	5.4	42.8	80.4
21	Seattle, Wash.....	72.6	13.1	14.3	35.7	25.9	11.1	27.4	84.8
22	Rochester, N. Y.....	74.4	10.0	15.6	52.6	3.0	7.5	36.9	74.7
23	Jersey City, N. J.....	80.3	17.4	2.3	61.8	3.9	14.2	20.1	81.8

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

24	Portland, Oreg.....	57.0	12.2	30.8	46.4	10.3	12.1	31.2	99.3
25	Denver, Colo.....	71.2	7.2	21.6	67.7	6.5	7.5	18.4	104.2
26	Toledo, Ohio.....	72.5	12.6	14.9	52.8	4.3	9.9	33.0	78.7
27	Columbus, Ohio.....	62.9	14.6	22.5	48.0	7.4	12.9	31.8	88.0
28	Providence, R. I.....	70.0	9.0	21.0	52.1	2.2	7.0	38.7	77.5
29	St. Paul, Minn.....	70.7	8.5	20.8	58.1	5.2	7.6	29.0	89.6
30	Louisville, Ky.....	74.4	7.1	18.5	69.2	5.9	7.2	17.7	101.0
31	Oakland, Calif.....	77.0	5.1	17.9	67.8	3.4	4.7	24.1	92.4
32	Atlanta, Ga.....	73.5	2.7	23.8	52.1	5.1	2.1	40.8	77.7
33	Akron, Ohio.....	58.3	16.3	25.4	43.3	3.0	13.0	40.7	79.5

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.				Special assessments and special charges for out-lays.	Fines, forfeits, and es-cheats.	Sub-ventions and grants, dona-tions and gifts, and pen-sion assessments.	High-way privi-leges, rents, and interest.	Earn-ings of gen-eral de-part-ments.	Earn-ings of pub-lic serv-ice enter-prises.
		General prop-erty.	Spe-cial.	Poll.	Busi-ness and non-busi-ness li-cense.						
34	Omaha, Nebr.....	59.5	-----	-----	1.1	7.8	0.7	1.0	3.8	1.2	24.8
35	Birmingham, Ala.....	46.2	-----	-----	16.1	9.8	3.7	17.1	1.5	4.0	1.7
36	Worcester, Mass.....	67.2	10.2	1.1	0.3	2.0	0.2	1.4	3.4	6.8	7.4
37	Syracuse, N. Y.....	62.9	2.6	-----	3.4	12.9	0.4	6.1	1.7	2.0	8.0
38	Richmond, Va.....	53.2	1.7	0.3	7.9	0.3	0.7	3.8	6.5	0.8	24.7
39	San Antonio, Tex.....	83.0	-----	-----	1.5	2.2	0.7	8.2	2.8	1.1	0.4
40	New Haven, Conn.....	87.3	1.2	0.7	0.6	0.9	1.0	3.1	2.5	2.6	0.1
41	Dallas, Tex.....	69.5	-----	-----	0.5	0.1	0.9	7.4	5.5	3.7	12.3
42	Memphis, Tenn.....	63.1	-----	-----	8.6	2.8	1.5	8.6	1.8	1.8	11.8
43	Dayton, Ohio.....	60.5	0.5	-----	3.0	5.1	1.5	15.4	3.5	2.1	8.3
44	Bridgeport, Conn.....	93.1	0.3	0.6	0.2	0.8	0.7	1.6	0.9	1.9	-----
45	Houston, Tex.....	74.3	-----	-----	0.8	0.1	0.8	6.7	4.9	1.2	11.1
46	Hartford, Conn.....	65.3	11.5	1.5	0.2	4.0	1.0	2.3	2.9	3.1	8.1
47	Grand Rapids, Mich.....	69.0	-----	-----	1.1	8.9	0.7	6.5	2.1	3.6	8.3
48	Scranton, Pa.....	79.7	-----	3.5	1.5	5.0	0.8	6.2	2.0	1.4	( <sup>1</sup> )
49	Springfield, Mass.....	73.0	10.0	0.7	0.3	2.4	0.2	1.9	0.8	3.3	7.3
50	Paterson, N. J.....	69.5	0.2	0.2	6.2	3.5	0.4	9.7	7.1	3.3	-----
51	Des Moines, Iowa.....	65.6	-----	-----	0.7	21.4	0.6	1.0	1.2	2.1	7.3
52	Youngstown, Ohio.....	53.2	( <sup>1</sup> )	-----	2.5	11.2	1.6	17.7	3.3	1.8	8.7
53	New Bedford, Mass.....	71.2	11.9	2.1	0.3	0.8	0.3	1.4	1.8	3.9	6.3
54	Trenton, N. J.....	61.6	0.4	0.6	2.8	2.2	0.2	12.4	6.3	2.8	10.5
55	Norfolk, Va.....	58.7	0.2	0.2	10.5	0.3	0.9	3.5	4.2	2.4	19.1
56	Salt Lake City, Utah.....	60.3	-----	-----	2.1	10.7	0.8	14.0	1.8	1.7	8.5
57	Camden, N. J.....	55.0	0.9	0.3	5.9	6.9	0.2	9.6	7.6	1.1	12.5
58	Fall River, Mass.....	72.4	13.8	0.9	0.3	0.6	0.2	1.1	2.3	1.8	6.7
59	Nashville, Tenn.....	50.2	-----	-----	10.2	2.6	3.1	12.9	6.1	2.0	13.0
60	Albany, N. Y.....	66.4	5.0	-----	2.1	4.6	0.3	6.0	1.5	0.4	13.6
61	Wilmington, Del.....	55.8	( <sup>1</sup> )	-----	2.2	3.7	0.8	24.6	2.9	0.5	9.4
62	Lowell, Mass.....	71.7	12.4	0.2	0.3	0.9	0.7	2.4	0.7	2.1	8.5
63	Kansas City, Kans.....	50.0	-----	-----	1.8	8.7	0.3	0.5	2.2	0.6	36.0
64	Fort Worth, Tex.....	61.2	-----	-----	0.3	12.1	0.9	7.2	1.9	4.4	11.9
65	Cambridge, Mass.....	66.2	15.6	0.8	0.4	0.2	0.2	0.7	3.4	3.6	9.0
66	Reading, Pa.....	67.5	-----	2.3	4.0	1.3	0.3	5.2	2.4	1.9	15.1
67	Erie, Pa.....	67.0	-----	3.5	1.5	7.6	0.2	3.1	1.9	1.0	14.2
68	Flint, Mich.....	73.7	-----	-----	0.1	7.4	0.4	4.5	1.2	3.5	9.0
69	Yonkers, N. Y.....	70.9	3.0	-----	4.2	2.4	0.4	8.3	1.0	1.0	8.9
70	Spokane, Wash.....	55.2	-----	-----	0.5	9.1	1.8	16.4	2.0	3.9	11.2
71	Duluth, Minn.....	56.6	0.4	-----	0.9	16.0	1.5	5.1	1.4	0.8	17.2
72	Lynn, Mass.....	69.5	10.0	3.0	0.4	0.5	0.5	0.1	1.2	4.8	10.1
73	Elizabeth, N. J.....	68.0	0.2	0.3	3.8	7.4	0.1	9.1	9.9	1.4	0.1
74	Utica, N. Y.....	72.2	4.9	-----	3.3	7.4	0.3	9.5	1.5	0.8	0.2
75	Tacoma, Wash.....	35.1	-----	-----	2.0	6.3	1.5	12.5	2.3	5.2	35.1

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

## REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922—Con.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—				Reve- nue re- ceipts.
		Per cent. required for meeting—		Per cent avail- able for out lays and other pur- poses.	Payments for—				
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of public serv- ice enter- prises.	Inter- est.	Out- lays.	
34	Omaha, Nebr.....	53.0	10.4	36.6	41.7	12.1	10.5	35.6	101.5
35	Birmingham, Ala.....	72.0	12.7	15.3	61.8	1.3	11.1	25.7	87.7
36	Worcester, Mass.....	78.5	6.9	14.6	71.0	2.5	6.5	19.9	93.8
37	Syracuse, N. Y.....	65.6	10.7	23.7	56.1	3.1	9.7	31.1	90.2
38	Richmond, Va.....	67.5	12.1	20.4	46.0	13.7	10.7	29.6	88.5
39	San Antonio, Tex.....	69.9	13.7	16.4	71.1	0.4	14.0	14.6	102.1
40	New Haven, Conn.....	81.2	6.7	12.1	78.6	0.1	6.5	14.8	96.8
41	Dallas, Tex.....	70.0	10.1	19.9	51.8	4.7	8.2	35.3	80.8
42	Memphis, Tenn.....	66.5	17.0	16.5	45.8	4.7	12.9	36.6	76.0
43	Dayton, Ohio.....	61.2	9.3	29.5	59.6	2.6	9.5	28.3	101.8
44	Bridgeport, Conn.....	78.1	7.7	16.2	77.9	-----	7.8	14.3	102.3
45	Houston, Tex.....	65.4	14.2	20.4	59.3	6.2	14.3	20.3	100.1
46	Hartford, Conn.....	68.5	8.5	23.0	66.8	5.5	8.9	18.8	105.6
47	Grand Rapids, Mich.....	68.3	5.0	26.7	51.7	4.4	4.1	39.8	82.1
48	Scranton, Pa.....	79.6	4.1	16.3	80.1	( <sup>1</sup> )	4.2	15.7	100.7
49	Springfield, Mass.....	74.6	6.4	19.0	70.7	3.4	6.3	19.6	99.4
50	Paterson, N. J.....	76.9	9.5	13.6	68.1	-----	8.4	23.5	88.5
51	Des Moines, Iowa.....	59.4	6.7	33.9	53.3	5.3	6.6	34.7	98.7
52	Youngstown, Ohio.....	75.5	15.8	8.7	47.5	3.8	10.8	38.0	67.9
53	New Bedford, Mass.....	72.7	10.4	16.9	58.2	5.2	9.0	27.5	87.3
54	Trenton, N. J.....	79.7	8.7	11.6	63.6	7.5	7.8	21.2	89.2
55	Norfolk, Va.....	82.7	22.9	( <sup>2</sup> )	32.0	5.4	10.4	52.3	45.2
56	Salt Lake City, Utah.....	69.4	12.1	18.5	57.0	4.3	10.7	27.9	88.4
57	Camden, N. J.....	79.4	10.9	9.7	60.7	4.0	8.8	26.5	81.4
58	Fall River, Mass.....	71.7	6.3	22.0	63.5	6.2	6.2	24.1	97.2
59	Nashville, Tenn.....	68.3	16.0	15.7	51.1	5.8	13.3	29.8	83.3
60	Albany, N. Y.....	85.2	8.7	6.1	63.6	9.1	7.4	19.9	85.3
61	Wilmington, Del.....	69.1	9.2	21.7	49.4	4.1	7.1	39.4	77.3
62	Lowell, Mass.....	86.3	7.2	6.5	65.8	5.4	5.9	22.9	82.5
63	Kansas City, Kans.....	75.5	9.6	14.9	34.5	23.1	7.3	35.0	76.3
64	Fort Worth, Tex.....	64.4	10.6	25.0	57.8	3.6	10.1	28.5	95.3
65	Cambridge, Mass.....	81.6	10.4	8.0	65.0	6.6	9.1	19.3	87.8
66	Reading, Pa.....	83.9	5.4	10.7	60.1	6.8	4.3	28.8	79.7
67	Erie, Pa.....	70.0	7.9	22.1	60.2	8.1	7.7	23.9	97.7
68	Flint, Mich.....	56.4	11.8	31.8	44.8	4.0	10.2	41.0	86.5
69	Yonkers, N. Y.....	70.0	12.2	17.8	60.1	4.3	11.2	24.4	92.0
70	Spokane, Wash.....	64.9	7.7	27.4	67.2	4.4	8.6	19.8	110.4
71	Duluth, Minn.....	59.6	7.7	32.7	45.3	9.0	7.0	38.7	91.1
72	Lynn, Mass.....	79.2	8.1	12.7	72.9	6.2	8.1	12.8	99.8
73	Elizabeth, N. J.....	59.3	9.3	31.4	64.1	0.1	10.1	25.8	108.2
74	Utica, N. Y.....	78.5	5.7	15.8	58.9	-----	4.2	36.9	75.1
75	Tacoma, Wash.....	64.0	7.4	28.6	45.1	19.7	7.4	27.8	101.2

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

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.			Special assessments and special charges for outlays.	Fines, for feits, and es-cheats.	Sub-ventions and grants, dona-tions and gifts, and pen-sion. assessments.	High-way privi-leges, rents, and in-terest.	Earn-ings of gen-eral de-part-ments.	Earn-ings of pub-lic ser-vice en-ter-prises.	
		General prop-erty.	Spe-cial.	Poll.							
76	Jacksonville, Fla.	47.3			2.3	1.8	1.4	0.9	2.4	11.5	32.4
77	Somerville, Mass	74.6	7.8	1.6	0.4	1.9	0.2	0.6	0.7	3.6	8.6
78	Oklahoma City, Okla.	84.6			1.9	15.0	1.1	1.6	3.4	4.3	8.3
79	Waterbury, Conn	85.0	0.4	1.0	0.4	0.9	0.5	3.0	0.7	0.8	7.2
80	Lawrence, Mass	68.6	16.1	0.7	0.3	0.8	0.6	1.0	1.3	2.0	8.7
81	Canton, Ohio	65.2	0.3		1.9	5.4	2.7	11.3	3.1	3.0	7.1
82	Schenectady, N. Y	75.7	2.2		4.3	1.5	0.3	8.9	1.2	1.2	4.8
83	Fort Wayne, Ind	55.0		1.1	0.5	15.2	0.2	3.1	0.9	1.4	22.5
84	Tulsa, Okla.	72.0			3.0	6.0	2.8	2.5	3.2	0.3	10.1
85	Evansville, Ind	65.2		0.8	1.3	15.6	0.1	3.9	1.3	1.7	10.1
86	Savannah, Ga.	63.0			14.4	1.2	2.2	3.7	0.6	3.8	11.1
87	Allentown, Pa.	65.9		3.3	3.2	12.6	0.2	4.6	2.0	0.5	7.7
88	Knoxville, Tenn.	57.6		0.1	6.5	3.0	1.0	12.6	0.1	4.2	15.0
89	El Paso, Tex. <sup>2</sup>	58.1			3.0	0.2	0.8	15.2	2.4	2.1	18.2
90	San Diego, Calif.	53.3			2.1	8.3	0.4	15.0	2.1	4.1	14.7
91	Bayonne, N. J.	63.9	0.1		1.5	1.0	0.1	12.1	4.6	0.4	16.4
92	Manchester, N. H.	76.3	6.9	3.0	3.4	0.7	0.9		0.8	1.0	6.9
93	Harrisburg, Pa	70.1		0.9	2.2	5.2	0.3	3.5	5.6	1.2	10.9
94	Peoria, Ill.	82.7			4.4	5.4	0.4	4.2	1.4	1.3	0.2
95	St. Joseph, Mo	82.0			7.8	0.5	1.0	4.9	2.7	0.9	0.2
96	Wichita, Kans.	73.1			2.7	19.0	1.4	0.7	1.9	1.1	0.2
97	Wilkes-Barre, Pa	77.8		6.8	3.3	4.7	0.6	5.3	0.6	0.7	0.1
98	Sioux City, Iowa	75.8			1.7	0.3	0.8	1.9	2.8	6.1	10.7
99	South Bend, Ind	68.3		0.6	0.9	11.6	0.2	6.0	0.9	2.3	9.1
100	Portland, Me	71.4	1.5	1.6	1.4	1.7	0.1	4.7	3.2	2.1	12.3
101	Troy, N. Y.	69.8	3.7		2.2	4.0	0.2	7.2	0.9	0.2	11.9
102	Binghamton, N. Y	63.6	2.8		2.5	5.4	0.7	12.8	1.2	5.3	5.7
103	Rockford, Ill.	74.8			1.9	8.6	0.5	3.1	0.6	4.3	6.2
104	Charleston, S. C	60.9		0.3	7.0	4.5	0.9	4.0	3.8	0.1	18.6
105	Little Rock, Ark	60.4		0.8	12.3	6.4	4.1	10.8	2.3	2.2	0.7
106	Johnstown, Pa	73.2		8.5	3.3	3.1	1.4	7.1	3.0	0.6	(1)
107	East St. Louis, Ill.	59.5			6.5	26.7	0.8	3.8	0.4	2.4	
108	Sacramento, Calif	42.1			2.5	25.2	0.3	17.8	0.9	4.2	7.0
109	Brockton, Mass	65.7	13.4	1.2	0.3	2.0	0.4	0.2	1.0	8.0	7.9
110	Hoboken, N. J.	67.0	0.6	(1)	3.3	6.8	0.1	8.8	3.6	0.7	9.0
111	Terre Haute, Ind.	82.1		0.7	1.1	0.9	0.4	6.0	0.9	6.2	1.7
112	Saginaw, Mich.	70.2			0.5	7.3		7.7	4.1	2.4	7.7
113	Pawtucket, R. I.	74.1		0.7	0.8	2.5	0.2	1.0	4.0	1.9	14.8
114	Passaic, N. J.	74.8	0.6	0.1	3.1	4.4	0.6	10.5	5.0	0.9	
115	Gary, Ind.	68.1			0.5	26.1	0.3	3.0	0.5	1.2	0.3
116	Springfield, Ohio	48.1	1.0		2.1	8.3	0.5	13.4	3.7	13.2	9.7
117	Altoona, Pa.	58.2			2.5	19.0	0.3	6.9	1.5	3.4	8.1
118	Long Beach, Calif.	51.1			3.1	14.8	1.4	15.1	1.4	1.4	11.8
119	Chester, Pa.	81.7			4.3	2.4	1.2	5.9	2.1	2.2	0.2
120	Mobile, Ala.	60.2		0.6	12.2	4.5	1.4	1.0	2.5	1.4	16.4

<sup>2</sup> Payments for expenses and interest are in excess of revenue receipts.  
<sup>3</sup> The figures for this city cover the transactions for only 11 months.

REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922—Con.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—				
		Per cent. required for meeting—		Per cent avail- able for out- lays and other pur- poses.	Payments for—				Reve- nue re- ceipts.
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of public serv- ice enter- prises.	Inter- est.	Out- lays.	

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

76	Jacksonville, Fla.	75.0	13.6	11.4	54.5	15.8	12.8	16.9	93.8
77	Somerville, Mass.	78.2	6.6	15.2	74.9	3.3	6.6	15.2	100.0
78	Oklahoma City, Okla.	58.2	10.1	31.7	56.6	4.2	10.5	28.7	104.4
79	Waterbury, Conn.	84.1	11.9	4.0	59.7	1.5	8.6	30.2	72.7
80	Lawrence, Mass.	77.6	6.8	15.6	66.4	5.4	6.3	22.0	92.4
81	Canton, Ohio.	54.9	17.7	27.4	41.3	3.3	14.4	41.1	81.2
82	Schenectady, N. Y.	75.9	7.5	16.6	50.6	2.5	5.2	41.7	70.0
83	Fort Wayne, Ind.	65.6	3.6	30.8	43.0	14.8	3.2	39.0	88.1
84	Tulsa, Okla.	81.6	11.3	7.1	59.0	3.8	8.7	28.5	77.0
85	Evansville, Ind.	65.0	4.0	31.0	50.0	8.7	3.6	37.7	90.3
86	Savannah, Ga.	78.4	8.7	12.9	67.4	8.3	8.4	15.9	96.6
87	Allentown, Pa.	74.2	7.1	18.7	64.0	4.9	6.6	24.5	92.9
88	Knoxville, Tenn.	85.1	21.7	(?)	50.8	6.0	14.5	28.7	66.7
89	El Paso, Tex. <sup>1</sup>	108.5	16.4	(?)	60.6	9.2	10.6	19.7	64.3
90	San Diego, Calif.	63.9	11.2	24.9	50.7	9.8	10.6	28.9	94.7
91	Bayonne, N. J.	84.5	6.5	9.0	68.6	12.0	6.2	13.2	95.4
92	Manchester, N. H.	77.4	6.9	15.7	53.2	5.4	5.2	36.2	75.7
93	Harrisburg, Pa.	81.1	7.8	11.1	53.8	3.5	5.5	37.3	70.6
94	Peoria, Ill.	74.3	3.2	22.5	65.4	0.1	2.8	31.7	88.1
95	St. Joseph, Mo.	78.4	3.4	18.2	87.4	0.1	3.8	8.7	111.6
96	Wichita, Kans.	56.2	10.7	33.1	51.7	0.4	9.9	37.9	92.8
97	Wilkes-Barre, Pa.	75.0	6.5	18.5	73.9	0.2	6.4	19.5	98.8
98	Sioux City, Iowa.	78.6	5.2	16.2	63.7	5.6	4.6	26.1	88.2
99	South Bend, Ind.	68.6	5.6	25.8	51.7	5.0	4.6	38.7	82.6
100	Portland, Me.	73.6	11.4	15.0	60.3	6.4	10.3	23.0	90.6
101	Troy, N. Y.	79.0	8.0	13.0	62.8	3.2	6.7	27.3	83.5
102	Binghamton, N. Y.	83.5	4.6	11.9	73.0	5.5	4.3	17.3	93.9
103	Rockford, Ill.	71.4	4.6	24.0	64.4	3.7	4.4	27.4	95.5
104	Charleston, S. C.	71.5	11.3	17.2	48.4	8.5	9.0	34.2	79.5
105	Little Rock, Ark.	74.4	11.4	14.2	71.7	0.7	11.1	16.5	97.3
106	Johnstown, Pa.	70.4	6.8	22.8	49.4	(1)	4.8	45.8	70.3
107	East St. Louis, Ill.	57.0	8.9	34.1	52.7	-----	8.2	39.2	92.3
108	Sacramento, Calif.	58.5	8.1	33.4	38.0	2.4	5.6	54.0	69.1
109	Brockton, Mass.	76.8	8.7	14.5	63.7	4.1	7.7	24.4	88.3
110	Hoboken, N. J.	82.3	21.6	(?)	54.5	6.4	16.0	23.0	74.1
111	Terre Haute, Ind.	79.2	2.8	18.0	84.1	1.5	3.0	11.3	108.2
112	Saginaw, Mich.	69.7	6.2	24.1	46.1	5.4	4.5	44.0	73.8
113	Pawtucket, R. I.	66.2	13.7	20.1	58.1	5.3	13.1	23.6	95.6
114	Passaic, N. J.	77.5	10.2	12.3	65.6	-----	8.6	25.8	84.6
115	Gary, Ind.	59.6	2.7	37.7	57.7	0.3	2.6	39.3	97.5
116	Springfield, Ohio.	70.9	10.0	19.1	52.4	4.3	8.0	35.4	79.9
117	Altoona, Pa.	59.5	5.8	34.7	51.6	4.1	5.5	38.8	93.6
118	Long Beach, Calif.	61.8	6.1	32.1	45.2	7.3	5.2	42.3	84.9
119	Chester, Pa.	73.8	12.8	13.4	77.0	(1)	13.4	9.6	104.4
120	Mobile, Ala.	75.7	11.2	13.1	67.2	10.5	11.5	10.8	102.6

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

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.	
		General property.	Special.	Poll.							Business and non-business license.
<b>GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.</b>											
121	Racine, Wis.....	62.3	7.0		1.5	2.5	0.3	11.3	1.1	2.9	11.2
122	New Britain, Conn.....	79.1	0.6	1.1	0.3	1.6	1.2	2.1	1.7	4.0	8.4
123	Lansing, Mich.....	48.3			0.2	2.9	0.2	3.6	0.8	2.8	41.3
124	Holyoke, Mass.....	49.8	9.4	0.8	0.6	0.2	0.4	2.6	1.4	1.7	33.0
125	Springfield, Ill.....	68.1			1.2	6.0	0.2	3.2	1.9	1.8	17.5
126	Chattanooga, Tenn.....	64.5			7.8	3.7	1.1	16.2	1.6	4.4	0.7
127	Berkeley, Calif.....	65.5			1.6	4.3	0.1	22.3	2.4	3.7	0.1
128	Davenport, Iowa.....	80.5			1.5	12.1	0.4	1.5	0.8	2.0	1.2
129	Hamtramck, Mich.....	72.3			0.7	4.4	1.1	6.3	0.4	0.2	14.6
130	Bethlehem, Pa.....	69.3		3.5	1.8	4.8	0.9	4.0	2.3	0.9	12.4
131	Covington, Ky.....	63.4			8.4	0.7	0.7	4.8	1.4	1.4	19.2
132	Lincoln, Nebr.....	70.7		0.4	1.0	11.5	0.3	1.8	2.1	1.5	10.5
133	Portsmouth, Va.....	49.4		0.2	8.9		1.7	5.8	6.3	0.9	26.8
134	Haverhill, Mass.....	69.8	10.2	1.3	0.4	0.9	0.4	0.8	2.6	5.4	8.2
135	Wheeling, W. Va.....	65.9		0.8	3.1	12.9	0.9	0.5	3.1	1.2	11.6
136	Niagara Falls, N. Y.....	65.5	5.8		3.9	6.2	0.7	6.2	3.9	2.1	5.7
137	Highland Park, Mich.....	70.3			0.5	7.8	0.7	3.1	2.2	5.7	9.8
138	Macon, Ga.....	57.0			10.3	0.3	1.4	5.2	1.6	4.8	19.3
139	Huntington, W. Va.....	72.2		0.6	1.6	21.6	1.1	0.1	1.4	0.6	0.8
140	East Orange, N. J.....	63.1	0.2	0.4	4.6	5.1	( <sup>1</sup> )	9.0	6.3	1.7	9.5
141	Lancaster, Pa.....	64.5		1.3	1.9	0.5	( <sup>1</sup> )	6.4	2.1	0.8	22.5
142	Roanoke, Va.....	65.1	( <sup>1</sup> )	0.7	13.6	3.0	3.8	5.4	3.3	2.7	2.3
143	Tampa, Fla.....	72.4		0.4	7.2	0.6	1.8	1.7	2.8	12.8	0.4
144	Augusta, Ga.....	61.0			7.5	5.8	1.7	3.9	1.6	7.3	11.2
145	Cicero, Ill.....	66.5			6.4	10.4	0.1	4.2	1.5	1.4	9.5
146	Jackson, Mich.....	66.4			0.4	9.4	0.6	6.2	1.7	6.8	8.7
147	Winston-Salem, N. C.....	51.1	0.1	0.4	2.9	9.7	2.2	13.9	1.1	5.2	13.3
148	Fresno, Calif.....	49.4			3.7	17.9	3.0	22.5	0.4	3.0	0.2
149	Topeka, Kans.....	76.3			1.6	7.7	0.6	0.3	2.0	1.7	9.9
150	Atlantic City, N. J.....	69.9	0.2		6.5	0.2	0.1	7.5	7.7	1.3	6.6
151	Quincy, Mass.....	72.9	7.3	0.8	0.4	3.3	0.2	1.0	1.3	3.8	9.1
152	Pasadena, Calif.....	48.1			1.4	0.8	0.7	14.1	0.9	2.3	31.7
153	Kalamazoo, Mich.....	72.0			0.4	8.1	0.5	5.4	1.8	2.5	9.3
154	Malden, Mass.....	69.3	11.2	1.5	0.4	2.8	0.3	0.6	2.7	3.5	7.8
<b>GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.</b>											
155	Charlotte, N. C.....	46.3	0.3	0.5	7.5	5.0	1.1	16.2	0.3	3.7	19.1
156	Lakewood, Ohio.....	60.1	0.6		2.8	13.3	1.9	5.9	4.1	1.5	9.8
157	York, Pa.....	77.5		1.9	3.8	2.8	0.4	5.4	6.8	1.5	
158	Bay City, Mich.....	62.8			0.2	3.9	0.2	7.3	2.9	1.2	21.5
159	Shreveport, La.....	49.7		0.4	8.6	16.4	2.7	6.1	1.9	1.9	12.2
160	Cedar Rapids, Iowa.....	75.3			1.2	7.3	0.7	1.5	0.4	4.8	8.7
161	McKeesport, Pa.....	68.0		0.8	1.2	2.4	2.4	4.3	1.8	2.7	16.2
162	Newton, Mass.....	62.7	17.4	0.9	0.1	4.3	0.1	1.4	2.6	3.8	6.7
163	Elmira, N. Y.....	61.8	3.4		3.2	2.7	0.4	11.1	1.8	1.2	14.4
164	New Castle, Pa.....	76.3		2.1	3.2	7.6	1.0	5.6	1.3	2.6	0.2

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

## REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922—Con.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—					Reve- nue re- ceipts.
		Per cent. required for meeting—		Per cent avail- able for out- lays and other pur- poses.	Payments for—					
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of public service enter- prises.	Inter- est.	Out- lays.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.										
121	Racine, Wis.....	69.6	5.5	24.9	63.7	8.5	5.7	22.1	103.7	
122	New Britain, Conn.....	73.2	7.6	19.2	60.0	3.5	6.6	29.9	86.7	
123	Lansing, Mich.....	69.5	5.1	25.4	34.2	21.8	4.1	39.8	80.7	
124	Holyoke, Mass.....	76.6	5.0	18.4	55.3	23.3	5.2	16.2	102.6	
125	Springfield, Ill.....	69.4	4.0	26.6	43.3	9.9	3.1	43.6	76.8	
126	Chattanooga, Tenn.....	77.8	17.6	4.6	58.7	0.5	13.4	27.5	76.1	
127	Berkeley, Calif.....	79.9	6.7	13.4	68.6	0.2	5.8	23.5	86.0	
128	Davenport, Iowa.....	66.1	2.2	31.7	83.8	0.3	2.8	13.2	127.2	
129	Hamtramck, Mich.....	62.3	6.0	31.7	44.2	10.9	5.3	39.7	88.4	
130	Bethlehem, Pa.....	58.7	16.4	24.9	46.5	2.8	12.1	44.6	73.8	
131	Covington, Ky.....	74.6	11.5	13.9	64.2	9.9	11.5	14.4	99.4	
132	Lincoln, Nebr.....	64.6	6.0	29.4	43.6	8.1	4.8	43.4	80.1	
133	Portsmouth, Va.....	74.6	24.0	1.4	47.0	7.6	17.5	27.9	73.2	
134	Haverhill, Mass.....	77.8	4.7	17.5	80.4	3.7	5.1	10.8	108.1	
135	Wheeling, W. Va.....	72.1	5.3	22.6	71.5	7.3	5.8	15.4	109.2	
136	Niagara Falls, N. Y.....	63.2	12.6	24.2	50.5	2.7	10.6	36.2	84.1	
137	Highland Park, Mich.....	64.8	8.6	26.6	69.8	5.6	9.9	15.7	114.8	
138	Macon, Ga.....	76.9	7.2	15.9	63.8	10.4	7.0	18.9	96.4	
139	Rutherford, N. J.....	60.9	8.1	31.0	55.4	0.5	7.4	36.7	91.8	
140	East Orange, N. J.....	76.9	9.7	13.4	54.9	7.0	7.8	36.3	80.5	
141	Lancaster, Pa.....	83.8	6.4	9.8	69.7	13.7	6.4	10.2	99.6	
142	Roanoke, Va.....	71.2	11.5	17.3	58.2	0.7	9.5	31.6	82.8	
143	Tampa, Fla.....	78.9	14.9	6.2	68.8	0.4	13.1	17.7	87.7	
144	Anniston, Ala.....	67.9	7.7	24.4	69.3	5.9	8.6	16.3	110.8	
145	Cicero, Ill.....	66.5	6.5	27.0	43.0	5.3	4.8	46.9	72.7	
146	Jackson, Mich.....	63.0	8.4	28.6	63.3	5.8	9.2	21.8	109.6	
147	Winston-Salem, N. C.....	63.8	19.7	16.5	35.8	5.1	12.6	46.5	64.1	
148	Fresno, Calif.....	65.6	5.6	28.8	61.7	0.2	5.2	32.8	94.5	
149	Topeka, Kans.....	62.7	3.8	33.5	60.4	8.1	4.2	27.3	109.3	
150	Atlantic City, N. J.....	72.3	14.2	13.5	60.1	3.7	12.5	23.8	88.2	
151	Quincy, Mass.....	68.6	8.5	22.9	61.1	3.1	7.9	27.9	93.5	
152	Pasadena, Calif.....	67.1	3.4	29.5	51.9	17.0	3.5	27.6	102.6	
153	Kalamazoo, Mich.....	61.6	6.1	32.3	45.2	3.9	4.8	46.0	79.8	
154	Malden, Mass.....	73.2	9.8	17.0	68.5	3.5	9.6	18.3	98.5	

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

155	Charlotte, N. C.....	80.4	16.5	3.1	52.3	11.1	13.0	23.5	78.9
156	Lakewood, Ohio.....	73.0	20.5	6.5	36.3	5.3	11.7	46.7	57.0
157	York, Pa.....	78.4	6.2	15.4	68.1	5.4	26.5	86.8	
158	Bay City, Mich.....	65.9	7.0	27.1	35.3	9.3	4.7	50.7	67.7
159	Shreveport, La.....	53.8	6.8	39.4	42.3	1.9	5.6	50.2	82.2
160	Cedar Rapids, Iowa.....	73.2	6.0	20.8	51.2	5.0	4.6	39.1	76.8
161	McKeesport, Pa.....	83.4	6.1	10.5	66.3	8.5	5.5	19.8	89.6
162	Newton, Mass.....	79.7	8.7	11.6	70.8	3.4	8.1	17.7	93.1
163	Elmira, N. Y.....	72.7	7.5	19.8	53.1	5.3	6.1	35.6	80.3
164	New Castle, Pa.....	78.7	6.9	14.4	56.3	4.9	38.8	71.5	



TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.
		General property.	Special.	Poll.	Business and non-business license.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.											
165	Decatur, Ill.	70.3			1.1	14.2	0.7	3.6	1.4	1.0	7.7
166	Chelsea, Mass.	74.9	9.5	0.9	0.4	0.1	0.3	0.3	1.9	4.0	7.6
167	Wichita Falls, Tex.	67.4			0.7	2.3	1.5	6.0	1.2	4.1	16.8
168	Galveston, Tex.	56.4			0.9	0.1	1.2	12.9	5.3	9.2	14.1
169	Oak Park, Ill.	62.1			4.8	18.3	0.9	1.9	1.4	1.7	8.9
170	Mount Vernon, N. Y.	79.1	6.2		1.7	4.2	0.2	5.8	1.5	1.3	
171	Woonsocket, R. I.	70.9		0.8	1.0	3.6	0.1	1.5	7.2	2.6	12.4
172	Kenosha, Wis.	62.7	18.1		1.4	0.1	1.4	5.3	1.8	1.7	7.4
173	Hammond, Ind.	63.8		0.9	1.5	13.9	0.4	4.2	0.9	4.0	10.3
174	Montgomery, Ala.	35.5			18.7	9.7	3.8	10.9	1.7	4.9	14.7
175	Pittsfield, Mass.	70.7	12.4	1.3	0.2	4.9	0.3	0.5	0.2	1.8	7.6
176	Perth Amboy, N. J.	60.2	0.2	0.1	2.1	3.9	0.5	6.3	6.8	1.1	18.9
177	Beaumont, Tex.	66.7		0.3	0.6	0.5	1.3	9.2	3.4	1.4	16.4
178	Lima, Ohio.	48.4	0.3		2.4	7.3	0.9	13.2	5.3	2.1	20.1
179	Stockton, Calif.	55.5			4.6	13.0	2.0	19.4	2.8	1.4	1.2
180	Pueblo, Colo.	63.4			1.4	7.2	1.7	5.8	0.9	0.7	18.8
181	Medford, Mass.	74.4	7.2	1.1	0.2	1.6	0.1	4.2	1.6	2.8	6.9
182	Lexington, Ky.	70.9			9.8	7.9	0.5	4.0	3.9	2.2	0.8
183	Charleston, W. Va.	82.0		0.7	3.3	6.7	1.5	0.2	2.0	3.1	0.5
184	Salem, Mass.	72.2	10.8	0.9	0.1	0.5	0.2	0.6	1.1	4.8	8.8
185	Butte, Mont.	64.7		1.5	1.6	13.4	3.0	12.5	2.2	1.0	
186	Everett, Mass.	72.3	11.9	0.6	0.2	0.8	0.2	0.9	1.4	2.9	8.7
187	Fitchburg, Mass.	66.7	11.3	1.1	0.4	0.7	0.2	0.6	2.2	9.4	7.4
188	Madison, Wis.	69.3	4.7		1.4	7.9	0.2	3.1	1.9	3.1	8.4
189	West Hoboken, N. J.	70.0	0.9	0.1	4.5	0.7	0.2	17.5	5.2	0.9	
190	San Jose, Calif.	51.1			1.5	13.8	1.3	27.4	0.8	4.2	
191	Hamilton, Ohio.	28.2	0.2		3.1	32.6	0.3	7.4	0.2	0.5	27.5
192	Springfield, Mo.	69.4		0.7	5.8	11.4	0.8	7.0	2.7	1.9	0.4
193	East Chicago, Ind.	68.7		0.7	0.5	24.1	0.2	4.0	1.2	0.5	
194	Brookline, Mass.	67.5	22.2	1.5	0.1	0.3	(1)	0.2	0.3	2.3	5.5
195	Evanston, Ill.	72.3			3.2	5.9	0.7	2.2	1.1	2.8	11.8
196	Jamestown, N. Y.	47.7	3.2		5.4	6.1	1.0	5.5	1.6	3.1	26.5
197	Waco, Tex.	75.0			0.6		0.7	8.6	1.3	1.3	12.5
198	Superior, Wis.	71.3	5.7		7.7	3.9	4.5	4.9	1.4	0.7	
199	Lorain, Ohio.	57.2	0.1		1.5	11.5	2.4	10.3	2.3	2.4	12.4
200	Muskegon, Mich.	63.8			0.7	5.1	0.6	6.9	10.3	4.1	8.6
201	Joliet, Ill.	55.9			2.7	14.7	0.5	9.0	1.1	3.2	13.0
202	Dubuque, Iowa.	71.0			1.4	14.7	0.9	1.7	0.3	2.1	8.0
203	Muncie, Ind.	80.1		0.4	0.1	6.1	0.3	5.6	0.7	3.9	2.9
204	Columbia, S. C.	54.1		0.8	9.4	5.5	2.8	6.9	1.2	0.7	18.5
205	Chicopee, Mass.	66.8	11.0	1.1	1.2	1.0	0.4	1.9	0.5	1.9	20.4
206	Battle Creek, Mich.	77.6			0.1	4.3	1.1	5.5	1.1	3.5	6.8
207	New Rochelle, N. Y.	80.5	3.8		1.0	3.8	0.1	6.9	1.0	2.8	
208	Pontiac, Mich.	71.6			0.4	7.6	0.2	4.4	2.3	3.6	9.9
209	Aurora, Ill.	68.4			2.7	8.2	0.6	3.9	1.3	4.3	10.6
210	Waterloo, Iowa.	82.8		0.7	0.4		1.0	1.5	0.3	3.1	10.2
211	Taunton, Mass.	53.1	10.4	0.9	0.2	0.4	0.3	0.9	3.0	3.9	26.9
212	Stamford, Conn.	91.2	0.3	0.1	0.6	1.2	0.5	1.8	1.8	2.4	
213	Council Bluffs, Iowa.	74.1		0.6	1.7	(1)	0.6	2.2	1.8	1.6	17.5
214	Williamsport, Pa.	80.9		1.9	4.2	1.9	0.8	4.7	1.3	2.7	1.5

1 Payments for expenses and interest are in excess of revenue receipts.

REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922—Con.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—				Reve- nue re- ceipts.
		Per cent. required for meeting—		Per cent avail- able for out- lays and other pur- poses.	Payments for—				
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of pub- lic serv- ice enter- prises.	Inter- est.	Out- lays.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
165	Decatur, Ill.	55.5	7.6	36.9	52.1	4.8	7.7	35.4	102.5
166	Chelsea, Mass.	85.5	11.7	2.8	83.2	2.3	11.7	2.9	99.9
167	Wichita Falls, Tex.	72.0	15.8	12.2	36.2	8.3	9.8	45.7	61.8
168	Galveston, Tex.	64.2	14.8	21.0	66.7	10.2	17.8	5.3	119.9
169	Oak Park, Ill.	65.0	7.3	27.7	53.1	8.1	6.9	31.9	94.3
170	Mount Vernon, N. Y.	95.6	11.0	(1)	77.6	-----	9.0	13.5	81.2
171	Woonsocket, R. I.	65.8	23.6	10.6	48.6	4.0	18.9	28.6	79.9
172	Kenosha, Wis.	63.8	5.0	31.2	63.5	7.2	5.5	23.7	110.9
173	Hammond, Ind.	81.4	5.3	13.3	44.0	4.8	3.2	48.0	59.9
174	Montgomery, Ala.	68.5	25.5	6.0	51.7	5.1	21.2	22.0	83.0
175	Pittsfield, Mass.	67.7	7.7	24.6	72.1	1.6	8.4	17.9	108.9
176	Perth Amboy, N. J.	69.3	18.6	12.1	60.3	8.7	18.6	12.5	99.6
177	Beaumont, Tex.	71.2	11.8	17.0	59.0	10.9	11.6	18.6	98.1
178	Lima, Ohio	66.6	18.2	15.2	34.7	5.2	10.9	49.2	59.9
179	Stockton, Calif.	66.0	4.4	29.6	55.4	0.4	3.7	40.5	84.5
180	Pueblo, Colo.	79.2	11.6	9.2	65.6	17.3	12.2	4.9	104.7
181	Medford, Mass.	70.8	8.4	20.8	71.6	4.3	9.0	15.1	107.2
182	Lexington, Ky.	66.9	11.9	21.2	61.1	0.2	10.9	27.8	91.5
183	Charleston, W. Va.	63.9	5.3	30.8	51.3	0.5	4.3	43.9	81.0
184	Salem, Mass.	80.8	6.9	12.3	80.4	7.0	7.5	5.1	108.2
185	Butte, Mont.	68.9	9.0	22.1	86.2	-----	11.3	2.4	125.1
186	Everett, Mass.	70.8	9.0	20.2	63.3	2.9	8.4	25.4	93.5
187	Fitchburg, Mass.	79.0	7.0	14.0	72.9	4.5	6.8	15.8	98.0
188	Madison, Wis.	63.2	8.4	28.4	54.6	6.2	8.0	31.2	96.2
189	West Hoboken, N. J.	87.6	6.7	5.7	72.5	-----	5.5	22.0	82.7
190	San Jose, Calif.	69.6	4.9	25.5	71.2	-----	5.0	23.8	102.2
191	Hamilton, Ohio	50.6	8.3	41.1	29.2	24.3	8.8	37.7	105.8
192	Springfield, Mo.	71.6	3.2	25.2	64.4	0.4	2.9	32.3	90.5
193	East Chicago, Ind.	65.6	4.9	29.5	63.2	-----	4.8	32.0	96.3
194	Brookline, Mass.	77.4	4.9	17.7	72.2	3.9	4.8	19.2	98.2
195	Evanston, Ill.	72.8	3.3	23.9	71.4	5.5	3.5	19.7	105.6
196	Jamestown, N. Y.	62.8	6.7	30.5	39.4	10.1	5.3	45.2	78.8
197	Waco, Tex.	78.5	8.9	12.6	68.9	9.6	8.9	12.5	100.1
198	Superior, Wis.	85.0	6.1	8.9	77.2	(1)	5.6	17.2	90.8
199	Lorain, Ohio	69.5	18.7	11.8	39.8	4.2	11.8	44.2	63.3
200	Muskegon, Mich.	73.8	5.8	20.4	53.2	6.3	4.6	35.9	80.6
201	Joliet, Ill.	62.4	4.9	32.7	45.3	5.6	4.0	45.1	81.5
202	Dubuque, Iowa	61.3	6.2	32.5	42.6	6.4	5.0	46.1	79.9
203	Muncie, Ind.	69.3	5.3	25.4	58.7	1.2	4.6	35.5	86.5
204	Columbia, S. C.	86.4	17.4	(2)	58.3	8.4	13.4	20.0	77.2
205	Chicopee, Mass.	68.4	5.2	26.4	59.3	15.4	5.7	19.7	109.2
206	Battle Creek, Mich.	67.7	4.7	27.6	60.2	3.4	4.4	31.9	94.0
207	New Rochelle, N. Y.	70.3	7.7	22.0	77.1	-----	8.4	14.5	109.7
208	Pontiac, Mich.	70.0	14.5	15.5	58.8	6.9	13.6	20.7	93.9
209	Aurora, Ill.	77.9	2.6	19.5	78.1	12.3	3.0	6.5	116.0
210	Waterloo, Iowa	76.7	7.9	15.4	56.5	5.1	6.4	32.1	80.3
211	Taunton, Mass.	71.0	8.8	20.2	57.4	19.8	9.6	13.2	108.7
212	Stamford, Conn.	77.7	9.7	12.6	67.3	-----	8.4	24.3	86.6
213	Council Bluffs, Iowa	83.5	4.1	12.4	45.1	20.1	3.2	31.7	78.0
214	Williamsport, Pa.	79.6	5.6	14.8	81.8	0.1	5.7	12.4	102.8

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

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF  
 [For a list of the cities arranged alphabetically by States, with the number assigned to each, see

City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—									
		Taxes.			Special assessments and special charges for outlays.	Fines, for feits, and es-cheats.	Sub-ventions and grants, donations and gifts, and pension assessments.	High-way privileges, and interest.	Earnings of general departments.	Earnings of public service enterprises.	
		General property.	Special.	Poll.							
215	Portsmouth, Ohio.....	54.8	0.6	-----	2.8	3.6	1.6	14.0	1.2	4.1	17.4
216	Poughkeepsie, N. Y.....	62.9	4.5	-----	2.0	6.2	0.2	7.3	1.8	4.1	11.1
217	Rock Island, Ill.....	37.9	-----	-----	1.3	24.2	1.3	3.4	0.4	1.6	9.9
218	Auburn, N. Y.....	64.0	2.8	-----	3.2	3.0	0.1	9.6	1.1	2.8	11.5
219	Austin, Tex.....	47.7	-----	-----	0.2	-----	0.4	7.6	1.3	3.1	39.6
220	Quincy, Ill.....	70.5	-----	-----	1.4	5.4	0.6	3.6	1.5	2.3	14.7
221	Newport News, Va.....	69.7	-----	0.5	12.7	1.0	3.8	4.9	1.5	4.2	11.7
222	Meriden, Conn.....	78.8	0.8	2.4	0.4	1.8	1.2	2.3	0.2	1.2	10.9
223	Easton, Pa.....	81.2	-----	2.6	4.3	1.1	0.6	5.2	2.6	2.2	0.3
224	New Brunswick, N. J.....	60.4	0.3	-----	2.9	8.7	0.1	6.4	7.0	3.5	10.6
225	Danville, Ill.....	74.9	-----	-----	1.8	17.6	1.1	3.9	0.2	0.5	-----
226	Wilmington, N. C.....	72.4	-----	1.6	8.3	0.1	0.7	1.4	1.4	3.3	10.8
227	Ogden, Utah.....	51.9	-----	-----	1.2	14.7	2.3	16.6	1.2	1.5	10.5
228	Miami, Fla.....	71.6	-----	0.4	7.2	10.4	2.2	0.8	3.4	2.2	1.8
229	Orange, N. J.....	61.0	0.2	0.1	3.9	2.8	0.1	12.8	8.0	1.8	9.3
230	West New York, N. J.....	73.2	(1)	(1)	2.4	6.1	0.1	12.7	4.4	1.0	-----
231	Amsterdam, N. Y.....	58.2	2.5	-----	10.1	2.1	0.2	10.2	1.7	0.6	14.3
232	Hazleton, Pa.....	74.9	-----	8.9	3.8	0.4	0.2	7.4	1.8	2.6	-----
233	Norristown, Pa.....	85.0	-----	1.3	2.9	0.5	0.1	5.3	1.6	3.0	0.4
234	Kokomo, Ind.....	48.1	-----	1.1	0.1	44.2	0.3	3.5	0.2	2.0	0.6
235	Oshkosh, Wis.....	71.1	6.1	-----	1.8	1.3	0.5	4.4	1.5	1.9	11.4
236	Pensacola, Fla.....	65.2	-----	0.7	3.4	2.5	6.2	2.4	2.8	3.2	8.6
237	Lewiston, Me.....	71.6	-----	1.7	0.7	0.4	1.4	9.8	1.7	3.0	9.7
238	Green Bay, Wis.....	67.3	6.8	-----	3.1	0.1	0.6	6.1	1.4	3.4	11.3
239	Columbus, Ga.....	53.3	-----	0.9	8.5	9.4	2.4	3.2	0.6	9.6	12.0
240	Petersburg, Va.....	62.9	0.2	0.3	10.7	0.6	1.1	6.9	7.0	0.7	9.7
241	Watertown, N. Y.....	63.8	4.2	-----	4.5	4.4	0.3	7.4	1.1	3.9	10.4
242	East Cleveland, Ohio.....	64.3	-----	-----	2.2	7.0	1.2	9.5	3.9	4.9	7.0
243	Phoenix, Ariz.....	61.4	-----	-----	1.5	1.4	0.7	20.6	0.6	0.7	13.0
244	Sheboygan, Wis.....	57.7	6.1	-----	2.5	14.3	0.3	3.4	3.0	1.2	11.4
245	Moline, Ill.....	63.1	-----	-----	1.3	15.4	0.3	2.5	0.6	6.4	10.4
246	Waltham, Mass.....	69.3	13.6	1.2	0.2	0.8	0.4	0.9	1.3	3.0	9.2
247	Anderson, Ind.....	32.9	-----	0.9	0.1	28.1	0.1	3.4	0.2	1.6	32.7
248	Revere, Mass.....	78.5	2.5	0.8	0.9	0.6	0.3	5.6	0.7	2.7	7.5
249	Cumberland, Md.....	51.3	1.0	-----	0.3	23.4	0.9	6.9	1.8	1.3	13.2
250	Newport, R. I.....	88.0	-----	0.3	0.9	-----	-----	2.6	5.6	2.4	0.2
251	Newburgh, N. Y.....	65.0	2.8	-----	3.4	3.9	0.3	8.2	1.5	2.8	12.1
252	Muskogee, Okla.....	71.7	-----	-----	1.8	-----	1.0	1.7	5.8	3.0	14.9
253	Cranston, R. I.....	83.1	-----	0.7	1.0	1.2	(1)	1.1	8.7	4.2	-----
254	Montclair, N. J.....	73.8	0.2	0.3	3.6	4.5	0.1	9.1	6.4	2.0	-----
255	Warren, Ohio.....	61.5	0.5	-----	2.2	7.2	2.7	11.4	1.5	2.0	11.1
256	La Crosse, Wis.....	69.4	5.0	-----	2.1	0.7	0.5	8.1	3.1	3.7	7.3
257	Clifton, N. J.....	65.1	0.1	0.2	8.7	10.0	0.4	12.5	2.6	0.2	-----
258	Lynchburg, Va.....	51.3	0.9	0.8	14.9	-----	0.9	3.6	4.7	7.7	15.2
259	Fort Smith, Ark.....	58.4	-----	-----	8.1	10.0	3.0	2.7	2.0	1.4	14.4
260	Colorado Springs, Colo.....	67.8	-----	-----	1.6	8.8	0.4	4.9	0.7	2.3	13.5
261	Steubenville, Ohio.....	56.3	0.7	-----	1.8	8.2	1.9	12.1	1.9	1.4	15.8

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

## REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1922—Con.

p. 13. For a text discussion of this table, see p. 38. For absolute amounts, see Tables 3 and 4.]

City number.	CITY.	REVENUE RECEIPTS— continued.			PER CENT OF GOVERNMENTAL-COST PAY- MENTS REPRESENTED BY—				Reve- ne re- ceipts.
		Per cent. required for meeting—		Per cent avail- able for out- lays and other pur- poses.	Payments for—				
		Ex- penses.	Inter- est.		Ex- penses of gen- eral de- part- ments.	Ex- penses of public serv- ice enter- prises.	Inter- est.	Out- lays.	
215	Portsmouth, Ohio.....	66.8	12.9	20.3	35.6	5.9	8.0	50.5	62.1
216	Poughkeepsie, N. Y.....	66.6	9.2	24.2	54.2	5.6	8.3	32.0	89.7
217	Rock Island, Ill.....	67.1	11.4	21.5	68.9	6.9	12.8	11.3	112.9
218	Auburn, N. Y.....	86.5	4.0	9.5	72.7	7.2	3.7	16.4	92.4
219	Austin, Tex.....	67.8	8.9	23.3	53.5	25.0	10.3	11.2	115.8
220	Quincy, Ill.....	72.3	1.5	26.2	63.4	4.0	1.4	31.2	93.2
221	Newport News, Va.....	87.2	11.6	1.2	77.3	1.0	10.5	11.3	89.8
222	Meriden, Conn.....	86.7	5.4	7.9	79.2	5.9	5.3	9.7	98.1
223	Easton, Pa.....	85.5	7.1	7.4	81.5	-----	6.8	11.7	95.3
224	New Brunswick, N. J.....	72.0	12.9	15.1	55.1	7.1	11.1	26.7	86.4
225	Danville, Ill.....	61.7	7.6	30.7	67.4	-----	8.3	24.2	109.3
226	Wilmington, N. C.....	73.1	13.3	13.6	55.3	8.4	11.6	24.7	87.1
227	Ogden, Utah.....	67.5	14.4	18.1	43.2	1.9	9.6	45.3	66.8
228	Miami, Fla.....	64.0	19.3	16.7	45.8	1.3	14.2	38.7	73.7
229	Orange, N. J.....	76.7	11.8	11.5	72.2	4.5	11.8	11.4	100.0
230	West New York, N. J.....	73.5	18.5	8.0	55.8	-----	14.1	30.2	75.9
231	Amsterdam, N. Y.....	76.5	4.9	18.6	73.6	5.2	5.0	16.2	103.1
232	Hazleton, Pa.....	78.4	9.1	12.5	53.9	-----	6.3	39.8	68.8
233	Norristown, Pa.....	69.5	6.5	24.0	66.0	0.4	6.2	27.5	95.5
234	Kokomo, Ind.....	42.9	2.2	54.9	40.8	0.6	2.1	56.5	96.4
235	Oshkosh, Wis.....	79.8	2.6	17.6	77.2	12.6	2.9	7.3	112.5
236	Pensacola, Fla.....	77.3	19.0	3.7	40.0	5.7	11.2	43.1	59.1
237	Lewiston, Me.....	74.3	6.5	19.2	70.7	4.0	6.5	18.7	100.5
238	Green Bay, Wis.....	72.9	6.5	20.6	67.4	4.4	6.4	21.8	98.5
239	Columbus, Ga.....	60.9	6.1	33.0	71.3	5.4	7.6	15.6	126.0
240	Petersburg, Va.....	83.5	15.7	0.8	58.8	6.6	12.3	22.3	78.4
241	Watertown, N. Y.....	70.3	6.9	22.8	75.2	7.4	8.1	9.3	117.5
242	East Cleveland, Ohio.....	72.0	16.9	11.1	55.9	6.7	14.7	22.6	87.0
243	Phoenix, Ariz.....	72.1	17.4	10.5	29.6	2.9	7.8	59.7	45.1
244	Sheboygan, Wis.....	62.9	5.1	32.0	41.8	4.2	3.7	50.2	73.2
245	Moline, Ill.....	80.4	5.6	14.0	72.3	8.5	5.7	13.5	100.5
246	Waltham, Mass.....	77.5	7.5	15.0	60.7	6.5	6.5	26.3	86.7
247	Anderson, Ind.....	51.2	2.6	46.2	28.2	18.3	2.3	51.2	90.6
248	Revere, Mass.....	83.4	10.1	6.5	68.0	1.9	8.5	21.6	83.8
249	Cumberland, Md.....	61.9	6.2	31.9	29.2	5.8	3.5	61.5	56.6
250	Newport, R. I.....	83.6	9.2	7.2	73.5	0.3	8.1	18.0	88.3
251	Newburgh, N. Y.....	88.4	5.3	6.3	61.3	2.6	3.8	32.2	72.4
252	Muskogee, Okla.....	62.5	16.5	21.0	59.5	6.8	17.5	16.3	106.1
253	Cranston, R. I.....	70.8	12.7	16.5	77.1	-----	13.9	9.1	108.8
254	Montclair, N. J.....	72.3	11.7	16.0	42.9	-----	6.9	50.2	59.4
255	Warren, Ohio.....	55.6	18.8	25.6	32.6	3.2	12.1	52.1	64.4
256	La Crosse, Wis.....	74.9	6.0	19.1	55.5	4.0	4.8	35.7	79.5
257	Clifton, N. J.....	67.4	7.5	25.1	39.3	-----	4.4	56.4	58.2
258	Lynchburg, Va.....	64.6	12.7	22.7	54.9	4.1	11.6	29.3	91.4
259	Forth Smith, Ark.....	71.4	9.6	19.0	65.5	9.1	10.0	15.4	104.5
260	Colorado Springs, Colo.....	66.8	8.5	24.7	40.4	2.7	5.5	51.4	64.5
261	Steuenville, Ohio.....	62.3	5.7	32.0	69.2	10.5	7.2	13.1	127.8

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

TABLE 7.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		GENERAL GOVERNMENT.		PROTECTION TO PERSON AND PROPERTY.		HEALTH AND SANITATION.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$1,284,188,727	\$33.15	\$113,946,917	\$2.94	\$257,876,871	\$6.66	\$126,044,657	\$3.25
	Group I.....	668,670,734	39.31	68,808,473	4.05	132,143,774	7.77	69,059,784	4.06
	Group II.....	153,767,276	36.97	15,777,733	3.79	31,160,497	7.49	16,052,826	3.86
	Group III.....	221,952,553	27.50	13,795,368	1.71	48,018,076	5.95	20,675,529	2.56
	Group IV.....	137,118,228	25.44	8,567,335	1.59	27,775,553	5.15	12,098,636	2.24
	Group V.....	102,679,936	25.01	6,998,008	1.70	18,778,971	4.57	8,157,882	1.99

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

1	New York, N. Y.....	\$253,404,282	\$43.39	\$25,636,054	\$4.39	\$49,291,784	\$8.44	\$25,839,183	\$4.42
2	Chicago, Ill.....	98,866,768	34.89	11,770,125	4.15	20,051,038	7.08	11,834,867	4.18
3	Philadelphia, Pa.....	68,989,387	36.42	7,429,263	3.92	14,455,079	7.63	5,520,759	2.91
4	Detroit, Mich.....	41,629,883	41.89	3,062,290	3.08	8,398,472	8.45	4,906,481	4.94
5	Cleveland, Ohio.....	30,996,690	36.27	2,942,379	3.44	5,069,218	5.93	3,113,706	3.64
6	St. Louis, Mo.....	23,609,538	29.95	2,403,425	3.05	5,437,695	6.90	1,998,972	2.54
7	Boston, Mass.....	41,090,089	53.74	3,465,289	4.53	7,280,910	9.52	5,355,240	7.00
8	Baltimore, Md.....	21,286,870	27.93	1,940,855	2.55	4,458,062	5.85	2,772,511	3.64
9	Los Angeles, Calif.....	23,116,160	37.14	2,405,420	3.87	4,475,065	7.19	1,499,407	2.41
10	Pittsburgh, Pa.....	25,234,106	41.51	3,477,005	5.72	4,019,390	6.61	2,837,523	4.67
11	San Francisco, Calif.....	18,447,609	35.13	2,328,612	4.43	4,930,991	9.39	1,026,806	1.96
12	Buffalo, N. Y.....	21,999,952	41.99	1,947,726	3.72	4,276,070	8.16	2,354,329	4.49

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

13	Milwaukee, Wis.....	\$17,272,989	\$36.20	\$1,391,145	\$2.92	\$3,345,244	\$7.01	\$2,334,857	\$4.89
14	Washington, D. C.....	17,402,558	39.77	1,088,360	2.49	3,817,582	8.72	1,921,383	4.39
15	Newark, N. J.....	18,874,384	43.71	1,737,478	4.02	4,088,412	9.47	2,015,518	4.78
16	Cincinnati, Ohio.....	14,356,588	35.46	1,828,349	4.52	2,401,197	5.93	977,392	2.41
17	Minneapolis, Minn.....	14,080,702	35.12	1,460,352	3.64	2,292,932	5.72	1,277,729	3.19
18	New Orleans, La.....	10,171,753	25.45	1,195,766	2.99	2,078,528	5.20	1,316,395	3.29
19	Kansas City, Mo.....	13,083,146	38.62	2,018,647	5.96	2,307,076	6.81	680,018	2.01
20	Indianapolis, Ind.....	10,711,225	31.97	697,317	2.08	2,514,915	7.51	709,716	2.12
21	Seattle, Wash.....	12,476,393	39.52	1,700,286	5.39	2,591,487	8.21	1,123,905	3.56
22	Rochester, N. Y.....	12,404,219	39.81	1,094,630	3.51	2,176,350	6.99	1,737,070	5.58
23	Jersey City, N. J.....	12,933,319	42.28	1,565,403	5.12	3,546,774	11.59	1,908,843	6.24

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

24	Portland, Oreg.....	\$6,939,971	\$25.81	\$328,447	\$1.22	\$1,750,085	\$6.51	\$514,141	\$1.91
25	Denver, Colo.....	9,051,860	33.83	954,537	3.57	1,436,606	5.37	471,743	1.76
26	Toledo, Ohio.....	7,499,471	28.76	560,702	2.15	1,722,848	6.61	566,839	2.17
27	Columbus, Ohio.....	6,223,823	24.36	456,687	1.79	1,259,717	4.93	643,053	2.52
28	Providence, R. I.....	7,574,516	31.47	426,151	1.77	1,865,415	7.75	834,995	3.47
29	St. Paul, Minn.....	7,153,555	29.83	475,015	1.98	1,778,442	7.42	485,628	2.02
30	Louisville, Ky.....	5,493,662	23.22	315,377	1.33	1,254,489	5.30	577,557	2.44
31	Oakland, Calif.....	6,631,419	28.85	320,031	1.39	1,432,510	6.23	378,679	1.65
32	Atlanta, Ga.....	4,850,945	22.23	238,566	1.09	1,022,885	4.69	583,896	2.68
33	Akron, Ohio.....	4,550,290	21.83	284,096	1.36	723,652	3.47	383,191	1.84
34	Omaha, Nebr.....	5,624,515	28.02	297,060	1.48	1,209,426	6.02	464,793	2.32
35	Birmingham, Ala.....	3,396,541	17.90	202,132	1.06	821,663	4.33	260,409	1.37
36	Worcester, Mass.....	6,852,785	36.42	281,955	1.50	1,356,360	7.21	605,200	3.22
37	Syracuse, N. Y.....	5,665,317	30.97	332,065	1.83	1,205,828	6.66	717,952	3.97
38	Richmond, Va.....	4,074,364	22.81	292,893	1.64	1,056,221	5.91	573,445	3.21
39	San Antonio, Tex.....	3,174,739	18.23	201,780	1.16	762,982	4.38	341,959	1.96
40	New Haven, Conn.....	5,034,578	29.62	268,267	1.58	1,315,972	7.74	295,859	1.74
41	Dallas, Tex.....	4,186,650	21.87	199,985	1.19	914,325	5.43	488,187	2.90
42	Memphis, Tenn.....	4,033,661	24.03	167,718	1.00	1,047,990	6.24	412,577	2.46
43	Dayton, Ohio.....	3,805,370	23.52	272,109	1.68	735,428	4.54	329,930	2.04

OF GENERAL DEPARTMENTS—TOTAL AND PER CAPITA: 1922.

assigned to each, see p. 13. For a text discussion of this table, see p. 40.]

HIGHWAYS.		CHARITIES, HOSPITALS, AND CORRECTIONS.		EDUCATION.				RECREATION.		MISCELLANEOUS.		City number.
Total.	Per capita.	Total.	Per capita.	Schools.		Libraries.		Total.	Per capita.	Total.	Per capita.	
				Total.	Per capita.	Total.	Per capita.					
\$111,356,485	\$2.87	\$80,525,971	\$2.08	\$484,344,795	\$12.50	\$16,008,444	\$0.41	\$42,282,543	\$1.09	\$51,802,044	\$1.34	
52,926,835	3.11	51,195,842	3.01	227,549,336	13.38	7,949,419	0.47	23,075,741	1.36	35,961,530	2.11	
13,470,519	3.24	11,617,897	2.79	53,938,676	12.97	1,797,971	0.43	5,351,883	1.29	4,599,274	1.11	
20,795,100	2.58	9,462,481	1.17	92,938,173	11.51	3,036,910	0.38	7,236,096	0.90	5,994,820	0.74	
12,682,668	2.35	5,002,694	0.93	62,330,604	11.56	1,869,197	0.35	3,959,766	0.73	2,831,775	0.53	
11,481,363	2.80	3,247,057	0.79	47,588,006	11.59	1,354,947	0.33	2,659,057	0.65	2,414,645	0.59	

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

\$14,689,964	\$2.52	\$20,335,417	\$3.48	\$93,322,789	\$15.98	\$1,995,149	\$0.34	\$5,708,576	\$0.98	\$16,585,366	\$2.84	1
6,687,576	2.36	4,735,007	1.67	33,034,239	11.66	956,803	0.34	5,473,195	1.93	4,323,918	1.53	2
3,469,507	4.47	4,989,283	2.63	19,895,545	10.50	457,126	0.24	2,336,774	1.23	5,436,051	2.87	3
4,266,522	4.29	4,360,790	4.39	12,671,366	12.75	945,745	0.95	1,839,599	1.91	1,124,618	1.13	4
2,429,736	2.84	1,863,176	2.18	12,861,137	15.05	825,948	0.97	484,668	0.57	1,406,722	1.65	5
2,171,820	2.75	2,079,761	2.64	7,760,050	9.84	328,534	0.42	1,087,383	1.38	341,938	0.43	6
3,385,203	4.43	3,374,844	4.41	12,372,627	16.18	639,242	0.84	1,963,654	2.57	3,253,080	4.25	7
2,914,494	3.82	1,247,075	1.64	6,432,140	8.44	256,000	0.34	774,501	1.02	490,202	0.64	8
2,247,698	3.61	1,808,814	2.91	9,104,916	14.63	473,801	0.76	790,128	1.12	400,911	0.64	9
2,590,646	4.28	1,756,409	2.89	8,380,087	13.79	532,415	0.96	802,398	1.32	779,233	1.28	10
1,504,558	2.86	2,266,428	4.32	4,628,666	8.81	132,676	0.29	826,654	1.57	781,618	1.49	11
1,560,111	2.98	2,378,838	4.54	7,084,774	13.52	335,980	0.64	1,024,211	1.96	1,037,913	1.98	12

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

\$1,419,423	\$2.98	\$1,381,465	\$2.90	\$5,765,310	\$12.03	\$29,679	\$0.06	\$1,013,003	\$2.12	\$592,863	\$1.24	13
1,366,277	3.12	2,351,033	5.37	5,427,951	12.40	119,084	0.27	831,380	1.90	479,508	1.10	14
954,538	2.21	2,003,023	4.64	6,762,004	15.66	196,438	0.45	488,814	1.13	578,159	1.34	15
1,055,382	2.61	918,212	2.27	5,936,768	14.66	184,460	0.46	153,308	0.38	901,520	2.23	16
1,663,100	4.15	865,319	2.16	5,282,376	13.17	303,547	0.76	652,852	1.63	282,495	0.70	17
1,406,590	3.52	283,782	0.71	3,397,274	8.59	66,405	0.17	197,528	0.49	229,485	0.57	18
1,617,547	4.77	1,289,949	3.81	4,437,701	13.10	169,725	0.50	428,897	1.27	133,586	0.39	19
1,103,252	3.29	564,280	1.68	4,082,437	12.19	222,797	0.67	486,053	1.45	330,458	0.99	20
1,228,138	3.89	473,387	1.50	4,481,329	14.20	242,025	0.77	265,583	0.84	370,253	1.17	21
844,928	2.71	743,641	2.39	4,912,111	15.77	134,931	0.43	480,945	1.54	279,613	0.90	22
811,344	2.65	743,806	2.43	3,453,415	11.29	128,880	0.42	353,520	1.16	421,334	1.38	23

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

\$557,584	\$2.07	\$75,167	\$0.28	\$3,272,964	\$12.17	-----	-----	\$274,642	\$1.02	\$166,941	\$0.62	24
964,954	3.61	494,148	1.85	3,515,094	13.14	\$148,770	\$0.56	546,154	2.04	519,854	1.94	25
553,895	2.12	280,284	1.08	3,335,230	12.79	106,887	0.41	190,939	0.73	181,847	0.70	26
217,247	0.85	97,693	0.38	3,102,017	12.14	42,942	0.17	76,083	0.30	328,384	1.29	27
958,208	3.98	281,955	1.17	2,734,557	11.36	35,000	0.15	229,870	0.96	208,365	0.87	28
809,661	3.38	275,729	1.15	2,616,867	10.91	196,805	0.82	309,204	1.29	206,204	0.86	29
439,719	1.86	537,685	2.27	2,020,228	8.54	105,779	0.45	155,482	0.66	87,346	0.37	30
509,645	2.22	28,342	0.12	3,439,734	14.96	146,084	0.64	291,097	1.27	85,297	0.37	31
419,968	1.92	383,776	1.76	1,820,977	8.34	60,696	0.28	175,438	0.80	144,743	0.66	32
282,713	1.36	214,129	1.03	2,526,775	12.12	29,039	0.14	11,120	0.05	95,575	0.46	33
396,604	1.98	16,281	0.08	2,896,022	14.43	76,477	0.38	160,645	0.80	107,207	0.53	34
295,516	1.56	53,124	0.28	1,487,194	7.84	46,345	0.24	114,616	0.60	115,542	0.61	35
750,222	3.99	723,548	3.85	2,579,670	13.71	133,563	0.71	166,782	0.89	255,485	1.36	36
595,389	3.29	448,064	2.48	1,816,369	10.03	73,780	0.41	144,331	0.80	271,539	1.50	37
308,375	1.73	193,955	1.09	1,532,689	8.58	-----	-----	70,936	0.40	45,850	0.26	38
595,626	3.42	67,488	0.39	1,056,835	6.07	24,939	0.14	106,663	0.61	16,467	0.09	39
279,785	1.65	217,302	1.28	2,191,535	12.80	97,203	0.57	248,324	1.46	120,231	0.71	40
397,036	2.36	134,831	0.80	1,856,575	11.03	26,759	0.16	148,480	0.88	20,472	0.12	41
393,369	2.34	256,289	1.53	1,362,985	8.12	56,724	0.34	304,828	1.82	31,181	0.19	42
267,674	1.65	168,159	1.04	1,720,135	10.63	99,671	0.62	66,788	0.41	145,476	0.90	43

TABLE 7.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		GENERAL GOVERNMENT.		PROTECTION TO PERSON AND PROPERTY.		HEALTH AND SANITATION.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
44	Bridgeport, Conn.....	\$5,563,136	\$36.83	\$381,721	\$2.53	\$1,342,386	\$8.89	\$625,483	\$4.14
45	Houston, Tex.....	3,768,250	25.11	188,576	1.26	791,158	5.27	399,558	2.66
46	Hartford, Conn.....	4,920,480	33.91	378,665	2.61	1,057,976	7.29	520,439	3.59
47	Grand Rapids, Mich.....	3,774,100	26.62	191,940	1.35	791,914	5.59	282,568	1.99
48	Scranton, Pa.....	3,252,814	23.26	179,236	1.28	698,497	5.00	308,188	2.20
49	Springfield, Mass.....	5,861,953	41.96	316,112	2.26	1,212,096	8.68	591,922	4.24
50	Paterson, N. J.....	3,672,847	26.51	192,873	1.39	882,521	6.37	344,204	2.48
51	Des Moines, Iowa.....	4,226,496	31.61	183,726	1.37	811,935	6.07	248,773	1.86
52	Newtown, Ohio.....	3,537,216	26.72	225,718	1.71	643,569	4.86	146,790	1.11
53	Young Bedford, Mass.....	4,634,576	36.40	235,519	1.85	981,876	7.71	745,485	5.85
54	Trenton, N. J.....	3,469,652	27.74	151,012	1.21	784,700	6.27	429,172	3.43
55	Norfolk, Va.....	3,616,583	28.95	362,614	2.90	1,081,388	8.66	531,050	4.25
56	Salt Lake City, Utah.....	3,524,096	28.44	251,433	2.03	448,524	3.62	237,648	1.92
57	Camden, N. J.....	3,203,569	26.28	173,644	1.42	801,770	6.58	230,288	1.89
58	Fall River, Mass.....	4,111,192	34.04	320,809	2.66	813,549	6.74	177,872	1.47
59	Nashville, Tenn.....	2,069,436	17.20	153,626	1.28	611,617	5.08	181,822	1.51
60	Albany, N. Y.....	3,574,781	30.76	284,421	2.45	877,831	7.55	382,911	3.29
61	Wilmington, Del.....	2,375,398	20.75	140,360	1.23	585,022	5.11	270,190	2.36
62	Lowell, Mass.....	3,801,217	33.22	210,645	1.84	754,928	6.60	293,166	2.56
63	Kansas City, Kans.....	2,339,333	20.56	125,508	1.10	505,477	4.44	112,868	0.99
64	Fort Worth, Tex.....	2,461,963	21.77	205,034	1.81	561,867	4.97	234,995	2.08
65	Cambridge, Mass.....	3,968,547	35.89	224,068	2.03	779,933	7.05	584,117	5.28
66	Reading, Pa.....	2,167,215	19.70	111,773	1.02	299,288	2.72	273,304	2.48
67	Erie, Pa.....	2,408,668	21.99	181,183	1.65	523,625	4.78	162,923	1.49
68	Flint, Mich.....	2,541,545	23.83	135,047	1.27	489,754	4.59	239,427	2.24
69	Yonkers, N. Y.....	4,566,793	43.32	369,171	3.50	806,851	7.65	574,305	5.45
70	Spokane, Wash.....	3,119,468	29.83	141,251	1.35	538,982	5.15	279,963	2.68
71	Duluth, Minn.....	2,815,819	27.03	198,472	1.91	549,888	5.28	144,308	1.39
72	Lynn, Mass.....	3,036,113	29.86	150,093	1.48	623,675	6.13	310,857	3.06
73	Elizabeth, N. J.....	2,214,436	21.79	155,120	1.53	611,601	6.02	358,049	3.52
74	Utica, N. Y.....	2,841,982	27.97	217,940	2.15	512,472	5.04	366,467	3.61
75	Tacoma, Wash.....	2,754,847	27.45	182,485	1.82	568,562	5.66	156,378	1.56

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

76	Jacksonville, Fla.....	\$2,711,931	\$27.78	\$216,952	\$2.22	\$579,987	\$5.94	\$322,341	\$3.30
77	Somerville, Mass.....	2,424,609	24.95	115,723	1.19	466,619	4.80	315,796	3.26
78	Oklahoma City, Okla.....	2,732,811	28.18	156,612	1.61	539,615	5.56	162,306	1.67
79	Waterbury, Conn.....	3,378,013	35.01	228,196	2.36	820,492	8.50	157,455	1.63
80	Lawrence, Mass.....	2,821,091	29.26	127,785	1.33	614,460	6.37	403,711	4.19
81	Canton, Ohio.....	2,058,897	21.50	159,654	1.67	314,521	3.29	154,844	1.62
82	Schenectady, N. Y.....	2,979,127	32.14	172,527	1.86	475,648	5.13	523,256	5.65
83	Fort Wayne, Ind.....	1,903,144	20.79	74,227	0.81	466,843	5.10	126,074	1.38
84	Tulsa, Okla.....	2,256,337	25.33	237,054	2.66	436,160	4.90	106,683	1.20
85	Evansville, Ind.....	1,689,042	18.97	63,808	0.72	395,643	4.44	95,674	1.07
86	Savannah, Ga.....	1,595,748	18.20	138,822	1.58	458,416	5.23	269,398	3.07
87	Allentown, Pa.....	1,440,785	16.97	114,443	1.35	197,959	2.33	143,587	1.69
88	Knoxville, Tenn.....	2,011,407	23.73	95,457	1.13	422,780	4.99	131,993	1.56
89	El Paso, Tex. <sup>1</sup>	1,669,596	19.85	114,848	1.37	305,559	3.63	233,158	2.77
90	San Diego, Calif.....	2,811,585	33.66	194,578	2.33	480,769	5.76	247,224	2.96
91	Bayonne, N. J.....	2,687,516	32.69	161,299	1.96	639,646	7.78	222,118	2.70
92	Manchester, N. H.....	2,089,787	25.84	145,053	1.80	496,658	6.17	169,938	2.11
93	Harrisburg, Pa.....	1,839,220	23.00	82,094	1.03	226,230	2.83	209,804	2.62
94	Peoria, Ill.....	1,921,217	24.40	95,846	1.22	365,288	4.64	189,983	2.41
95	St. Joseph, Mo.....	1,522,309	19.48	102,629	1.31	428,323	5.48	55,300	0.71

<sup>1</sup> The figures for this city cover the transactions for only 11 months.

GENERAL DEPARTMENTS—TOTAL AND PER CAPITA: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 40.]

HIGHWAYS.		CHARITIES, HOSPITALS, AND CORRECTIONS.		EDUCATION.				RECREATION.		MISCELLANEOUS.		City number.
Total	Per capita.	Total	Per capita.	Schools.		Libraries.		Total	Per capita.	Total	Per capita.	
				Total	Per capita.	Total	Per capita.					

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

\$517,609	\$3.43	\$678,473	\$4.49	\$1,683,262	\$11.14	\$115,123	\$0.76	\$147,851	\$0.98	\$71,228	\$0.47	44
465,880	3.10	93,212	0.62	1,615,064	10.76	41,372	0.28	106,933	0.71	66,497	0.44	45
426,518	2.94	176,540	1.22	2,000,252	13.79	37,500	0.26	269,498	1.86	53,092	0.37	46
207,397	1.46	84,005	0.59	1,945,620	13.72	89,131	0.63	153,772	1.08	27,753	0.20	47
315,551	2.26			1,483,402	10.61	26,280	0.19	77,884	0.56	163,776	1.17	48
533,637	3.82	190,784	1.37	2,293,864	16.42	149,720	1.07	331,890	2.38	241,928	1.73	49
202,512	1.46	104,322	0.75	1,682,204	12.14	54,487	0.39	85,680	0.62	124,044	0.90	50
447,741	3.35	70,382	0.53	2,237,003	16.73	61,163	0.46	112,207	0.84	53,566	0.40	51
166,095	1.25	113,432	0.86	2,025,327	15.30	62,790	0.47	39,457	0.30	114,038	0.86	52
448,071	3.52	377,125	2.96	1,533,127	12.04	68,526	0.54	143,301	1.13	101,546	0.80	53
356,855	2.85	65,605	0.52	1,508,176	12.06	49,591	0.40	79,979	0.64	44,562	0.36	54
279,774	2.24	139,444	1.12	1,078,750	8.64	23,546	0.19	64,232	0.51	55,779	0.45	55
406,433	3.28	14,608	0.12	1,871,777	15.10	50,980	0.41	171,547	1.38	71,146	0.57	56
432,842	3.55	96,236	0.79	1,338,485	10.98	28,087	0.23	33,260	0.27	68,957	0.57	57
748,387	6.20	423,910	3.51	1,435,252	11.88	63,882	0.53	91,091	0.75	36,440	0.30	58
188,379	1.57	128,723	1.07	642,322	5.34	24,283	0.20	107,858	0.90	30,806	0.26	59
429,726	3.70	209,467	1.80	1,138,546	9.80	33,000	0.28	126,788	1.09	92,091	0.79	60
246,456	2.15	24,807	0.22	987,742	8.63	25,601	0.22	70,114	0.61	25,106	0.22	61
600,272	5.25	217,402	1.90	1,276,955	11.16	27,721	0.24	112,744	0.99	307,384	2.69	62
165,477	1.45	11,160	0.10	1,264,158	11.11	30,211	0.27	69,998	0.62	54,476	0.48	63
302,089	2.67	23,648	0.21	951,993	8.42	19,345	0.17	123,642	1.09	39,350	0.35	64
345,630	3.13	252,899	2.20	1,258,243	11.38	54,289	0.49	163,746	1.48	305,622	2.76	65
173,667	1.58			1,154,763	10.50	23,213	0.21	67,022	0.61	64,185	0.58	66
254,567	2.32	8,335	0.08	1,159,813	10.59	28,112	0.26	25,582	0.23	64,528	0.59	67
264,239	2.48	195,379	1.83	1,134,691	10.64	17,278	0.16	62,293	0.58	3,437	0.03	68
340,860	3.23	275,153	2.61	2,021,856	19.18	24,264	0.23	67,200	0.64	87,133	0.83	69
316,809	3.03	43,329	0.41	1,590,745	15.21	57,263	0.55	112,384	1.07	38,742	0.37	70
219,585	2.11	15,614	0.15	1,517,066	14.56	45,741	0.44	70,205	0.67	54,940	0.53	71
313,795	3.09	203,728	2.00	1,042,054	10.25	48,885	0.48	111,374	1.10	231,652	2.28	72
178,814	1.76	79,847	0.79	721,805	7.10	34,152	0.34	44,277	0.44	30,771	0.30	73
197,675	1.95	170,290	1.68	1,161,360	11.43	61,649	0.61	80,692	0.79	73,437	0.72	74
308,563	3.07	26,673	0.27	1,298,044	12.93	52,162	0.52	119,173	1.19	42,802	0.43	75

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

\$297,617	\$3.05	\$62,779	\$0.64	\$1,081,751	\$11.08	\$32,315	\$0.33	\$75,955	\$0.78	\$42,234	\$0.43	76
189,630	1.95	69,015	0.71	959,054	9.87	62,185	0.64	97,177	1.00	148,410	1.53	77
221,447	2.28	40,849	0.42	1,479,176	15.25	26,053	0.27	96,938	1.00	9,815	0.10	78
286,134	2.97	156,443	1.62	1,524,869	15.80	44,944	0.47	106,746	1.11	52,734	0.55	79
286,756	2.97	148,706	1.54	989,515	10.26	36,770	0.38	59,154	0.61	154,234	1.60	80
157,696	1.65	25,928	0.27	1,121,988	11.72	16,015	0.17	16,687	0.17	91,564	0.96	81
220,481	2.38	190,954	2.06	1,245,093	13.43	20,000	0.22	51,086	0.55	80,082	0.86	82
138,570	1.51			953,794	10.42	52,911	0.58	71,510	0.78	19,215	0.21	83
104,293	1.17	2,500	0.03	1,280,396	14.37	14,296	0.16	25,034	0.28	49,021	0.56	84
60,101	0.67	24,755	0.28	871,901	9.79	60,877	0.68	87,922	0.99	28,361	0.32	85
180,652	2.06	56,045	0.64	353,092	4.03	29,009	0.33	42,080	0.48	68,234	0.78	86
191,522	2.26	2,000	0.02	649,561	7.65	16,910	0.20	27,103	0.32	97,700	1.15	87
552,558	6.52	192,608	2.27	553,386	6.53	22,262	0.26	23,754	0.28	16,609	0.20	88
64,530	0.77	28,104	0.33	800,814	9.52	21,755	0.26	60,334	0.72	40,494	0.48	89
250,851	3.00	4,830	0.06	1,273,787	15.25	60,931	0.73	252,120	3.02	46,495	0.56	90
127,675	1.55	77,854	0.95	1,271,126	15.46	32,273	0.39	46,175	0.56	109,350	1.33	91
514,603	6.39	77,885	0.97	591,935	7.35	32,404	0.40	38,056	0.47	14,255	0.18	92
248,523	3.11	5,000	0.06	943,407	11.80	10,000	0.13	53,772	0.67	60,390	0.76	93
168,812	2.14	52	(?)	888,060	11.28	37,991	0.48	121,882	1.55	53,303	0.68	94
132,373	1.69	26,019	0.33	670,660	8.58	31,098	0.40	64,957	0.83	10,950	0.14	95

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



TABLE 7.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		GENERAL GOVERNMENT.		PROTECTION TO PERSON AND PROPERTY.		HEALTH AND SANITATION.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
96	Wichita, Kans.	\$1,897,144	\$24.55	\$92,273	\$1.19	\$314,150	\$4.07	\$92,022	\$1.19
97	Wilkes-Barre, Pa.	1,535,917	20.33	98,469	1.30	313,758	4.15	161,601	2.14
98	Sioux City, Iowa	2,060,232	27.31	78,988	1.05	330,258	4.38	102,624	1.36
99	South Bend, Ind.	1,922,564	25.60	78,822	1.05	405,109	5.39	79,105	1.05
100	Portland, Me.	2,309,094	32.06	110,171	1.53	511,194	7.10	107,153	1.49
101	Troy, N. Y.	2,200,335	30.55	162,805	2.26	493,039	6.85	244,168	3.39
102	Binghamton, N. Y.	2,050,559	28.67	111,594	1.56	372,399	5.21	139,363	1.95
103	Rockford, Ill.	1,847,109	26.21	51,661	0.73	309,528	4.39	99,675	1.41
104	Charleston, S. C.	1,431,071	20.36	64,868	0.92	455,416	6.48	185,260	2.64
105	Little Rock, Ark.	1,147,179	16.56	108,577	1.57	249,283	3.60	63,999	0.92
106	Johnstown, Pa.	1,513,648	21.87	101,548	1.47	265,610	3.84	67,909	0.98
107	East St. Louis, Ill.	1,201,834	17.45	102,394	1.49	261,309	3.79	40,422	0.59
108	Sacramento, Calif.	2,530,009	36.78	141,185	2.05	463,574	6.74	386,628	5.62
109	Brockton, Mass.	2,165,837	31.58	138,873	2.02	438,674	6.40	265,640	3.87
110	Hoboken, N. J.	2,640,786	38.74	213,431	3.13	790,545	11.60	252,734	3.71
111	Terre Haute, Ind.	1,745,237	25.62	51,006	0.75	403,388	5.92	32,968	0.48
112	Saginaw, Mich.	1,687,860	24.82	153,965	2.26	332,357	4.89	67,498	0.92
113	Pawtucket, R. I.	1,577,339	23.37	132,335	1.96	317,931	4.71	115,973	1.71
114	Passaic, N. J.	1,771,556	26.77	107,442	1.62	381,466	5.76	211,399	3.19
115	Gary, Ind.	1,788,453	27.45	132,408	2.03	421,313	6.47	151,668	2.33
116	Springfield, Ohio	1,269,519	19.71	90,863	1.41	177,364	2.75	76,341	1.18
117	Altoona, Pa.	1,082,389	17.04	59,794	0.94	191,248	3.01	32,036	0.50
118	Long Beach, Calif.	1,915,732	30.23	135,343	2.14	296,360	4.68	119,165	1.88
119	Chester, Pa.	936,352	14.91	63,788	1.02	156,399	2.49	100,457	1.60
120	Mobile, Ala.	928,658	14.80	65,166	1.04	239,613	3.82	75,674	1.21
121	Racine, Wis.	1,670,933	26.63	93,214	1.49	251,265	4.01	113,619	1.81
122	New Britain, Conn.	1,560,346	25.13	98,920	1.59	272,473	4.39	76,566	1.23
123	Lansing, Mich.	1,611,025	26.07	99,901	1.62	304,946	4.93	173,765	2.81
124	Holyoke, Mass.	2,197,801	36.14	125,067	2.06	484,137	7.96	254,870	4.19
125	Springfield, Ill.	1,365,823	22.60	108,043	1.79	242,356	4.04	104,449	1.73
126	Chattanooga, Tenn.	1,262,874	21.28	77,153	1.30	352,966	5.95	104,842	1.77
127	Berkeley, Calif.	1,995,435	33.68	81,721	1.38	311,989	5.27	185,054	3.12
128	Davenport, Iowa	1,528,618	25.91	109,296	1.85	255,731	4.33	57,604	0.98
129	Hamtramck, Mich.	907,900	15.48	38,640	0.66	289,223	4.93	122,143	2.08
130	Bethlehem, Pa.	1,002,612	17.28	108,012	1.86	108,370	1.87	49,893	0.86
131	Covington, Ky.	913,374	15.84	82,957	1.44	221,949	3.85	112,875	1.96
132	Lincoln, Nebr.	1,507,514	26.31	70,665	1.23	191,598	3.34	94,297	1.65
133	Portsmouth, Va.	915,795	16.21	90,731	1.61	204,527	3.62	166,219	2.94
134	Haverhill, Mass.	1,726,245	30.61	87,918	1.56	316,235	5.61	160,804	2.85
135	Wheeling, W. Va.	1,136,698	20.22	85,094	1.51	293,326	5.22	111,885	1.99
136	Niagara Falls, N. Y.	1,654,713	29.55	140,744	2.51	274,937	4.91	250,968	4.48
137	Highland Park, Mich.	2,091,558	37.43	95,750	1.71	325,961	5.83	186,795	3.34
138	Macon, Ga.	1,048,807	18.94	77,460	1.40	283,036	5.11	129,241	2.33
139	Huntington, W. Va.	1,223,977	22.16	68,872	1.25	213,961	3.87	79,067	1.43
140	East Orange, N. J.	1,650,462	30.05	97,966	1.78	334,714	6.09	212,525	3.87
141	Lancaster, Pa.	699,496	12.88	39,250	0.72	119,736	2.20	33,986	0.63
142	Roanoke, Va.	1,106,968	20.44	113,963	2.10	269,956	4.99	103,126	1.90
143	Tampa, Fla.	1,359,846	25.16	79,658	1.47	250,045	4.63	151,814	2.81
144	Augusta, Ga.	1,339,496	24.91	71,362	1.33	284,311	5.29	80,085	1.49
145	Cicero, Ill.	975,027	18.45	87,205	1.65	208,916	3.95	117,620	2.23
146	Jackson, Mich.	1,148,264	21.77	78,913	1.50	172,820	3.28	60,518	1.15
147	Winston-Salem, N. C.	860,510	16.37	38,965	0.74	171,465	3.26	116,883	2.22
148	Fresno, Calif.	2,040,149	38.99	112,557	2.15	473,850	9.06	104,425	2.00
149	Topeka, Kans.	1,240,766	23.91	51,021	0.98	221,910	4.28	128,834	2.48
150	Atlantic City, N. J.	3,010,119	58.02	217,166	4.19	916,788	17.67	409,463	7.89
151	Quincy, Mass.	1,917,759	37.02	133,761	2.58	336,766	6.50	170,205	3.29
152	Pasadena, Calif.	2,070,040	40.64	119,683	2.35	290,576	5.70	108,810	2.14
153	Kalamazoo, Mich.	1,279,960	25.19	70,281	1.38	247,703	4.87	86,322	1.70
154	Malden, Mass.	1,405,533	27.94	70,050	1.39	254,080	5.05	165,939	3.30

1 Less than one-half of 1 cent.

GENERAL DEPARTMENTS—TOTAL AND PER CAPITA: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 40.]

HIGHWAYS.		CHARITIES, HOSPITALS, AND CORRECTIONS.		EDUCATION.				RECREATION.		MISCELLANEOUS.		City number.
Total.	Per capita.	Total.	Per capita.	Schools.		Libraries.		Total.	Per capita.	Total.	Per capita.	
				Total.	Per capita.	Total.	Per capita.					

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

\$129,579	1.68	\$36,891	0.48	\$1,086,608	\$14.06	\$17,942	\$0.23	\$112,730	1.46	\$14,949	\$0.19	96
125,953	1.67	1,480	0.02	758,435	10.04			40,301	0.53	35,920	0.48	97
222,314	2.95	10,036	0.13	1,187,842	15.74	48,102	0.64	63,347	0.84	16,721	0.22	98
112,529	1.50	38,127	0.51	1,038,436	13.83	31,375	0.42	121,772	1.62	17,289	0.23	99
434,699	6.04	139,864	1.94	841,695	11.69	19,498	0.27	55,084	0.76	89,736	1.25	100
216,309	3.00	235,947	3.28	748,469	10.39	9,000	0.12	39,357	0.55	51,241	0.71	101
185,273	2.59	286,433	4.00	873,784	12.22	21,139	0.30	15,455	0.22	45,119	0.63	102
264,258	3.75	6,025	0.09	1,010,061	14.33	38,221	0.54	53,469	0.76	14,211	0.20	103
117,856	1.68	165,979	2.36	373,518	5.31	100	(1)	48,561	0.69	19,513	0.28	104
85,335	1.23	38,075	0.55	573,095	8.27	10,415	0.15	4,722	0.07	13,678	0.20	105
191,933	2.77	7,230	0.10	826,744	11.95			27,334	0.39	25,340	0.37	106
109,465	1.59	1,340	0.02	579,369	8.41	12,985	0.19	65,108	0.95	29,412	0.43	107
132,753	1.93	9,167	0.13	1,189,390	17.29	31,732	0.46	123,508	1.80	52,072	0.76	108
193,845	2.83	172,270	2.51	838,876	12.23	34,899	0.51	28,190	0.41	54,570	0.80	109
86,216	1.26	52,894	0.78	1,079,964	15.84	29,885	0.44	69,446	1.02	65,671	0.96	110
97,978	1.44	14,374	0.21	1,044,878	15.34	33,010	0.48	39,656	0.58	27,979	0.41	111
183,696	2.70	61,011	0.90	833,369	12.26	18,643	0.27	22,967	0.34	14,334	0.21	112
240,254	3.56	43,299	0.64	668,194	9.90	24,781	0.37	26,090	0.39	8,482	0.13	113
96,267	1.45	56,326	0.85	848,005	12.81	25,296	0.38	19,467	0.29	25,888	0.39	114
75,814	1.16			884,907	13.58	44,079	0.68	65,092	1.00	13,172	0.20	115
125,597	1.95	109,742	1.70	607,611	9.43	9,399	0.15	23,523	0.37	49,079	0.76	116
162,003	2.55	304	(1)	576,085	9.07			7,083	0.11	53,836	0.85	117
202,890	3.19	24,572	0.39	950,978	15.01	54,473	0.86	104,398	1.65	28,053	0.44	118
50,367	0.80	12,898	0.21	504,826	8.04	1,350	0.02	11,937	0.19	34,330	0.55	119
138,174	2.20	33,160	0.53	331,528	5.28	600	0.01	19,582	0.31	25,161	0.40	120
137,183	2.19	47,943	0.76	876,491	13.97	40,937	0.65	79,273	1.26	30,958	0.50	121
164,530	2.65	101,713	1.64	762,760	12.28	28,000	0.45	28,570	0.46	26,814	0.43	122
200,039	3.24	74,099	1.20	684,099	11.07	20,940	0.34	45,242	0.73	7,994	0.13	123
143,418	2.36	194,710	3.20	837,039	13.76	38,671	0.64	50,636	0.83	69,253	1.14	124
50,463	0.83	4,249	0.07	733,792	12.14	24,793	0.41	79,704	1.32	17,974	0.30	125
93,444	1.57	131,821	2.22	430,866	7.26	18,501	0.31	30,212	0.51	23,099	0.39	126
119,302	2.01	25,141	0.42	1,147,733	19.37	52,339	0.88	61,327	1.04	10,826	0.18	127
195,654	3.32	517	0.01	805,938	13.66	25,995	0.44	69,421	1.18	8,462	0.14	128
44,748	0.76	9,033	0.15	387,318	6.60	2,500	0.04			14,295	0.24	129
149,389	2.57	1,000	0.02	544,122	9.38	1,000	0.02	11,786	0.20	29,040	0.50	130
159,309	2.76	9,313	0.16	285,487	4.95	11,031	0.19	20,557	0.36	10,096	0.18	131
128,033	2.23	3,812	0.07	917,633	16.01	26,120	0.46	65,374	1.14	9,982	0.17	132
66,457	1.18	22,008	0.39	347,946	6.16	2,000	0.04	4,779	0.08	11,128	0.20	133
196,307	3.48	212,688	3.77	604,410	10.72	32,021	0.57	45,924	0.81	69,938	1.24	134
72,114	1.28			530,538	9.44	13,041	0.23	8,036	0.14	22,664	0.40	135
166,567	2.97	26,469	0.47	730,010	13.04	14,008	0.25	23,636	0.42	27,374	0.49	136
183,772	3.29	253,172	4.53	970,017	17.36	26,913	0.48	40,439	0.72	8,739	0.16	137
92,040	1.66	114,098	2.06	323,035	5.83	2,669	0.05	19,916	0.36	7,312	0.13	138
47,033	0.85	21,062	0.38	775,495	14.04	9,148	0.17	7,194	0.13	2,145	0.04	139
114,413	2.08	21,090	0.38	774,026	14.09	44,629	0.81	36,106	0.66	14,993	0.27	140
98,563	1.81	2,380	0.04	370,487	6.82	3,000	0.06	6,097	0.11	25,997	0.48	141
114,517	2.11	39,601	0.73	453,937	7.83	15,165	0.28	14,796	0.27	11,907	0.22	142
142,344	2.63	87,539	1.62	543,932	10.06	19,046	0.35	14,981	0.28	70,487	1.30	143
145,667	2.71	232,697	4.33	481,086	8.95	300	0.01	20,952	0.39	23,036	0.43	144
80,289	1.52	260	(1)	464,248	8.79	7,921	0.15	2,017	0.04	6,551	0.12	145
75,940	1.44	160,067	3.04	542,109	10.28	18,484	0.35	24,864	0.47	14,549	0.28	146
66,088	1.26	117,187	2.23	327,153	6.22	6,639	0.13	15,737	0.30	393	0.01	147
117,940	2.25	1,650	0.03	1,145,865	21.90			76,383	1.46	7,479	0.14	148
46,612	0.90	3,526	0.07	688,270	13.26	10,771	0.21	73,039	1.41	16,783	0.32	149
253,323	4.88	80,363	1.55	973,085	18.76	22,477	0.43	93,762	1.81	43,692	0.84	150
288,628	5.57	149,930	2.89	706,449	13.64	28,222	0.54	50,918	0.98	52,880	1.02	151
104,837	2.06	21,147	0.42	1,223,458	24.02	56,382	1.11	124,918	2.45	20,229	0.40	152
94,745	1.86	28,997	0.57	691,362	13.60	32,084	0.63	18,882	0.37	9,584	0.19	153
153,279	3.05	53,642	1.07	520,346	10.34	35,477	0.71	67,667	1.34	85,053	1.69	154

TABLE 7.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		GENERAL GOVERNMENT.		PROTECTION TO PERSON AND PROPERTY.		HEALTH AND SANITATION.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.									
155	Charlotte, N. C.	\$338,299	\$17.19	\$56,306	\$1.15	\$164,447	\$3.37	\$117,127	\$2.40
156	Lakewood, Ohio	1,256,902	25.88	73,758	1.52	149,487	3.08	84,960	1.75
157	York, Pa.	825,277	17.11	60,083	1.25	97,679	2.03	66,440	1.38
158	Bay City, Mich.	1,131,734	23.56	79,502	1.65	243,445	5.07	43,956	0.91
159	Shreveport, La.	979,922	20.43	66,343	1.38	257,486	5.37	140,035	2.92
160	Cedar Rapids, Iowa	1,344,553	28.09	58,232	1.22	166,467	3.48	101,566	2.12
161	McKeesport, Pa.	1,067,322	22.31	65,529	1.37	166,302	3.48	73,924	1.55
162	Newton, Mass.	2,474,200	51.91	137,625	2.89	373,162	7.83	247,498	4.56
163	Elmira, N. Y.	1,170,727	24.64	112,815	2.37	190,832	4.02	54,019	1.14
164	New Castle, Pa.	869,418	18.43	51,518	1.09	124,882	2.65	64,553	1.37
165	Decatur, Ill.	742,042	15.84	29,067	0.62	109,968	2.16	22,404	0.48
166	Chelsea, Mass.	1,515,432	32.98	88,548	1.93	301,557	6.56	108,034	2.35
167	Wichita Falls, Tex.	697,664	15.24	42,177	0.92	152,660	3.33	52,728	1.15
168	Galveston, Tex.	1,049,447	22.94	42,243	0.92	228,528	4.99	128,209	2.76
169	Oak Park, Ill.	1,172,222	25.98	52,270	1.16	118,580	2.63	74,528	1.65
170	Mount Vernon, N. Y.	1,926,171	42.85	151,422	3.37	262,298	5.83	137,770	3.09
171	Woonsocket, R. I.	965,496	21.51	77,127	1.72	294,694	6.57	81,318	1.81
172	Kenosha, Wis.	1,234,874	27.53	72,371	1.61	200,421	4.47	109,892	2.38
173	Hammond, Ind.	1,127,425	25.21	60,538	1.35	220,973	4.94	63,460	1.42
174	Montgomery, Ala.	681,312	15.29	55,111	1.24	175,327	3.93	74,008	1.66
175	Pittsfield, Mass.	1,188,193	26.85	76,729	1.73	213,671	4.83	86,724	1.96
176	Perth Amboy, N. J.	1,093,326	22.83	80,949	1.83	193,526	4.38	79,316	1.80
177	Beaumont, Tex.	720,683	16.38	51,778	1.18	171,478	3.90	68,362	1.55
178	Lima, Ohio	739,638	16.90	64,793	1.48	123,458	2.82	30,697	0.70
179	Stockton, Calif.	1,592,350	33.45	123,181	2.82	262,771	6.01	142,342	3.26
180	Pueblo, Colo.	1,159,889	24.73	67,388	1.55	216,104	4.98	45,347	1.05
181	Medford, Mass.	1,253,668	29.06	91,352	2.12	243,222	5.64	123,599	2.87
182	Lexington, Ky.	894,793	20.78	73,746	1.71	240,070	5.57	95,461	2.22
183	Charleston, W. Va.	872,853	20.28	74,602	1.73	192,434	4.47	42,613	0.99
184	Salem, Mass.	1,471,931	34.61	90,284	2.12	257,883	6.06	168,231	3.96
185	Butte, Mont.	914,619	21.64	90,249	2.14	162,056	3.83	111,112	2.63
186	Everett, Mass.	1,248,911	29.86	73,238	1.75	247,083	5.91	95,195	2.27
187	Fitchburg, Mass.	1,475,653	35.28	75,471	1.80	257,644	6.16	138,159	3.30
188	Madison, Wis.	1,297,025	31.38	73,121	1.77	194,853	4.71	146,504	3.54
189	West Hoboken, N. J.	968,509	23.46	71,361	1.73	267,379	6.48	82,170	1.99
190	San Jose, Calif.	1,128,426	27.38	43,613	1.06	189,237	4.59	61,590	1.49
191	Hamilton, Ohio	697,265	17.00	67,053	1.64	131,919	3.22	25,229	0.62
192	Springfield, Mo.	762,219	18.80	44,777	1.10	162,756	4.01	35,710	0.88
193	East Chicago, Ind.	1,036,918	25.71	73,965	1.83	233,482	5.79	90,299	2.24
194	Brookline, Mass.	2,183,142	54.23	150,133	3.72	453,894	11.26	283,266	7.03
195	Evanston, Ill.	1,305,428	32.43	64,224	1.60	227,821	5.66	117,199	2.91
196	Jamestown, N. Y.	1,088,825	27.07	83,090	2.07	170,383	4.24	61,345	1.53
197	Waco, Tex.	936,595	23.38	35,759	0.89	204,963	5.12	65,665	1.64
198	Superior, Wis.	1,165,536	29.38	72,295	1.82	275,894	6.95	51,389	1.30
199	Lorain, Ohio	947,955	23.90	82,880	2.09	218,466	5.51	64,635	1.63
200	Muskegon, Mich.	1,027,783	26.00	53,439	1.35	145,184	3.67	85,152	2.15
201	Joliet, Ill.	919,862	23.34	64,314	1.63	165,930	4.21	64,980	1.65
202	Dubuque, Iowa	779,363	19.85	36,698	0.93	159,598	4.07	51,309	1.31
203	Muncie, Ind.	821,034	20.93	34,697	0.88	131,855	3.36	35,902	0.92
204	Columbia, S. C.	832,921	21.32	56,514	1.45	218,815	5.60	115,145	2.95
205	Chicopee, Mass.	969,266	24.91	58,480	1.50	205,355	5.28	76,295	1.96
206	Battle Creek, Mich.	1,021,459	26.79	62,432	1.64	202,190	5.30	65,889	1.73
207	New Rochelle, N. Y.	1,820,471	47.78	129,582	3.40	321,395	8.43	205,630	5.40
208	Pontiac, Mich.	1,112,962	29.29	75,807	1.99	153,723	4.05	75,373	1.98
209	Aurora, Ill.	870,128	22.93	73,507	1.94	146,723	3.87	167,743	4.42

1 Less than one-half of 1 cent.

GENERAL DEPARTMENTS—TOTAL AND PER CAPITA: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 40.]

HIGHWAYS.		CHARITIES, HOSPITALS, AND CORRECTIONS.		EDUCATION.				RECREATION.		MISCELLANEOUS.		City number.
Total.	Per capita.	Total.	Per capita.	Schools.		Libraries.		Total.	Per capita.	Total.	Per capita.	
				Total.	Per capita.	Total.	Per capita.					
\$105,083	\$2.15	\$22,069	\$0.45	\$355,127	\$7.28	\$8,758	\$0.18	\$4,517	\$0.09	\$4,865	\$0.10	155
91,839	1.89	4,941	0.10	831,124	17.11	2,200	0.05	8,033	0.17	10,560	0.22	156
146,569	3.04	1,929	0.04	423,311	8.79	1,674	0.03	13,487	0.28	14,105	0.29	157
181,947	3.79	25,227	0.53	504,728	10.51	21,132	0.44	19,653	0.41	12,144	0.25	158
138,635	2.89	19,414	0.40	285,096	5.94	720	0.02	8,682	0.18	63,511	1.32	159
75,340	1.57	76	(1)	875,493	18.29	17,018	0.36	44,916	0.94	5,521	0.12	160
176,033	3.68	76	(1)	545,593	11.41	6,200	0.13	12,172	0.25	21,493	0.45	161
454,813	9.54	40,860	0.86	936,059	19.64	63,030	1.32	155,377	3.26	95,776	2.01	162
194,499	4.09	55,836	1.18	485,663	10.22	13,151	0.28	20,979	0.44	42,936	0.90	163
60,531	1.28	19,617	0.42	500,378	10.61	15,769	0.33	4,985	0.11	27,185	0.58	164
51,529	1.10	3,750	0.08	468,128	9.99	27,468	0.59	17,774	0.38	20,954	0.45	165
240,890	5.24	89,094	1.94	522,929	11.38	17,703	0.39	32,699	0.71	113,978	2.43	166
84,208	1.84	2,051	0.04	326,512	7.13	5,287	0.12	32,041	0.70	-----	-----	167
129,932	2.84	197,853	4.32	290,636	6.35	-----	-----	14,050	0.31	19,996	0.44	168
107,031	2.37	-----	-----	702,956	15.58	19,420	0.43	34,867	0.77	62,570	1.39	169
466,808	10.38	79,943	1.78	759,030	16.88	25,490	0.57	11,196	0.25	32,214	0.72	170
150,637	3.36	33,968	0.76	302,475	6.74	8,282	0.18	7,216	0.16	9,779	0.22	171
91,446	2.04	48,506	1.08	632,277	14.10	27,362	0.61	38,823	0.87	16,776	0.37	172
58,849	1.32	6,669	0.15	643,251	14.38	18,270	0.41	40,458	0.90	14,957	0.33	173
48,076	1.08	12,902	0.29	209,556	4.70	5,396	0.12	17,795	0.40	83,141	1.87	174
131,025	2.96	41,785	0.94	556,096	12.57	20,000	0.45	16,712	0.38	45,372	1.03	175
156,909	3.55	18,679	0.42	443,805	10.05	13,035	0.29	12,854	0.30	9,253	0.21	176
91,873	2.09	1,633	0.04	321,645	7.31	-----	-----	13,588	0.31	326	0.01	177
75,973	1.74	8,120	0.19	460,882	9.16	1,987	0.05	5,199	0.12	28,559	0.65	178
194,858	4.46	15,226	0.35	727,088	16.64	32,525	0.74	84,658	1.94	10,201	0.23	179
134,373	3.10	900	0.02	437,334	10.08	8,378	0.19	36,353	0.84	213,712	4.93	180
117,672	2.73	42,829	0.99	501,866	11.63	13,326	0.42	47,870	1.11	66,941	1.55	181
70,643	1.64	64,196	1.49	320,876	7.45	7,259	0.17	10,416	0.24	12,129	0.28	182
88,888	2.07	2,105	0.05	459,978	10.69	6,710	0.16	82	(1)	5,441	0.13	183
189,074	4.45	140,073	3.29	450,733	10.60	22,720	0.53	60,103	1.41	92,880	2.18	184
83,197	1.97	3,799	0.09	410,962	9.73	20,437	0.48	7,949	0.19	24,858	0.59	185
86,177	2.06	57,508	1.37	540,114	12.91	22,322	0.55	46,874	1.12	80,439	1.92	186
187,153	4.47	173,458	4.15	478,170	11.43	14,636	0.35	35,519	0.85	115,443	2.76	187
109,571	2.65	13,658	0.33	645,350	15.61	30,234	0.73	68,590	1.66	15,144	0.37	188
42,581	1.03	13,596	0.33	440,830	10.68	12,477	0.30	21,203	0.51	16,912	0.41	189
83,816	2.03	-----	-----	697,842	16.94	13,502	0.33	34,760	0.84	4,006	0.10	190
30,672	0.75	18,624	0.45	377,635	9.21	5,548	0.14	18,881	0.46	21,704	0.53	191
52,536	1.30	16,292	0.40	411,209	10.14	14,815	0.37	23,573	0.58	491	0.01	192
77,339	1.92	5,796	0.14	447,379	11.09	18,626	0.46	65,677	1.63	24,355	0.60	193
351,316	8.72	24,987	0.62	597,664	14.83	60,834	1.51	221,013	5.48	43,045	1.07	194
99,867	2.48	2,067	0.05	720,181	17.89	31,175	0.77	33,972	0.84	8,922	0.22	195
92,453	2.30	126,829	3.15	524,063	13.03	-----	-----	14,848	0.37	15,814	0.39	196
140,593	3.51	15,851	0.40	439,514	10.97	9,870	0.25	23,592	0.59	797	0.02	197
146,952	3.70	2,257	0.06	542,774	13.68	18,433	0.46	19,266	0.49	36,276	0.91	198
51,569	1.30	11,288	0.28	491,357	12.39	9,732	0.25	15,594	0.39	2,464	0.06	199
80,628	2.04	51,974	1.31	544,439	13.77	36,481	0.92	25,362	0.64	5,124	0.13	200
48,368	1.23	-----	-----	512,080	12.99	18,281	0.46	25,518	0.65	20,391	0.52	201
100,722	2.57	-----	-----	376,558	9.44	15,150	0.39	29,348	0.75	15,980	0.41	202
71,219	1.82	6,552	0.17	493,854	12.59	14,292	0.36	21,072	0.54	11,591	0.30	203
112,622	2.88	12,524	0.32	278,046	7.12	1,860	0.05	19,224	0.49	18,177	0.47	204
111,757	2.87	64,569	1.66	397,864	10.23	14,285	0.37	8,678	0.22	31,983	0.82	205
108,349	2.84	-----	-----	538,646	14.13	9,136	0.24	30,825	0.81	3,992	0.10	206
209,333	5.49	73,883	1.94	754,050	19.79	22,884	0.60	81,140	2.13	22,574	0.59	207
99,329	2.61	40,796	1.07	638,145	16.79	-----	-----	27,277	0.72	2,512	0.07	208
38,945	1.03	360	0.01	389,777	10.27	13,261	0.35	25,965	0.68	13,817	0.36	209

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

TABLE 7.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF

[For a list of the cities arranged alphabetically by States, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		GENERAL GOVERNMENT.		PROTECTION TO PERSON AND PROPERTY.		HEALTH AND SANITATION.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
210	Waterloo, Iowa.....	\$1,049,026	\$27.64	\$55,142	\$1.45	\$149,376	\$3.94	\$38,806	\$1.02
211	Taunton, Mass.....	1,005,083	26.55	61,318	1.62	226,512	5.98	73,326	1.94
212	Stamford, Conn.....	1,227,086	32.62	88,693	2.36	237,183	6.31	139,038	3.70
213	Council Bluffs, Iowa.....	698,803	18.68	37,777	1.01	119,716	3.20	22,323	0.60
214	Williamsport, Pa.....	744,757	19.96	55,988	1.50	104,143	2.79	32,914	0.88
215	Portsmouth, Ohio.....	618,381	16.75	40,154	1.09	92,067	2.49	35,604	0.96
216	Poughkeepsie, N. Y.....	874,088	23.74	62,444	1.70	103,169	2.80	88,543	2.40
217	Rock Island, Ill.....	631,126	17.18	24,398	0.66	111,417	3.03	50,899	1.39
218	Auburn, N. Y.....	1,056,208	28.93	79,487	2.18	181,326	4.97	122,413	3.35
219	Austin, Tex.....	689,066	19.05	50,993	1.41	110,541	3.06	50,849	1.41
220	Quincy, Ill.....	713,683	19.84	57,698	1.60	162,763	4.52	35,521	0.99
221	Newport News, Va.....	779,164	21.89	103,892	2.92	172,172	4.84	102,958	2.89
222	Meriden, Conn.....	876,217	24.71	75,042	2.12	142,575	4.02	36,098	1.02
223	Easton, Pa.....	786,428	22.36	89,669	2.55	70,582	2.01	61,783	1.76
224	New Brunswick, N. J.....	1,024,878	29.16	80,165	2.28	224,513	6.39	71,415	2.03
225	Danville, Ill.....	588,093	16.90	26,229	0.75	132,901	3.82	45,019	1.29
226	Wilmington, N. C.....	668,753	19.30	41,953	1.21	139,418	4.02	56,111	1.62
227	Ogden, Utah.....	892,032	25.74	53,058	1.53	128,600	3.71	40,942	1.18
228	Miami, Fla.....	1,133,517	33.02	181,842	5.30	256,405	7.47	179,375	5.23
229	Orange, N. J.....	941,548	27.49	64,255	1.88	175,229	5.12	75,871	2.21
230	West New York, N. J.....	938,318	27.49	58,011	1.70	278,322	8.15	87,389	2.56
231	Amsterdam, N. Y.....	722,369	21.18	46,745	1.37	109,154	3.20	86,355	2.53
232	Hazleton, Pa.....	567,979	16.69	49,870	1.47	54,026	1.59	20,294	0.60
233	Norristown, Pa.....	402,065	12.02	26,314	0.79	50,955	1.52	14,130	0.42
234	Kokomo, Ind.....	519,694	15.55	26,461	0.79	121,470	3.63	9,495	0.28
235	Oshkosh, Wis.....	944,819	28.47	52,475	1.58	173,537	5.23	57,638	1.74
236	Pensacola, Fla.....	517,377	15.63	32,915	0.99	116,594	3.52	46,399	1.40
237	Lewiston, Me.....	588,824	17.98	54,234	1.66	133,401	4.07	27,774	0.85
238	Green Bay, Wis.....	885,906	27.25	51,426	1.58	151,168	4.65	36,511	1.12
239	Columbus, Ga.....	739,038	22.74	71,618	2.20	163,097	5.02	106,701	3.28
240	Petersburg, Va.....	671,441	20.70	103,528	3.19	158,811	4.90	73,156	2.26
241	Watertown, N. Y.....	787,720	24.30	62,309	1.92	128,021	3.95	52,143	1.61
242	East Cleveland, Ohio.....	1,063,166	33.27	68,705	2.15	114,338	3.58	92,615	2.90
243	Phoenix, Ariz.....	1,040,275	32.69	71,331	2.24	149,894	4.71	105,209	3.31
244	Sheboygan, Wis.....	761,982	23.98	48,086	1.51	164,015	5.16	39,498	1.24
245	Moline, Ill.....	726,890	22.90	56,583	1.78	113,618	3.58	44,970	1.42
246	Waltham, Mass.....	956,985	30.16	66,230	2.09	162,971	5.14	95,477	3.01
247	Anderson, Ind.....	519,621	16.43	17,936	0.57	107,399	3.40	28,487	0.90
248	Revere, Mass.....	1,018,767	32.29	89,043	2.82	172,831	5.48	69,783	2.21
249	Cumberland, Md.....	525,675	16.87	42,705	1.37	86,010	2.76	55,136	1.77
250	Newport, R. I.....	1,063,635	34.25	61,479	1.98	247,670	7.98	119,433	3.85
251	Newburgh, N. Y.....	784,951	25.30	49,436	1.59	93,242	3.01	61,329	1.98
252	Muskogee, Okla.....	796,107	25.71	51,076	1.65	157,979	5.10	36,714	1.19
253	Cranston, R. I.....	498,929	16.13	44,934	1.45	68,709	2.22	7,087	0.23
254	Montclair, N. J.....	1,333,771	43.48	71,911	2.34	212,274	6.92	98,612	3.21
255	Warren, Ohio.....	768,747	25.19	41,279	1.35	137,971	4.52	33,005	1.08
256	La Crosse, Wis.....	851,437	27.99	46,929	1.54	154,800	5.09	24,080	0.79
257	Clifton, N. J.....	576,784	19.08	36,503	1.21	89,889	2.97	25,577	0.85
258	Lynchburg, Va.....	753,590	24.93	69,437	2.30	167,904	5.56	67,964	2.25
259	Fort Smith, Ark.....	541,884	17.98	23,708	0.79	118,911	3.95	36,276	1.20
260	Colorado Springs, Colo.....	933,307	31.00	58,610	1.95	139,599	4.64	46,032	1.53
261	Steubenville, Ohio.....	571,415	18.99	41,866	1.39	86,373	2.87	25,951	0.86

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

GENERAL DEPARTMENTS—TOTAL AND PER CAPITA: 1922—Continued.

assigned to each, see p. 13. For a text discussion of this table, see p. 40.]

HIGHWAYS.		CHARITIES, HOSPITALS, AND CORRECTIONS.		EDUCATION.				RECREATION.		MISCELLANEOUS.		City number.
Total.	Per capita.	Total.	Per capita.	Schools.		Libraries.		Total.	Per capita.	Total.	Per capita.	
				Total.	Per capita.	Total.	Per capita.					

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

\$69,013	\$1.82	\$100	( <sup>1</sup> )	\$687,617	\$18.12	\$25,578	0.67	\$15,921	\$0.42	\$7,473	\$0.20	210
117,586	3.11	81,937	\$2.16	396,471	10.47	18,103	0.48	18,259	0.48	11,571	0.31	211
177,566	4.72	49,599	1.32	462,426	12.29	20,000	0.53	33,171	0.88	19,410	0.52	212
43,490	1.16	250	0.01	423,156	11.31	14,318	0.38	19,597	0.52	18,176	0.49	213
71,544	1.92	43,220	1.16	396,017	10.61			13,970	0.37	26,961	0.72	214
39,520	1.07	24,557	0.66	368,653	9.98	4,869	0.13	2,226	0.06	10,731	0.29	215
82,602	2.24	101,003	2.74	367,027	9.97	13,880	0.38	37,416	1.02	18,004	0.49	216
41,221	1.12	9,863	0.27	350,214	9.53	12,679	0.35	11,929	0.32	18,506	0.50	217
127,802	3.50	71,341	1.95	429,998	11.78	7,000	0.19	17,362	0.48	19,479	0.53	218
75,874	2.10	63,843	1.77	320,046	8.85			13,278	0.37	3,642	0.10	219
48,406	1.35	15,809	0.44	349,553	9.72	13,397	0.37	23,152	0.64	7,384	0.21	220
74,262	2.09	58,279	1.64	256,822	7.21	450	0.01	1,536	0.04	8,793	0.25	221
72,172	2.04	80,062	2.26	448,456	12.65	8,686	0.24	5,968	0.17	7,158	0.20	222
120,142	3.42			398,406	11.33	17,110	0.49	5,899	0.17	22,837	0.65	223
102,260	2.91	26,724	0.76	477,874	13.60	11,268	0.32	16,450	0.47	14,209	0.40	224
86,605	2.49	1,203	0.03	268,676	7.72	9,758	0.28	11,498	0.33	6,204	0.18	225
158,824	4.58	15,749	0.45	248,728	7.18	2,530	0.07	2,262	0.07	3,178	0.09	226
81,230	2.34	2,815	0.08	551,223	15.91	9,947	0.29	18,069	0.52	6,148	0.18	227
171,146	4.99	55,254	1.61	232,705	6.78	1,700	0.05	22,660	0.66	32,430	0.94	228
80,498	2.35	38,452	1.12	471,290	13.76			13,969	0.41	21,984	0.64	229
47,168	1.38	12,025	0.35	427,950	12.54	4,790	0.14	11,957	0.35	10,706	0.31	230
62,055	1.82	22,324	0.65	371,602	10.90	5,000	0.15	482	0.01	18,652	0.55	231
74,584	2.19			346,065	10.17	9,600	0.28	212	0.01	13,328	0.39	232
41,747	1.25	42	( <sup>1</sup> )	247,348	7.39	2,006	0.06	4,785	0.14	14,738	0.44	233
55,193	1.65			272,594	8.16	6,414	0.19	20,722	0.62	7,345	0.22	234
111,264	3.35	20,545	0.62	450,795	13.58	22,471	0.68	31,121	0.94	24,973	0.75	235
102,445	3.09	2,404	0.07	165,769	5.01			37,550	1.13	13,301	0.40	236
98,257	3.00	52,754	1.61	196,158	5.99	7,821	0.24	3,795	0.12	14,630	0.45	237
134,721	4.14	20,844	0.64	425,628	13.09	16,904	0.52	31,053	0.96	17,651	0.54	238
41,464	1.28	80,273	2.47	251,398	7.74	6,490	0.20	11,349	0.25	6,648	0.20	239
73,582	2.27	27,967	0.86	223,843	6.90			10,554	0.33			240
112,873	3.48	78,918	2.43	313,678	9.68	11,996	0.37	14,245	0.44	13,537	0.42	241
68,108	2.13	1,470	0.05	707,585	22.14			9,301	0.29	1,044	0.03	242
101,557	3.19	12,339	0.39	559,956	17.60	15,077	0.47	21,732	0.68	3,180	0.10	243
122,951	3.87	22,112	0.70	311,945	9.82	8,397	0.26	21,048	0.66	23,930	0.75	244
77,878	2.45	59,202	1.86	342,109	10.78	13,084	0.41	15,885	0.50	3,561	0.11	245
145,807	4.59	40,271	1.27	302,775	9.54	26,552	0.84	52,582	1.60	64,320	2.03	246
24,733	0.78	593	0.02	318,162	10.06	10,143	0.32	7,563	0.24	4,665	0.15	247
152,373	4.83	24,059	0.76	448,353	14.21	6,838	0.22	21,775	0.69	33,712	1.07	248
32,478	1.04	149	( <sup>1</sup> )	298,015	9.57			1,697	0.05	9,485	0.30	249
192,413	6.20	67,926	2.19	326,208	10.50	8,857	0.29	25,546	0.82	14,103	0.45	250
119,294	3.85	86,848	2.80	326,223	10.52	5,580	0.18	21,873	0.71	21,126	0.68	251
56,684	1.83	30,800	0.99	413,368	13.35	13,726	0.44	34,224	1.11	1,536	0.05	252
56,723	1.83	8,983	0.29	302,411	9.78	5,500	0.18	350	0.01	4,232	0.14	253
164,129	5.35	9,807	0.32	716,171	23.34	24,000	0.78	31,599	1.03	5,268	0.17	254
43,763	1.43	8,798	0.29	479,696	15.72	5,375	0.18	14,501	0.48	4,359	0.14	255
122,507	4.03	3,369	0.11	425,407	13.98	20,933	0.69	35,033	1.15	18,379	0.60	256
52,097	1.72	6,028	0.20	358,872	11.87	3,759	0.12	525	0.02	3,534	0.12	257
73,254	2.42	61,275	2.03	276,833	9.16			21,033	0.70	15,890	0.53	258
25,309	0.84	2,125	0.07	316,076	10.49	19,479	0.65					259
78,670	2.61	4,722	0.16	506,345	16.82	12,859	0.43	67,005	2.23	19,465	0.65	260
50,474	1.68	1,115	0.04	350,128	11.64	6,482	0.22	63	( <sup>1</sup> )	8,963	0.30	261

TABLE 8.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13.  
For a text discussion of this table, see p. 43.]

City number.	CITY.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Schools.	Libraries.		
	Grand total.....	8.9	20.1	9.8	8.7	6.3	37.7	1.2	3.3	4.0
	Group I.....	10.3	19.8	10.3	7.9	7.7	34.0	1.2	3.5	5.4
	Group II.....	10.3	20.3	10.4	8.8	7.6	35.1	1.2	3.5	3.0
	Group III.....	6.2	21.6	9.3	9.4	4.3	41.9	1.4	3.3	2.7
	Group IV.....	6.2	20.3	8.8	9.2	3.6	45.5	1.4	2.9	2.1
	Group V.....	6.8	18.3	7.9	11.2	3.2	46.3	1.3	2.6	2.4

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

1	New York, N. Y.....	10.1	19.5	10.2	5.8	8.0	36.8	0.8	2.3	6.5
2	Chicago, Ill.....	11.9	20.3	12.0	6.8	4.8	33.4	1.0	5.5	4.4
3	Philadelphia, Pa.....	10.8	21.0	8.0	12.3	7.2	28.8	0.7	3.4	7.9
4	Detroit, Mich.....	7.4	20.2	11.8	10.2	10.5	30.4	2.3	4.5	2.7
5	Cleveland, Ohio.....	9.5	16.4	10.0	7.8	6.0	41.5	2.7	1.6	4.5
6	St. Louis, Mo.....	10.2	23.0	8.5	9.2	8.8	32.9	1.4	4.6	1.4
7	Boston, Mass.....	8.4	17.7	13.0	8.2	8.2	30.1	1.6	4.8	7.9
8	Baltimore, Md.....	9.1	20.9	13.0	13.7	5.9	30.2	1.2	3.6	2.3
9	Los Angeles, Calif.....	10.4	19.4	6.5	9.7	7.8	39.4	2.0	3.0	1.7
10	Pittsburgh, Pa.....	13.8	15.9	11.2	10.3	7.0	33.2	2.3	3.2	3.1
11	San Francisco, Calif.....	12.6	26.7	5.6	8.2	12.3	25.1	0.8	4.5	4.2
12	Buffalo, N. Y.....	8.9	19.4	10.7	7.1	10.8	32.2	1.5	4.7	4.7

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

13	Milwaukee, Wis.....	8.1	19.4	13.5	8.2	8.0	33.4	0.2	5.9	3.4
14	Washington, D. C.....	6.3	21.9	11.0	7.9	13.5	31.2	0.7	4.8	2.8
15	Newark, N. J.....	9.2	21.7	10.9	5.1	10.6	35.8	1.0	2.6	3.1
16	Cincinnati, Ohio.....	12.7	16.7	6.8	7.4	6.4	41.4	1.3	1.1	6.3
17	Minneapolis, Minn.....	10.4	16.3	9.1	11.8	6.1	37.5	2.2	4.6	2.0
18	New Orleans, La.....	11.8	20.4	12.9	13.8	2.8	33.4	0.7	1.9	2.3
19	Kansas City, Mo.....	15.4	17.6	5.2	12.4	9.9	33.9	1.3	3.3	1.0
20	Indianapolis, Ind.....	6.5	23.5	6.6	10.3	5.3	38.1	2.1	4.5	3.1
21	Seattle, Wash.....	13.6	20.8	9.0	9.8	3.8	35.9	1.9	2.1	3.0
22	Rochester, N. Y.....	8.8	17.5	14.0	6.8	6.0	39.6	1.1	3.9	2.3
23	Jersey City, N. J.....	12.1	27.4	14.8	6.3	5.8	26.7	1.0	2.7	3.3

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

24	Portland, Oreg.....	4.7	25.2	7.4	8.0	1.1	47.2	-----	4.0	2.4
25	Denver, Colo.....	10.5	15.9	5.2	10.7	5.5	38.8	1.6	6.0	5.7
26	Toledo, Ohio.....	7.5	23.0	7.6	7.4	3.7	44.5	1.4	2.5	2.4
27	Columbus, Ohio.....	7.3	20.2	10.3	3.5	1.6	49.8	0.7	1.2	5.3
28	Providence, R. I.....	5.6	24.6	11.0	12.7	3.7	36.1	0.5	3.0	2.8
29	St. Paul, Minn.....	6.6	24.9	6.8	11.3	3.9	36.6	2.8	4.3	2.9
30	Louisville, Ky.....	5.7	22.8	10.5	8.0	9.8	36.8	1.9	2.8	1.6
31	Oakland, Calif.....	4.8	21.6	5.7	7.7	0.4	51.9	2.2	4.4	1.3
32	Atlanta, Ga.....	4.9	21.1	12.0	8.7	7.9	37.5	1.3	3.6	3.0
33	Akron, Ohio.....	6.2	15.9	8.4	6.2	4.7	55.5	0.6	0.2	2.1
34	Omaha, Nebr.....	5.3	21.5	8.3	7.1	0.3	51.5	1.4	2.9	1.9
35	Birmingham, Ala.....	6.0	24.2	7.7	8.7	1.6	43.8	1.4	3.4	3.4
36	Worcester, Mass.....	4.1	19.8	8.8	10.9	10.6	37.6	1.9	2.4	3.7
37	Syracuse, N. Y.....	5.9	21.5	12.8	10.6	8.0	32.4	1.3	2.6	4.8
38	Richmond, Va.....	7.2	25.9	14.1	7.6	4.8	37.6	-----	1.7	1.1
39	San Antonio, Tex.....	6.4	24.0	10.8	18.8	2.1	33.3	0.8	3.4	0.5
40	New Haven, Conn.....	5.3	26.1	5.9	5.6	4.3	43.5	1.9	4.9	2.4
41	Dallas, Tex.....	4.8	21.8	11.7	9.5	3.2	44.3	0.6	3.5	0.5
42	Memphis, Tenn.....	4.1	26.0	10.2	9.8	6.4	33.8	1.4	7.6	0.8
43	Dayton, Ohio.....	7.1	19.3	8.7	7.0	4.4	45.2	2.6	1.8	3.8

TABLE 8.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13  
For a text discussion of this table, see p. 43.]

City number.	CITY.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Schools.	Libraries.		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.										
44	Bridgeport, Conn.....	6.9	24.1	11.2	9.3	12.2	30.3	2.1	2.7	1.3
45	Houston, Tex.....	5.0	21.0	10.6	12.4	2.5	42.9	1.1	2.8	1.8
46	Hartford, Conn.....	7.7	21.5	10.6	8.7	3.6	40.7	0.8	5.5	1.1
47	Grand Rapids, Mich.....	5.1	21.0	7.5	5.5	2.2	51.6	2.4	4.1	0.7
48	Scranton, Pa.....	5.5	21.5	9.5	9.7	-----	45.6	0.8	2.4	5.0
49	Springfield, Mass.....	5.4	20.7	10.1	9.1	3.3	39.1	2.6	5.7	4.1
50	Paterson, N. J.....	5.3	24.0	9.4	5.5	2.8	45.8	1.5	2.3	3.4
51	Des Moines, Iowa.....	4.3	19.2	5.9	10.6	1.7	52.9	1.4	2.7	1.3
52	Youngstown, Ohio.....	6.4	18.2	4.1	4.7	3.2	57.3	1.8	1.1	3.2
53	New Bedford, Mass.....	5.1	21.2	16.1	9.7	8.1	33.1	1.5	3.1	2.2
54	Trenton, N. J.....	4.4	22.6	12.4	10.3	1.9	43.5	1.4	2.3	1.3
55	Norfolk, Va.....	10.0	29.9	14.7	7.7	3.9	29.8	0.7	1.8	1.5
56	Salt Lake City, Utah.....	7.1	12.7	6.7	11.5	0.4	53.1	1.4	4.9	2.0
57	Camden, N. J.....	5.4	25.0	7.2	13.5	3.0	41.8	0.9	1.0	2.2
58	Fall River, Mass.....	7.8	19.8	4.3	18.2	10.3	34.9	1.6	2.2	0.9
59	Nashville, Tenn.....	7.4	29.6	8.8	9.1	6.2	31.0	1.2	5.2	1.5
60	Albany, N. Y.....	8.0	24.6	10.7	12.0	5.9	31.8	0.9	3.5	2.6
61	Wilmington, Del.....	5.9	24.6	11.4	10.4	1.0	41.6	1.1	3.0	1.1
62	Lowell, Mass.....	5.5	19.9	7.7	15.8	5.7	33.6	0.7	3.0	8.1
63	Kansas City, Kans.....	5.4	21.6	4.8	7.1	0.5	54.0	1.3	3.0	2.3
64	Fort Worth, Tex.....	8.3	22.8	9.5	12.3	1.0	38.7	0.8	5.0	1.6
65	Cambridge, Mass.....	5.6	19.7	14.7	8.7	6.4	31.7	1.4	4.1	7.7
66	Reading, Pa.....	5.2	13.8	12.6	8.0	-----	53.3	1.1	3.1	3.0
67	Erie, Pa.....	7.5	21.7	6.8	10.6	0.3	48.2	1.2	1.1	2.7
68	Flint, Mich.....	5.3	19.3	9.4	10.4	7.7	44.6	0.7	2.5	0.1
69	Yonkers, N. Y.....	8.1	17.7	12.6	7.5	6.0	44.3	0.5	1.5	1.9
70	Spokane, Wash.....	4.5	17.3	9.0	10.2	1.4	51.0	1.8	3.6	1.2
71	Duluth, Minn.....	7.0	19.5	5.1	7.8	0.6	53.9	1.6	2.5	2.0
72	Lynn, Mass.....	4.9	20.5	10.2	10.3	6.7	34.3	1.6	3.7	7.6
73	Elizabeth, N. J.....	7.0	27.6	16.2	8.1	3.6	32.6	1.5	2.0	1.4
74	Utica, N. Y.....	7.6	18.0	12.9	7.0	6.0	40.9	2.2	2.8	2.6
75	Tacoma, Wash.....	6.6	20.6	5.7	11.2	1.0	47.1	1.9	4.3	1.6

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

76	Jacksonville, Fla.....	8.0	21.4	11.9	11.0	2.3	39.9	1.2	2.8	1.6
77	Somerville, Mass.....	4.8	19.2	13.1	7.8	2.8	39.6	2.6	4.0	6.1
78	Oklahoma City, Okla.....	5.7	19.7	5.9	8.1	1.5	54.1	1.0	3.5	0.4
79	Waterbury, Conn.....	6.8	24.8	4.7	8.5	4.6	45.1	1.3	3.2	1.6
80	Lawrence, Mass.....	4.5	21.8	14.3	10.2	5.3	35.1	1.3	2.1	5.5
81	Canton, Ohio.....	7.8	15.3	7.5	7.7	1.3	54.5	0.8	0.8	4.4
82	Schenectady, N. Y.....	5.8	16.0	17.6	7.4	6.4	41.8	0.7	1.7	2.7
83	Fort Wayne, Ind.....	3.9	24.5	6.6	7.3	-----	50.1	2.8	3.8	1.0
84	Tulsa, Okla.....	10.5	19.3	4.7	4.6	0.1	56.7	0.6	1.1	2.2
85	Evansville, Ind.....	3.8	23.4	5.7	3.6	1.5	51.6	3.6	5.2	1.7
86	Savannah, Ga.....	8.7	28.7	16.9	11.3	3.5	22.1	1.8	2.6	4.3
87	Allentown, Pa.....	7.9	13.7	10.0	13.3	0.1	45.1	1.2	1.9	6.8
88	Knoxville, Tenn.....	4.7	21.0	6.6	27.5	9.6	27.5	1.1	1.2	0.8
89	El Paso, Tex <sup>1</sup> .....	6.9	18.3	14.0	3.9	1.7	48.0	1.3	3.6	2.4
90	San Diego, Calif.....	6.9	17.1	8.8	8.9	0.2	45.3	2.2	9.0	1.7
91	Bayonne, N. J.....	6.0	23.8	8.3	4.8	2.9	47.3	1.2	1.7	4.1
92	Manchester, N. H.....	7.0	23.9	8.2	24.7	3.7	28.4	1.6	1.8	0.7
93	Harrisburg, Pa.....	4.5	12.3	11.4	13.5	0.3	51.3	0.5	2.9	3.3
94	Peoria, Ill.....	5.0	19.0	9.9	8.8	(?)	46.2	2.0	6.3	2.8
95	St. Joseph, Mo.....	6.7	28.1	3.6	8.7	1.7	44.1	2.0	4.3	0.7

<sup>1</sup> The figures for this city cover the transactions for only 11 months.

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



TABLE 8.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13.  
For a text discussion of this table, see p. 43.]

City number.	CITY.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Schools.	Libraries.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.										
96	Wichita, Kans.....	4.9	16.6	4.9	6.8	1.9	57.3	0.9	5.9	0.8
97	Wilkes-Barre, Pa.....	6.4	20.4	10.5	8.2	0.1	49.4		2.6	2.3
98	Sioux City, Iowa.....	3.8	16.0	5.0	10.8	0.5	57.7	2.3	3.1	0.8
99	South Bend, Ind.....	4.1	21.1	4.1	5.9	2.0	54.0	1.6	6.3	0.9
100	Portland, Me.....	4.8	22.1	4.6	18.8	6.1	36.5	0.8	2.4	3.9
101	Troy, N. Y.....	7.4	22.4	11.1	9.8	10.7	34.0	0.4	1.8	2.3
102	Binghamton, N. Y.....	5.4	18.2	6.8	9.0	14.0	42.6	1.0	0.8	2.2
103	Rockford, Ill.....	2.8	16.8	5.4	14.3	0.3	54.7	2.1	2.9	0.8
104	Charleston, S. C.....	4.5	31.8	12.9	8.2	11.6	26.1	(?)	3.4	1.4
105	Little Rock, Ark.....	9.5	21.7	5.6	7.4	3.3	50.0	0.9	0.4	1.2
106	Johnstown, Pa.....	6.7	17.5	4.5	12.7	0.5	54.6		1.8	1.7
107	East St. Louis, Ill.....	8.5	21.7	3.4	9.1	0.1	48.2	1.1	5.4	2.4
108	Sacramento, Calif.....	5.6	18.3	15.3	5.2	0.4	47.0	1.3	4.9	2.1
109	Brockton, Mass.....	6.4	20.3	12.3	9.0	8.0	38.7	1.6	1.3	2.5
110	Hoboken, N. J.....	8.1	29.9	9.6	3.3	2.0	40.9	1.1	2.6	2.5
111	Terre Haute, Ind.....	2.9	23.1	1.9	5.6	0.8	59.9	1.9	2.3	1.6
112	Saginaw, Mich.....	9.1	19.7	4.0	10.9	3.6	49.4	1.1	1.4	0.9
113	Pawtucket, R. I.....	8.4	20.2	7.4	15.2	2.7	42.4	1.6	1.7	0.5
114	Passaic, N. J.....	6.1	21.5	11.9	5.4	3.2	47.9	1.4	1.1	1.5
115	Gary, Ind.....	7.4	23.6	8.5	4.2		49.5	2.5	3.6	0.7
116	Springfield, Ohio.....	7.2	14.0	6.0	9.9	8.6	47.9	0.7	1.9	3.9
117	Altoona, Pa.....	5.5	17.7	3.0	15.0	(?)	53.2		0.7	5.0
118	Long Beach, Calif.....	7.1	15.5	6.2	10.6	1.3	49.6	2.8	5.4	1.5
119	Chester, Pa.....	6.8	16.7	10.7	5.4	1.4	53.9	0.1	1.3	3.7
120	Mobile, Ala.....	7.0	25.8	8.1	14.9	3.6	35.7	0.1	2.1	2.7
121	Racine, Wis.....	5.6	15.0	6.8	8.2	2.9	52.5	2.5	4.7	1.9
122	New Britain, Conn.....	6.3	17.5	4.9	10.5	6.5	48.9	1.8	1.8	1.7
123	Lansing, Mich.....	6.2	18.9	10.8	12.4	4.6	42.5	1.3	2.8	0.5
124	Holyoke, Mass.....	5.7	22.0	11.6	6.5	8.9	38.1	1.8	2.3	3.2
125	Springfield, Ill.....	7.9	17.7	7.6	3.7	0.3	53.7	1.8	5.8	1.3
126	Chattanooga, Tenn.....	6.1	28.0	8.3	7.4	10.4	34.1	1.5	2.4	1.8
127	Berkeley, Calif.....	4.1	15.6	9.3	6.0	1.3	57.5	2.6	3.1	0.5
128	Davenport, Iowa.....	7.1	16.7	3.8	12.8	(?)	52.7	1.7	4.5	0.6
129	Hamtramck, Mich.....	4.3	31.9	13.5	4.9	1.0	42.7	0.3		1.6
130	Bethlehem, Pa.....	10.8	10.8	5.0	14.9	0.1	54.3	0.1	1.2	2.9
131	Covington, Ky.....	9.1	24.3	12.4	17.4	1.0	31.2	1.2	2.3	1.1
132	Lincoln, Nebr.....	4.7	12.7	6.3	8.5	0.3	60.9	1.7	4.3	0.7
133	Portsmouth, Va.....	9.9	22.3	18.2	7.3	2.4	38.0	0.2	0.5	1.2
134	Haverhill, Mass.....	5.1	18.3	9.3	11.4	12.3	35.0	1.9	2.7	4.1
135	Wheeling, W. Va.....	7.5	25.8	9.8	6.3		46.7	1.1	0.7	2.0
136	Niagara Falls, N. Y.....	8.5	16.6	15.2	10.1	1.6	44.1	0.8	1.4	1.7
137	Highland Park, Mich.....	4.6	15.6	8.9	8.8	12.1	46.4	1.3	1.9	0.4
138	Macon, Ga.....	7.4	27.0	12.3	8.8	10.9	30.8	0.3	1.9	0.7
139	Huntington, W. Va.....	5.6	17.5	6.5	3.9	1.7	63.4	0.8	0.6	0.2
140	East Orange, N. J.....	5.9	20.3	12.9	6.9	1.3	46.9	2.7	2.2	0.9
141	Lancaster, Pa.....	5.6	17.1	4.9	14.1	0.3	53.0	0.4	0.9	3.7
142	Roanoke, Va.....	10.3	24.4	9.3	10.3	3.6	38.3	1.4	1.3	1.1
143	Tampa, Fla.....	5.9	18.4	11.2	10.5	6.4	40.0	1.4	1.1	5.2
144	Augusta, Ga.....	5.3	21.2	6.0	10.9	17.4	35.9	(?)	1.6	1.7
145	Cicero, Ill.....	8.9	21.4	12.1	8.2	(?)	47.6	0.8	0.2	0.7
146	Jackson, Mich.....	6.9	15.1	5.3	6.6	13.9	47.2	1.6	2.2	1.3
147	Winston-Salem, N. C.....	4.5	19.9	13.6	7.7	13.6	38.0	0.8	1.8	(?)
148	Fresno, Calif.....	5.5	23.2	5.1	5.8	0.1	56.2		3.7	0.4
149	Topeka, Kans.....	4.1	17.9	10.4	3.8	0.3	55.5	0.9	5.9	1.4
150	Atlantic City, N. J.....	7.2	30.5	13.6	8.4	2.7	32.3	0.7	3.1	1.5
151	Quincy, Mass.....	7.0	17.6	8.9	15.1	7.8	36.8	1.5	2.7	2.8
152	Pasadena, Calif.....	5.8	14.0	5.3	5.1	1.0	59.1	2.7	6.0	1.0
153	Kalamazoo, Mich.....	5.5	19.4	6.7	7.4	2.3	54.0	2.5	1.5	0.7
154	Malden, Mass.....	5.0	18.1	11.8	10.9	3.8	37.0	2.5	4.8	6.1

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

TABLE 8.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 43.]

City number.	CITY.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Schools.	Libraries.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.										
155	Charlotte, N. C.	6.7	19.6	14.0	12.5	2.6	42.4	1.0	0.5	0.6
156	Lakewood, Ohio	5.9	11.9	6.8	7.3	0.4	66.1	0.2	0.6	0.8
157	York, Pa.	7.3	11.8	8.1	17.8	0.2	51.3	0.2	1.6	1.7
158	Bay City, Mich.	7.0	21.5	3.9	16.1	2.2	44.6	1.9	1.7	1.1
159	Shreveport, La.	6.8	26.3	14.3	14.1	2.0	29.1	0.1	0.9	6.5
160	Cedar Rapids, Iowa	4.3	12.4	7.6	5.6		65.1	1.3	3.3	0.4
161	McKeesport, Pa.	6.1	15.6	6.9	16.5	(?)	51.1	0.6	1.1	2.0
162	Newton, Mass.	5.6	15.1	8.8	18.4	1.7	37.8	2.5	6.3	3.9
163	Elmira, N. Y.	9.6	16.3	4.6	16.6	4.8	41.5	1.1	1.8	3.7
164	New Castle, Pa.	5.9	14.4	7.4	7.0	2.3	57.6	1.8	0.6	3.1
165	Decatur, Ill.	3.9	13.6	3.0	6.9	0.5	63.1	3.7	2.4	2.8
166	Chelsea, Mass.	5.8	19.9	7.1	15.9	5.9	34.5	1.2	2.2	7.5
167	Wichita, Kans.	6.0	21.9	7.6	12.1	0.3	46.8	0.8	4.6	—
168	Galveston, Tex.	4.0	21.8	12.0	12.4	18.9	27.7		1.3	1.9
169	Oak Park, Ill.	4.5	10.1	6.4	9.1		60.0	1.7	3.0	5.3
170	Mount Vernon, N. Y.	7.9	13.6	7.2	24.2	4.2	39.4	1.3	0.6	1.7
171	Woonsocket, R. I.	8.0	30.5	8.4	15.6	3.5	31.3	0.9	0.7	1.0
172	Kenosha, Wis.	5.9	16.2	8.7	7.4	3.9	51.2	2.2	3.1	1.4
173	Hammond, Ind.	5.4	19.6	5.6	5.2	0.6	57.1	1.6	3.6	1.3
174	Montgomery, Ala.	8.1	25.7	10.9	7.1	1.9	30.8	0.8	2.6	12.2
175	Pittsfield, Mass.	6.5	18.0	7.3	11.0	3.5	46.8	1.7	1.4	3.8
176	Perth Amboy, N. J.	8.0	19.2	7.9	15.6	1.9	44.0	1.3	1.3	0.9
177	Beaumont, Tex.	7.2	23.8	9.5	12.7	0.2	44.6		1.9	(?)
178	Lima, Ohio	8.8	16.7	4.1	10.3	1.1	54.2	0.3	0.7	3.9
179	Stockton, Calif.	7.7	16.5	8.9	12.2	1.0	45.6	2.0	5.3	0.6
180	Pueblo, Colo.	5.8	18.6	3.9	11.6	0.1	37.7	0.7	3.1	18.4
181	Medford, Mass.	7.3	19.4	9.9	9.4	3.4	40.0	1.5	3.8	5.3
182	Lexington, Ky.	8.2	26.8	10.7	7.9	7.2	35.9	0.8	1.2	1.4
183	Charleston, W. Va.	8.5	22.0	4.9	10.2	0.2	52.7	0.8	(?)	0.6
184	Salem, Mass.	6.1	17.5	11.4	12.8	9.5	30.6	1.5	4.1	6.3
185	Butte, Mont.	9.0	17.7	12.1	9.1	0.4	44.9	2.2	0.9	2.7
186	Everett, Mass.	5.9	19.8	7.6	6.9	4.6	43.2	1.8	3.8	6.4
187	Fitchburg, Mass.	5.1	17.5	9.4	12.7	11.8	32.4	1.0	2.4	7.8
188	Madison, Wis.	5.6	15.0	11.3	8.4	1.1	49.8	2.3	5.3	1.2
189	West Hoboken, N. J.	7.4	27.6	8.5	4.4	1.4	45.5	1.3	2.2	1.7
190	San Jose, Calif.	3.9	16.8	5.5	7.4		61.8	1.2	3.1	0.4
191	Hamilton, Ohio	9.6	18.9	3.6	4.4	2.7	54.2	0.8	2.7	3.1
192	Springfield, Mo.	5.9	21.4	4.7	6.9	2.1	54.0	1.9	3.1	0.1
193	East Chicago, Ind.	7.1	22.5	8.7	7.5	0.6	43.1	1.8	6.3	2.3
194	Brookline, Mass.	6.9	20.8	13.0	16.1	1.1	27.3	2.8	10.1	2.0
195	Evanston, Ill.	4.9	17.5	9.0	7.7	0.2	55.2	2.4	2.6	0.7
196	Jamestown, N. Y.	7.6	15.6	5.6	8.5	11.6	48.1		1.4	1.5
197	Waco, Tex.	3.8	21.9	7.0	15.0	1.7	46.9	1.1	2.5	0.1
198	Superior, Wis.	6.2	23.7	4.4	12.6	0.2	46.6	1.6	1.7	3.1
199	Lorain, Ohio	8.7	23.0	6.8	5.4	1.2	51.8	1.0	1.6	0.3
200	Muskegon, Mich.	5.2	14.1	8.3	7.8	5.1	53.0	3.5	2.5	0.5
201	Joliet, Ill.	7.0	18.0	7.1	5.3		55.7	2.0	2.8	2.2
202	Dubuque, Iowa	4.7	20.5	6.6	12.9		47.5	1.9	3.8	2.1
203	Muncie, Ind.	4.2	16.1	4.4	8.7	0.8	60.2	1.7	2.6	1.4
204	Columbia, S. C.	6.8	26.3	13.8	13.5	1.5	33.4	0.2	2.3	2.2
205	Chicopee, Mass.	6.0	21.2	7.9	11.5	6.7	41.0	1.5	0.9	3.3
206	Battle Creek, Mich.	6.1	19.8	6.5	10.6		52.7	0.9	3.0	0.4
207	New Rochelle, N. Y.	7.1	17.7	11.3	11.5	4.1	41.4	1.3	4.5	1.2
208	Pontiac, Mich.	6.8	13.8	6.8	8.9	3.7	57.3		2.5	0.2
209	Aurora, Ill.	8.4	16.9	19.3	4.5	(?)	44.8	1.5	3.0	1.6

? Less than one-twentieth of 1 per cent.

TABLE 8.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 43.]

City number.	CITY.	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Schools.	Libraries.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.										
210	Waterloo, Iowa.....	5.3	14.2	3.7	6.6	( <sup>2</sup> )	65.5	2.4	1.5	0.7
211	Taunton, Mass.....	6.1	22.5	7.3	11.7	8.2	39.4	1.8	1.8	1.2
212	Stamford, Conn.....	7.2	19.3	11.3	14.5	4.0	37.7	1.6	2.7	1.6
213	Council Bluffs, Iowa.....	5.4	17.1	3.2	6.2	( <sup>2</sup> )	60.6	2.0	2.8	2.6
214	Williamsport, Pa.....	7.5	14.0	4.4	9.6	5.8	53.2	-----	1.9	3.6
215	Portsmouth, Ohio.....	6.5	14.9	5.8	6.4	4.0	59.6	0.8	0.4	1.7
216	Poughkeepsie, N. Y.....	7.1	11.8	10.1	9.5	11.6	42.0	1.6	4.3	2.1
217	Rock Island, Ill.....	3.9	17.7	8.1	6.5	1.6	55.5	2.0	1.9	2.9
218	Auburn, N. Y.....	7.5	17.2	11.6	12.1	6.8	40.7	0.7	1.6	1.8
219	Austin, Tex.....	7.4	16.0	7.4	11.0	9.3	46.4	-----	1.9	0.5
220	Quincy, Ill.....	8.1	22.8	5.0	6.8	2.2	49.0	1.9	3.2	1.0
221	Newport News, Va.....	13.3	22.1	13.2	9.5	7.5	33.0	0.1	0.2	1.1
222	Meriden, Conn.....	8.6	16.3	4.1	8.2	9.1	51.2	1.0	0.7	0.8
223	Easton, Pa.....	11.4	9.0	7.9	15.3	-----	50.7	2.2	0.8	2.9
224	New Brunswick, N. J.....	7.8	21.9	7.0	10.0	2.6	46.6	1.1	1.6	1.4
225	Danville, Ill.....	4.5	22.6	7.7	14.7	0.2	45.7	1.7	2.0	1.1
226	Wilmington, N. C.....	6.3	20.8	8.4	23.7	2.4	37.2	0.4	0.3	0.5
227	Ogden, Utah.....	5.9	14.4	4.6	9.1	0.3	61.8	1.1	2.0	0.7
228	Miami, Fla.....	16.0	22.6	15.8	15.1	4.9	20.5	0.1	2.0	2.9
229	Orange, N. J.....	6.8	18.6	8.1	8.5	4.1	50.1	-----	1.5	2.3
230	West New York, N. J.....	6.2	29.7	9.3	5.0	1.3	45.6	0.5	1.3	1.1
231	Amsterdam, N. Y.....	6.5	15.1	12.0	8.6	3.1	51.4	0.7	0.1	2.6
232	Hazleton, Pa.....	8.8	9.5	3.6	13.1	-----	60.9	1.7	( <sup>2</sup> )	2.3
233	Norristown, Pa.....	6.5	12.7	3.5	10.4	( <sup>2</sup> )	61.5	0.5	1.2	3.7
234	Kokomo, Ind.....	5.1	23.4	1.8	10.6	-----	52.5	1.2	4.0	1.4
235	Oshkosh, Wis.....	5.6	18.4	6.1	11.8	2.2	47.7	2.4	3.3	2.6
236	Pensacola, Fla.....	6.4	22.5	9.0	19.8	0.5	32.0	-----	7.3	2.6
237	Lewiston, Me.....	9.2	22.7	4.7	16.7	9.0	33.3	1.3	0.6	2.5
238	Green Bay, Wis.....	5.8	17.1	4.1	15.2	2.4	48.0	1.9	3.5	2.0
239	Columbus, Ga.....	9.7	22.1	14.4	5.6	10.9	34.0	0.9	1.5	0.9
240	Petersburg, Va.....	15.4	23.7	10.9	11.0	4.2	33.3	-----	1.6	-----
241	Watertown, N. Y.....	7.9	16.3	6.6	14.3	10.0	39.8	1.5	1.8	1.7
242	East Cleveland, Ohio.....	6.5	10.8	8.7	6.4	0.1	66.6	-----	0.9	0.1
243	Phoenix, Ariz.....	6.9	14.4	10.1	9.8	1.2	53.8	1.4	2.1	0.3
244	Sheboygan, Wis.....	6.3	21.5	5.2	16.1	2.9	40.9	1.1	2.8	3.1
245	Moline, Ill.....	7.8	15.6	6.2	10.7	8.1	47.1	1.8	2.2	0.5
246	Waltham, Mass.....	6.9	17.0	10.0	15.2	4.2	31.6	2.8	5.5	6.7
247	Anderson, Ind.....	3.5	20.7	5.5	4.8	0.1	61.2	2.0	1.5	0.9
248	Revere, Mass.....	8.7	17.0	6.8	15.0	2.4	44.0	0.7	2.1	3.3
249	Cumberland, Md.....	8.1	16.4	10.5	6.2	( <sup>2</sup> )	56.7	-----	0.3	1.8
250	Newport, R. I.....	5.8	23.3	11.2	18.1	6.4	30.7	0.8	2.4	1.3
251	Newburgh, N. Y.....	6.3	11.9	7.8	15.2	11.1	41.6	0.7	2.8	2.7
252	Muskogee, Okla.....	6.4	19.8	4.6	7.1	3.9	51.9	1.7	4.3	0.2
253	Cranston, R. I.....	9.0	13.8	1.4	11.4	1.8	60.6	1.1	0.1	0.8
254	Montclair, N. J.....	5.4	15.9	7.4	12.3	0.7	53.7	1.8	2.4	0.4
255	Warren, Ohio.....	5.4	17.9	4.3	5.7	1.1	62.4	0.7	1.9	0.6
256	La Crosse, Wis.....	5.5	18.2	2.8	14.4	0.4	50.0	2.5	4.1	2.2
257	Clifton, N. J.....	6.3	15.6	4.4	9.0	1.0	62.2	0.7	0.1	0.6
258	Lynchburg, Va.....	9.2	22.3	9.0	9.7	8.1	36.7	-----	2.8	2.1
259	Fort Smith, Ark.....	4.4	21.9	6.7	4.7	0.4	58.3	3.6	-----	-----
260	Colorado Springs, Colo.....	6.3	15.0	4.9	8.4	0.5	54.3	1.4	7.2	2.1
261	Steubenville, Ohio.....	7.3	15.1	4.5	8.8	0.2	61.3	1.1	( <sup>2</sup> )	1.6

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

TABLE 9.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 44.]

City num-ber.	CITY.	Total. <sup>1</sup>	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.*	Miscellaneous.	Public service enterprises.
								Schools.	Libraries.			
	Grand total.....	\$618,827,859	\$5,367,489	\$15,472,370	\$82,249,475	\$187,692,409	\$10,546,519	\$156,336,342	\$4,106,914	\$26,715,566	\$2,449,841	\$127,890,934
	Group I.....	304,502,248	2,767,692	8,095,492	44,683,748	85,329,559	6,951,347	58,494,063	1,853,375	14,431,717	1,778,447	80,116,808
	Group II.....	71,442,505	419,774	933,573	9,507,687	25,212,837	1,917,442	20,301,521	570,152	4,135,260	226,099	8,218,160
	Group III.....	114,854,557	665,780	3,059,850	13,511,948	36,447,808	965,670	31,666,884	646,452	4,009,493	158,806	23,721,866
	Group IV.....	72,884,144	392,403	2,006,795	6,383,431	22,494,408	446,715	28,677,428	472,411	2,713,729	219,785	9,077,039
	Group V.....	55,144,405	1,121,840	1,376,660	8,162,661	18,207,797	265,345	17,196,446	864,524	1,425,367	66,704	6,757,061

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

1	New York, N. Y.....	\$54,591,702	\$948,857	\$1,108,194	\$4,403,738	\$15,901,293	\$687,983	\$13,881,164	\$88,006	\$1,401,831		\$16,170,636
2	Chicago, Ill.....	49,972,981		203,972	11,191,253	24,967,863	517,173	5,966,836	284,637	4,212,138	\$34,121	2,594,988
3	Philadelphia, Pa.....	26,818,604	1,020,922	457,209	3,906,723	5,850,308	921,798	2,811,073	404,928	2,021,372		9,424,271
4	Detroit, Mich.....	69,758,695	118,375	2,305,296	18,486,153	11,737,926	490,471	12,678,011	257,193	4,739,485	1,555,120	17,390,665
5	Cleveland, Ohio.....	18,083,632	17,231	124,702	1,439,155	4,406,328	2,088,815	4,934,479	287,988	162,454	463	4,622,017
6	St. Louis, Mo.....	4,701,628	18,255	342,607	787,225	1,886,352	132,797	983,344	65,975	259,443		225,630
7	Boston, Mass.....	8,274,134	435,030	557,338	59,832	2,749,338	769,713	2,571,953	149,938	749,415	9,346	222,226
8	Baltimore, Md.....	11,587,736	3,069	605,802	1,393,930	2,254,557	56,065	1,699,281		547,598	157,291	4,870,143
9	Los Angeles, Calif.....	31,763,543	84,640	916,344	1,514,370	4,225,208	208,955	7,035,692	80,607	156,454	12,469	17,528,804
10	Pittsburgh, Pa.....	11,739,124	49,757	87,550	818,075	7,667,826	133,874	2,603,258	74,423	9,957	8,768	285,646
11	San Francisco, Calif.....	9,757,222	41,363	159,006	169,875	1,401,655	29,526	1,511,394	54,014	84,617	879	6,304,893
12	Buffalo, N. Y.....	7,453,247	30,193	1,227,472	513,419	2,280,905	914,177	1,817,573	105,666	86,953		476,889

<sup>1</sup> For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 34.

TABLE 9.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 44.]

City number.	CITY.	Total. <sup>1</sup>	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.	Public service enterprises.
								Schools.	Libraries.			
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000.												
13	Milwaukee, Wis.....	\$8,339,630	\$2,200	\$56,647	\$2,329,486	\$2,452,574	\$357,693	\$1,702,724	\$2,112	\$634,087	\$220,676	\$581,431
14	Washington, D. C.....	5,439,707	4,176	128,702	442,531	1,128,006	777,798	2,068,877	32,144	562,152	4,851	290,470
15	Newark, N. J.....	6,953,524	172,321	185,661	1,095,299	1,043,839	62,717	1,554,092	116,487	309,639	-----	2,413,469
16	Cincinnati, Ohio.....	4,685,735	-----	357,755	3,081,368	12,566	984,434	61,880	97,994	-----	-----	89,738
17	Minneapolis, Minn.....	8,386,918	54,918	151,268	1,258,536	2,394,745	64,894	3,239,033	62,544	755,415	-----	405,565
18	New Orleans, La.....	3,313,177	27,526	112,879	925,900	475,506	-----	516,214	15,159	69,654	-----	1,170,339
19	Kansas City, Mo.....	2,973,256	68,764	52,312	26,225	537,541	138,769	1,532,371	42,630	272,920	-----	301,724
20	Indianapolis, Ind.....	8,873,701	731	47,135	1,414,486	3,035,550	103,906	2,900,806	41,279	1,329,733	-----	25
21	Seattle, Wash.....	9,572,460	22,985	55,513	28,273	5,509,563	15,376	1,778,310	23,964	46,079	572	2,091,825
22	Rochester, N. Y.....	8,700,223	46,367	58,560	987,136	4,304,592	379	3,027,450	20,000	44,090	-----	211,649
23	Jersey City, N. J.....	4,204,174	19,786	84,896	642,060	1,249,553	383,344	997,210	151,953	13,447	-----	661,925
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000.												
24	Portland, Oreg.....	\$4,673,653	\$9,080	\$33,676	\$1,097,708	\$1,526,026	\$5,361	\$792,108	-----	\$147,966	\$580	\$1,061,148
25	Denver, Colo.....	2,457,398	4,137	64,320	179,543	891,269	642	922,081	\$793	124,255	2,849	267,509
26	Toledo, Ohio.....	4,679,426	398,000	26,585	490,403	434,784	-----	2,366,044	15,667	455,006	-----	492,937
27	Columbus, Ohio.....	4,116,715	2,451	253,096	189,056	1,261,111	-----	1,201,446	9,823	215,419	37	984,276
28	Providence, R. I.....	5,630,400	27,698	19,274	236,146	849,311	3,550	817,776	-----	155,343	12,876	3,508,426
29	St. Paul, Minn.....	3,575,236	10,024	37,514	77,707	1,327,175	-----	1,055,140	29,711	24,771	601	1,012,593
30	Louisville, Ky.....	1,402,833	1,140	31,190	312,454	583,878	7,584	94,662	27,822	113,966	-----	230,137
31	Oakland, Calif.....	2,355,784	6,001	58,594	83,682	622,120	-----	1,268,102	19,685	155,472	801	141,327
32	Atlanta, Ga.....	3,799,501	3,277	53,446	492,320	1,078,710	42,630	1,119,312	41,879	80,234	3,178	884,515
33	Akron, Ohio.....	4,312,470	-----	6,412	1,163,193	1,559,334	-----	997,409	5,940	-----	-----	580,182
34	Omaha, Nebr.....	4,800,104	1,035	93,882	281,532	2,128,101	-----	1,544,784	16,029	153,988	-----	581,353
35	Birmingham, Ala.....	1,412,322	3,205	99,175	6,082	1,012	132	1,132,444	19,806	31,973	-----	118,493
36	Worcester, Mass.....	1,922,325	-----	3,302	802,059	62,902	6,577	386,607	2,610	11,144	-----	647,124
37	Syracuse, N. Y.....	3,112,100	12,316	73,633	445,812	1,290,214	-----	630,075	31,914	197,164	-----	430,972
38	Richmond, Va.....	2,624,502	6,001	66,134	139,595	781,927	24,068	810,500	-----	60,195	-----	736,082

39	San Antonio, Tex.....	651,769	3,031	102,251	49,515	464,241	-----	3,535	3,529	16,478	-----	9,189
40	New Haven, Conn.....	952,502	3,229	61,580	103,709	357,966	1,570	318,428	47,125	58,895	-----	-----
41	Dallas, Tex.....	2,847,287	8,128	44,310	344,621	739,129	157,501	1,000,855	12,520	63,849	-----	476,374
42	Memphis, Tenn.....	3,228,073	612	57,171	300,339	1,156,774	213,589	527,531	16,144	248,195	9,127	698,591
43	Dayton, Ohio.....	1,803,435	6,308	181,794	190,446	363,558	6,878	776,295	21,160	56,645	-----	200,356
44	Bridgeport, Conn.....	1,022,784	2,550	8,964	248,113	453,995	28,520	102,585	84,548	93,500	-----	-----
45	Houston, Tex.....	1,286,992	2,489	20,367	162,145	470,919	-----	82,245	13,886	64,216	1,900	528,825
46	Hartford, Conn.....	1,494,205	-----	104,147	62,391	765,485	84,909	255,978	-----	41,280	4,892	175,123
47	Grand Rapids, Mich.....	2,906,752	-----	15,350	535,891	832,293	-----	1,147,795	14,912	27,042	-----	333,469
48	Scranton, Pa.....	637,290	-----	69,291	30,105	404,104	-----	98,273	3,527	24,431	7,559	-----
49	Springfield, Mass.....	1,622,987	70,857	4,765	254,630	565,833	11,067	542,514	-----	60,495	8,983	103,843
50	Faterson, N. J.....	1,267,835	-----	6,924	194,225	160,120	-----	898,339	8,227	-----	-----	-----
51	Des Moines, Iowa.....	2,750,354	11,865	32,819	152,569	1,593,419	-----	541,817	39,453	5,200	-----	373,212
52	Youngstown, Ohio.....	2,825,329	-----	49,093	261,228	980,233	69,140	1,099,345	285	100,223	-----	265,782
53	New Bedford, Mass.....	2,189,388	-----	18,671	222,695	1,051,132	1,637	754,462	-----	9,552	-----	131,239
54	Trenton, N. J.....	1,154,729	-----	54,996	113,176	391,545	26,339	499,638	16,083	16,215	5,772	30,965
55	Norfolk, Va.....	5,912,799	15,060	47,748	238,445	1,011,244	28,599	1,006,815	-----	2,374	-----	3,562,514
56	Salt Lake City, Utah.....	1,728,145	12,743	21,284	154,620	497,910	-----	746,309	3,700	164,890	-----	126,689
57	Camden, N. J.....	1,399,589	7,392	5,505	72,661	310,609	28,124	702,527	12,287	9,006	15,130	236,348
58	Fall River, Mass.....	1,562,404	-----	44,737	551,098	642,454	-----	321,705	-----	-----	-----	2,500
59	Nashville, Tenn.....	1,226,230	-----	70,771	208,698	509,808	51,666	1,051	6,378	46,581	-----	331,277
60	Albany, N. Y.....	1,122,133	5,663	103,062	146,297	374,371	-----	146,011	-----	105,213	30,587	210,929
61	Wilmington, Del.....	1,897,562	-----	515,890	143,110	446,853	-----	23,536	-----	22,161	-----	746,012
62	Lowell, Mass.....	1,326,629	-----	22,794	83,142	396,585	-----	514,308	8,658	301,142	-----	-----
63	Kansas City, Kans.....	2,372,490	98	12,246	112,640	1,477,310	-----	271,620	7,078	109,502	247	381,749
64	Fort Worth, Tex.....	1,215,230	-----	19,125	56,077	687,101	-----	209,160	5,783	38,327	-----	199,657
65	Cambridge, Mass.....	1,175,182	916	79,310	96,360	359,522	145,376	1,435	1,356	23,764	-----	467,143
66	Reading, Pa.....	1,037,562	2,131	-----	381,033	101,062	-----	381,198	-----	-----	-----	172,138
67	Erie, Pa.....	957,305	1,544	175,300	33,572	71,620	1,592	470,405	9,535	17,812	-----	175,925
68	Flint, Mich.....	2,324,317	2,745	80,946	529,020	185,132	17,953	1,153,006	8,667	135,881	-----	210,967
69	Yonkers, N. Y.....	1,855,127	9,931	57,512	180,029	747,449	-----	368,042	9,652	20,166	-----	462,346
70	Spokane, Wash.....	919,626	1,460	21,297	508,617	175,953	-----	40,338	19,101	15,540	913	136,407
71	Duluth, Minn.....	2,405,759	4,403	13,346	277,837	1,131,340	666	310,144	7,799	160,148	-----	500,076
72	Lynn, Mass.....	534,989	-----	-----	91,992	296,040	-----	34,423	10,681	-----	-----	101,853
73	Elizabeth, N. J.....	890,292	-----	-----	10,241	178,014	-----	676,762	10,938	-----	9,176	5,161
74	Utica, N. Y.....	1,778,008	1,972	16,251	270,345	1,060,093	-----	376,657	12,401	10,280	9,300	20,709
75	Tacoma, Wash.....	1,696,699	6,279	-----	203,114	638,723	-----	123,307	9,360	14,194	34,298	667,424

<sup>1</sup> For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 34.

TABLE 9.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 44.]

City num-ber.	CITY.	Total. <sup>1</sup>	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.	Public service enterprises.
								Schools.	Libraries.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.												
76	Jacksonville, Fla.....	\$840,608		\$5,184	\$79,221	\$298,763		\$143,622		\$45,587		\$268,231
77	Somerville, Mass.....	492,773		3,819	18,412	133,349	\$235	298,299	\$1,137	233		37,289
78	Oklahoma City, Okla.....	1,384,928	\$6,471	86,921	46,889	803,446		293,736	28,813	16,756		101,896
79	Waterbury, Conn.....	1,709,408	2,323	81,925	206,146	608,988	13,697	457,707		21,594		317,028
80	Lawrence, Mass.....	934,497		95,198	50,197	180,701		557,033	7,564	39,871		3,933
81	Canton, Ohio.....	2,046,622	65	36,347	351,266	420,377		1,071,843	1,912	6,627		158,185
82	Schenectady, N. Y.....	2,455,667	3,606	20,788	197,510	1,076,777		928,935		37,851		190,200
83	Fort Wayne, Ind.....	1,724,833	965	3,443	51,106	610,231		830,485	22,843	31,720		174,040
84	Tulsa, Okla.....	1,092,367	1,585	17,571	64,491	129,466		661,626	7,463	52,942		157,223
85	Evansville, Ind.....	1,275,582	1,488	40,405	110,857	434,641		375,184	11,780	127,965		173,262
86	Savannah, Ga.....	375,995	1,233	54,286	22,006	215,918		9,367		11,131	\$10,281	51,773
87	Allentown, Pa.....	551,062	1,839	2,123	159,695	46,088		335,144				6,173
88	Knoxville, Tenn.....	1,135,962	1,109	8,640	161,957	686,589	31,189	4,177	5,687	108		236,506
89	El Paso, Tex. <sup>2</sup> .....	543,298		71,785	71,785	35,236		359,128		2,677	6,406	68,066
90	San Diego, Calif.....	1,599,783	685	8,821	21,107	426,887		627,284	14,168	18,925		481,906
91	Bayonne, N. J.....	516,276	225	1,099	6,145	40,192		333,250	5,313	3,921	25,684	100,447
92	Manchester, N. H.....	1,416,340	200	45,906	316,034	84,636		961,575	5,689	2,300		
93	Harrisburg, Pa.....	1,274,388	5,300	529	52,223	295,772		392,345				528,219
94	Peoria, Ill.....	931,960	188	132,428	6,633	192,356		430,729	4,083	164,521		1,022
95	St. Joseph, Mo.....	151,494	981	380	5,200	96,200		29,154	10,389	9,190		
96	Wichita, Kans.....	1,390,382		34,736	67,760	654,390		588,878	6,856	37,762		
97	Wilkes-Barre, Pa.....	404,548		15,659	11,639	151,863		172,071		53,316		
98	Sioux City, Iowa.....	844,670		1,200	16,075	86,193		489,248	3,118	135,333		113,503
99	South Bend, Ind.....	1,441,184	785	36,622	69,304	310,850		817,832	12,941	62,352		130,498
100	Portland, Me.....	881,246		8,672	66,163	97,323	8,775	465,237		38,903		196,173
101	Troy, N. Y.....	956,671		71,685	65,615	322,368		232,568		38,507		225,928
102	Binghamton, N. Y.....	485,400	1,541	82,824	37,097	208,291		95,157	2,700	59,403		27,260
103	Rockford, Ill.....	787,441	241	16,320	23,827	26,246		407,565	30,946	31,222	1,127	251,074
104	Charleston, S. C.....	1,010,105		5,337	2,702	600,673		145,706		47,886		207,801
105	Little Rock, Ark.....	268,282	132	2,921	645	181,295	82,249		880	160		

106	Johnstown, Pa.	1,408,839	3,504	24,030	361,159	244,389		482,106		293,651		
107	East St. Louis, Ill.	893,666			40,781	571,339		217,084	4,800	59,662		
108	Sacramento, Calif.	3,592,464	1,214	9,681	91,597	983,810		1,769,946	10,244	183,953		542,019
109	Brockton, Mass.	830,888			162,689	520,856		50,532	911	5,333		90,547
110	Hoboken, N. J.	1,113,972	4,643	17,423	2,230	30,608		1,030,785	4,465			23,818
111	Terre Haute, Ind.	240,328		6,124	4,098	46,672		175,745	7,689			
112	Saginaw, Mich.	1,613,212	1,212	25,667	107,463	394,624	375	758,764	39,893	4,510		280,704
113	Pawtucket, R. I.	640,260	364	10,638	166,629	141,136		188,250	5,366	2,592		125,285
114	Passaic, N. J.	695,718		137,922	47,178	219,384		146,415	4,757	111,487	28,575	
115	Gary, Ind.	1,216,631	235	11,455	349,994	538,205		230,922	32,879	50,736		2,205
116	Springfield, Ohio	856,641		18,422	22,884	212,480		460,088	2,607	5,206		134,954
117	Altoona, Pa.	814,231			56,316	355,032		402,883				
118	Long Beach, Calif.	1,795,084	275,126	44,207	110,811	499,811	356	722,096	17,139	9,969	319	115,250
119	Chester, Pa.	116,095		420	7,570	27,941	1,195	52,905			26,064	
120	Mobile, Ala.	149,197		4,554	15,242			127,881				1,520
121	Racine, Wis.	581,133	11,599	18,204	27,702	272,640		162,377		81	62,015	26,515
122	New Britain, Conn.	779,025		6,224	179,384	124,107	759	371,774		26,225		70,552
123	Lansing, Mich.	1,874,117	282	71,771	354,474	693,308		322,713		49,746		381,843
124	Holyoke, Mass.	646,078		9,087	22,633	431,843		38,705		43,373		93,963
125	Springfield, Ill.	1,375,458		30,927	17,440	261,701	6,474	441,468	6,192	27,541	4,930	585,259
126	Chattanooga, Tenn.	590,658		10,790	19,794	122,779		366,015	5,087	48,760		17,433
127	Berkeley, Calif.	747,719	1,962	9,016	28,827	85,765		593,105	9,589	19,455		
128	Davenport, Iowa	240,343	102	61,645	16,447	31,106		63,135	16,161	45,028		6,719
129	Hamtramck, Mich.	814,556		16,879	62,971	565,117	23,413	48,566	8,949		665	87,996
130	Bethlehem, Pa.	1,104,122			76,487	361,331		650,902				15,402
131	Covington, Ky.	204,560		8,915	11,414	27,931		742				155,558
132	Lincoln, Nebr.	1,499,878			181,116	273,027		748,132	2,690	11,783		283,130
133	Portsmouth, Va.	544,250	917	17,223	21,885	172,981	167,952	117,005				56,287
134	Haverhill, Mass.	231,565	72	18,333	10,693	87,433		48,413	8,084	1,555		56,982
135	Wheeling, W. Va.	245,648	1,090	35,403	49,161	126,561		7,639	1,844	3,072		20,878
136	Niagara Falls, N. Y.	1,566,650	3,933	15,856	213,121	259,998		975,884	5,216	665		91,977
137	Highland Park, Mich.	470,240	4,994	24,053	29,040	195,270	82,477	86,058	10,274			38,074
138	Macon, Ga.	310,517			5,538	13,095	3,803	281,687				6,394
139	Huntington, W. Va.	811,907		35,253	61,054	424,880		289,753	2,028	2,657		6,282
140	East Orange, N. J.	912,099	24,040	35,666	7,972	534,959		260,557	2,361	9,526		37,018
141	Lancaster, Pa.	102,088		2,740		77,627		17,985				3,736
142	Roanoke, Va.	601,339		60,115	70,665	261,066		117,797				91,036
143	Tampa, Fla.	349,836	543	10,791	7,304	16,332	5,073	218,753		361	204	90,475
144	Augusta, Ga.	314,713	2,152	28,899	19,834	161,352		2,057				100,419
145	Cicero, Ill.	1,062,831	1,095	12,006	97,409	583,637		300,404	3,606	2,415		62,259

<sup>1</sup> For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 34.

<sup>2</sup> The figures for this city cover the transactions for only 11 months.



TABLE 9.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 44.]

City num-ber.	CITY.	Total. <sup>1</sup>	General government.	Protection to person and property.	Health and sanitation.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.	Public service enterprises.
								Schools.	Libraries.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.												
146	Jackson, Mich.....	\$395,032	\$750	\$3,782	\$78,073	\$78,926	\$1,902	\$219,605	\$3,889			\$8,105
147	Winston-Salem, N. C.....	1,115,727	1,962	4,111	38,371	449,063	11,494	371,186	2,222	\$3,545		233,173
148	Fresno, Calif.....	1,084,862	8,908	57,403	152,222	465,829		385,057		15,383		
149	Topeka, Kans.....	561,114			34,066	257,263		48,274	1,435	4,956		215,120
150	Atlantic City, N. J.....	1,190,700	1,764	142,611	247,411	161,870		2,096	6,751	432,589	\$59,621	135,987
151	Quincy, Mass.....	875,514	2,307	2,179	64,049	137,811	13,826	513,233	17,865	31,780		92,464
152	Pasadena, Calif.....	1,099,623	5,234	31,490	20,235	54,195	1,471	496,133	22,467	78,309	202	389,887
153	Kalamazoo, Mich.....	1,304,029	462	18,209	196,971	248,856		778,490	10,215	6,087	98	44,641
154	Malden, Mass.....	375,215	935	4,882	63,320	231,757		421	7,777	19,246		46,877
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.												
155	Charlotte, N. C.....	\$377,466		\$2,530	\$12,030	\$9,541		\$253,258	\$516	\$500		\$99,091
156	Lakewood, Ohio.....	1,614,760	\$310	25,769	88,055	654,045		816,055	2,050	5,525		22,951
157	York, Pa.....	321,916	263	41,817	111,991	58,424	\$2,390	94,785	642	11,604		
158	Bay City, Mich.....	1,627,528		8,061	34,805	95,111		1,091,503	29,551	204		368,293
159	Shreveport, La.....	1,160,715	76,155	172,088	139,646	325,707		60,944	132,212	90,912		163,051
160	Cedar Rapids, Iowa.....	1,026,485	1,633	3,658	77,425	184,529		699,620	7,485	12,344		39,791
161	McKeesport, Pa.....	318,034		1,206	62,086	61,037		193,705				
162	Newton, Mass.....	619,257		28,985	134,722	78,307		314,188	1,200	8,383		53,472
163	Elmira, N. Y.....	784,754	298	19,477	33,312	454,967		159,858	68,212	21,630		27,000
164	New Castle, Pa.....	598,403	2,849	47,520	51,949			495,864		221		
165	Decatur, Ill.....	503,591		20,216	61,855	68,264		90,464		10,700		252,092
166	Chelsea, Mass.....	52,089		2,201	7,717	30,426		3,300		607		7,838
167	Wichita Falls, Tex.....	881,758			439,832	177,236	16,195	86,818	2,359	23,318		136,000
168	Galveston, Tex.....	83,224	210	6,704	13,192	7,941		27,937				27,240
169	Oak Park, Ill.....	703,703		9,000	10,636	269,373		352,271	4,490	47,733		10,200
170	Mount Vernon, N. Y.....	334,109	6,289	31,710	28,772	156,504		63,514	10,058	3,066	\$33,740	456
171	Woonsocket, R. I.....	568,031		11,425	63,515	433,325				5,913		53,853
172	Kenosha, Wis.....	461,315	133,285	38,339	61,057	146,634	1,868	50,750	7,144	8,329		13,909

173	Hammond, Ind.....	1,231,222	367	6,057	34,205	208,492		509,996		22,728		359,377
174	Montgomery, Ala.....	289,581		15,515		241,769		624				31,673
175	Pittsfield, Mass.....	295,299	790	797	33,582	147,722	552	64,323		12,516		35,017
176	Perth Amboy, N. J.....	208,802		16,050	15,963	107,699		1,400	6,965	60,725		
177	Beaumont, Tex.....	226,893	1,379	25,001	26,000	78,629		13,237		27,924		54,723
178	Lima, Ohio.....	1,050,687		466,563	20,000	317,731						266,393
179	Stockton, Calif.....	1,164,617	170,547	8,295	210,446	315,677		269,577	15,101	62,687		112,287
180	Pueblo, Colo.....	86,304		1,225	2,739	57,713		11,169	1,985			11,473
181	Medford, Mass.....	265,067	6,418	18,616	61,039	38,036	1,779	100,552	694	310		37,623
182	Lexington, Ky.....	407,671	690	15,582	3,276	236,439		135,024	1,660	15,000		
183	Charleston, W. Va.....	747,420	577,206	6,215	14,816	39,650		95,735			10,000	
184	Salem, Mass.....	93,293	2,262	694	2,897	71,319			5,350	1,500		9,271
185	Butte, Mont.....	25,832	854	2,562	4,601	9,412		4,876	3,300	227		
186	Everett, Mass.....	500,395		3,349	5,976	69,742		396,317		4,048		10,963
187	Fitchburg, Mass.....	319,125	150	14,000	31,619	103,426	3,331	123,228	6,650	300		36,421
188	Madison, Wis.....	740,653		10,252	60,588	342,443		268,648	2,780	12,642		43,300
189	West Hoboken, N. J.....	293,270		30,312	10,637	215,673		12,253	2,350	22,045		
190	San Jose, Calif.....	377,524	1,904	16,927	13,292	217,640		99,735	2,172	25,854		
191	Hamilton, Ohio.....	901,877	53	192,481	569,508	569,508		26,981	14,997	11,675		86,182
192	Springfield, Mo.....	381,803		5,674	85,620	56,871		204,453	2,900	26,015		270
193	East Chicago, Ind.....	528,846	542	143,170	271,195	271,195	3,199	86,638	4,716	19,386		
194	Brookline, Mass.....	580,528		10,300	14,274	68,724		410,874		24,926		51,430
195	Evanston, Ill.....	359,517		7,545	72,931	126,860		117,537	7,983	635		26,026
196	Jamestown, N. Y.....	1,248,644		3,018	47,171	255,545	10,935	412,568				519,407
197	Waco, Tex.....	170,518		2,629	24,379	9,294		127,749	2,056	1,350		3,061
198	Superior, Wis.....	259,712		4,109	44,000	179,988		21,177	5,160	2,511	1,421	1,346
199	Lorain, Ohio.....	1,053,908	20,710	19,463	55,600	333,607	950	507,976		3,550		112,052
200	Muskegon, Mich.....	692,362	3,558	8,023	104,230	253,162	120	258,304	16,659	19,843	37	28,426
201	Joliet, Ill.....	916,967	797	5,939	20,978	426,573		347,887	2,464	87,242		25,087
202	Dubuque, Iowa.....	843,412		24,392	95,622	150,340		492,785	2,165	13,994		64,114
203	Muncie, Ind.....	496,019		33,645	25,208	50,609		359,324	8,944	5,482		12,807
204	Columbia, S. C.....	285,266		4,540	34,323	199,788	73	5,673		22,178		18,691
205	Chicopee, Mass.....	322,400		9,379	68,847	134,411		35,358				74,405
206	Battle Creek, Mich.....	541,678		14,942	89,336	71,994		312,532	2,415	9,000	15,270	26,189
207	New Rochelle, N. Y.....	341,792	2,496	11,332	113,331	113,331		106,757	5,564	20,212	170	
208	Pontiac, Mich.....	391,605	10,434	3,588	156,314	96,802	11,532	74,450		105		38,380
209	Aurora, Ill.....	72,849	196	4,584	12,178	11,696		30,969	3,553	1,502		8,171
210	Waterloo, Iowa.....	595,399	1,551	18,228	10,951	13,900		500,128	3,721	3,786		43,134
211	Taunton, Mass.....	231,987		22,479	64,858							144,650
212	Stamford, Conn.....	443,207	1,915	23,522	53,360	43,790		94,649		225,971		
213	Council Bluffs, Iowa.....	491,355		3,297	17,213	107,625		242,426	3,621	11,912		105,261
214	Williamsport, Pa.....	113,280		2,670	11,010	61,083		27,706		10,811		

<sup>1</sup> For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 34.

TABLE 9.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 44.]

City num- ber.	CITY.	Total. <sup>1</sup>	General govern- ment.	Protection to person and property.	Health and sani- tation.	Highways.	Charities, hospitals, and cor- rections.	EDUCATION.		Recrea- tion.	Miscel- laneous.	Public service enter- prises.
								Schools.	Libraries.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.												
215	Portsmouth, Ohio	\$878,863	\$2,935	\$12,855	\$32,459	\$544,499	\$1,618	\$230,201	\$526	\$2,525		\$51,245
216	Poughkeepsie, N. Y.	516,311	831	4,803	3,700	75,583	3,140	222,018	36,433	2,802		167,001
217	Rock Island, Ill.	103,851	688	195		31,732	84	22,166	5,515	12,011		31,460
218	Auburn, N. Y.	237,885		659	2,339	210,226		21,930				2,731
219	Austin, Tex.	144,242	2,170	10,368	20,985	11,751	9,115	7,727		230		81,896
220	Quincy, Ill.	351,230			1,870	211,498	20,157	57,542	968	1,288		57,907
221	Newport News, Va.	113,537	722	2,666	48,512	34,631	7,684	16,694			\$2,628	
222	Meriden, Conn.	107,403		11,589	6,467	81,447						7,900
223	Easton, Pa.	120,343			64,387	30,572		15,058		10,326		
224	New Brunswick, N. J.	497,193	221	8,966	25,187	284,762		159,378	4,441			14,258
225	Danville, Ill.	211,154				52,685		153,884	4,585			
226	Wilmington, N. C.	299,218	126		1,602	194,147		75,629	311			27,403
227	Ogden, Utah	935,310		10,409	234,281	460,599		139,026	1,747	457	438	88,353
228	Miami, Fla.	955,713	21,743	35,970	181,432	110,266	121,683	45,631		11,550	3,000	424,438
229	Orange, N. J.	149,147			494	86,325		52,307				10,021
230	West New York, N. J.	507,930			12,978	193,278		236,512	64,379	783		
231	Amsterdam, N. Y.	158,687		4,429	4,613	74,038		65,689		71		9,847
232	Hazleton, Pa.	419,624		2,716	168,043	114,452		134,413				
233	Norristown, Pa.	167,767	4,926	4,540	5,742	27,753		121,556		3,250		
234	Kokomo, Ind.	719,387			397,064	262,997		54,965	3,524			837
235	Oshkosh, Wis.	89,191	3,146	4,999	9,694	25,843		23,559	2,000	18,874		1,076
236	Pensacola, Fla.	557,443		20,925	1,465	63,880		239,146		315		231,712
237	Lewiston, Me.	156,087		51,689	11,200	77,031		249		4,609		11,309
238	Green Bay, Wis.	287,101	1,284	4,914	17,481	144,496		35,260		33,284		50,382
239	Columbus, Ga.	161,192			11,408	96,057		4,732		5,553		43,442
240	Petersburg, Va.	266,602			17,995	169,069		22,349				57,189
241	Watertown, N. Y.	97,226	4,466	2,554	12,898	50,976	7,709	9,561	1,304	5,100		2,658
242	East Cleveland, Ohio	430,575	29,946	11,103	11,642	196,343		175,439				6,102
243	Phoenix, Ariz.	2,096,226	2,141	173,379	83,976	785,978		289,830	6,021	46,089		708,812
244	Sheboygan, Wis.	914,826		6,850	13,788	449,516	606	407,261	906	9,846		26,053

245	Moline, Ill.....	136,138	150	4,451	33,914	31,767	3,216	6,085	56,555
246	Waltham, Mass.....	414,593	1,320	26,301	117,746	171,550	6,520	15,941	51,076
247	Anderson, Ind.....	945,570	1,248	2,897	625,726	105,435	3,008	3,350	89,816
248	Revere, Mass.....	324,421		54,922	75,560	139,494		27,873	26,572
249	Cumberland, Md.....	1,105,607		38,987	643,252	187,876			235,492
250	Newport, R. I.....	261,055		3,040	12,263	20,573	1,803	3,517	
251	Newburgh, N. Y.....	412,128		8,679	7,707	5,749	656	2,727	322,745
252	Muskogee, Okla.....	217,723		2,153		33,565	39,969	3,390	17,018
253	Cranston, R. I.....	58,726	250	5,708		36,816		15,952	
254	Montclair, N. J.....	1,561,088		1,939	1,229,544	166,519	70,055	388	92,643
255	Warren, Ohio.....	1,227,194	1,878	28,725	240,466	525,967			52,628
256	La Crosse, Wis.....	547,671		30,415	54,026	175,087			18,319
257	Clifton, N. J.....	828,438	4,879	1,777	520,381	11,085			
258	Lynchburg, Va.....	402,712	10,486		21,452	181,017		9,617	29,836
259	Fort Smith, Ark.....	127,535		1,601	2,460	18,081		62,289	43,104
260	Colorado Springs, Colo.....	1,188,586	173	5,979	2,443	1,076,209		3,807	50,188
261	Steubenville, Ohio.....	108,232		35,414		66,051		1,363	2,392

† For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 34.

TABLE 10.—NONREVENUE RECEIPTS: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City number.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—								
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies. <sup>1</sup>	Refunds.	Offsets to outlays.	General transfers.
	Grand total.....	\$2,358,972,168	\$1,377,423,148	\$262,217,971	\$48,486,334	\$172,773,323	\$4,011,252	\$9,907,380	\$7,838,298	\$476,314,462
	Group I.....	1,381,829,763	828,836,149	136,172,770	25,840,602	108,726,951	875,155	5,191,525	2,978,043	273,208,568
	Group II.....	322,531,053	108,757,135	75,436,320	10,188,956	20,488,927	1,437,344	941,238	1,360,583	103,920,550
	Group III.....	325,260,402	211,779,157	20,571,702	5,754,172	27,303,447	1,138,817	2,109,721	2,002,878	54,510,508
	Group IV.....	182,291,834	127,852,382	16,955,499	4,445,913	9,811,992	261,253	941,622	1,006,045	21,017,128
	Group V.....	147,059,116	100,198,325	13,081,680	2,250,691	6,442,006	298,683	723,274	400,749	23,657,708
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER.										
1	New York, N. Y.....	\$519,021,487	\$424,563,447	\$16,849,696	\$15,789,062	\$30,322,424	\$53,930	\$1,265,529		\$30,177,399
2	Chicago, Ill.....	271,162,813	110,970,821	12,995,865	1,224,833	38,244,892	53,292	392,152	\$38,557	107,242,401
3	Philadelphia, Pa.....	70,834,326	45,564,717	1,583,738	288	3,486,748		227,602	255,853	19,715,380
4	Detroit, Mich.....	124,903,077	98,564,438	10,005,785	1,622,657	7,471,055	168,856	760,430	389,921	5,919,935
5	Cleveland, Ohio.....	80,794,688	19,431,106	45,411,065	765,292	4,433,605	229,699	826,853	76,634	9,620,434
6	St. Louis, Mo.....	11,444,248	3,455,680	3,529,066	442,147	884,214	250,961	36,551	6,606	2,839,023
7	Boston, Mass.....	40,932,499	20,162,247	5,511,198	149,029	4,567,616	26,119	178,831	22,772	10,314,687
8	Baltimore, Md.....	22,125,886	17,967,091		39,853	897,100	67,030	209,642	446,477	2,498,693
9	Los Angeles, Calif.....	103,198,100	28,686,277	29,620,292	3,965,786	711,033		754,803	304,131	39,155,778
10	Pittsburgh, Pa.....	24,734,319	15,100,855	4,374	33,610	844,050	7,229	119,145	200,545	8,424,511
11	San Francisco, Calif.....	73,116,481	23,718,013	4,536,555	1,255,807	14,841,000		294,147	756,060	27,714,899
12	Buffalo, N. Y.....	39,561,839	20,651,457	6,125,136	552,238	2,023,214	18,039	125,840	480,487	9,585,428
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000.										
13	Milwaukee, Wis.....	\$43,656,712	\$8,265,265	\$6,941,501	\$1,484,631	\$6,767,970	\$102,453	\$182,401	\$58,672	\$19,853,819
14	Washington, D. C.....	5,938,908	1,796	418,476	1,887,893	101,109	164,970	46,281	304,881	3,013,502
15	Newark, N. J.....	51,183,225	18,642,091	10,507,740	182,994	8,185,752		69,144	131,536	13,463,968
16	Cincinnati, Ohio.....	26,937,250	3,222,613	13,813,609	512,498	1,115,292		62,268	45,755	8,165,215
17	Minneapolis, Minn.....	27,609,427	6,519,390	2,657,755	306,932	142,600	253,917	76,581	90,367	17,561,825
18	New Orleans, La.....	20,210,596	7,365,510		127,974	213,752	247,228	65,717	33,513	12,156,902

19	Kansas City, Mo.....	19, 117, 747	7, 908, 285	2, 074, 133	1, 821, 981	435, 168	652	115, 323	371, 361	6, 390, 844
20	Indianapolis, Ind.....	23, 026, 939	7, 255, 858	3, 528, 981	1, 312, 778	26, 059	64, 835	113, 785	154, 882	10, 539, 761
21	Seattle, Wash.....	45, 154, 452	21, 970, 765	18, 634, 978	326, 629	36, 755	500, 777	144, 095	124, 963	3, 415, 490
22	Rochester, N. Y.....	22, 652, 031	16, 235, 502	3, 594, 326	2, 140, 722	44, 503	102, 512	29, 657	6, 119	498, 690
23	Jersey City, N. J.....	37, 043, 766	11, 340, 060	13, 264, 821	83, 924	3, 419, 907	-----	35, 986	38, 534	8, 860, 534

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

24	Portland, Oreg.....	\$9, 852, 126	\$5, 803, 315	-----	\$214, 100	\$1, 270, 603	\$47, 042	\$542, 465	\$222, 232	\$1, 752, 369
25	Denver, Colo.....	10, 952, 708	2, 360, 908	\$1, 616, 226	391, 304	1, 522, 856	216, 699	54, 785	55, 743	4, 734, 187
26	Toledo, Ohio.....	7, 509, 266	4, 430, 323	-----	378, 782	841, 302	66, 192	66, 771	58, 027	1, 667, 869
27	Columbus, Ohio.....	14, 254, 890	9, 285, 408	-----	122, 304	924, 350	939	63, 556	50, 095	3, 808, 238
28	Providence, R. I.....	17, 513, 473	9, 606, 275	606, 726	72, 255	4, 805, 382	-----	17, 110	66, 878	2, 338, 547
29	St. Paul, Minn.....	7, 485, 463	6, 031, 580	-----	13, 011	699, 937	139, 633	75, 194	4, 784	521, 324
30	Louisville, Ky.....	6, 177, 455	3, 576, 062	-----	118, 036	16, 400	-----	21, 386	2, 700	2, 442, 871
31	Oakland, Calif.....	4, 929, 064	4, 020, 600	-----	404, 433	-----	18	31, 116	10, 041	462, 856
32	Atlanta, Ga.....	7, 186, 631	5, 333, 034	-----	3, 753	353, 132	16, 091	64, 269	26, 228	1, 390, 124
33	Akron, Ohio.....	5, 617, 815	3, 805, 345	-----	120, 678	241, 624	50, 775	65, 233	37, 940	1, 296, 220
34	Omaha, Nebr.....	7, 537, 369	6, 202, 220	-----	200, 317	301, 336	-----	42, 049	49, 493	741, 954
35	Birmingham, Ala.....	5, 613, 379	2, 325, 672	-----	22, 656	2, 684, 924	11, 035	113, 477	-----	455, 615
36	Worcester, Mass.....	14, 685, 406	10, 274, 124	1, 069, 787	227, 334	1, 619, 378	-----	13, 907	126, 162	1, 354, 714
37	Syracuse, N. Y.....	11, 495, 642	9, 212, 105	1, 558, 922	580, 115	700	-----	13, 300	3, 153	127, 347
38	Richmond, Va.....	7, 231, 801	2, 972, 124	2, 041	31, 849	474, 334	-----	42, 606	-----	3, 708, 847
39	San Antonio, Tex.....	3, 906, 119	3, 658, 692	-----	93, 540	250	811	5, 826	50, 921	96, 079
40	New Haven, Conn.....	8, 405, 157	4, 647, 038	461, 371	396	23, 108	-----	68, 743	45, 746	3, 158, 755
41	Dallas, Tex.....	3, 791, 372	2, 796, 787	-----	9, 522	399, 969	261, 098	28, 089	19, 809	276, 098
42	Memphis, Tenn.....	9, 728, 838	7, 210, 146	-----	12, 991	160, 000	18, 827	26, 342	89, 422	2, 211, 110
43	Dayton, Ohio.....	4, 110, 707	2, 752, 135	1, 044, 290	6, 700	5, 600	84, 058	10, 798	24, 352	182, 774
44	Bridgeport, Conn.....	2, 275, 243	1, 622, 061	487, 845	-----	60, 000	727	15, 307	5, 700	83, 603
45	Houston, Tex.....	4, 292, 119	2, 084, 845	-----	1, 335, 290	177, 006	3, 897	7, 952	126, 340	556, 789
46	Hartford, Conn.....	7, 607, 504	1, 740, 954	459, 191	314	2, 302, 584	-----	27, 289	186, 150	2, 891, 031
47	Grand Rapids, Mich.....	3, 983, 682	2, 147, 500	1, 274, 170	60, 360	104, 748	-----	30, 536	25, 126	341, 182
48	Scranton, Pa.....	691, 054	419, 476	-----	-----	95, 485	1, 400	4, 548	36, 465	133, 680
49	Springfield, Mass.....	6, 599, 029	5, 309, 599	908, 368	-----	126, 346	65, 400	39, 911	70, 405	79, 000
50	Paterson, N. J.....	9, 029, 318	4, 279, 161	1, 253, 162	35, 076	674, 578	-----	19, 288	18, 846	2, 749, 297
51	Des Moines, Iowa.....	2, 152, 098	1, 744, 093	-----	72, 994	52, 257	20, 564	8, 440	-----	253, 750
52	Youngstown, Ohio.....	5, 468, 475	3, 416, 022	-----	-----	432, 352	-----	17, 139	82, 547	1, 520, 415
53	New Bedford, Mass.....	9, 243, 551	8, 195, 859	783, 426	132, 625	-----	-----	11, 414	-----	120, 227
54	Trenton, N. J.....	3, 664, 403	1, 156, 946	1, 199, 067	7, 812	545, 300	-----	3, 844	-----	751, 434
55	Norfolk, Va.....	17, 328, 292	17, 048, 718	1, 097	124, 735	14, 750	-----	89, 240	14, 995	34, 757
56	Salt Lake City, Utah.....	4, 402, 391	3, 907, 411	-----	89, 396	101, 771	13, 877	20, 508	82, 394	187, 034
57	Camden, N. J.....	4, 395, 273	2, 923, 201	1, 048, 769	65, 000	195, 260	-----	2, 603	4, 434	156, 106
58	Fall River, Mass.....	5, 504, 763	3, 700, 894	737, 586	30, 930	299, 300	-----	191	1, 472	734, 390

<sup>1</sup> Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.

TABLE 10.—NONREVENUE RECEIPTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City num- ber.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—								
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of invest-ments.	Sale of sup-plies. <sup>1</sup>	Refunds.	Offsets to outlays.	General trans-fers.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.										
59	Nashville, Tenn.....	\$3,224,085	\$1,893,365			\$152,621		\$24,350	\$163,606	\$990,134
60	Albany, N. Y.....	3,313,309	1,693,814	\$710,590	\$40,670	317,838		6,414	25,650	518,333
61	Wilmington, Del.....	6,110,578	2,591,970		200	3,000		37,699	9,680	3,468,029
62	Lowell, Mass.....	4,901,534	4,267,878	589,798	19,681	1,799	\$109	9,456	3,572	9,241
63	Kansas City, Kans.....	3,102,487	2,529,415		32,367	50,189	2,335	16,843	940	470,398
64	Fort Worth, Tex.....	2,996,779	1,746,049		13,230	317,711	5,489	30,302	18,423	865,575
65	Cambridge, Mass.....	5,824,039	4,111,146	742,865	13,010	343,950	14,042	11,078		587,948
66	Reading, Pa.....	1,192,763	588,058		32,396	178,800		18,375	78,692	296,442
67	Erie, Pa.....	932,266	735,807	1,144	30,632		61,189	14,781	3,859	84,854
68	Flint, Mich.....	6,248,516	3,292,723	1,204,214	161,415	9,311		77,280	2,206	1,501,367
69	Yonkers, N. Y.....	12,806,789	11,157,648	795,516	27,134	402,926		49,013		374,552
70	Spokane, Wash.....	1,380,634	852,619	4,569	81,422	243,956	3,314	10,010	66,960	117,784
71	Duluth, Minn.....	1,736,133	1,407,841		92,516	129,000	11,774	89,319	1,683	4,000
72	Lynn, Mass.....	5,079,803	4,115,037	535,521	41,048	231,365	21,482	6,474	28,176	100,700
73	Elizabeth, N. J.....	5,394,813	588,063	792,918	48,453	3,063,154		5,095	68,816	828,314
74	Utica, N. Y.....	4,293,094	3,201,504	674,084	40,042	39,951		37,726	4,000	299,787
75	Tacoma, Wash.....	2,100,904	1,005,587	8,439	101,348	290,954		4,314	18,015	672,247
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
76	Jacksonville, Fla.....	\$4,710,596	\$4,313,743		\$22,179	\$39,000		\$65,674		\$270,000
77	Somerville, Mass.....	2,836,765	2,385,398	\$412,533	2,876	21,712		5,681	\$8,565	
78	Oklahoma City, Okla.....	8,140,823	3,892,175		722,680	3,511,695		2,567	10,917	789
79	Waterbury, Conn.....	5,787,531	5,356,111	334,226		8,890		4,501	1,200	82,603
80	Lawrence, Mass.....	4,222,084	3,540,738	515,943	21,043	92,770		11,079	400	40,111
81	Canton, Ohio.....	2,242,488	1,804,619		15,002	69,900		23,155	6,668	323,144
82	Schenectady, N. Y.....	4,462,048	3,321,688	605,403	53,467	159,038		12,458	2,228	308,666
83	Fort Wayne, Ind.....	1,402,564	921,338		375,068	23,146	\$1,436	1,500	43,504	36,482

84	Tulsa, Okla.	2,011,893	1,371,715	413,163	59,098	47,296	17,030	103,591
85	Evansville, Ind.	1,037,884	536,000	433,367	836	180	1,300	116,201
86	Savannah, Ga.	619,812	524,379	8,838	21,244	2,974		62,377
87	Allentown, Pa.	1,429,031	1,153,173	14,924		1,833	25,490	231,388
88	Knoxville, Tenn.	4,288,592	3,599,360			4,722		684,510
89	El Paso, Tex. <sup>2</sup>	4,231,107	2,959,693	20,970	44,100	7,838	1,012	1,197,494
90	San Diego, Calif.	2,126,051	895,235	541,167	203,000	14,669	26,755	442,226
91	Bayonne, N. J.	5,559,076	2,681,342	1,252,168	1,262	255,689	1,906	1,366,544
92	Manchester, N. H.	4,444,897	3,524,055	606,855	37,644	181,903	6,648	87,517
93	Harrisburg, Pa.	1,217,908	794,689			132,500	30,129	257,255
94	Peoria, Ill.	1,806,977	1,564,311			145,951	8,722	85,853
95	St. Joseph, Mo.	212,189	19,575	36,189			1,895	151,912
96	Wichita, Kans.	1,919,020	1,842,273	75		1,185	7,942	60,282
97	Wilkes-Barre, Pa.	599,044	599,611		50,748		2,208	13,959
98	Sioux City, Iowa	1,747,779	1,655,807	41,509	44,000		5,303	1,160
99	South Bend, Ind.	1,597,943	1,247,870	314,606	20,187		1,991	10,398
100	Portland, Me.	4,257,689	3,138,714	671,339	13,763	158,745	2,891	241,139
101	Troy, N. Y.	3,184,249	2,489,755	571,676	57,150	12,150	7,940	1,817
102	Binghamton, N. Y.	1,635,847	862,770	584,880	10,672	9,550	5,356	2,083
103	Rockford, Ill.	1,613,868	1,430,611			94,694	3,023	8,064
104	Charleston, S. C.	1,102,293	866,219			16,305	2,743	508
105	Little Rock, Ark.	4,083,978	4,023,131	250			39,097	15,069
106	Johnstown, Pa.	2,187,450	1,809,753			990	49,200	6,720
107	East St. Louis, Ill.	1,560,847	999,300	450,214	85		2,280	320,787
108	Sacramento, Calif.	2,820,265	2,055,243		158,710	174,240	39,082	108,968
109	Brockton, Mass.	3,750,283	3,324,688	352,543	4,864	21,650	8,235	390,555
110	Hoboken, N. J.	5,404,178	3,402,579	934,706	10,715	12,500	3,962	38,308
111	Terre Haute, Ind.	723,067	530,000	41,257	5,037	3,544	14,849	116,462
112	Saginaw, Mich.	3,421,586	1,353,421	1,040,958	10,451	77,150	6,755	11,918
113	Pawtucket, R. I.	2,753,765	2,160,295	142,196	10,188	261,086	4,170	325,535
114	Passaic, N. J.	3,486,723	2,002,961	601,425		104,000	19,319	160,681
115	Gary, Ind.	1,519,123	860,549		537,884	25,005	6,848	729,839
116	Springfield, Ohio	1,581,110	1,060,318		1,842	268,780	11,785	440
117	Altoona, Pa.	2,232,789	757,436	248,846	10,046	203,559	9,216	5,513
118	Long Beach, Calif.	2,182,322	2,019,207		13,471		16,577	996,325
119	Chester, Pa.	1,033,070	739,679			25,000	20,172	19,784
120	Mobile, Ala.	418,006	413,167	923	30		1,747	266,644
121	Racine, Wis.	1,129,350	207,262	718,891	123,405	72,407	1,066	1,820
122	New Britain, Conn.	718,525	422,418	114,874	9,511	81,842	7,385	
123	Lansing, Mich.	3,278,076	2,405,277	737,023	15,559	7,965	15,744	74,136
124	Holyoke, Mass.	2,668,263	2,120,870	377,291	75	18,075	38,898	71,842
125	Springfield, Ill.	1,930,050	1,807,741		71,361	13,257	4,265	134,217
							19,998	897
								16,796

<sup>1</sup> Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.  
<sup>2</sup> The figures for this city cover the transactions for only 11 months.



TABLE 10.—NONREVENUE RECEIPTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City num-ber.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—								
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of invest-ments.	Sale of sup-plies. <sup>1</sup>	Refunds.	Offsets to outlays.	General trans-fers.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.										
126	Chattanooga, Tenn.....	\$1, 110, 956	\$883, 454		\$74	\$16, 023		\$8, 406	\$56, 779	\$146, 220
127	Berkeley, Calif.....	936, 721	611, 003		38, 613			3, 332	36, 386	247, 387
128	Davenport, Iowa.....	280, 444	106, 384			70, 000	\$27, 073	39, 458	316	37, 213
129	Hamtramck, Mich.....	1, 254, 105	1, 245, 786					8, 319		
130	Bethlehem, Pa.....	1, 456, 164	1, 233, 626		1, 029	100, 000		3, 276		118, 233
131	Covington, Ky.....	876, 551	418, 922	\$279, 498				6, 267		171, 864
132	Lincoln, Nebr.....	1, 885, 246	1, 778, 333		1, 360	4, 000	87, 800	10, 394	608	2, 751
133	Portsmouth, Va.....	1, 921, 229	1, 383, 703		940			11, 172	1, 189	524, 225
134	Haverhill, Mass.....	2, 836, 904	1, 233, 946	300, 186	139	681, 788	1, 024	8, 765	1, 412	609, 644
135	Wheeling, W. Va.....	344, 319	255, 008		2, 727			11, 640		74, 944
136	Niagara Falls, N. Y.....	4, 873, 884	3, 232, 292	558, 707	37, 183		7, 196	8, 748	382, 531	647, 227
137	Highland Park, Mich.....	1, 601, 699	225, 000		2, 515	217, 350		8, 472	5, 133	1, 143, 229
138	Macon, Ga.....	893, 123	613, 036			5, 750		82, 967	18, 951	172, 419
139	Huntington, W. Va.....	356, 696	237, 476					9, 818	11, 191	98, 211
140	East Orange, N. J.....	4, 145, 881	2, 065, 920	750, 705	1, 133	105, 609		9, 998	4, 054	1, 208, 462
141	Lancaster, Pa.....	227, 239	205, 420			2, 900		1, 911	5, 247	11, 761
142	Roanoke, Va.....	2, 010, 188	1, 415, 003			10, 000		13, 375		571, 810
143	Tampa, Fla.....	1, 078, 083	973, 233		40, 537	48, 500		813	15, 000	
144	Augusta, Ga.....	662, 836	395, 474			56, 334	2, 769	8, 678	6, 606	192, 975
145	Cicero, Ill.....	1, 542, 737	1, 505, 451				16, 473	1, 251	5, 237	14, 325
146	Jackson, Mich.....	1, 408, 894	375, 875	890, 905	9, 060	96, 175		19, 133	1, 394	16, 352
147	Winston-Salem, N. C.....	5, 121, 283	2, 798, 551	29, 916		687, 000		5, 056		1, 600, 760
148	Fresno, Calif.....	83, 942	3, 421					5, 750	2, 100	72, 671
149	Topeka, Kans.....	661, 244	451, 706		3, 035	86, 470		2, 079	14, 405	103, 549
150	Atlantic City, N. J.....	5, 597, 998	3, 569, 188	1, 207, 900		554, 729		19, 343	29, 325	217, 513
151	Quincy, Mass.....	3, 430, 573	3, 028, 579	265, 223	44, 283	78, 824	242	8, 924	4, 498	
152	Pasadena, Calif.....	1, 434, 014	1, 080, 880		58, 104	3, 630		21, 655	53, 721	216, 024
153	Kalamazoo, Mich.....	2, 542, 227	1, 006, 094	575, 548	15, 209	138, 483		3, 053	13, 106	790, 734
154	Malden, Mass.....	2, 334, 875	1, 841, 356	221, 998	12, 645	99, 033		6, 176	23, 027	130, 640

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

155	Charlotte, N. C.	\$5,194,063	\$2,248,915	\$23,190	\$2,619	\$610,000	\$27,410	\$47,672		\$2,234,257
156	Lakewood, Ohio	1,617,145	1,092,294	106	30,637	11,288	33,675	20,755	\$1,800	426,590
157	York, Pa.	635,451	445,264			163,404		477	17,004	9,302
158	Bay City, Mich.	3,255,509	2,496,448	339,406		10,000		5,689	2,623	401,343
159	Shreveport, La.	2,216,698	2,049,386		16,149	21,382	3,095	20,870	2,439	108,377
160	Cedar Rapids, Iowa	810,242	790,160		19,298			784		
161	McKeesport, Pa.	777,623	686,249		1,300	630		2,122		87,322
162	Newton, Mass.	3,141,147	1,790,241	351,185	1,979	475,719	28,115	7,013	954	485,941
163	Elmira, N. Y.	1,616,417	1,271,469	218,990	21,075	14,066	609	13,842	247	76,119
164	New Castle, Pa.	1,017,849	932,377			1,400		8,353		75,719
165	Decatur, Ill.	442,513	236,564			11,297	874	15,797	266	177,715
166	Chelsea, Mass.	1,774,239	1,493,490	133,836		111,353	4,765	1,208		29,587
167	Wichita Falls, Tex.	399,832	353,800					1,032		45,000
168	Galveston, Tex.	278,210	10,000		12,651	213,500	70	2,571	619	58,799
169	Oak Park, Ill.	1,299,141	1,243,851		9,706	17,627		2,272		25,685
170	Mount Vernon, N. Y.	1,668,022	1,076,115	332,930		10,618	13,410	11,256	29,143	194,550
171	Woonsocket, R. I.	3,507,872	3,140,565	74,507		36,450		4,476	263	231,611
172	Kenosha, Wis.	1,131,750		744,195	116,094	14,840	3,394	19,558	1,704	231,965
173	Hammond, Ind.	1,787,709	1,338,191		379,269	10,144		7,351	1,550	51,204
174	Montgomery, Ala.	657,125	628,046		967	1,000	806	20,306		6,000
175	Pittsfield, Mass.	1,677,678	1,395,681	265,890	8,467		62	2,886	4,692	
176	Perth Amboy, N. J.	3,634,901	2,711,395	468,104	881			1,073		453,448
177	Beaumont, Tex.	644,414	615,687		2,279	17,518	5,006	2,825	411	688
178	Lima, Ohio	1,859,435	1,459,729		2,649	121,124		9,054	949	265,930
179	Stockton, Calif.	2,339,012	2,132,347		19,797			45,099		141,769
180	Pueblo, Colo.	1,590,153	559,336	265,890	595	44,816		4,884		980,522
181	Medford, Mass.	1,974,898	1,517,886	176,286	5,867	141,911		3,495	500	128,953
182	Lexington, Ky.	2,747,171	1,700,899		1,222	62,971		1,441	480	980,158
183	Charleston, W. Va.	982,798	902,169			51,316	3,138	18,831	28	7,316
184	Salem, Mass.	2,282,268	2,017,680	227,235	9,054	13,354		2,310	539	12,096
185	Butte, Mont.	697,820	629,331		327	58,403	1,294	5,563	2,852	50
186	Everett, Mass.	1,672,928	1,360,050	204,839	6,377	47,710	362	10,629	3,860	39,101
187	Fitchburg, Mass.	3,210,603	2,164,000	232,677	7,317	417,096	19,068	8,210	3,197	359,038
188	Madison, Wis.	2,389,498	896,680	371,871	5,120	167,250	6,670	15,861	627	925,419
189	West Hoboken, N. J.	1,269,171	519,040	246,384	1,626	152,500		9,754		339,867
190	San Jose, Calif.	236,329	52,196		4,134	27,177		1,691		151,131
191	Hamilton, Ohio	761,223	267,229	295,385	17,598	8,366	16,971	19,466	698	135,510
192	Springfield, Mo.	349,455	324,000	283	983			285	8,904	15,000
193	East Chicago, Ind.	848,168	515,517		307,545		87	5,910	4,100	15,009
194	Brookline, Mass.	2,591,865	2,149,755	406,844	3,714	31,515		37		

<sup>1</sup>Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.

TABLE 10.—NONREVENUE RECEIPTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City num- ber.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—								
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of invest-ments.	Sale of sup-plies. <sup>1</sup>	Refunds.	Offsets to outlays.	General trans-fers.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.										
195	Evanston, Ill.	\$342,733	\$301,250			\$3,000		\$357	\$8,408	\$29,718
196	Jamestown, N. Y.	1,257,860	293,166	\$271,520				768	2,237	686,238
197	Waco, Tex.	1,574,862	790,951		\$5,192	185,970		3,785	17,764	571,200
198	Superior, Wis.	1,094,343	502,192	553,930		3,000		3,521	200	31,500
199	Lorain, Ohio	2,098,584	1,763,566		4,124	46,280		13,481	12,746	258,337
200	Muskegon, Mich.	1,861,427	876,732	413,498	3,988	19,850	15,614	9,738	5,103	516,904
201	Joliet, Ill.	780,161	740,240		3,111	11,000		1,698		24,112
202	Dubuque, Iowa	865,098	841,353		1,858		5,381	9,882	4,650	1,974
203	Muncie, Ind.	741,514	663,481		65,974			878	4,190	6,991
204	Columbia, S. C.	1,075,775	979,038			40,000		11,305		45,432
205	Chicopee, Mass.	1,267,045	1,054,104	178,912	29,315		429	3,485	800	
206	Battle Creek, Mich.	1,337,142	100,000	396,108	4,274	100		5,495	1,199	829,966
207	New Rochelle, N. Y.	1,799,912	1,341,677	296,674	173	77,460	18,628	1,709	7,280	56,311
208	Pontiac, Mich.	2,207,746	464,271	489,450		32,854		11,115	9,714	1,200,342
209	Aurora, Ill.	283,190	231,273			8,200	1,110	715	4,337	37,555
210	Waterloo, Iowa	820,541	717,377		101,862			106		1,196
211	Taunton, Mass.	2,916,109	1,234,841	168,940	8,905	910,856		9,801		582,766
212	Stamford, Conn.	2,907,638	2,709,462	95,795	1,743	32,696		4,485	9,541	53,916
213	Council Bluffs, Iowa	509,341	456,607		38,983	4,225		9,166		360
214	Williamsport, Pa.	177,591	55,000			10,000		1,966	3,010	107,615
215	Portsmouth, Ohio	1,256,988	1,170,367		300	4,000		14,896	396	67,029
216	Poughkeepsie, N. Y.	1,093,362	673,984	267,328	24	109,560		4,731	6,593	31,142
217	Rock Island, Ill.	505,053	457,271		46	10,933		649	20	36,134
218	Auburn, N. Y.	1,407,918	561,729	262,464	24,997	5,008	1,763	3,442		548,515
219	Austin, Tex.	349,180	312,915					6,265		30,000
220	Quincy, Ill.	361,594	167,645		12,448	5,030	1,295	81		175,095
221	Newport News, Va.	1,023,073	745,783			5,000		10,414		261,876
222	Meriden, Conn.	462,576	324,381	86,020	615	20,350		119		31,091
223	Paston, Pa.	448,070	337,524			45,073		1,941	14,282	49,250
224	New Brunswick, N. J.	2,425,454	1,218,526	369,375	2,411	124,000		4,508	5,998	702,636

225	Danville, Ill.	909,245	876,528				2,817	1,427	10,787	17,686
226	Wilmington, N. C.	1,123,224	1,042,651			11,355		5,115	2,658	61,445
227	Ogden, Utah	1,207,361	1,125,343			3,045	8,807	3,431	265	66,470
228	Miami, Fla.	3,249,222	2,776,289			20,000	27,000	8,696	7,306	409,931
229	Orange, N. J.	2,508,324	1,183,736	298,739		4,970	668,809	3,170		348,900
230	West New York, N. J.	1,791,989	745,432	330,828		365	81,521	2,616		631,227
231	Amsterdam, N. Y.	1,076,664	502,926	230,285		5,635	13,401	3,355	545	330,517
232	Hazleton, Pa.	299,471	290,365					1,727	630	5,000
233	Norristown, Pa.	266,970	200,000					30		66,940
234	Kokomo, Ind.	544,750	297,015			242,621	2,200	1,708	1,206	
235	Oshkosh, Wis.	617,874	212,491	338,004		22,826	11,000	10,261		23,292
236	Pensacola, Fla.	986,267	932,896				30,000	3,823	4,883	14,665
237	Lewiston, Me.	834,957	580,000	187,179		14	23,000	1,969		42,795
238	Green Bay, Wis.	1,082,905	592,378	404,773		46,257	25,240	3,319	1,000	
239	Columbus, Ga.	302,033	48,480					3,171	2,926	247,456
240	Petersburg, Va.	2,051,478	1,715,970	70,187		2,525	16,500	27,897	21,414	196,985
241	Watertown, N. Y.	865,680	523,952	308,487		598	18,004	3,698	4,226	6,715
242	East Cleveland, Ohio	856,920	494,346			7,046	103,467	6,236	25,000	220,825
243	Phoenix, Ariz.	1,491,358	1,219,395			204,611	19,000	7,623	6,344	12,383
244	Sheboygan, Wis.	742,564	380,866	320,387		5,463	9,000	5,440		16,616
245	Moline, Ill.	512,143	446,735			1,507	32,885	3,386	50	1,842
246	Waltham, Mass.	1,783,617	1,344,715	181,814		10,760	102,713	8,205	8,242	127,168
247	Anderson, Ind.	530,522	362,387			146,125		4,519	8,642	8,232
248	Revere, Mass.	1,450,929	1,360,799	86,809		43		1,873	1,405	
249	Cumberland, Md.	1,483,441	1,402,856				1,540	14,240	24,839	39,966
250	Newport, R. I.	1,138,486	1,001,358	48,906		7,121	46,000	263	2,576	32,262
251	Newburgh, N. Y.	1,315,585	753,532	133,851			10,000	1,753	967	415,482
252	Muskogee, Okla.	682,748	482,545			146,281		28,772	4,014	21,136
253	Cranston, R. I.	714,208	655,000	41,530		18	1,500	1,160		15,000
254	Montclair, N. J.	3,507,528	1,832,160	609,489		2,672	254,998	5,723	2,185	800,301
255	Warren, Ohio	1,071,842	770,811					1,831	1,282	297,918
256	La Crosse, Wis.	829,888	211,473	311,712		2,522	3,958	1,870	8,721	284,441
257	Clifton, N. J.	4,284,968	2,506,963	214,543		770		4,546		1,558,146
258	Lynchburg, Va.	860,457	460,000			13,986	116,725	4,379	6,375	258,992
259	Fort Smith, Ark.	365,363	281,940			3,562		1,199	24,728	53,934
260	Colorado Springs, Colo.	1,288,040	1,185,068			27,709		1,087	8,256	65,920
261	Steubenville, Ohio	189,870	100,186					546		89,138

<sup>1</sup> Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.

TABLE 11.—NONGOVERNMENTAL-COST PAYMENTS: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City number.	CITY.	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—								
		Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies. <sup>1</sup>	Refunds.	Outlays offset by receipts.	General transfers.
	Grand total.....	\$2,091,687,716	\$1,026,366,913	\$256,842,727	\$46,240,105	\$265,298,247	\$5,720,819	\$9,907,380	\$7,838,298	\$473,473,227
	Group I.....	1,299,954,278	666,962,524	131,082,808	24,722,180	194,262,133	2,258,468	5,191,525	2,978,043	272,496,597
	Group II.....	291,605,940	75,902,654	75,189,966	9,908,947	25,003,353	1,177,465	941,238	1,360,583	102,121,734
	Group III.....	258,038,695	145,149,278	20,462,661	5,256,962	27,529,195	1,448,963	2,109,721	2,092,878	53,989,037
	Group IV.....	132,597,768	77,423,799	17,007,112	4,363,202	10,626,784	585,295	941,622	1,006,045	20,643,909
	Group V.....	109,491,035	60,928,658	13,100,180	1,988,814	7,876,782	250,628	723,274	400,749	24,221,950
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER.										
1	New York, N. Y.....	\$600,738,759	\$455,897,948	\$16,849,696	\$14,769,883	\$81,724,374	\$53,930	\$1,265,529		\$30,177,399
2	Chicago, Ill.....	252,848,044	93,155,053	12,995,865	1,146,589	37,630,801	53,292	392,152	\$38,557	107,435,735
3	Philadelphia, Pa.....	48,462,915	11,388,702	1,583,738	41,963	15,249,677		227,602	255,853	19,715,380
4	Detroit, Mich.....	66,147,717	39,126,828	10,005,785	1,531,532	7,205,828	1,163,150	760,430	389,921	5,964,243
5	Cleveland, Ohio.....	65,567,240	7,659,441	43,990,739	863,312	3,112,335	375,340	826,853	76,634	8,662,586
6	St. Louis, Mo.....	13,330,355	4,000,108	3,529,066	700,054	1,970,283	236,315	36,551	6,606	2,851,372
7	Boston, Mass.....	43,664,691	18,635,964	5,511,198	150,255	8,850,984		178,831	22,772	10,314,687
8	Baltimore, Md.....	13,585,809	7,206,000		49,261	2,951,100	224,636	209,642	446,477	2,498,693
9	Los Angeles, Calif.....	74,945,542	3,818,715	26,606,335	3,681,602	497,595	126,583	754,803	304,131	39,155,778
10	Pittsburgh, Pa.....	22,283,951	12,009,928		24,863	1,509,073		119,145	200,545	8,420,397
11	San Francisco, Calif.....	68,888,094	5,340,230	4,053,380	1,253,378	29,476,000		294,147	756,060	27,714,899
12	Buffalo, N. Y.....	29,491,161	8,723,607	5,957,006	509,488	4,084,083	25,222	125,840	480,487	9,585,428
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000.										
13	Milwaukee, Wis.....	\$39,752,645	\$3,665,982	\$6,965,560	\$1,683,461	\$7,294,077	\$104,148	\$182,401	\$58,672	\$19,798,344
14	Washington, D. C.....	7,010,728	196,964	418,476	1,815,334	1,110,079	105,211	46,281	304,881	3,013,502
15	Newark, N. J.....	49,065,600	23,408,768	10,178,302	186,081	3,175,843	1,238	69,144	131,536	11,914,688
16	Cincinnati, Ohio.....	28,362,738	1,955,450	13,148,931	298,735	4,678,058	265	62,268	45,755	8,175,276
17	Minneapolis, Minn.....	23,069,711	1,285,869	2,672,674	297,245	1,530,534	269,819	76,581	90,367	17,476,622
18	New Orleans, La.....	18,183,599	4,661,695		170,096	189,100		65,717	33,513	13,063,478

19	Kansas City, Mo.....	17,070,182	4,585,560	2,016,845	1,903,067	1,922,840	577	115,323	371,361	6,154,609
20	Indianapolis, Ind.....	20,618,145	5,183,016	3,464,345	1,032,831	47,084	82,441	113,785	154,882	10,539,761
21	Seattle, Wash.....	41,821,988	15,991,202	21,270,588	320,374	48,602	499,547	144,095	124,963	3,422,617
22	Rochester, N. Y.....	15,962,213	9,363,506	3,591,695	2,083,327	275,000	114,219	29,657	6,119	498,690
23	Jersey City, N. J.....	30,058,391	5,604,642	11,462,550	120,396	4,732,136		35,986	38,534	8,064,147

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

24	Portland, Oreg.....	\$9,902,153	\$6,419,696		\$229,860	\$688,489	\$47,042	\$542,465	\$222,232	\$1,752,369
25	Denver, Colo.....	10,166,303	2,531,537	\$1,608,659	459,682	560,500	207,220	54,785	55,743	4,688,177
26	Toledo, Ohio.....	4,890,416	1,455,564		345,469	1,165,960	130,756	66,771	58,027	1,667,869
27	Columbus, Ohio.....	7,506,646	1,802,100		132,520	1,649,734	403	63,556	50,095	3,808,238
28	Providence, R. I.....	13,773,645	5,874,116	605,803	68,295	4,818,852		17,110	66,878	2,322,591
29	St. Paul, Minn.....	6,239,698	4,218,876		15,955	1,382,665	20,900	75,194	4,784	521,324
30	Louisville, Ky.....	4,088,875	1,464,490		117,690	25,435		21,386	2,700	2,457,174
31	Oakland, Calif.....	1,908,959	1,009,856		395,090			31,116	10,041	462,856
32	Atlanta, Ga.....	4,185,766	2,290,917		1,283	389,000	23,945	64,269	26,228	1,390,124
33	Akron, Ohio.....	3,607,928	1,724,288		124,733	312,650		46,864	37,940	1,296,220
34	Omaha, Nebr.....	6,763,929	4,694,495		154,973	710,466	370,499	42,049	49,493	741,954
35	Birmingham, Ala.....	5,629,334	2,392,822		22,152	2,645,008	260	113,477		455,615
36	Worcester, Mass.....	14,038,365	10,145,019	1,069,787	193,176	1,135,600		13,907	126,162	1,354,714
37	Syracuse, N. Y.....	10,018,637	7,790,033	1,558,922	516,382	9,500		13,300	3,153	127,347
38	Richmond, Va.....	4,521,938	619,580	2,041	15,398	530,700		42,606		3,311,613
39	San Antonio, Tex.....	3,662,240	3,413,787		90,779	2,060	2,848	5,826	50,921	96,079
40	New Haven, Conn.....	7,498,655	3,579,360	461,371	76	184,504		68,743	45,746	3,158,755
41	Dallas, Tex.....	1,935,201	1,342,462		8,525	53,200	207,033	28,089	19,809	276,083
42	Memphis, Tenn.....	4,762,215	2,143,992		10,593	80,000	16,755	26,342	89,422	2,395,111
43	Dayton, Ohio.....	2,475,336	754,406	1,065,614	9,953	346,074	81,365	10,798	24,352	182,774
44	Bridgeport, Conn.....	2,665,576	1,987,973	487,845		84,421	727	15,307	5,700	83,603
45	Houston, Tex.....	2,847,075	548,112		1,245,985	358,000	3,897	7,952	126,340	556,789
46	Hartford, Conn.....	7,545,046	2,359,564	459,191	210	1,420,422		27,280	186,150	3,002,229
47	Grand Rapids, Mich.....	2,315,783	588,300	1,273,378	25,358	17,861	13,093	30,596	25,126	342,071
48	Seranton, Pa.....	628,092	348,902			103,497	1,000	4,548		36,465
49	Springfield, Mass.....	6,353,494	5,074,717	908,368		119,625	61,468	39,911	70,405	79,000
50	Paterson, N. J.....	8,478,391	3,755,483	1,253,162	41,275	923,672		19,288	18,846	2,466,665
51	Des Moines, Iowa.....	1,339,055	922,737		51,173	71,197	31,758	8,440		253,750
52	Youngstown, Ohio.....	5,418,024	2,378,879			1,419,044		17,139	82,547	1,520,415
53	New Bedford, Mass.....	7,430,488	6,306,835	783,426	113,031	95,555		11,414		120,227
54	Trenton, N. J.....	2,981,350	480,655	1,199,067	7,812	538,538		3,844		751,434
55	Norfolk, Va.....	10,779,236	10,247,788	1,097	35,679	355,680		89,240	14,995	34,757
56	Salt Lake City, Utah.....	4,264,119	3,641,694		87,356	227,898	17,235	20,508	82,394	187,034
57	Camden, N. J.....	3,158,516	1,400,204	1,048,769	65,000	481,500		2,503	4,434	156,106
58	Fall River, Mass.....	4,941,044	3,092,000		7,996	367,409		191	1,472	734,390

<sup>1</sup> Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

TABLE 11.—NONGOVERNMENTAL-COST PAYMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City number.	CITY.	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—								
		Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies. <sup>1</sup>	Refunds.	Outlays offset by receipts.	General transfers.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.										
59	Nashville, Tenn.....	\$1,932,720	\$704,621			\$50,000		\$24,359	\$163,606	\$990,134
60	Albany, N. Y.....	2,447,956	1,166,591	\$610,708	\$44,832	75,428		6,414	25,650	518,333
61	Wilmington, Del.....	4,049,838	412,359		150	148,035		37,699	9,680	3,441,915
62	Lowell, Mass.....	4,326,531	3,693,486	589,798	45	20,824	\$109	9,456	3,572	9,241
63	Kansas City, Kans.....	1,576,001	933,108		16,196	138,516		16,843	940	470,398
64	Fort Worth, Tex.....	2,242,667	1,253,809		7,093		5,489	30,302	18,423	927,551
65	Cambridge, Mass.....	5,072,489	3,491,425	742,805	6,849	218,342	14,042	11,078		587,948
66	Reading, Pa.....	840,206	312,300		23,497	110,900		18,375	78,692	296,442
67	Erie, Pa.....	770,412	586,572	1,144	27,518		51,684	14,781	3,859	84,854
68	Flint, Mich.....	4,377,903	1,407,366	1,170,148	163,724	20,125	35,687	77,280	2,206	1,501,367
69	Yonkers, N. Y.....	12,355,841	10,599,472	804,626	26,891	501,287		49,013		374,552
70	Spokane, Wash.....	1,676,693	764,034	6,171	79,642	628,778	3,314	10,010	66,960	117,784
71	Duluth, Minn.....	1,267,561	579,983		48,260	512,228	32,088	89,319	1,683	4,000
72	Lynn, Mass.....	5,193,953	4,188,251	535,521	30,201	283,148	21,482	6,474	28,176	100,700
73	Elizabeth, N. J.....	6,000,849	3,384,033	792,918	43,220	1,094,120		5,095	68,816	612,647
74	Utica, N. Y.....	3,181,444	2,098,396	674,084	46,780	24,671		33,726		299,787
75	Tacoma, Wash.....	2,004,203	772,233	10,652	98,605	428,137		4,314	18,015	672,247
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.										
76	Jacksonville, Fla.....	\$693,008	\$151,584		\$17,232		\$188,518	\$65,674		\$270,000
77	Somerville, Mass.....	2,486,931	2,057,271	\$412,538	2,876			5,681	\$8,565	
78	Oklahoma City, Okla.....	5,465,677	1,104,941		755,761	\$3,590,702		2,567	10,917	789
79	Waterbury, Conn.....	4,321,171	3,869,581	334,226		29,060		4,501	1,200	82,603
80	Lawrence, Mass.....	3,860,965	3,266,770	515,939	24,373	2,293		11,079	400	40,111
81	Canton, Ohio.....	2,120,208	1,274,738		13,565	478,938		23,155	6,668	323,144
82	Schenectady, N. Y.....	2,423,505	1,392,194	605,403	38,803	63,753		12,458	2,228	308,666
83	Fort Wayne, Ind.....	616,891	190,103		328,112	16,100	1,000	1,590	43,504	36,432

84	Tulsa, Okla.	1,228,513	591,493		457,767	11,336		47,296	17,030	103,591
85	Evansville, Ind.	638,102	32,380		445,483	42,558		180	1,300	116,201
86	Savannah, Ga.	531,716	452,731		2,613	10,000	1,021	2,974		62,377
87	Allentown, Pa.	743,513	434,174		10,440		40,188	1,833	25,490	231,388
88	Knoxville, Tenn.	2,507,487	1,818,255					4,722		684,510
89	El Paso, Tex. <sup>2</sup>	1,636,919	676,160		20,970	132,000		7,838	1,012	798,939
90	San Diego, Calif.	1,837,004	540,960		548,634	230,022	45,408	26,755	2,999	442,226
91	Bayonne, N. J.	5,501,323	3,121,001	1,252,168	1,009	102,100		1,906	165	1,022,974
92	Manchester, N. H.	3,769,429	2,897,300	606,855	11,856	158,978		6,648	275	87,517
93	Harrisburg, Pa.	805,346	368,227			146,400	30,129	3,335		257,255
94	Peoria, Ill.	1,285,102	1,094,750			77,083	18,449	8,722	245	85,853
95	St. Joseph, Mo.	481,965	289,654		34,983	903		4,513		151,912
96	Wichita, Kans.	831,894	742,956		1,650	10,879	922	7,942	7,263	60,282
97	Wilkes-Barre, Pa.	594,674	552,989			3,000		2,208	13,959	22,518
98	Sioux City, Iowa	1,431,259	1,340,109		84,187	500		5,303	1,160	
99	Portland Bend, Ind.	806,921	462,463		314,039	18,030		1,991	10,398	
100	Portland, Me.	3,388,191	2,146,405	671,156	19,556	275,946		13,540	20,449	241,139
101	Troy, N. Y.	2,486,584	1,801,119	571,706	57,200	3,050		7,940	1,817	43,752
102	Binghamton, N. Y.	1,029,308	342,149	584,880	6,793	21,243		5,356	2,083	66,804
103	Rockford, Ill.	1,536,050	1,317,188			125,077		5,213	8,064	72,263
104	Charleston, S. C.	724,388	437,216			60,102		2,743	508	216,018
105	Little Rock, Ark.	3,868,704	3,808,544		250		38,410	347	15,069	6,084
106	Johnstown, Pa.	550,707	174,000					49,200	6,720	320,787
107	East St. Louis, Ill.	1,127,255	561,349	450,214	75	10,900		2,280		102,437
108	Sacramento, Calif.	912,752	255,647		118,187	107,071		39,082	2,435	390,330
109	Brockton, Mass.	3,319,899	2,872,400	352,543	767	47,646		8,235		38,308
110	Hoboken, N. J.	5,616,126	3,479,604	934,706	745	124,525		3,962	11,211	1,061,373
111	Terre Haute, Ind.	498,764	265,000		39,954	46,886	3,695	14,849	11,918	116,462
112	Saginaw, Mich.	2,469,856	399,457	1,640,958	4,426	85,800	2,755	6,755	4,170	325,535
113	Pawtucket, R. I.	2,299,641	1,754,391	142,196		223,054		19,319		160,681
114	Passaic, N. J.	2,722,691	1,301,445	601,425		16,504		6,848	41,650	754,819
115	Gary, Ind.	1,295,818	584,356		568,165	50,640		11,785	440	80,432
116	Springfield, Ohio	1,035,822	586,538		4,237	194,877		9,216	5,513	235,441
117	Altoona, Pa.	2,055,201	545,216	248,846	12,672	235,565		16,577		996,325
118	Long Beach, Calif.	357,652	201,382		5,643		759	20,172	19,784	109,912
119	Chester, Pa.	938,691	584,700			85,600		1,747		266,644
120	Mobile, Ala.	345,435	339,583	923	43	1,000		1,066	1,820	1,000
121	Racine, Wis.	1,249,586	135,711	719,708	114,702	272,080		7,385		
122	New Britain, Conn.	811,646	434,198	114,874	3,133	169,561		15,744		74,136
123	Lansing, Mich.	1,235,909	352,604	737,454	9,041			38,898		71,842
124	Holyoke, Mass.	2,685,823	2,117,500	377,291	116	21,797	26,134	4,265	4,503	134,217
125	Springfield, Ill.	1,205,719	1,021,302		34,212	112,400		19,998	897	16,910

<sup>1</sup> Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.  
<sup>2</sup> The figures for this city cover the transactions for only 11 months.



TABLE 11.—NONGOVERNMENTAL-COST PAYMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City number.	CITY.	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—								
		Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies. <sup>1</sup>	Refunds.	Outlays offset by receipts.	General transfers.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.										
126	Chattanooga, Tenn.....	\$562,707	\$313,046		\$79	\$38,177		\$8,406	\$56,779	\$146,220
127	Berkeley, Calif.....	545,098	219,379		38,614			3,332	36,386	247,387
128	Davenport, Iowa.....	611,477	464,490			70,000		39,458	316	37,213
129	Hamtramck, Mich.....	264,994	256,675					8,319		
130	Bethlehem, Pa.....	987,258	762,900		749	102,100		3,276		118,233
131	Covington, Ky.....	970,881	511,942	\$279,498			\$1,435	6,267		171,739
132	Lincoln, Nebr.....	1,101,316	993,268		799	11,550	81,946	10,394	608	2,751
133	Portsmouth, Va.....	1,307,769	593,900		670	42,277		11,172	1,189	658,561
134	Haverhill, Mass.....	3,005,062	1,832,500	300,186		251,531	1,024	8,765	1,412	609,644
135	Wheeling, W. Va.....	405,264	303,661		1,783	13,236		11,640		74,944
136	Niagara Falls, N. Y.....	1,946,920	132,500	558,707	34,537	5,000	7,196	8,748	382,531	817,701
137	Highland Park, Mich.....	2,021,063	318,043		2,595	547,320	1,608	8,472	5,133	1,137,892
138	Macon, Ga.....	700,497	424,753			1,407		82,967	18,951	172,419
139	Huntington, W. Va.....	356,056	82,090			154,746		9,818	11,191	98,211
140	East Orange, N. J.....	3,230,220	1,130,410	750,705	991	202,930		9,998	4,054	1,131,132
141	Lancaster, Pa.....	215,179	180,000			16,260		1,911	5,247	11,761
142	Roanoke, Va.....	889,071	157,186			59,186		13,375		659,324
143	Tampa, Fla.....	942,389	833,878		32,769	59,929		813	15,000	
144	Augusta, Ga.....	880,907	525,223		19,400	128,025		8,678	6,606	192,975
145	Cicero, Ill.....	775,302	738,016				16,473	1,251	5,237	14,325
146	Jackson, Mich.....	1,366,733	404,826	890,905	4,675	29,448		19,133	1,394	16,352
147	Winston-Salem, N. C.....	4,185,850	1,638,903	26,565		908,000	2,504	5,056		1,604,822
148	Fresno, Calif.....	131,116	45,531				5,064	5,750	2,100	72,671
149	Topeka, Kans.....	700,565	451,950		3,035	125,547		2,079	14,405	103,549
150	Atlantic City, N. J.....	4,475,902	2,783,321	1,207,900		218,500		19,343	29,325	217,513
151	Quincy, Mass.....	2,728,877	2,333,354	255,223	39,083	77,795		8,924	4,498	
152	Pasadena, Calif.....	658,870	308,104			943		21,655	53,721	216,024
153	Kalamazoo, Mich.....	2,204,750	532,432	629,416	4,111	107,274	28,441	3,053	13,106	886,917
154	Malden, Mass.....	2,037,934	1,609,830	221,998	6,619	39,644		6,176	23,027	130,640

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

155	Charlotte, N. C.	\$4,722,204	\$1,076,301	\$22,422	\$1,420	\$1,340,132		\$47,672		\$2,234,257
156	Lakewood, Ohio	1,099,984	369,214	106	21,534	225,653	\$34,332	20,755	\$1,800	426,590
157	York, Pa.	152,636	83,569			42,284		477	17,004	9,302
158	Bay City, Mich.	1,001,265	153,850	339,406		97,800		5,689	2,623	401,343
159	Shreveport, La.	1,130,442	968,451		10,660	18,415	6,230	20,870	2,439	103,377
160	Cedar Rapids, Iowa	227,249	198,186		16,755	11,524		784		
161	McKeesport, Pa.	175,765	80,000		250	6,071		2,122		87,322
162	Newton, Mass.	2,983,452	1,976,096	351,185	1,982	160,281		7,013	954	485,941
163	Elmira, N. Y.	526,429	133,860	218,990	5,714	77,048		13,842	247	76,119
164	New Castle, Pa.	226,795	142,723					8,353		75,719
165	Decatur, Ill.	612,873	365,406			52,815	874	15,797	266	177,715
166	Chelsea, Mass.	1,681,573	1,352,356	133,836		164,586		1,208		29,587
167	Wichita Falls, Tex.	157,894	111,862					1,032		45,000
168	Galveston, Tex.	221,287	170,265		9,033			2,571	619	38,799
169	Oak Park, Ill.	772,162	736,952		7,309			2,272		25,629
170	Mount Vernon, N. Y.	1,035,422	433,456	332,930		29,000	12,083	11,256	29,143	187,554
171	Woonsocket, R. I.	2,507,484	2,025,427	74,507		151,200		4,476	263	251,611
172	Kenosha, Wis.	1,316,470	196,527	744,196		22,929	18,596	19,558	1,704	231,965
173	Hammond, Ind.	671,936	222,877		379,954	9,000		7,351	1,550	51,204
174	Montgomery, Ala.	462,312	435,613		347		365	20,306		5,681
175	Pittsfield, Mass.	1,662,870	1,380,700	265,890	8,640		62	2,886	4,692	
176	Perth Amboy, N. J.	3,359,644	1,813,870	468,104	57	668,482		1,073		408,058
177	Beaumont, Tex.	606,391	593,192		35	4,500	4,740	2,825	411	688
178	Lima, Ohio	1,139,222	631,330		2,529	229,430		9,054	949	265,930
179	Stockton, Calif.	397,909	191,169		19,872			45,099		141,769
180	Pueblo, Colo.	1,689,143	543,622		934	159,181		4,884		980,522
181	Medford, Mass.	1,856,601	1,430,454	176,286	2,094	114,819		3,495	500	128,953
182	Lexington, Ky.	1,641,134	579,061		691	94,603		1,441	480	964,858
183	Charleston, W. Va.	381,050	85,490			260,000	9,394	18,831	28	7,316
184	Salem, Mass.	2,373,278	2,119,500	227,235	2,784	8,814		2,310	539	12,096
185	Butte, Mont.	1,014,897	907,554		215	95,897	2,766	5,563	2,852	50
186	Everett, Mass.	1,034,845	756,718	204,839	4,336	15,000	362	10,629	3,860	39,101
187	Fitchburg, Mass.	2,997,478	2,240,500	232,677	3,142	150,714		8,210	3,197	359,038
188	Madison, Wis.	1,931,841	557,800	371,871		47,194	7,764	15,801	627	930,724
189	West Hoboken, N. J.	1,017,912	199,000	246,384	1,403	225,000		9,754		336,371
190	San Jose, Calif.	314,431	96,420		4,133	61,372	132	1,691		150,683
191	Hamilton, Ohio	901,117	350,923	295,385	9,003	76,382	13,750	19,466	698	135,510
192	Springfield, Mo.	42,505	17,000	133	243	940		285	8,904	15,000
193	East Chicago, Ind.	762,776	439,500		298,119		138	5,910	4,100	15,009
194	Brookline, Mass.	2,276,070	1,864,794	406,844	2,224	2,171		37		

<sup>1</sup> Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

TABLE II.—NONGOVERNMENTAL-COST PAYMENTS: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 46.]

City number.	CITY.	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—								
		Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies. <sup>1</sup>	Refunds.	Outlays offset by receipts.	General transfers.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.										
195	Evanston, Ill.	\$375,988	\$317,960			\$19,545		\$357	\$8,408	\$29,718
196	Jamestown, N. Y.	1,314,416	401,109	\$271,520		8,324	\$6,113	768	2,237	624,345
197	Waco, Tex.	1,075,674	315,686		\$1,658	167,000		3,785	17,764	569,781
198	Superior, Wis.	934,020	143,882	553,930		2,500		3,521	200	229,987
199	Lorain, Ohio	1,013,941	661,205		61	68,061		13,481	12,746	258,387
200	Muskegon, Mich.	1,319,345	347,004	413,498	1,344	12,650	16,104	9,738	5,103	513,904
201	Joliet, Ill.	291,393	246,801		3,149	18,308		1,698		21,437
202	Dubuque, Iowa	369,153	330,676		1,854	12,254	7,863	9,882	4,650	1,974
203	Muncie, Ind.	419,820	323,796		65,684	16,936		878	4,190	8,336
204	Columbia, S. C.	743,881	652,256			34,888		11,305		45,432
205	Chicopee, Mass.	1,428,092	1,223,700	178,912	13,395	7,800		3,485	800	
206	Battle Creek, Mich.	1,341,802	106,000	396,108	3,034			5,495	1,199	829,966
207	New Rochelle, N. Y.	1,822,356	1,348,035	296,665	2	93,297	19,102	1,709	7,280	56,266
208	Pontiac, Mich.	2,394,360	475,100	504,205		157,858		11,115	9,714	1,236,368
209	Aurora, Ill.	223,700	133,465			46,518	1,110	715	4,337	37,555
210	Waterloo, Iowa	383,842	269,731		102,809	10,000		106		1,196
211	Taunton, Mass.	3,110,541	1,903,241	168,940	3,344	442,449		9,801		582,766
212	Stamford, Conn.	2,516,346	2,311,129	102,609	1,743	32,923		4,485	9,541	53,916
213	Council Bluffs, Iowa	308,841	258,570		36,745	4,000		9,166	360	
214	Williamsport, Pa.	214,154	101,563					1,966	3,010	107,615
215	Portsmouth, Ohio	356,365	190,044			84,000		14,896	396	67,029
216	Poughkeepsie, N. Y.	628,910	293,123	267,328	6	25,987		4,731	6,593	31,142
217	Rock Island, Ill.	560,278	520,505			2,991		649	20	36,113
218	Auburn, N. Y.	1,260,730	426,402	262,464	119	8,267	2,265	3,442		557,771
219	Austin, Tex.	551,159	514,894					6,265		30,000
220	Quincy, Ill.	362,534	190,565		13,950	8,433	1,295	81		148,510
221	Newport News, Va.	733,845	461,599					10,414		261,832
222	Meriden, Conn.	348,263	225,000	86,020	615	5,418		119		31,091

223	Easton, Pa.....	279, 779	176, 356			37, 950		1, 941	14, 282	49, 250
224	New Brunswick, N. J.....	2, 240, 733	1, 039, 948	369, 148	1, 330	12, 754		4, 508	5, 998	807, 047
225	Danville, Ill.....	354, 160	321, 736				2, 817	1, 427	10, 787	17, 393
226	Wilmington, N. C.....	964, 821	858, 503			37, 100		5, 115	2, 658	61, 445
227	Ogden, Utah.....	503, 499	408, 046		199	14, 141	9, 947	3, 431	265	67, 470
228	Miami, Fla.....	1, 347, 671	921, 738					8, 696	7, 306	409, 931
229	Orange, N. J.....	2, 549, 397	1, 106, 523	298, 739	2, 983	789, 082		3, 170		348, 900
230	West New York, N. J.....	1, 293, 838	208, 537	330, 828	200			2, 616		751, 657
231	Amsterdam, N. Y.....	939, 409	347, 147	230, 288	4, 869	32, 688		3, 355	545	320, 517
232	Hazleton, Pa.....	33, 106	24, 000				1, 749	1, 727	630	5, 000
233	Norristown, Pa.....	177, 888	106, 141				4, 777	30		66, 940
234	Kokomo, Ind.....	436, 929	186, 608		243, 407	4, 000		1, 708	1, 206	
235	Oshkosh, Wis.....	595, 633	191, 093	330, 641	23, 410	16, 936		10, 261		23, 292
236	Pensacola, Fla.....	832, 732	809, 361					3, 823	4, 883	14, 665
237	Lewiston, Me.....	876, 153	644, 196	187, 179	14			1, 969		42, 795
238	Green Bay, Wis.....	768, 345	264, 101	404, 773	43, 210	37, 035	14, 907	3, 319	1, 000	
239	Columbus, Ga.....	586, 268	334, 525			2, 943	2, 025	3, 171	2, 926	240, 678
240	Petersburg, Va.....	1, 077, 253	745, 519	70, 187	25	10, 595	4, 631	27, 897	21, 414	196, 985
241	Watertown, N. Y.....	881, 809	532, 901	308, 471	598	25, 200		3, 698	4, 226	6, 715
242	East Cleveland, Ohio.....	518, 719	242, 960		5, 198	18, 500		6, 236	25, 000	220, 825
243	Phoenix, Ariz.....	392, 657	134, 233		200, 674	31, 400		7, 623	6, 344	12, 383
244	Sheboygan, Wis.....	498, 516	133, 388	320, 387	1, 466	11, 718	9, 501	5, 440		16, 616
245	Moline, Ill.....	515, 716	468, 509		3, 896	13, 827	24, 206	3, 386	50	1, 842
246	Waltham, Mass.....	1, 536, 199	1, 183, 392	181, 814	4, 897	22, 355	126	8, 205	8, 242	127, 168
247	Anderson, Ind.....	236, 216	66, 000		145, 566	2, 400	857	4, 519	8, 642	8, 232
248	Revere, Mass.....	1, 059, 482	969, 395	86, 809				1, 873	1, 405	
249	Cumberland, Md.....	511, 101	378, 200			53, 856		14, 240	24, 839	39, 966
250	Newport, R. I.....	1, 006, 708	850, 000	48, 906	6, 927	65, 774		263	2, 576	32, 262
251	Newburgh, N. Y.....	941, 483	390, 011	133, 851				1, 753	967	414, 901
252	Muskogee, Okla.....	560, 424	213, 699		133, 404	159, 399		28, 772	4, 014	21, 136
253	Cranston, R. I.....	772, 694	680, 000	41, 529	5	35, 000		1, 160		15, 000
254	Montclair, N. J.....	2, 432, 836	458, 389	609, 489	1, 019	320, 670		5, 723	2, 185	1, 035, 361
255	Warren, Ohio.....	626, 003	281, 065			10, 000		1, 831	1, 282	331, 825
256	La Crosse, Wis.....	728, 402	107, 937	317, 952	1, 922		5, 559	1, 870	8, 721	284, 441
257	Clifton, N. J.....	3, 180, 210	1, 397, 351	213, 764	670	14, 733		4, 546		1, 549, 146
258	Lynchburg, Va.....	826, 226	390, 000		6, 223	155, 502	1, 410	4, 379	6, 375	262, 337
259	Fort Smith, Ark.....	391, 296	308, 688		2, 747			1, 199	24, 728	53, 934
260	Colorado Springs, Colo.....	288, 189	178, 833		8, 036	24, 535	1, 513	1, 087	8, 256	65, 929
261	Steubenville, Ohio.....	237, 729	145, 000			3, 045		546		59, 138

<sup>1</sup> Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

GENERAL TABLES.

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TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922.

(This table is presented in two sections. See also pp. 243 to 255).

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.			ASSETS IN PUBLIC TRUST FUNDS.			
			Total.	Cash.	Investments.	Total.	Cash.	Investments.	
								Real property.	Securities.
	Grand total.....	\$2, 272, 373, 414	\$1, 091, 623, 431	\$78, 683, 564	\$1, 012, 939, 857	\$176, 601, 631	\$8, 973, 743	\$50, 718, 167	\$116, 909, 721
	Group I.....	1, 646, 274, 469	846, 431, 186	30, 664, 229	815, 766, 947	134, 515, 059	4, 240, 913	47, 827, 245	82, 446, 901
	Group II.....	217, 886, 444	78, 029, 973	12, 755, 896	65, 274, 077	12, 195, 121	1, 901, 945	1, 723, 190	8, 569, 986
	Group III.....	216, 929, 204	101, 184, 445	15, 798, 913	85, 385, 532	12, 745, 936	790, 946	834, 164	11, 120, 826
	Group IV.....	109, 806, 747	38, 016, 134	12, 398, 609	25, 617, 525	8, 504, 979	1, 138, 931	195, 468	7, 170, 580
	Group V.....	81, 476, 550	27, 961, 693	7, 065, 917	20, 895, 776	8, 640, 536	901, 008	138, 100	7, 601, 428

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

1	New York, N. Y.....	\$976, 956, 329	\$647, 094, 857	\$7, 777, 105	\$639, 317, 752	\$26, 140, 852	\$1, 236, 052		\$24, 904, 800
2	Chicago, Ill.....	118, 774, 714	748, 636	371, 636	377, 000	21, 501, 205	1, 276, 283	\$10, 987, 792	9, 237, 130
3	Philadelphia, Pa.....	170, 179, 845	54, 474, 690	666, 890	53, 807, 800	63, 088, 694	250, 348	29, 321, 257	33, 517, 089
4	Detroit, Mich.....	20, 259, 274	13, 547, 496	2, 340, 590	11, 206, 906	624, 008	27, 808		596, 200
5	Cleveland, Ohio.....	62, 559, 056	17, 726, 772	6, 108, 867	11, 617, 905	88, 862	88, 862		5, 000
6	St. Louis, Mo.....	20, 776, 225	8, 783, 552	2, 500, 872	6, 282, 680	3, 981, 040	60, 663	2, 558, 292	1, 362, 085
7	Boston, Mass.....	109, 479, 123	41, 898, 892	2, 923, 792	38, 975, 100	15, 882, 915	548, 668	4, 959, 904	10, 374, 343
8	Baltimore, Md.....	42, 353, 801	37, 517, 342	136, 773	37, 380, 569	1, 383, 855	17, 894		1, 365, 961
9	Los Angeles, Calif.....	41, 791, 501	5, 841, 864	2, 569, 864	3, 272, 000	184, 993	121, 270		63, 723
10	Pittsburgh, Pa.....	25, 405, 379	10, 382, 789	2, 362, 764	8, 020, 025	1, 027, 575	344, 995		682, 580
11	San Francisco, Calif.....	34, 948, 391	2, 204, 156	2, 204, 156		204, 939	136, 939		68, 000
12	Buffalo, N. Y.....	22, 790, 821	6, 210, 130	700, 920	5, 509, 210	406, 121	136, 131		269, 990

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

13	Milwaukee, Wis.....	\$12, 500, 515				\$1, 931, 578	\$598, 328		\$1, 333, 250
14	Washington, D. C.....	14, 695, 834	\$4, 563, 466	\$45, 966	\$4, 517, 500	568, 260	34, 510		539, 750
15	Newark, N. J.....	21, 686, 474	14, 815, 073	479, 967	14, 335, 106	499, 060	126, 188		372, 872
16	Cincinnati, Ohio.....	83, 112, 194	26, 656, 491	1, 023, 793	25, 232, 788	4, 664, 678	117, 533	\$1, 394, 800	3, 152, 345
17	Minneapolis, Minn.....	13, 350, 433	3, 794, 879	128, 337	3, 695, 542	843, 286	73, 887		769, 999
18	New Orleans, La.....	9, 510, 419	3, 518, 903	3, 403, 905	114, 098	1, 566, 141	157, 209	324, 890	1, 084, 042

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19	Kansas City, Mo.	12,894,624	6,193,566	740,266	5,453,300	438,259	36,139		402,120
20	Indianapolis, Ind.	8,238,562	1,431,407	1,431,407		847,539	131,041	3,500	712,998
21	Seattle, Wash.	11,800,303	1,094,900	1,094,900		30,005	21,795		8,210
22	Rochester, N. Y.	7,485,095	3,519,181	2,590,181		929,000	774,223		201,000
23	Jersey City, N. J.	22,611,991	12,242,107	1,217,264		11,024,843	32,092		
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000.									
24	Portland, Oreg.	\$5,597,284	\$2,812,011	\$675,290	\$2,136,721	\$650,360	\$8,697		\$641,663
25	Denver, Colo.	6,707,372	488,256	360,356	127,900	1,718,376	35,592	\$106,520	1,576,264
26	Toledo, Ohio	10,910,981	4,950,532	802,204	4,148,328	676,330	37,212	200,000	439,118
27	Columbus, Ohio	19,517,187	10,624,035	286,219	10,337,816	89,160	8,105	4,505	76,550
28	Providence, R. I.	15,374,696	12,486,385	156,730	12,329,655	845,461	47,341	291,420	506,700
29	St. Paul, Minn.	7,039,073	5,021,751	133,418	4,888,333	636,962	13,037	140,875	483,050
30	Louisville, Ky.	4,480,903	2,080,975	981,975	1,099,000	12,876	12,876		
31	Oakland, Calif.	5,130,599	435,707	455,707		4,713	4,713		
32	Atlanta, Ga.	3,726,153	1,854,950		1,854,950	37,000			37,000
33	Akron, Ohio	6,988,700	2,104,013	601,533	1,502,480	237,909	19,060		218,849
34	Omaha, Nebr.	8,558,405	1,045,126	856,421	188,705	296,713	71,406		225,307
35	Birmingham, Ala.	2,000,678	367,567	49,567	318,000	114,198	6,780	35,423	71,995
36	Worcester, Mass.	6,005,939	4,622,783	24,783	4,598,000	640,317	10,944		629,373
37	Syracuse, N. Y.	2,682,661				14,425	2,925		11,500
38	Richmond, Va.	8,026,948	5,092,150	785,200	4,906,950	261,730	730		261,000
39	San Antonio, Tex.	5,079,741	1,546,059	1,022,899	523,160	23,937	16,437		7,500
40	New Haven, Conn.	2,608,430	360,542	8,689	351,853	725,377	34,876		690,501
41	Dallas, Tex.	4,181,582	1,603,876	1,086,126	517,750	48,869	43,869		5,000
42	Memphis, Tenn.	5,348,270	1,301,838	1,117,338	184,500				
43	Dayton, Ohio	6,995,801	2,807,232	652,936	2,154,296	89,821	27,621		62,200
44	Bridgeport, Conn.	626,273	442,525	525	442,000	21,666	597		21,069
45	Houston, Tex.	5,093,377	2,736,658	612,658	2,124,000				
46	Hartford, Conn.	2,427,217	1,782,198	344,755	1,437,443	234,507	308		234,199
47	Grand Rapids, Mich.	1,771,458	1,006,224	757,524	248,700	10,596	2,246		8,350
48	Scranton, Pa.	1,614,256	483,924	211,924	272,000	228,466	53,415		175,051
49	Springfield, Mass.	2,045,593	964,788	66,888	897,900	55,844	572		55,272
50	Paterson, N. J.	3,038,526	2,180,266	93,266	2,087,000	18,425	10,925		7,500
51	Des Moines, Iowa	1,934,349	107,994	107,994		203,913	54,940		148,973
52	Youngstown, Ohio	3,237,983	2,079,718	397,531	1,682,187	190,341	12,223		178,118
53	New Bedford, Mass.	4,915,421	2,236,279	62,279	2,174,000	445,270	5,155		440,115
54	Trenton, N. J.	3,892,835	2,858,492	157,903	2,700,589	157,954	6,312	15,000	136,642
55	Norfolk, Va.	4,393,606	2,925,616	309,516	2,616,100	94,638	17,849		76,789
56	Salt Lake City, Utah	1,183,186	90,882	36,882	54,000	132,960	1,960		131,000
57	Camden, N. J.	3,709,937	2,607,662	69,832	2,537,830	99,599	5,099		94,500
58	Fall River, Mass.	4,222,926	2,933,704	176,704	2,757,000	55,001	1,928		53,073

GENERAL TABLES.

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TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 248 to 255.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.			ASSETS IN PUBLIC TRUST FUNDS.			
			Total.	Cash.	Investments.	Total.	Cash.	Investments.	
								Real property.	Securities.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
59	Nashville, Tenn.....	\$3, 534, 624	\$434, 669	\$434, 669	-----	\$16, 850	\$13, 150	-----	\$3, 700
60	Albany, N. Y.....	1, 673, 055	1, 207, 626	246, 809	\$960, 817	151, 649	67, 049	-----	84, 600
61	Wilmington, Del.....	2, 016, 042	187, 172	5, 872	181, 300	375, 676	5, 726	-----	369, 950
62	Lowell, Mass.....	1, 046, 261	211, 200	15, 200	196, 000	158, 276	111	-----	158, 165
63	Kansas City, Kans.....	1, 235, 734	460, 967	174, 182	286, 785	27, 973	13, 228	-----	14, 745
64	Fort Worth, Tex.....	2, 586, 257	1, 259, 877	352, 191	907, 686	-----	-----	-----	-----
65	Cambridge, Mass.....	4, 808, 648	4, 163, 157	74, 407	4, 088, 750	56, 054	2, 899	-----	53, 155
66	Reading, Pa.....	1, 385, 311	579, 448	260, 064	319, 384	34, 901	901	-----	34, 000
67	Erie, Pa.....	1, 004, 183	466, 693	96, 193	370, 500	70, 000	-----	-----	70, 000
68	Flint, Mich.....	3, 562, 091	100, 000	-----	100, 000	-----	-----	-----	-----
69	Yonkers, N. Y.....	1, 360, 033	18	18	-----	963, 557	11, 082	\$8, 976	943, 499
70	Spokane, Wash.....	1, 997, 445	1, 215, 330	238, 298	977, 032	40, 194	17, 694	-----	22, 500
71	Duluth, Minn.....	1, 990, 679	331, 599	44, 113	287, 486	1, 371, 428	15, 978	31, 445	1, 324, 005
72	Lynn, Mass.....	1, 462, 691	844, 201	5, 201	839, 000	64, 844	14, 502	-----	50, 342
73	Elizabeth, N. J.....	2, 768, 062	343, 536	38, 663	304, 873	157, 553	37, 803	-----	119, 750
74	Utica, N. Y.....	1, 071, 241	129, 724	45, 486	84, 238	172, 559	9, 955	-----	162, 604
75	Tacoma, Wash.....	2, 358, 501	1, 586, 510	303, 975	1, 282, 535	10, 708	5, 118	-----	5, 590
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.									
76	Jacksonville, Fla.....	\$4, 998, 607	\$1, 927, 178	\$1, 335, 504	\$591, 674	\$146, 084	\$52, 084	-----	\$94, 000
77	Somerville, Mass.....	540, 714	-----	-----	-----	31, 020	1, 063	-----	29, 957
78	Oklahoma City, Okla.....	5, 837, 668	2, 962, 219	428, 529	2, 533, 690	15, 000	-----	-----	15, 000
79	Waterbury, Conn.....	682, 708	220, 000	1, 060	219, 000	301, 171	4, 898	-----	296, 273
80	Lawrence, Mass.....	1, 555, 209	888, 543	422, 713	465, 830	10, 478	91	-----	10, 387
81	Canton, Ohio.....	3, 709, 879	1, 932, 574	819, 230	1, 113, 344	152, 500	19, 975	-----	132, 525
82	Schenectady, N. Y.....	1, 617, 520	194, 077	23, 077	171, 000	173, 350	40, 597	-----	132, 753

83	Fort Wayne, Ind.	1,925,809	47,405	47,405		136,382	34,683	101,699
84	Tulsa, Okla.	1,760,186	1,385,571	614,582	770,989	28,174	7,582	20,582
85	Evansville, Ind.	1,054,409	64,921	64,921		100,458	56,458	44,000
86	Savannah, Ga.	266,538	110,500	110,500				
87	Allentown, Pa.	1,462,816	347,536	199,036	148,500			
88	Knoxville, Tenn.	509,942	1,858	1,858		38,670	38,670	
89	El Paso, Tex.	2,709,378	905,177	244,177	661,000	3,364	3,364	
90	San Diego, Calif.	2,077,368	698,667	698,667		44,368	21,118	\$3,000 20,250
91	Bayonne, N. J.	1,797,995	1,602,890	289,306	1,313,584	42,190	18,590	23,600
92	Manchester, N. H.	766,444	193,529		193,529	54,438		54,438
93	Harrisburg, Pa.	1,124,579	265,492	68,292	197,200	61,013	5,963	55,050
94	Peoria, Ill.	1,136,520	88,335	19,335	69,000	318,302	8,862	309,440
95	St. Joseph, Mo.	282,658	153,442	98,942	54,500	67,513	5,546	61,967
96	Wichita, Kans.	1,723,190	100,831	100,831		54,011	14,132	39,879
97	Wilkes-Barre, Pa.	252,582	87,491	80,241	7,250	39,097	3,097	36,000
98	Sioux City, Iowa.	381,529	42,044	42,044		29,905	15,505	14,400
99	South Bend, Ind.	1,454,000	144,482	144,482		138,572	40,264	98,308
100	Portland, Me.	2,608,314	1,254,136	159,623	1,094,513	532,534	9,049	523,485
101	Troy, N. Y.	420,700	140,230	74,680	65,550	2,998	2,998	
102	Binghamton, N. Y.	1,243,976	157,615	5,715	151,900	138,610	17,940	120,670
103	Rockford, Ill.	300,629	57,770	57,770		165,356	2,973	162,383
104	Charleston, S. C.	1,106,390	160,813	17,813	143,000	796,527	145,997	650,530
105	Little Rock, Ark.	217,446				9,213	7,613	1,600
106	Johnstown, Pa.	1,995,511	551,609	526,609	25,000			
107	East St. Louis, Ill.	618,719	91,806	91,806		37,659	26,759	10,900
108	Sacramento, Calif.	3,361,762	219,981	219,981		253,049	7,405	245,644
109	Brockton, Mass.	834,691	593,671	3,421	590,250	86,201	3,201	83,000
110	Hoboken, N. J.	1,347,751	1,169,852	405,363	764,489	42,480	6,442	36,038
111	Terre Haute, Ind.	1,158,306	77,468	77,468		328,824	61,581	267,243
112	Saginaw, Mich.	1,701,200	295,986	107,986	188,000	321,826	30,861	290,965
113	Pawtucket, R. I.	2,566,488	2,181,772	408,772	1,773,000	37,778	5,778	32,000
114	Passaic, N. J.	1,480,472	725,926	173,926	552,000	61,056	20,056	41,000
115	Gary, Ind.	750,777	102,764	87,764	15,000	28,423		
116	Springfield, Ohio.	1,555,423	327,710	215,902	111,808	598,038	49,075	548,963
117	Altoona, Pa.	772,580	591,022	52,701	538,321			
118	Long Beach, Calif.	1,935,709	244,431	244,431				
119	Chester, Pa.	1,138,109	790,952	423,452	367,500	15,077	5,477	9,600
120	Mobile, Ala.	181,097	113,179	113,179				
121	Racine, Wis.	573,752				404,359	56,159	348,200
122	New Britain, Conn.	875,925	564,102		564,102	63,983		63,983
123	Lansing, Mich.	1,829,550	118,683	118,683		100,039	14,855	85,184
124	Holyoke, Mass.	888,811	228,044	29,079	198,965	32,690	30,690	2,000
125	Springfield, Ill.	596,306	20,081	20,081		60,546	8,546	52,000



TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 248 to 255.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.			ASSETS IN PUBLIC TRUST FUNDS.			
			Total.	Cash.	Investments.	Total.	Cash.	Investments.	
								Real property.	Securities.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
126	Chatanooga, Tenn.	\$663,631	\$90,126	\$6,190	\$83,936	\$12,907	\$407	\$12,500	
127	Berkeley, Calif.	830,264	92,841	92,841		3,519	3,519		
128	Davenport, Iowa	797,268	62,544	62,544		128,738	58,738		\$70,000
129	Hamtramck, Mich.	1,032,224	97,910	97,910					
130	Bethlehem, Pa.	1,046,267	641,667	390,567	251,100				
131	Covington, Ky.	268,942	73,638	73,638		10,374	10,374		
132	Lincoln, Nebr.	1,637,242	822,432	556,882	265,550	10,131	131	10,000	
133	Portsmouth, Va.	1,422,052	207,684	51,794	155,890	500	500		
134	Haverhill, Mass.	726,955	370,430	1,132	369,298	175,995	4,938		171,057
135	Wheeling, W. Va.	455,534	60,989	44,024	16,965	45,430	4,045		41,385
136	Niagara Falls, N. Y.	5,971,377				44,433	4,356		40,077
137	Highland Park, Mich.	1,562,875	1,094,535	44,590	1,049,945	8,316	816		7,500
138	Macon, Ga.	496,703	221,852	52,852	169,000	18,514	2,834		15,680
139	Huntington, W. Va.	536,524	398,145	203,399	194,746				
140	East Orange, N. J.	1,657,239	1,053,120	21,936	1,031,184	79,193	3,968		75,225
141	Lancaster, Pa.	250,668	78,777		78,777	60,596	5,847		54,749
142	Roanoke, Va.	2,059,277	341,554	26,554	315,000				
143	Tampa, Fla.	1,457,476	919,709	226,209	693,500	17,308	4,082		13,226
144	Augusta, Ga.	497,334	386,469	5,969	380,500	15,100			15,100
145	Cicero, Ill.	513,337				242,787	10,230	3,762	228,795
146	Jackson, Mich.	1,016,989	39,919	39,919		541,203	33,829	89,486	417,888
147	Winston-Salem, N. C.	576,527	211,163	35,163	176,000	12,403	6,003		6,400
148	Fresno, Calif.	730,307	99,891	99,891		1,972	1,972		
149	Topeka, Kans.	1,023,269	448,395	61,799	386,596	70,185	5,235		64,950
150	Atlantic City, N. J.	4,873,328	3,747,418	262,918	3,484,500	77,592	22,092		55,500
151	Quincy, Mass.	1,102,348				417,931	4,887	70,196	342,848
152	Pasadena, Calif.	1,835,459	218,386	218,386		29,653	15,153		14,500
153	Kalamazoo, Mich.	1,411,042	327,778	204,778	123,000				
154	Malden, Mass.	1,665,647	764,397	25,847	738,550	376,873	545	4,924	371,404

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

155	Charlotte, N. C.	\$898,451				\$500			\$500
156	Lakewood, Ohio	1,408,549	\$551,436	\$298,897	\$252,539	4,925	\$4,925		
157	York, Pa.	705,925	340,203	265,103	75,100	143,223	33	\$4,000	139,190
158	Bay City, Mich.	2,153,887	460,345	228,709	231,636				
159	Shreveport, La.	1,331,784	163,435	136,435	27,000	88,847	31,056		57,791
160	Cedar Rapids, Iowa	507,607	16,220	16,220		73,247	1,247		72,000
161	McKeesport, Pa.	873,521	372,921	150,937	221,984				
162	Newton, Mass.	2,431,612	1,552,786	1,286	1,551,500	81,463	2,479		78,984
163	Elmira, N. Y.	1,044,054				77,260	3,955		73,305
164	New Castle, Pa.	589,354	89,936	69,936	20,000				
165	Decatur, Ill.	414,090	283,247	67,417	215,830	78,445	10,695		67,750
166	Chelsea, Mass.	980,689	765,296	21,096	744,200	25,240			25,240
167	Wichita Falls, Tex.	419,814	267,993	221,693	46,300				
168	Galveston, Tex.	1,535,347	810,209	384,709	425,500	21,489	489		21,000
169	Oak Park, Ill.	832,653				85,786	47,886		37,900
170	Mount Vernon, N. Y.	641,747	243,515	131,515	112,000	117,133	5,932		111,201
171	Woonsocket, R. I.	2,794,310	2,108,668	123,718	1,984,950	15,481	15,481		
172	Kenosha, Wis.	615,580				103,154	55,442		47,712
173	Hammond, Ind.	669,468	19,635	19,635		81,953	11,801		70,152
174	Montgomery, Ala.	116,149							
175	Pittsfield, Mass.	235,365							
176	Perth Amboy, N. J.	1,292,399	848,037	18,815	829,222	1,041	1,041		
177	Beaumont, Tex.	713,666	636,588	105,088	531,500				
178	Lima, Ohio	1,315,948	441,239	31,333	409,906	500	500		
179	Stockton, Calif.	2,236,419	161,098	161,098		12,027	12,027		
180	Pueblo, Colo.	243,669	29,083	24,633	4,450	34,779	14,939		19,840
181	Medford, Mass.	1,079,572	335,651	9,451	326,200	105,881	257		105,624
182	Lexington, Ky.	1,474,457	410,016	104,682	305,334	76,016	24,875		51,141
183	Charleston, W. Va.	1,637,415	1,009,266	312,066	697,200	3,534	3,534		
184	Salem, Mass.	520,926	4,947	35	4,912	268,244	1,849		266,395
185	Butte, Mont.	263,691	77,841	77,841		75,264	4,644		70,620
186	Everett, Mass.	1,091,266	494,766	37,766	467,000				
187	Fitchburg, Mass.	1,087,944	263,741	103,153	160,588	452,314	4,280	17,700	430,334
188	Madison, Wis.	1,248,742	465,372	285,331	180,041	118,249	8,013		110,236
189	West Hoboken, N. J.	628,246	450,547	4,647	445,900	23,867	13,867		10,000
190	San Jose, Calif.	257,872	7,126	7,126		12,199	1,449		10,750
191	Hamilton, Ohio	350,024	157,020	49,822	107,198	3,579	3,579		
192	Springfield, Mo.	492,107	16,814	16,814					
193	East Chicago, Ind.	703,938	115,651	40,135	75,516				
194	Brookline, Mass.	473,466				41,513	5,488		36,025

TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 248 to 255.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.			ASSETS IN PUBLIC TRUST FUNDS.			
			Total.	Cash.	Investments.	Total.	Cash.	Investments.	
								Real property.	Securities.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
195	Evanston, Ill.	\$352,338				\$117,687	\$3,996		\$113,691
196	Jamestown, N. Y.	461,599				39,039	7,519		31,520
197	Waco, Tex.	1,391,686	\$699,646	\$289,646	\$410,000	12,129	12,129		
198	Superior, Wis.	656,241	2,497	2,497		180,995	5,020		175,975
199	Lorain, Ohio	1,167,065	396,880	77,468	319,412	31,982	31,097		885
200	Muskegon, Mich.	3,291,297	11,000		11,000	3,052,179	12,703		3,039,476
201	Joliet, Ill.	512,833				108,773	14,173		94,600
202	Dubuque, Iowa	345,710				16,959	6,909		10,050
203	Muncie, Ind.	551,771	37,009	37,009		47,560	30,624		16,936
204	Columbia, S. C.	295,521	160,220	51,220	109,000	34,859	359		34,500
205	Chicopee, Mass.	123,796				26,791	11,791		15,000
206	Battle Creek, Mich.	440,709	2,587	2,587		11,932	1,432		10,500
207	New Rochelle, N. Y.	918,732				156,906	13,729		143,177
208	Pontiac, Mich.	882,035	278,256	117,256	161,000	5,942	5,942		
209	Aurora, Ill.	499,242	45,194	1,594	43,600	90,751	7,801		82,950
210	Waterloo, Iowa	232,263	43,202	10,602	32,600	6,762	1,262		5,500
211	Taunton, Mass.	1,121,706	789,169	23,019	766,150	37,000			37,000
212	Stamford, Conn.	876,179	655,558	655,558		90,867			90,867
213	Council Bluffs, Iowa	455,605	6,662	6,662		121,919	60,919		61,000
214	Williamsport, Pa.	281,951	137,203	137,203		29,264	9,264		20,000
215	Portsmouth, Ohio	817,401	217,673	77,673	140,000	1,709	1,709		
216	Poughkeepsie, N. Y.	749,873	57,545	18,851	38,694	57,309	4,213		53,096
217	Rock Island, Ill.	187,838	24,830	24,830		12,581	5,531		7,050
218	Auburn, N. Y.	247,779	58,872	7,852	51,020	51,149	14,622		36,527
219	Austin, Tex.	226,628				167,168	2,168	\$65,000	100,000
220	Quincy, Ill.	296,704				26,054	10,565		15,489
221	Newport News, Va.	442,543	207,795	110,795	97,000				
222	Meriden, Conn.	204,983				60,269			60,269

223	Easton, Pa.	305,545	156,169	62,119	94,050	10,000	10,000		
224	New Brunswick, N. J.	1,132,883	759,279	97	759,182	34,661	4,661		30,000
225	Danville, Ill.	865,354							
226	Wilmington, N. C.	171,977	70,311	61,811	8,500	9,278	2,778		6,500
227	Ogden, Utah	328,284	7,356	6,356	1,000				
228	Miami, Fla.	1,713,199	160,829	160,829					
229	Orange, N. J.	926,046	720,019	16,337	703,682	40,821	20,021		20,800
230	West New York, N. J.	875,160	634,168	250,098	384,070	34,153	27,653		6,500
231	Amsterdam, N. Y.	349,522	65,028	5,579	59,449	68,581	1,781		66,800
232	Hazleton, Pa.	235,497	18,943	18,943					
233	Norristown, Pa.	214,072	160,810	102,010	58,800	8,305			8,305
234	Kokomo, Ind.	184,338	485	485		15,980	11,980		4,000
235	Oshkosh, Wis.	483,940				257,998	22,840		235,158
236	Pensacola, Fla.	396,288	212,466	121,026	91,440				
237	Lewiston, Me.	239,462	225,000		225,000				
238	Green Bay, Wis.	383,706				78,271	2,271		76,000
239	Columbus, Ga.	103,451	32,767	767	32,000				
240	Petersburg, Va.	1,608,182	873,968	80,268	793,700				
241	Watertown, N. Y.	275,340				103,209	2,682		100,527
242	East Cleveland, Ohio	1,436,608	179,867	57,963	121,904	7,720	7,720		
243	Phoenix, Ariz.	447,713	180,332	50,332	130,000				
244	Sheboygan, Wis.	570,124				76,369	19,869		56,500
245	Moline, Ill.	214,880	14,428	14,428		25,161	7,861		17,300
246	Waltham, Mass.	432,579	103,353	5,853	97,500	47,256	1,350		45,906
247	Anderson, Ind.	225,211	8,436	8,436		9,823	3,190		6,633
248	Revere, Mass.	190,108							
249	Cumberland, Md.	827,152	282,965	165	282,800	10,940	1,140		9,800
250	Newport, R. I.	1,510,113	512,958	16,258	496,700	781,805	122,755	51,400	607,650
251	Newburgh, N. Y.	231,342	140,848	31,848	109,000	15,646	7,646		8,000
252	Muskogee, Okla.	1,841,166	1,656,434	347,462	1,308,972	244	244		
253	Cranston, R. I.	481,666	476,697	59,697	417,000				
254	Montclair, N. J.	996,325	576,342	62,342	514,000	49,874	8,874		41,000
255	Warren, Ohio	1,181,541	115,810	79,810	36,000	5,332	5,332		
256	La Crosse, Wis.	654,903	513,650	62,150	451,500	59,668	13,049		46,619
257	Clifton, N. J.	718,560	80,619	2,119	78,500	7,683	7,683		
258	Lynchburg, Va.	1,176,265	1,047,765	37,765	1,010,000				
259	Fort Smith, Ark.	114,067	41,632	41,632					
260	Colorado Springs, Colo.	437,138	19,781	19,781		31,572	490		31,082
261	Steubenville, Ohio	644,092	109,732	101,687	8,045	26,498	19,898		6,600

TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 240 to 247.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS IN PRIVATE TRUST FUNDS.			Cash in general administrative funds.
		Total.	Cash.	Investments.		Total.	Cash.	Investments.	
				Real property.	Securities.				
	Grand total.....	\$499,943,860	\$31,203,792	\$386,313,265	\$82,426,812	\$22,746,430	\$14,295,766	\$8,450,664	\$481,458,053
	Group I.....	442,933,531	29,956,826	346,993,137	65,983,568	13,123,150	9,562,710	3,560,440	209,271,543
	Group II.....	45,881,166	295,248	37,513,799	8,072,119	2,670,151	2,279,439	390,712	79,110,033
	Group III.....	4,688,188	453,398	452,146	3,782,644	3,657,314	1,251,241	2,406,073	94,653,321
	Group IV.....	3,813,172	467,159	1,262,183	2,083,830	1,931,385	778,384	1,153,001	57,541,077
	Group V.....	2,627,812	31,161	92,000	2,504,651	1,364,430	423,992	940,438	40,882,079

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

1	New York, N. Y.....	\$276,615,794		\$276,113,460	\$502,334	\$8,949,880	\$5,745,561	\$3,204,319	\$18,154,946
2	Chicago, Ill.....	61,109,430	\$28,422,965		32,686,465	535,245	535,245		34,880,198
3	Philadelphia, Pa.....	30,213,620	64,520	29,000,000	1,149,100	7,345	5,795	1,550	22,395,496
4	Detroit, Mich.....	1,422,850	35,450		1,387,400	44,316	44,316		4,620,604
5	Cleveland, Ohio.....					397,380	384,380	13,000	44,346,042
6	St. Louis, Mo.....	972,120	21,875	850,000	100,245	10,694	10,694		7,028,819
7	Boston, Mass.....	41,561,596	437,700	38,590,000	2,533,896	565,806	276,395	289,411	9,569,914
8	Baltimore, Md.....	274,039	10,439		263,600				3,178,565
9	Los Angeles, Calif.....	2,849,728	309	939,677	1,909,742	1,668,316	1,668,316		31,246,600
10	Pittsburgh, Pa.....	520,998	52,998		468,000	53,627	53,627		13,420,390
11	San Francisco, Calif.....	23,299,287	377,687	1,500,000	21,421,600	296,674	296,674		8,943,335
12	Buffalo, N. Y.....	4,094,069	532,883		3,561,186	593,867	541,707	52,160	11,486,634

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

13	Milwaukee, Wis.....	\$1,419,200			\$1,419,200	\$100,558	\$100,558		\$9,049,179
14	Washington, D. C.....	104,420			104,420	373,047	373,047		9,086,641
15	Newark, N. J.....	410,256	\$106,310		303,946	18,274	18,274		5,943,811
16	Cincinnati, Ohio.....	37,746,969	19,207	\$37,500,000	227,762	433,522	203,860	\$229,662	13,410,534
17	Minneapolis, Minn.....	4,983,597			4,983,597	11,015	1,265	9,750	3,717,656
18	New Orleans, La.....	564,131		13,799	550,332	769	269	500	3,860,475

19	Kansas City, Mo.								6,262,799
20	Indianapolis, Ind.					1,275,927	1,275,927		4,683,689
21	Seattle, Wash.	517,285	129,423		387,862	530	530		10,157,683
22	Rochester, N. Y.	135,308	40,308		95,000	456,509	305,709	150,800	2,599,874
23	Jersey City, N. J.								10,337,792

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

24	Portland, Oreg.	\$287,655	\$51,508		\$236,147				\$1,847,258
25	Denver, Colo.	12,321	9,471		2,850	\$248,498	\$135,498	\$113,000	4,239,921
26	Toledo, Ohio	206,937	2,937	\$120,000	84,000	78,959	53,158	25,801	4,998,223
27	Columbus, Ohio	5,849	1,846		4,000	256,880	256,880		8,541,266
28	Providence, R. I.	310,839	7,839		303,000	395,494	43,794	351,700	1,336,517
29	St. Paul, Minn.					2,718	58	2,660	1,377,642
30	Louisville, Ky.	29,800			29,800				2,357,252
31	Oakland, Calif.					89,766	89,766		4,580,413
32	Atlanta, Ga.	4,000			4,000	1,900		1,900	1,828,303
33	Akron, Ohio					73,271	73,271		4,573,507
34	Omaha, Nebr.	2,322,720	108,020		2,214,700	100,421	10,578	89,843	4,793,425
35	Birmingham, Ala.	158,644			158,644	6,338	6,338		1,353,931
36	Worcester, Mass.	18,677			18,677	331,527	44,150	287,377	392,635
37	Syracuse, N. Y.	700			700	86,126	86,126		2,581,410
38	Richmond, Va.	75,858	35,758		40,100	75,684		75,684	1,921,526
39	San Antonio, Tex.	2,289	289		2,000	7,324	7,324		3,500,132
40	New Haven, Conn.					3,934		3,934	1,518,577
41	Dallas, Tex.	15	15			5,530	5,530		2,523,292
42	Memphis, Tenn.								4,046,432
43	Dayton, Ohio	1,000	1,000			7,809	7,809		4,089,939
44	Bridgeport, Conn.								162,082
45	Houston, Tex.					177,433	177,433		2,179,286
46	Hartford, Conn.	58,415			58,415	9,013	1,406	7,607	343,084
47	Grand Rapids, Mich.	340			340	324,087	37,503	286,584	430,211
48	Scranton, Pa.	32,379	4,157		28,222				869,487
49	Springfield, Mass.								1,024,961
50	Paterson, N. J.	47,745	43,825		3,920	1,343	1,343		790,747
51	Des Moines, Iowa					31,956	31,956		1,590,486
52	Youngstown, Ohio								967,924
53	New Bedford, Mass.					333,137	45,844	287,293	1,900,735
54	Trenton, N. J.								876,389
55	Norfolk, Va.	306,743	16,597	290,146		2,842	2,842		1,063,767
56	Salt Lake City, Utah	205,423			205,423	22,215	22,215		731,706
57	Camden, N. J.								1,002,676
58	Fall River, Mass.					169,611	129	169,482	1,064,610

GENERAL TABLES.

TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 240 to 247.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number	CITY.	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS IN PRIVATE TRUST FUNDS.			Cash in general administrative funds.
		Total.	Cash.	Investments.		Total.	Cash.	Investments.	
				Real property.	Securities.				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
59	Nashville, Tenn.....								\$3,083,105
60	Albany, N. Y.....	\$42,128		\$42,000	\$128				271,652
61	Wilmington, Del.....					\$188,916		\$188,916	1,453,194
62	Lowell, Mass.....								487,869
63	Kansas City, Kans.....	43,071	\$18,734		24,337	8,185	\$1,185	7,000	695,538
64	Fort Worth, Tex.....	299,080	74,337		224,743				1,027,300
65	Cambridge, Mass.....					157,375	1,081	156,294	432,062
66	Reading, Pa.....					34,066	34,066		736,896
67	Erie, Pa.....								467,490
68	Flint, Mich.....					12,292	1,194	11,098	3,449,799
69	Yonkers, N. Y.....								396,458
70	Spokane, Wash.....	33,131	3,263		29,868				708,790
71	Duluth, Minn.....								287,652
72	Lynn, Mass.....	51,940	1,310		50,630	343,151	3,251	339,900	158,555
73	Elizabeth, N. J.....	36,797	3,797		33,000				2,230,176
74	Utica, N. Y.....					13,896	13,896		755,062
75	Tacoma, Wash.....	93,695	68,695		25,000	55,617	55,617		611,971
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.									
76	Jacksonville, Fla.....								\$2,925,345
77	Somerville, Mass.....								509,694
78	Oklahoma City, Okla.....					\$58,979	\$58,979		2,801,470
79	Waterbury, Conn.....								161,537
80	Lawrence, Mass.....	\$1,286			\$1,286	200,984	25,434	\$175,550	453,918
81	Canton, Ohio.....								1,624,805
82	Schenectady, N. Y.....	62,773	\$26,773		36,000	40,825	40,825		1,146,405

83	Fort Wayne, Ind.	89,127	8,918		80,209	56,540	56,540		1,596,355
84	Tulsa, Okla.					20,115	20,115		326,326
85	Evansville, Ind.	110,356			110,356	54,620	26,420	28,200	724,054
86	Savannah, Ga.	66,033		\$51,033	15,000	67,013	67,013		22,992
87	Allentown, Pa.								1,115,280
88	Knoxville, Tenn.								469,414
89	El Paso, Tex.								1,800,837
90	San Diego, Calif.	50,516	1,366		49,150	64,034	63,834	200	1,210,783
91	Bayonne, N. J.								152,915
92	Manchester, N. H.	50,000			50,000	426,415	12,735	413,680	42,062
93	Harrisburg, Pa.	279,550	50,750		228,800				518,524
94	Peoria, Ill.	202,150		111,150	91,000				527,733
95	St. Joseph, Mo.								61,703
96	Wichita, Kans.								1,568,348
97	Wilkes-Barre, Pa.								125,994
98	Sioux City, Iowa								309,580
99	South Bend, Ind.					43,295	43,295		1,127,651
100	Portland, Me.	53,779	51,169		2,610	16,352	877	15,475	751,513
101	Troy, N. Y.	4,400			4,400				273,072
102	Binghamton, N. Y.	56,614	56,614			2,947	2,947		888,190
103	Rockford, Ill.	18,500			18,500				59,003
104	Charleston, S. C.								149,050
105	Little Rock, Ark.	19,400			19,400				188,833
106	Johnstown, Pa.								1,443,902
107	East St. Louis, Ill.								489,254
108	Sacramento, Calif.	188,405	3,571		184,834	56,109	56,109		2,644,218
109	Brockton, Mass.					31,165	2,460	28,705	123,654
110	Hoboken, N. J.					11,711		11,711	123,708
111	Terre Haute, Ind.	57,967			57,967	13,652	13,652		680,395
112	Saginaw, Mich.	6,237	1,237		5,000	45,188	3,588	41,600	1,031,963
113	Pawtucket, R. I.	143,805	15,805		128,000	115,327	115,327		87,806
114	Passaic, N. J.								693,490
115	Gary, Ind.	936	936			73,084	73,084		545,570
116	Springfield, Ohio					5,548	4,798	750	624,127
117	Altoona, Pa.					14,176	3,176	11,000	167,382
118	Long Beach, Calif.					669	669		1,690,609
119	Chester, Pa.								332,080
120	Mobile, Ala.	1,000			1,000				66,918
121	Racine, Wis.	24,000			24,000	21,788	2,788	19,000	123,605
122	New Britain, Conn.					64,889		64,889	182,951
123	Lansing, Mich.	1,741			1,741	61,199	6,949	54,250	1,547,888
124	Holyoke, Mass.	226,500			226,500	183	183		401,394
125	Springfield, Ill.	113,908			113,908	36,500	490	36,010	365,271



TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 240 to 247.)

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City number.	CITY.	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS IN PRIVATE TRUST FUNDS.			Cash in general administrative funds.
		Total.	Cash.	Investments.		Total.	Cash.	Investments.	
				Real property.	Securities.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
126	Chattanooga, Tenn.....					\$374			\$560,224
127	Berkeley, Calif.....	\$100,000		\$100,000		22,792			611,112
128	Davenport, Iowa.....	22,465	\$22,465				22,792		583,521
129	Hamtramck, Mich.....								934,314
130	Bethlehem, Pa.....								404,600
131	Covington, Ky.....								184,930
132	Lincoln, Nebr.....	4,900			\$4,900	661	661		799,118
133	Portsmouth, Va.....	1,001,720	1,720	1,000,000					212,148
134	Haverhill, Mass.....	56,468	1,663		54,805	2,991		\$2,991	121,071
135	Wheeling, W. Va.....								349,115
136	Niagara Falls, N. Y.....								5,926,944
137	Highland Park, Mich.....	25,141	9,541		15,600				434,883
138	Macon, Ga.....	200,138	200,138						56,199
139	Huntington, W. Va.....								138,379
140	East Orange, N. J.....					121	121		524,805
141	Lancaster, Pa.....								111,295
142	Roanoke, Va.....	14,846	9,846		5,000				1,702,877
143	Tampa, Fla.....					16,910	16,910		503,549
144	Augusta, Ga.....								95,765
145	Cicero, Ill.....								270,550
146	Jackson, Mich.....	1,000			1,000	29,956	29,956		404,911
147	Winston-Salem, N. C.....	265,000			265,000				87,961
148	Fresno, Calif.....	5,000			5,000				623,444
149	Topeka, Kans.....	29,179	3,799		25,380				475,510
150	Atlantic City, N. J.....								1,048,318
151	Quincy, Mass.....					67,330	1,565	65,765	617,087
152	Pasadena, Calif.....	206,484			206,484				1,380,936
153	Kalamazoo, Mich.....	38,500			38,500	35,116	1,891	33,225	1,009,648
154	Malden, Mass.....	13,348	848		12,500	151,827	1,827	150,000	359,202

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

155	Charlotte, N. C.	\$741,132			\$741,132				\$156,819
156	Lakewood, Ohio					\$19,813	\$19,813		832,375
157	York, Pa.								222,499
158	Bay City, Mich.								1,693,542
159	Shreveport, La.	5,000			5,000				1,074,502
160	Cedar Rapids, Iowa								418,140
161	McKeesport, Pa.	30,906	\$906		30,000				469,694
162	Newton, Mass.	94,727	411		94,316	511	11	\$500	702,125
163	Elmira, N. Y.	54,500			54,500	103,727	2,085	101,642	808,567
164	New Castle, Pa.	1,610	1,610						497,808
165	Decatur, Ill.	10,000			10,000	150	150		42,248
166	Chelsea, Mass.								190,153
167	Wichita Falls, Tex.								151,821
168	Galveston, Tex.	622,200			622,200	9,439	9,439		72,010
169	Oak Park, Ill.	6,900	1,900		5,000	7,511	7,511		732,456
170	Mount Vernon, N. Y.								281,099
171	Woonsocket, R. I.								670,161
172	Kenosha, Wis.	129,434	1,113		128,321				382,992
173	Hammond, Ind.					41,166	41,166		526,714
174	Montgomery, Ala.					2,128	2,128		114,021
175	Pittsfield, Mass.					924	924		234,441
176	Perth Amboy, N. J.								443,321
177	Beaumont, Tex.	4,616			4,616	4,802	4,802		67,660
178	Lima, Ohio					1,432	1,432		872,777
179	Stockton, Calif.					3,304	3,304		2,059,990
180	Pueblo, Colo.	46,297	2,527		43,770				133,510
181	Medford, Mass.					65,857	3,957	61,900	572,183
182	Lexington, Ky.	14,176	831		13,345				974,249
183	Charleston, W. Va.								624,615
184	Salem, Mass.	24,848	12		24,836	33,575	3,082	30,493	189,312
185	Butte, Mont.								110,586
186	Everett, Mass.					41,925	4,325	37,600	554,375
187	Fitchburg, Mass.					72,031		72,031	299,858
188	Madison, Wis.	37,500			37,500	83,724			543,897
189	West Hoboken, N. J.								153,832
190	San Jose, Calif.	62,000			62,000	25,333	333	25,000	151,214
191	Hamilton, Ohio								189,425
192	Springfield, Mo.					7,648	641	7,007	467,645
193	East Chicago, Ind.					55,325	55,325		532,962
194	Brookline, Mass.					53,182	6,632	46,550	378,771

TABLE 12.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1922—Continued.

(This table is presented in two sections. See also pp. 240 to 247.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 48.]

City number.	CITY.	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS IN PRIVATE TRUST FUNDS.			Cash in general administrative funds.
		Total.	Cash.	Investments.		Total.	Cash.	Investments.	
				Real property.	Securities.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
195	Evanston, Ill.	\$2,000				\$2,000			\$232,651
196	Jamestown, N. Y.								422,560
197	Waco, Tex.								679,911
198	Superior, Wis.								472,749
199	Lorain, Ohio.					\$16,932	\$5,582	\$11,350	721,271
200	Muskegon, Mich.					1,581	1,581		226,537
201	Joliet, Ill.	81,457	\$57			81,400			322,603
202	Dubuque, Iowa	5,000				5,000			323,751
203	Muncie, Ind.	28,762	3,262			25,500			424,992
204	Columbia, S. C.					294	294		100,148
205	Chicopee, Mass.					61,420	55,420	6,000	35,585
206	Battle Creek, Mich.								426,190
207	New Rochelle, N. Y.								761,826
208	Pontiac, Mich.	119,490				119,490			478,347
209	Aurora, Ill.	5,500				5,500			357,797
210	Waterloo, Iowa	4,000				4,000			178,299
211	Taunton, Mass.	30,988	4,988			26,000		9,047	179,710
212	Stamford, Conn.					84,839		75,792	129,754
213	Council Bluffs, Iowa					12,231		12,231	314,793
214	Williamsport, Pa.								115,484
215	Portsmouth, Ohio	18,000	4,500			13,500		300	579,719
216	Poughkeepsie, N. Y.								635,019
217	Rock Island, Ill.							865	149,562
218	Auburn, N. Y.					3,940		3,940	133,818
219	Austin, Tex.	3,491	491			3,000			55,969
220	Quincy, Ill.	21,000				21,000			213,022
221	Newport News, Va.					36,628		1,303	234,748
222	Meriden, Conn.	600				600		13,662	130,452

223	Easton, Pa.								139,376
224	New Brunswick, N. J.								338,943
225	Danville, Ill.								865,354
226	Wilmington, N. C.	89,000			89,000				3,388
227	Ogden, Utah	8,494			8,494	14,075	100	13,975	298,359
228	Miami, Fla.					20,000	20,000		1,532,370
229	Orange, N. J.	84,015			84,015				81,191
230	West New York, N. J.								206,839
231	Amsterdam, N. Y.					1,217	1,217		214,696
232	Hazleton, Pa.								216,554
233	Norristown, Pa.								44,957
234	Kokomo, Ind.					1,634	1,634		166,239
235	Oshkosh, Wis.					14,324	2,324	12,000	211,618
236	Pensacola, Fla.								183,822
237	Lewiston, Me.					350		350	14,112
238	Green Bay, Wis.					3,047	3,047		302,388
239	Columbus, Ga.								70,684
240	Petersburg, Va.					4,400	2,500	1,900	729,814
241	Watertown, N. Y.								172,131
242	East Cleveland, Ohio					15,982	15,982		1,235,039
243	Phoenix, Ariz.					15,864	15,864		251,517
244	Sheboygan, Wis.	68,390	774		67,616	18,116	18,116		407,249
245	Moline, Ill.					6,517	1,517	5,000	168,774
246	Waltham, Mass.	16,860	860		16,000	113,171	2,259	110,912	151,939
247	Anderson, Ind.					503	503		206,449
248	Revere, Mass.								199,108
249	Cumberland, Md.								533,247
250	Newport, R. I.	92,000		\$92,000		71,461	37,886	33,575	51,889
251	Newburgh, N. Y.	31,295	5,295		26,000				43,553
252	Muskogee, Okla.	846	846			28,102	28,102		155,540
253	Cranston, R. I.					460	460		4,509
254	Montclair, N. J.								370,109
255	Warren, Ohio								1,060,399
256	La Crosse, Wis.	13,778	778		13,000				67,807
257	Clifton, N. J.								630,258
258	Lynchburg, Va.								128,500
259	Fort Smith, Ark.								72,435
260	Colorado Springs, Colo.	17,000			17,000	155,560	1,410	154,150	213,225
261	Steubenville, Ohio								507,862

TABLE 13.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 50.]

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR (DOLLARS).										NET DEBT <sup>1</sup> AT CLOSE OF YEAR (DOLLARS).			
		Total.	Classified by governmental unit by which incurred.			Classified by character of outstanding debt obligations.							Per capita.	Total.	Per capita.
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Current.						
									Revenue bonds and notes.	Warrants.	Obligations on trust account.				
	Grand total.....	5,267,761,510	4,671,956,479	367,093,819	228,711,212	4,629,064,920	68,558,027	226,869,420	243,055,457	57,746,882	42,466,804	135.99	3,612,132,095	93.24	
	Group I.....	3,167,751,295	2,930,299,536	107,051,439	130,400,320	2,850,062,635	62,492,095	76,699,560	126,772,008	29,148,545	22,576,452	186.23	2,070,401,643	121.72	
	Group II.....	568,571,580	455,889,101	38,663,593	74,018,886	475,500,893	1,665,695	36,796,930	34,155,831	9,425,313	10,960,918	136.71	399,196,615	95.99	
	Group III.....	786,996,300	690,069,831	82,673,721	14,252,748	682,688,491	347,013	53,918,674	34,757,368	10,742,630	4,541,624	97.50	582,926,696	72.22	
	Group IV.....	423,162,665	335,813,712	80,980,362	6,368,591	358,003,563	1,591,145	27,140,834	28,683,081	5,120,851	2,623,191	78.51	322,092,813	59.76	
	Group V.....	321,279,670	259,884,299	57,724,704	3,670,667	262,748,838	2,462,079	32,313,422	18,687,169	3,309,543	1,758,619	78.24	237,514,328	57.85	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER.															
1	New York, N. Y.....	1,809,343,865	1,809,343,865	.....	.....	1,652,775,651	61,340,000	34,446,795	43,103,000	8,580,149	9,098,270	309.83	1,067,020,794	182.72	
2	Chicago, Ill.....	214,909,506	124,798,005	20,507,660	69,603,841	130,937,450	1,152,095	19,233,810	55,550,930	7,469,570	565,651	75.85	131,340,909	46.35	
3	Philadelphia, Pa.....	254,938,919	234,148,412	20,780,507	10,000	250,320,666	.....	.....	1,290,146	3,320,762	7,345	134.57	195,845,976	103.38	
4	Detroit, Mich.....	167,638,739	164,075,826	.....	3,562,913	132,061,331	.....	12,734,756	22,520,000	.....	322,652	168.71	122,586,693	123.37	
5	Cleveland, Ohio.....	142,979,071	94,757,229	32,175,000	16,046,842	133,610,346	.....	5,186,922	.....	.....	4,181,803	167.31	116,088,805	135.85	
6	St. Louis, Mo.....	23,234,035	20,225,535	3,008,500	.....	22,967,000	.....	.....	.....	105,680	.....	29.47	14,183,448	17.99	
7	Boston, Mass.....	127,142,606	127,142,606	.....	.....	126,576,800	.....	.....	.....	.....	565,806	166.30	84,677,908	110.76	
8	Baltimore, Md.....	117,487,263	117,487,263	.....	.....	117,427,879	.....	.....	.....	.....	59,384	154.14	79,910,537	104.84	
9	Los Angeles, Calif.....	83,431,520	55,194,385	16,609,785	11,627,350	74,667,455	.....	.....	.....	2,996,404	5,767,661	134.06	68,825,591	110.59	
10	Pittsburgh, Pa.....	89,058,186	48,122,431	13,969,987	26,965,768	85,232,050	.....	3,435,739	.....	324	330,634	146.50	74,849,261	123.13	
11	San Francisco, Calif.....	76,002,634	76,002,634	.....	.....	73,261,900	.....	.....	.....	.....	1,898,636	144.72	71,057,744	135.30	
12	Buffalo, N. Y.....	61,584,951	59,001,345	.....	2,583,606	50,224,107	.....	1,661,538	4,307,608	4,446,710	944,988	117.55	44,013,977	84.01	

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

13	Milwaukee, Wis.	36,146,883	30,914,513		5,232,370	31,953,646		2,665,397		1,337,150	190,690	75.76	31,953,646	66.97
14	Washington, D. C.	5,092,843	5,092,843			4,719,700					373,143	11.64	156,234	0.36
15	Newark, N. J.	73,585,086	56,966,752		16,618,334	63,794,730	18,638	2,925,000	4,006,590	462,806	2,377,322	170.42	48,998,295	113.43
16	Cincinnati, Ohio	112,945,123	92,833,081	8,954,050	11,157,992	108,325,992		1,484,501		39,020	3,095,610	278.97	81,469,501	201.23
17	Minneapolis, Minn.	48,195,343	44,244,346		3,950,997	40,998,764		6,686,654	97,192	52,908	359,825	120.20	37,203,885	92.78
18	New Orleans, La.	50,622,716	50,622,716			42,339,621	1,595,008	3,366,000	2,706,500	388,279	227,308	126.25	40,415,726	100.79
19	Kansas City, Mo.	25,791,135	12,526,020	10,825,748	2,439,367	21,683,500	52,049	769,059	459,240	2,336,974	490,313	76.13	15,541,983	45.88
20	Indianapolis, Ind.	28,263,529	11,433,041	9,020,750	7,809,738	25,887,042			600,000	332,576	1,443,911	84.37	24,455,635	73.00
21	Seattle, Wash.	74,835,826	51,514,232	9,863,045	13,453,549	59,529,842		10,416,562	20,855	4,121,823	746,744	237.09	58,434,942	185.11
22	Rochester, N. Y.	42,472,724	42,037,069		435,655	27,699,370		8,248,675	5,925,000		599,679	136.33	24,180,189	77.61
23	Jersey City, N. J.	70,620,372	57,704,488		12,915,884	48,628,686		235,082	20,340,454	353,777	1,062,373	230.85	36,386,579	118.94

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

24	Portland, Oreg.	36,625,815	34,574,286	328,829	1,722,700	28,249,200		6,858,693	918,583	592,266	7,073	136.22	25,585,491	95.16
25	Denver, Colo.	22,253,189	19,643,801	2,609,388		16,983,600		3,881,700	1,400	1,097,690	288,799	83.16	16,495,344	61.64
26	Toledo, Ohio	33,179,283	22,591,283	10,588,000		31,640,249		1,460,075			78,959	127.26	26,689,717	102.37
27	Columbus, Ohio	38,310,696	30,805,696	7,505,000		32,466,816		5,587,000			256,880	149.97	21,842,781	85.51
28	Providence, R. I.	30,967,034	30,967,034			26,272,000			4,296,655		398,379	128.67	13,785,615	57.28
29	St. Paul, Minn.	25,607,360	25,607,360			18,036,000		4,001,880	3,566,680		2,800	106.77	13,014,249	54.26
30	Louisville, Ky.	14,498,608	14,498,608			14,459,013			18,727	20,522	346	61.28	12,378,038	52.31
31	Oakland, Calif.	12,906,800	7,030,818	5,859,282	16,700	12,223,515			301,384	292,135	89,766	56.15	11,767,808	51.19
32	Atlanta, Ga.	8,985,898	8,985,898			8,908,500				72,113	5,285	41.18	7,053,550	32.32
33	Akron, Ohio	29,047,948	22,406,948	6,641,000		25,442,449		3,375,934		156,294	73,271	139.36	23,338,436	111.97
34	Omaha, Nebr.	36,146,098	15,844,541	8,231,697	12,070,460	31,038,288		2,512,344	1,000,000	1,403,486	192,580	180.07	29,993,162	149.41
35	Birmingham, Ala.	12,140,715	12,140,715			9,712,663		1,672,000	450,000	299,714	6,338	63.97	9,345,096	49.24
36	Worcester, Mass.	12,552,603	12,552,603			10,798,000			1,040,000	382,180	332,423	66.71	6,175,217	32.82
37	Syracuse, N. Y.	17,569,076	17,435,143		133,933	13,875,502		2,693,400	555,974	357,254	86,946	97.06	13,875,502	76.66
38	Richmond, Va.	22,291,148	22,291,148			22,157,305				323	133,520	124.82	16,465,155	92.20
39	San Antonio, Tex.	12,265,108	10,309,857	1,955,251		9,581,000			548,367	2,127,325	8,416	70.42	8,034,941	46.13
40	New Haven, Conn.	10,261,053	10,261,053			9,706,000			112,000	439,119	3,934	60.36	9,345,458	54.98
41	Dallas, Tex.	14,149,460	14,149,460			13,331,738			387,516	424,676	5,530	84.06	11,727,862	69.67
42	Memphis, Tenn.	21,309,700	21,309,700			20,259,700		1,050,000				126.94	19,452,946	115.89
43	Dayton, Ohio	14,417,154	10,432,154	3,985,000		13,287,280		1,003,870		118,195	7,809	89.09	10,480,048	64.76
44	Bridgeport, Conn.	11,838,459	11,838,459			10,935,000			901,063	2,396		78.38	10,492,475	69.47
45	Houston, Tex.	18,660,091	18,660,091			18,195,500			168,233	118,925	177,433	124.34	15,458,842	103.00
46	Hartford, Conn.	15,763,967	11,624,434	4,139,533		15,167,000	23,481		564,473		9,013	108.65	13,408,283	92.42
47	Grand Rapids, Mich.	7,658,958	5,274,002	2,384,956		6,311,700		1,019,100			328,158	54.02	5,705,822	40.24
48	Scranton, Pa.	4,075,827	2,719,006	1,356,221		3,368,000	29,720	642,011		36,096		29.15	2,913,796	20.84

<sup>1</sup> Net debt is funded and floating debt less sinking fund assets.

TABLE 13.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT THE CLOSE OF YEAR: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 50.]

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR (DOLLARS).									NET DEBT <sup>1</sup> AT CLOSE OF YEAR. (DOLLARS).		
		Total.	Classified by governmental unit by which incurred.			Classified by character or outstanding debt obligations.					Per capita.	Total.	Per capita.
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Current.				
Revenue bonds and notes.	Warrants												

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

49	Springfield, Mass.	11,269,402	11,269,402		10,903,500	11,825			354,074		80.67	9,950,540	71.23
50	Paterson, N. J.	11,416,393	11,416,393		10,120,364		429,044	853,625		13,360	82.42	7,940,098	57.32
51	Des Moines, Iowa	14,394,551	10,670,044	3,724,507	14,038,350			236,352	119,849	107.67	13,930,356	104.19	
52	Youngstown, Ohio	15,808,506	12,329,006	3,479,500	13,250,927		2,518,724	38,855		119.44	11,171,209	84.40	
53	New Bedford, Mass.	17,012,043	17,012,043		14,403,000			2,000,000	250,846	358,197	133.60	12,166,721	95.55
54	Trenton, N. J.	10,083,738	10,083,738		6,828,720		1,017,062	2,237,956			80.62	3,970,228	31.74
55	Norfolk, Va.	29,038,131	29,038,131		27,194,000			1,200,000	522,772	121,359	232.46	24,268,384	194.28
56	Salt Lake City, Utah	12,795,204	9,167,498	3,627,706	9,884,500			2,697,199	171,754	41,751	103.26	9,793,618	79.03
57	Camden, N. J.	11,212,030	11,212,030		9,554,030		910,000	748,000			91.97	6,946,368	56.98
58	Fall River, Mass.	10,408,911	10,408,911		10,039,300			200,000		169,611	86.17	7,105,596	58.83
59	Nashville, Tenn.	11,844,700	11,844,700		9,992,000		1,824,000	25,000		3,700	98.43	9,557,331	79.42
60	Albany, N. Y.	9,100,614	8,933,128	167,486	7,565,284		792,900	475,000	167,486	99,944	78.30	6,357,658	54.70
61	Wilmington, Del.	9,587,210	9,587,210		9,251,150	214,509		42,702	76,349	2,500	83.74	9,278,487	81.04
62	Lowell, Mass.	8,199,546	8,199,546		6,334,430	26,200		1,650,000		188,916	71.66	6,149,430	53.74
63	Kansas City, Kans.	12,960,742	11,014,476	1,946,266	9,421,576	6,866	3,121,633		316,872	93,795	113.89	8,998,880	79.08
64	Fort Worth, Tex.	11,787,349	11,787,349		10,495,000			1,286,212		6,137	104.25	9,235,123	81.68
65	Cambridge, Mass.	11,530,770	11,530,770		10,091,700	30,000		1,250,000		159,070	104.29	5,958,543	53.89
66	Reading, Pa.	4,376,866	2,986,166	1,390,700	4,277,700		65,100			34,066	39.78	3,698,252	33.61
67	Eric, Pa.	7,016,513	3,781,970	3,234,543	6,928,839	4,409	58,209		21,942	3,114	64.06	6,466,555	59.04

68	Flint, Mich.	10,849,692	6,579,692	4,270,000		10,219,779	572,519		19,119	38,275	101.73	10,119,779	94.89
69	Yonkers, N. Y.	17,487,003	17,487,003			12,443,760	1,551,000	3,492,000		243	165.88	12,443,742	118.04
70	Spokane, Wash.	9,391,378	7,198,558	2,192,820		7,533,000	1,598,223	32,749	224,999	2,407	89.81	6,317,670	60.42
71	Duluth, Minn.	9,711,333	7,289,333	2,422,000		8,641,000	829,000	46,000	34,703	160,630	93.21	8,309,401	79.76
72	Lynn, Mass.	5,682,430	5,682,430			4,109,279		1,230,000		343,151	55.89	3,265,078	32.11
73	Elizabeth, N. J.	5,560,287	5,560,287			3,448,350	1,692,069	403,348		16,520	54.70	3,104,814	30.55
74	Utica, N. Y.	5,208,973	5,071,007		137,966	4,558,440	497,841		137,966	14,726	51.27	4,428,716	43.59
75	Tacoma, Wash.	9,779,337	8,974,312	801,522	3,503	8,754,995	683,343	56,522	227,832	56,645	97.43	7,168,485	71.42

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

76	Jacksonville, Fla.	9,759,478	7,661,133	2,098,345		9,380,242	292,000		26,247	60,989	99.97	7,453,064	76.35
77	Somerville, Mass.	1,959,000	1,959,000			1,459,000	500,000			20.16	1,459,000	15.01	
78	Oklahoma City, Okla.	12,976,729	8,704,729	4,272,000		11,770,748	2,000	1,132,407	71,320	133.81	8,810,529	90.85	
79	Waterbury, Conn.	11,890,100	11,663,100	227,000		9,792,500	1,907,500	190,100		123.22	9,572,500	99.20	
80	Lawrence, Mass.	5,789,346	5,789,346			4,786,330	800,000		203,016	60.04	3,897,787	40.42	
81	Canton, Ohio.	13,922,928	7,773,928	6,149,000		12,985,920	909,359		23,769	3,880	145.42	11,053,346	115.45
82	Schenectady, N. Y.	7,977,176	7,977,176			6,762,007	213,085	916,926	43,760	41,398	86.07	6,567,930	70.86
83	Fort Wayne, Ind.	3,114,877	1,011,877	2,103,000		3,019,000				95,877	34.02	2,971,595	32.46
84	Tulsa, Okla.	8,257,446	4,585,219	3,672,227		7,597,282	46,505	507,827	83,473	22,359	92.70	6,258,216	70.25
85	Evansville, Ind.	2,794,182	2,019,101	775,081		2,738,000				56,182	31.38	2,673,079	30.02
86	Savannah, Ga.	4,439,995	4,404,840	35,155		3,655,500	208,657	275,155	232,564	68,119	50.64	3,545,000	40.43
87	Allentown, Pa.	3,780,064	1,363,564	2,416,500		3,624,000	73,500	75,000		7,564	44.51	3,295,774	38.81
88	Knoxville, Tenn.	10,875,182	10,875,182			8,026,173	571,966	2,277,043		128.32	8,024,315	94.68	
89	El Paso, Tex.	8,252,753	8,252,753			7,145,060		71,255	1,036,438		98.11	6,239,883	74.18
90	San Diego, Calif.	12,901,008	11,181,008	1,720,000		12,709,625		127,185	64,198	154.45	12,010,958	143.80	
91	Bayonne, N. J.	11,268,584	11,268,584			10,142,594	169,750	955,927		313	137.06	8,539,704	103.87
92	Manchester, N. H.	5,257,550	5,257,550			4,800,000	30,000		427,550	65.29	4,606,471	57.20	
93	Harrisburg, Pa.	4,970,879	2,706,879	2,264,000		4,719,900	174,000	40,000	36,979	62.15	4,454,498	55.69	
94	Peoria, Ill.	1,551,788	619,775	907,000	25,013	1,347,000		200,000	4,788		19.71	1,288,665	15.99
95	St. Joseph, Mo.	1,359,595	311,555	1,048,040		1,320,890	6,629	28,070	4,006	17.40	1,174,077	15.03	
96	Wichita, Kans.	7,582,613	4,986,509	2,596,104		4,565,095	2,883,347	2,405	131,449	317	98.12	4,464,264	57.77
97	Wilkes-Barre, Pa.	2,493,190	1,770,690	722,500		2,106,500	177,300	156,600	52,790		32.99	2,049,351	27.12
98	Sioux City, Iowa	2,605,807	939,000	1,666,807		2,319,000		286,807			34.54	2,276,956	30.18
99	South Bend, Ind.	3,859,720	1,659,720	2,200,000		3,457,500		275,000		127,220	51.40	3,313,018	44.12
100	Portland, Me.	9,929,010	4,927,290	5,001,720		9,861,638		37,500	29,872	137.85	8,607,502	119.50	
101	Troy, N. Y.	6,148,712	5,902,782	115,880	130,050	5,102,294		901,500		3,880	139,499	4,962,064	68.91
102	Binghamton, N. Y.	3,391,636	3,391,636			3,045,852		228,000	86,348	31,436	47.42	2,888,237	40.38
103	Rockford, Ill.	3,473,379	2,141,014	1,230,500	101,865	1,512,600		1,120,297	816,685	23,797	49.28	1,454,830	20.64
104	Charleston, S. C.	6,550,228	6,300,228	250,000		5,953,173		489,587	107,468		93.17	5,792,360	82.39
105	Little Rock, Ark.	2,198,074	1,297,266	528,358	372,450	527,500	1,213,412	372,450	84,712		31.73	1,740,912	25.13

<sup>1</sup> Net debt is funded and floating debt less sinking fund assets.



TABLE 13.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 50.]

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR (DOLLARS).									NET DEBT <sup>1</sup> AT CLOSE OF YEAR. (DOLLARS).			
		Total.	Classified by governmental unit by which incurred.			Classified by character of outstanding debt obligations.					Per capita.	Total.	Per capita.	
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Current.					Obligations on trust account.
							Revenue bonds and notes.	Warrants						
Group IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.														
106	Johnstown, Pa.....	4,675,000	2,461,000	2,214,000			4,675,000					67.55	4,123,391	59.58
107	East St. Louis, Ill.....	3,675,949	2,144,844	865,372	665,733		2,549,592	790,388	335,959		10	53.37	2,457,786	35.63
108	Sacramento, Calif.....	10,085,811	6,293,369	3,792,442			9,976,965		52,330	56,516	146.61	9,756,984	141.83	
109	Brockton, Mass.....	7,323,821	7,323,821				4,792,200		2,500,000	31,621	106.78	4,198,529	61.22	
110	Hoboken, N. J.....	13,790,812	13,790,812				6,193,659	2,530,811	5,054,631	11,711	202.31	5,023,807	73.70	
111	Terre Haute, Ind.....	2,218,652	1,238,652	980,000			2,205,000			13,652	32.57	2,127,532	31.23	
112	Saginaw, Mich.....	4,833,610	2,657,213	2,176,397			4,714,000	(?)		70,457	49,153	71.09	4,567,167	67.17
113	Pawtucket, R. I.....	8,270,095	8,270,095				7,196,000		872,000	85,336	116,759	122.52	5,014,228	74.29
114	Passaic, N. J.....	5,364,888	5,364,888				4,433,250	712,000	219,638		81.07	3,707,324	56.02	
115	Gary, Ind.....	3,328,001	2,269,084	1,058,917			1,689,000	1,200,000	347,750	18,167	73,084	51.09	1,586,236	24.35
116	Springfield, Ohio.....	4,241,538	2,704,538	1,537,000			3,608,718	579,015	40,500	7,757	5,548	65.84	3,281,008	50.93
117	Altoona, Pa.....	3,200,185	2,115,185	1,085,000			2,794,500	74,821	311,500	554	18,810	50.38	2,278,299	35.87
118	Long Beach, Calif.....	5,559,605	2,937,130	2,622,475			5,410,029			141,232	8,344	87.72	5,165,598	81.51
119	Chester, Pa.....	3,682,900	2,086,400	1,596,500			3,124,500	183,400	375,000		58.65	2,333,548	37.16	
120	Mobile, Ala.....	3,579,399	3,428,832	150,567			3,259,179	187,000	42,500	90,720		57.03	3,333,000	53.11
121	Racine, Wis.....	2,811,546	2,811,546				2,771,000			17,262	23,284	44.82	2,771,000	44.17
122	New Britain, Conn.....	4,582,900	4,582,900				4,397,000	6,356	112,700	1,955	64,889	73.81	3,839,254	61.83
123	Lansing, Mich.....	4,431,037	4,421,037	10,000			2,061,000	2,201,300	23,600	83,763	61,374	71.70	1,942,317	31.43

124	Holyoke, Mass.	3,999,183	3,999,183			3,499,000		500,000	183	65.76	3,270,956	53.78		
125	Springfield, Ill.	2,678,706	1,881,919	731,817	64,970	1,803,220	2,595	224,634	468,267	143,490	36,500	44.32	1,785,734	29.54
126	Chattanooga, Tenn.	6,467,242	6,467,242			6,169,950		209,636	87,282		374	108.96	6,079,824	102.43
127	Berkeley, Calif.	3,839,410	1,204,870	2,634,540		3,619,562				197,056	22,792	64.80	3,526,721	59.52
128	Davenport, Iowa	3,067,742	2,044,742	1,023,000		2,472,500		595,242				52.00	2,409,956	40.85
129	Hamtramck, Mich.	3,311,661	1,369,661	1,942,000		2,945,398		366,263				56.46	2,847,488	48.55
130	Bethlehem, Pa.	6,804,979	3,726,575	3,078,404		6,798,404			680		5,895	117.27	6,156,737	106.10
131	Covington, Ky.	3,331,853	2,796,464	535,389		3,022,500		50,464	258,889			57.78	2,948,862	51.14
132	Lincoln, Nebr.	3,401,652	1,710,862	1,688,000	2,790	2,479,000		875,956		34,757	9,674	59.36	1,656,568	28.91
133	Portsmouth, Va.	6,837,412	6,837,412			6,834,100			1,600			1,712	6,626,416	117.29
134	Haverhill, Mass.	1,615,991	1,615,991			1,463,000			150,000			2,991	1,092,570	19.37
135	Wheeling, W. Va.	2,134,445	2,069,509	64,936		1,937,700		190,000		4,936	1,809	37.97	1,876,711	33.39
136	Niagara Falls, N. Y.	8,442,040	8,442,040			8,432,012			4,500		5,528	150.78	8,432,012	150.60
137	Highland Park, Mich.	6,740,767	3,703,767	3,037,000		5,976,026		487,800	275,000		1,941	120.63	4,881,491	87.36
138	Macon, Ga.	2,303,320	2,031,745	271,575		1,886,960		193,000	183,375	39,985		41.59	1,665,108	30.07
139	Huntington, W. Va.	2,163,471	878,471	1,285,000		2,162,500					971	39.16	1,764,355	31.94
140	East Orange, N. J.	6,710,847	6,710,847			4,975,745		1,202,958	530,568		1,576	122.20	3,922,625	71.43
141	Lancaster, Pa.	1,673,000	783,000	890,000		1,573,000			100,000			30.80	1,494,223	27.51
142	Roanoke, Va.	4,840,048	4,840,048			4,651,000	51,827			137,221		89.38	4,361,273	80.54
143	Tampa, Fla.	4,093,154	3,248,237	844,917		3,384,250		628,575		63,419	16,910	75.74	2,464,541	45.60
144	Augusta, Ga.	3,720,159	3,675,159	45,000		3,502,000		123,759	75,000		19,400	69.18	3,115,531	57.94
145	Cicero, Ill.	2,157,643	1,218,016	935,627	4,000	899,650		1,153,016			104,977	40.84	899,650	17.03
146	Jackson, Mich.	3,568,758	2,727,758	841,000		2,714,104		681,278	106,594	28,366	38,416	67.67	2,714,104	51.46
147	Winston-Salem, N. C.	7,255,038	7,255,038			5,171,000		1,732,171	265,000	83,516	3,351	137.98	4,959,837	94.33
148	Fresno, Calif.	3,183,421	653,421	2,530,000		3,180,000				3,421		60.84	3,080,109	58.86
149	Topeka, Kans.	2,953,574	2,618,597	334,977		1,880,143		986,571		86,860		56.91	1,431,748	27.59
150	Atlantic City, N. J.	14,303,294	14,303,294			11,313,000		5,350	2,913,500	71,444		275.70	7,565,582	145.83
151	Quincy, Mass.	4,051,924	4,051,924			2,878,100			1,100,000		73,824	78.22	2,878,100	55.56
152	Pasadena, Calif.	3,786,735	2,279,735	1,507,000		3,635,975				134,488		16,272	3,417,589	67.10
153	Kalamazoo, Mich.	3,343,891	1,669,878	1,674,013		2,167,549		816,036			360,306	65.80	2,115,286	41.63
154	Malden, Mass.	3,394,527	3,394,527			2,492,700			750,000		151,827	67.47	1,728,303	34.35

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

155	Charlotte, N. C.	5,016,509	5,016,509			3,752,400		876,100	372,000		16,009	102.86	3,752,400	76.94
156	Lakewood, Ohio	8,433,283	4,540,283	3,893,000		6,851,500		1,505,041	56,929		19,813	173.64	6,300,064	129.71
157	York, Pa.	1,536,621	1,210,600	326,021		1,516,000	7,500	13,100		21		31.87	1,183,297	24.54
158	Bay City, Mich.	5,398,967	2,960,800	2,438,167		5,115,000		256,800		27,167		112.37	4,758,917	99.05
159	Shreveport, La.	5,422,476	3,862,476	1,560,000		5,212,000			150,000		60,476	113.07	5,048,565	105.27

<sup>1</sup> Net debt is funded and floating debt less sinking fund assets.<sup>2</sup> Not reported separately.

TABLE 13.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT THE CLOSE OF YEAR: 1922—Continued

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 50.]

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR (DOLLARS).										NET DEBT <sup>1</sup> AT CLOSE OF YEAR. (DOLLARS).		
		Total.	Classified by governmental unit by which incurred			Classified by character of outstanding debt obligations.						Per capita.	Total.	Per capita.
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Current.					
							Revenue bonds and notes.	Warrants.	Obligations on trust account.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.														
160	Cedar Rapids, Iowa	2,617,859	1,285,859	1,332,000		2,452,800		54,000	46,160	64,899	54.69	2,436,580	50.91	
161	McKeesport, Pa	2,475,338	1,251,338	1,224,000		2,222,000	250,488			2,850	51.75	1,849,079	38.66	
162	Newton, Mass	5,061,931	5,061,931			4,469,500		450,000	141,920	511	106.20	2,916,714	61.20	
163	Elmira, N. Y	4,086,627	4,086,627			3,965,500			17,400	103,727	86.02	3,965,500	83.47	
164	New Castle, Pa	2,056,248	701,248	1,355,000		1,937,000	103,118		16,130		43.60	1,847,064	39.18	
165	Decatur, Ill.	2,192,164	1,438,629	753,535		1,479,400	595,479	117,135		150	46.80	1,196,153	25.54	
166	Chelsea, Mass	3,646,200	3,646,200			2,691,200		955,000			79.36	1,925,904	41.92	
167	Wichita Falls, Tex	3,574,445	3,013,445	561,000		3,327,000		44,545	202,900		78.06	3,059,007	66.81	
168	Galveston, Tex	5,283,022	5,283,022			5,246,000		27,583		9,439	115.47	4,435,791	96.95	
169	Oak Park, Ill	3,550,628	2,042,628	1,237,000	271,000	1,762,750	208,938	1,242,661	328,768		7,511	78.70	1,971,688	43.70
170	Mount Vernon, N. Y	5,330,424	4,225,374	1,105,050		5,204,050	126,374				118.57	4,960,535	110.24	
171	Woonsocket, R. I	7,996,858	7,996,858			6,921,000		1,000,000	75,858		178.19	4,812,332	107.23	
172	Kenosha, Wis	1,828,626	1,828,626			1,793,500				27	40.76	1,793,500	39.98	
173	Hammond, Ind	1,911,715	1,230,215	681,500		1,727,498	43,665	99,386		41,166	42.75	1,707,863	38.19	
174	Montgomery, Ala	4,979,924	4,979,924			3,649,000	936,859	154,954	236,983		111.76	3,649,000	81.89	
175	Pittsfield, Mass	2,879,074	2,879,074			2,703,150		175,000		924	65.07	2,703,150	61.09	
176	Perth Amboy, N. J	6,250,191	6,250,191			3,617,640	1,298,200	607,200	726,327		824	141.49	4,067,803	92.08
177	Beaumont, Tex	3,029,868	3,029,868			2,758,878		214,288	51,827	4,875	68.84	2,122,190	48.22	

178	Lima, Ohio	6,157,964	5,437,264	720,700	4,071,620	2,084,912		1,432	140.67	3,630,381	82.93		
179	Stockton, Calif.	3,919,851	2,146,851	1,773,000	3,862,025		54,522	3,304	89.70	3,700,927	84.69		
180	Pueblo, Colo.	4,697,976	4,136,287	561,689	2,242,280	2,139,041	246,409	68,697	1,549	108.29	2,213,197	51.01	
181	Medford, Mass.	2,753,907	2,753,907		2,088,050		600,000		65,857	63.84	1,752,399	40.62	
182	Lexington, Ky.	2,644,702	2,644,702		2,355,970	218,201	70,000		531	61.42	1,945,954	45.19	
183	Charleston, W. Va.	2,871,355	1,483,580	1,387,775	2,789,200					66.73	1,779,934	41.36	
184	Salem, Mass.	2,937,159	2,937,159		2,453,000		450,000		34,159	69.06	2,448,053	57.56	
185	Butte, Mont.	2,306,879	2,013,847	293,032	1,915,960		21,072	309,547	300	54.59	1,838,119	43.50	
186	Everett, Mass.	2,720,849	2,720,849		1,972,224		706,000		42,625	65.05	1,477,458	35.32	
187	Fitchburg, Mass.	3,080,431	3,080,431		2,458,400		550,000		72,031	73.65	2,194,659	52.47	
188	Madison, Wis.	4,342,024	4,342,024		2,879,500	11,000	1,367,800		83,724	105.04	2,425,128	58.67	
189	West Hoboken, N. J.	2,269,171	2,269,171		1,241,400		240,000	786,500	1,271	54.97	790,853	19.16	
190	San Jose, Calif.	1,630,162	640,162	990,000	1,580,625			24,204	25,333	39.56	1,573,499	38.19	
191	Hamilton, Ohio	4,823,647	4,119,647	704,000	3,441,163	1,212,559	113,704	29,070	27,151	117.64	3,284,143	80.09	
192	Springfield, Mo.	761,325	153,500	607,825	753,500				7,825	18.78	736,686	18.17	
193	East Chicago, Ind.	1,327,390	793,390	534,000	1,272,065				55,325	32.91	1,156,414	28.67	
194	Brookline, Mass.	1,358,478	1,358,478		1,305,296				53,182	33.70	1,305,296	32.38	
195	Evanston, Ill.	1,239,449	840,949	370,500	635,600		603,849			30.79	635,600	15.79	
196	Jamestown, N. Y.	3,079,522	2,230,030	849,000	2,677,215		394,940	7,367		76.56	2,677,215	66.56	
197	Waco, Tex.	3,559,689	3,559,689		3,516,500			39,362	293	3,534	88.85	2,816,854	70.31
198	Superior, Wis.	1,106,107	1,106,107		1,092,950		11,675	1,482		27.88	1,090,453	27.49	
199	Lorain, Ohio	5,916,519	4,053,519	1,863,000	4,807,556		1,092,031		16,932	149.18	4,410,676	111.21	
200	Muskegon, Mich.	3,257,294	2,338,027	919,267	2,671,600		541,800	42,190	1,704	82.39	2,660,600	67.30	
201	Joliet, Ill.	2,265,228	1,413,728	851,500	1,002,500	1,206,200	29,500	26,428	600	57.47	1,002,500	25.44	
202	Dubuque, Iowa	2,112,551	1,552,566	559,985	1,367,000		516,400	225,035	3,951	165	53.81	1,367,000	34.82
203	Muncie, Ind.	1,405,126	435,126	970,000	1,386,678			5,000	13,448	35.81	1,349,669	34.40	
204	Columbia, S. C.	3,316,807	2,853,807	463,000	2,417,000		282,000	617,513	294	84.89	2,279,043	58.33	
205	Chicopee, Mass.	1,652,020	1,652,020		1,490,600		100,000		61,420	42.46	1,490,600	38.31	
206	Battle Creek, Mich.	1,646,240	1,171,240	475,000	802,000		843,000		1,240	43.18	799,413	20.97	
207	New Rochelle, N. Y.	4,544,618	4,544,618		3,412,371		437,322	560,000	133,750	1,175	119.27	3,412,371	89.55
208	Pontiac, Mich.	4,867,084	3,244,100	1,622,984	4,461,500		242,600	162,984		128.08	4,183,244	110.09	
209	Aurora, Ill.	1,016,414	716,414	300,000	651,500		349,100	345		15,469	26.78	606,306	15.98
210	Waterloo, Iowa	2,890,001	1,302,346	1,587,655	2,745,262			130,633	14,106	76.16	2,702,060	71.20	
211	Taunton, Mass.	3,200,732	3,200,732		2,751,900			325,000	38,968	84,864	84.56	1,962,731	51.85
212	Stamford, Conn.	3,479,652	1,471,000	2,008,652	3,107,790			349,400	4,231	18,231	92.50	2,452,232	65.19
213	Council Bluffs, Iowa	1,530,539	841,639	688,900	1,371,900		1,000	15,876	129,532	12,231	40.92	1,366,238	36.53
214	Williamsport, Pa.	1,136,900	407,900	729,000	1,136,900						30.47	999,697	26.79
215	Portsmouth, Ohio	3,425,618	2,175,618	1,250,000	3,044,000		312,000	26,500	42,818	300	92.76	2,826,327	76.53
216	Poughkeepsie, N. Y.	3,502,555	3,502,555		2,739,500		743,313	19,724		18	95.13	2,681,955	72.84
217	Rock Island, Ill.	1,423,172	1,022,352	400,820	482,000		727,530	210,000	2,271	1,371	38.74	457,170	12.44
218	Auburn, N. Y.	1,331,291	1,331,291		633,419		547,705			28,668	36.47	574,547	15.74
219	Austin, Tex.	2,747,547	2,272,506	475,041	2,505,000			236,784	5,763	75.97	2,505,000	69.26	

<sup>1</sup> Net debt is funded and floating debt less sinking fund assets.

TABLE 13.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT THE CLOSE OF YEAR: 1922—Continued.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 50.]

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR (DOLLARS).									NET DEBT <sup>1</sup> AT CLOSE OF YEAR. (DOLLARS).		
		Total.	Classified by governmental unit by which incurred.			Classified by character of outstanding debt obligations.					Per capita.	Total.	Per capita.
			City corporation.	School district.	Other governmental units of city	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Current.				
							Revenue bonds and notes.	Warrants	Obligations on trust account.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.													
220	Quincy, Ill.	371,715	261,715	110,000	166,000	130,700		28,215	46,800	10.33	166,000	4.61	
221	Newport News, Va.	2,247,121	2,247,121		1,891,000			356,121		63.13	1,683,205	47.20	
222	Meriden, Conn.	1,380,291	1,380,291		785,000	17,248	465,000		13,662	38.93	802,248	22.63	
223	Easton, Pa.	1,425,750	708,250	717,500	1,418,750		7,000			40.53	1,262,581	35.89	
224	New Brunswick, N. J.	4,211,353	4,211,353		3,269,682		175,000	694,200	71,163	119.83	2,510,403	71.43	
225	Danville, Ill.	1,306,693	582,233	724,460	1,034,460		258,000		14,233	37.56	1,034,460	29.73	
226	Wilmington, N. C.	2,980,058	2,252,200	727,858	2,795,029		90,000	95,029		85.98	2,724,718	78.62	
227	Ogden, Utah	4,373,895	3,290,786	1,083,109	2,961,000		1,260,857	50,000	87,803	126.22	2,953,644	85.24	
228	Miami, Fla.	7,689,847	6,078,958	1,610,889	5,638,890		1,292,868	588,559	149,530	224.01	5,575,108	162.41	
229	Orange, N. J.	3,277,754	3,277,754		2,508,475		168,668	598,624		95.69	1,788,456	52.21	
230	West New York, N. J.	4,031,274	4,031,274		2,879,470		311,163	840,214		118.08	2,245,302	65.77	
231	Amsterdam, N. Y.	1,283,126	932,966	341,737	1,158,650		67,319	45,087	8,423	37.62	1,093,622	32.07	
232	Hazleton, Pa.	1,661,190	861,690	799,500	1,645,000			16,190		48.81	1,626,057	47.78	
233	Norristown, Pa.	824,205	363,205	461,000	823,500	705				24.63	663,395	19.83	
234	Kokomo, Ind.	596,929	283,429	313,500	595,295					17.86	594,810	17.80	
235	Oshkosh, Wis.	1,450,027	1,450,027		1,420,000			8,340	21,687	43.69	1,420,000	42.79	
236	Pensacola, Fla.	3,005,846	2,347,434	658,412	2,740,900		114,500	76,228	74,218	90.79	2,528,434	76.37	

237	Lewiston, Me.	1,197,350	1,197,350			1,197,000				350	36.57	972,000	29.69	
238	Green Bay, Wis.	2,383,417	2,383,417			2,334,500		18,230	27,640	3,047	73.32	2,334,500	71.82	
239	Columbus, Ga.	1,529,702	1,529,702			1,523,500		5,760	442		47.07	1,490,733	45.87	
240	Petersburg, Va.	3,670,585	3,670,585			3,164,000		500,614	1,571	4,400	113.18	2,290,032	70.61	
241	Watertown, N. Y.	2,147,833	2,147,833			2,061,235	30,230	35,000	6,326	15,042	66.25	2,061,235	63.58	
242	East Cleveland, Ohio	6,742,692	2,109,692	4,633,000		6,140,035	560,145		26,530	15,982	211.01	5,960,168	186.52	
243	Phoenix, Ariz.	5,855,169	4,405,229	1,449,940		5,079,500	712,049	6,606	37,240	19,774	184.00	4,899,168	153.96	
244	Sheboygan, Wis.	1,199,523	1,199,523			1,150,957	16,043		14,407	18,116	37.75	1,150,957	36.22	
245	Moline, Ill.	1,152,319	799,852	352,467		493,400	478,500		62,567	111,335	6,517	478,972	15.09	
246	Waltham, Mass.	1,602,671	1,602,671			939,500		550,000		113,171	50.50	836,147	26.35	
247	Anderson, Ind.	865,352	674,352	191,000		821,500				43,852	27.36	813,064	25.71	
248	Revere, Mass.	2,286,011	2,286,011			1,723,968		562,000		43	72.45	1,723,968	54.64	
249	Cumberland, Md.	3,574,900	2,903,600	671,300		3,321,200	61,300	192,400			114.75	3,038,235	97.53	
250	Newport, R. I.	2,307,961	2,307,961			2,236,500				71,461	74.32	1,723,542	55.50	
251	Newburgh, N. Y.	1,446,405	1,446,405			871,188	357,149	218,068			46.62	1,087,489	35.05	
252	Muskogee, Okla.	4,755,376	3,212,107	1,543,269		4,484,154	28,339			207,545	35,338	2,856,059	92.23	
253	Cranston, R. I.	1,703,961	1,703,961			876,500	532,000		295,000		461	55.08	931,803	30.12
254	Montclair, N. J.	5,350,963	5,350,963			4,223,170	78,580	1,038,876	8,684	1,653	174.42	3,646,828	118.87	
255	Warren, Ohio	4,756,475	2,851,625	1,904,850		4,262,200	492,293		1,982		155.86	4,146,390	135.87	
256	La Crosse, Wis.	1,626,687	1,626,687			1,542,000	62,237		15,118	7,332	53.47	1,028,350	33.80	
257	Clifton, N. J.	2,223,318	2,223,318			1,333,900	871,567	16,947		904	73.55	1,253,281	41.46	
258	Lynchburg, Va.	3,645,339	3,645,339			3,532,800		100,000		12,539	120.61	2,485,035	82.22	
259	Fort Smith, Ark.	1,870,154	97,824	418,230	1,354,100	412,000	1,354,100	97,824	5,415	815	62.07	412,000	13.67	
260	Colorado Springs, Colo.	3,364,573	3,036,836	327,737		2,519,200	549,000	14,735	125,504	156,134	111.76	2,499,419	83.02	
261	Steubenville, Ohio	1,088,917	817,917	271,000		806,545	282,372				36.20	696,813	23.16	

<sup>1</sup> Net debt is funded and floating debt less sinking fund assets.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922.

[For a text discussion of this table, see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	GRAND TOTAL.....						\$1,608,470,839	\$41.52	
	Government of city.....	\$52,718,969,762	\$41,932,203,810	\$10,170,420,274	\$616,345,678	\$1,360.96	1,388,021,297	35.83	
	Government of State.....	44,061,783,738	34,767,078,616	8,677,065,272	617,639,850	1,137.47	114,258,154	2.95	
	Government of county.....	18,248,322,808	13,644,241,774	4,279,855,570	324,225,464	471.09	102,725,694	2.65	
	Government of other civil divisions.....	2,357,649,970	1,610,721,694	734,775,404	12,152,872		3,465,694		
	GROUP I.....						776,929,913	45.67	
	Government of city.....	25,421,390,749	21,860,069,934	3,422,426,069	138,864,746	1,494.48	738,069,660	43.39	
	Government of State.....	20,126,236,712	17,506,656,761	2,480,715,205	138,864,746	1,183.18	38,860,253	2.28	
	GROUP II.....						176,473,178	42.43	
	Government of city.....	6,061,714,145	4,194,398,775	1,712,029,146	155,286,224	1,457.55	160,387,253	38.56	
	Government of State.....	4,976,232,225	3,506,954,495	1,317,124,520	152,153,210	1,196.54	15,938,934	3.83	
	Government of other civil divisions.....	601,903,880	416,557,840	185,346,040			146,991		
	GROUP III.....						309,694,492	38.37	
	Government of city.....	10,343,504,613	7,564,903,768	2,627,485,165	151,115,680	1,281.51	231,377,888	28.67	
	Government of State.....	9,807,711,868	6,950,565,543	2,705,746,146	151,400,179	1,215.13	32,241,834	3.99	
	Government of county.....	8,531,424,424	6,306,649,656	2,075,771,019	149,003,749	1,057.00	44,284,541	5.49	
	Government of other civil divisions.....	322,563,750	236,320,610	86,243,140			1,790,229		
	GROUP IV.....						201,015,115	37.29	
	Government of city.....	6,336,198,164	4,805,004,152	1,415,891,983	115,302,029	1,175.57	149,831,639	27.80	
	Government of State.....	5,178,300,113	3,760,359,370	1,289,904,707	128,036,036	960.74	15,364,823	2.85	
	Government of county.....	5,819,321,901	4,323,666,833	1,367,619,032	128,036,036	1,079.67	35,145,798	6.52	
	Government of other civil divisions.....	977,826,324	647,916,333	322,263,701	7,646,290		672,855		
	GROUP V.....						144,358,141	35.15	
	Government of city.....	4,556,162,091	3,507,797,181	992,587,911	55,776,999	1,109.54	108,354,857	26.39	
	Government of State.....	3,973,302,820	3,042,542,447	883,574,694	47,185,679	967.60	11,852,310	2.89	
	Government of county.....	3,897,576,483	3,013,925,285	836,465,519	47,185,679	949.16	23,145,355	5.67	
	Government of other civil divisions.....	455,356,016	309,926,911	140,922,523	4,506,582		855,619		

ALABAMA.										
35	BIRMINGHAM									
	Government of city	144,151,226	111,755,971	32,395,255	759.51	4,756,990	25.06	\$3.30		
	Government of State	144,151,226	111,755,971	32,395,255	759.51	2,162,268	11.39	1.50		
	Government of county	144,151,226	111,755,971	32,395,255	759.51	936,983	4.94	0.65		
						1,657,739	8.73	1.15		
120	MOBILE					1,559,056	24.84	3.40		
	Government of city					917,092	14.61	2.00		
	City corporation	45,854,622	32,409,590	13,445,032	730.66	504,401	8.04	1.10		
	School district	45,854,622	32,409,590	13,445,032	730.66	412,691	6.57	0.90		
	Government of State	45,854,622	32,409,590	13,445,032	730.66	298,055	4.75	0.65		
	Government of county	45,854,622	32,409,590	13,445,032	730.66	343,909	5.48	0.75		
174	MONTGOMERY					1,033,479	23.19	3.30		
	Government of city	31,317,553	21,234,498	10,083,055	702.82	485,422	10.89	1.55		
	Government of State	31,317,553	21,234,498	10,083,055	702.82	203,564	4.57	0.65		
	Government of county	31,317,553	21,234,498	10,083,055	702.82	344,493	7.73	1.10		
ARIZONA.										
243	PHOENIX					1,667,282	52.39	4.15		
	Government of city					996,642	31.32	2.27		
	City corporation	43,975,391	30,598,612	13,376,779	1,381.92	690,414	21.70	1.57		
	School district	43,975,391	30,598,612	13,376,779	1,381.92	306,228	9.62	0.70		
	Government of State	35,672,359	35,672,359	(2)	1,121.00	181,929	5.71	0.51		
	Government of county	35,672,359	35,672,359	(2)	1,121.00	488,711	15.36	1.37		
ARKANSAS.										
259	FORT SMITH					700,919	23.26	3.32		
	Government of city					366,350	12.16	1.70		
	City corporation	20,652,401	12,866,800	7,785,601	685.42	103,262	3.43	0.50		
	School district	21,924,030	13,765,505	8,158,525	685.42	263,088	8.73	1.20		
	Government of State	20,652,401	12,866,800	7,785,601	685.42	179,676	5.96	0.87		
	Government of county	20,652,401	12,866,800	7,785,601	685.42	154,893	5.14	0.75		
105	LITTLE ROCK					1,847,561	26.67	3.47		
	Government of city					1,002,047	14.46	1.87		
	City corporation	52,844,590	38,480,300	14,364,290	762.92	354,059	5.11	0.67		
	School district	53,998,999	39,634,709	14,364,290	762.92	647,988	9.35	1.20		
	Government of State	52,844,590	38,480,300	14,364,290	762.92	459,748	6.64	0.87		
	Government of county	52,844,590	38,480,300	14,364,290	762.92	385,766	5.57	0.73		
CALIFORNIA.										
127	BERKELEY					2,462,425	41.56	4.67		
	Government of city					1,740,191	29.52	3.11		
	City corporation	63,140,955	54,804,890	8,336,065	1,065.65	1,004,778	16.96	1.59		
	School district	48,974,565	41,473,920	7,500,645	771.64	744,413	12.56	1.52		
	Government of county	45,730,150	38,219,505	7,500,645	771.64	713,234	12.04	1.56		

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.



TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
<i>CALIFORNIA—Continued.</i>									
148	FRESNO.....						\$2,718,014	\$51.94	\$6.46
	Government of city.....						1,713,281	32.74	4.02
	City corporation.....	\$41,177,570	\$32,847,800	\$8,329,770		\$786.93	906,551	17.32	12.20
	School district.....	44,325,820	35,460,656	8,865,164		786.93	806,730	15.42	1.82
	Government of county.....	41,177,570	32,847,800	8,329,770		786.93	1,004,733	19.20	2.44
118	LONG BEACH.....						3,594,344	56.71	4.42
	Government of city.....						2,586,630	40.81	3.04
	City corporation.....	105,076,735	94,019,000	11,057,735		1,657.96	1,213,802	19.15	11.16
	School district.....	73,022,780	69,081,160	3,941,620		1,152.20	1,372,828	21.66	1.88
	Government of county.....	73,022,780	69,081,160	3,941,620		1,152.20	1,007,714	15.90	1.38
9	LOS ANGELES.....						30,366,996	48.79	3.81
	Government of city.....						30,366,996	48.79	3.81
	City corporation.....	783,718,770	615,988,805	167,729,965		1,259.30	10,009,239	18.08	11.28
	County.....	783,718,770	615,988,805	167,729,965		1,259.30	11,565,312	18.58	11.48
	School district.....	836,579,025	836,579,025	(?)		1,259.30	8,792,445	14.13	1.05
31	OAKLAND.....						8,438,755	36.71	5.02
	Government of city.....						5,856,831	25.48	3.46
	City corporation.....	181,244,545	150,349,150	30,895,395		788.45	4,023,953	17.51	12.22
	School districts.....	165,501,528	138,088,450	27,413,078		719.96	1,828,574	7.95	11.11
	Sanitary districts.....	3,341,150	2,773,154	567,996		(?)	4,404	(?)	10.13
	Government of county.....	165,501,528	138,088,450	27,413,078		719.96	2,581,824	11.23	1.56
152	PASADENA.....						3,310,023	64.99	4.69
	Government of city.....						2,439,835	47.90	3.31
	City corporation.....	92,817,904	72,533,904	20,284,000		1,822.32	1,096,719	21.53	11.18
	School district.....	63,057,095	59,285,300	3,771,795		1,238.02	1,343,116	26.37	2.13
	Government of county.....	63,057,095	59,285,300	3,771,795		1,238.02	870,188	17.09	1.38

108	SACRAMENTO					3,564,338	51.81	4.93	
	Government of city					2,222,333	32.30	2.93	
	City corporation	81,742,720	68,939,970	12,802,750	1,188.21	1,443,666	20.98	<sup>1</sup> 1.77	
	School district	67,126,465	<sup>2</sup> 67,126,465	( <sup>2</sup> )		778,667	11.32	1.16	
	Government of county	67,126,465	<sup>2</sup> 67,126,465	( <sup>2</sup> )		975.75	19.51	2.00	
90	SAN DIEGO					4,152,434	49.71	5.74	
	Government of city					2,973,718	35.60	3.78	
	City corporation	93,453,934	80,142,022	13,311,912	1,118.83	1,962,417	23.49	2.10	
	School district	60,196,512	55,433,295	4,763,217		1,011,301	12.11	1.68	
	Government of county	60,138,572	55,375,355	4,763,217		719.98	14.11	1.96	
11	SAN FRANCISCO					21,351,434	40.66	3.47	
	Government of city	615,315,097	509,461,021	105,854,076	1,171.65	21,351,434	40.66	3.47	
190	SAN JOSE					1,298,493	31.51	4.29	
	Government of city					779,501	18.92	2.57	
	City corporation	30,173,980	25,116,645	5,057,335	732.27	436,596	10.60	<sup>1</sup> 1.45	
	School districts	30,485,780	25,466,465	5,019,315		732.27	8.32	<sup>1</sup> 1.12	
	Government of county	30,173,980	25,116,645	5,057,335		732.27	12.59	1.72	
179	STOCKTON					2,105,915	48.19	4.70	
	Government of city					1,398,462	32.00	2.80	
	City corporation	58,593,515	49,407,163	9,186,352	1,340.75	906,230	20.73	<sup>1</sup> 1.55	
	School district	39,378,554	31,502,843	7,875,711		852.01	11.27	1.25	
	Government of county	37,234,389	29,965,050	7,269,339		852.01	16.19	1.90	
COLORADO.									
260	COLORADO SPRINGS					1,481,166	49.20	3.77	
	Government of city					1,057,199	35.12	2.69	
	City corporation	39,329,080	<sup>2</sup> 39,329,080	( <sup>2</sup> )	1,306.40	570,272	18.94	1.45	
	School district	39,329,080	<sup>2</sup> 39,329,080	( <sup>2</sup> )		1,306.40	16.18	<sup>1</sup> 1.24	
	Government of State	39,329,080	<sup>2</sup> 39,329,080	( <sup>2</sup> )		1,306.40	5.85	0.45	
	Government of county	39,329,080	<sup>2</sup> 39,329,080	( <sup>2</sup> )		1,306.40	8.23	0.63	
25	DENVER					10,417,208	38.93	2.77	
	Government of city					8,728,135	32.62	2.32	
	City corporation	377,025,300	245,596,670	131,428,630	1,408.96	4,283,007	16.01	1.14	
	School district	377,025,300	245,596,670	131,428,630		1,408.96	4,445,128	16.61	
	Government of State	377,025,300	245,596,670	131,428,630		1,408.96	6.31	0.45	
180	PUEBLO					1,619,674	37.33	4.78	
	Government of city					1,128,637	26.01	3.33	
	City corporation	33,911,448	24,012,703	9,898,745	781.64	705,741	16.26	<sup>1</sup> 2.08	
	School districts	33,911,448	24,012,703	9,898,745		781.64	422,896	9.75	
	Government of State	33,911,448	24,012,703	9,898,745		781.64	151,923	3.50	
	Government of county	33,911,448	24,012,703	9,898,745		781.64	339,114	7.82	

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.

<sup>3</sup> Per capita not computed; population not known.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
CONNECTICUT.									
44	BRIDGEPORT.....						\$7,365,744	\$48.77	\$3.07
	Government of city.....	\$240,150,369	\$180,753,780	\$59,396,589		\$1,590.02	6,927,050	45.86	1 2.88
	Government of State.....	240,150,369	180,753,780	59,396,589		1,590.02	351,304	2.33	0.15
	Government of county.....	240,150,369	180,753,780	59,396,589		1,590.02	87,390	0.58	0.04
46	HARTFORD.....						5,980,876	41.22	2.28
	Government of city.....						5,551,133	38.26	2.05
	City corporation.....	270,301,060	242,045,540	28,255,520		1,863.03	5,107,397	35.20	1 1.89
	School districts.....	272,590,743	272,590,743	(2)		1,863.03	443,736	3.06	1 0.16
	Government of State.....	270,301,060	242,045,540	28,255,520		1,863.03	321,940	2.22	0.19
	Government of county.....	270,301,060	242,045,540	28,255,520		1,863.03	107,803	0.74	0.04
222	MERIDEN.....						969,015	27.33	2.22
	Government of city.....	43,536,624	40,251,781	3,284,843		1,227.84	924,588	26.08	1 2.12
	Government of State.....	43,536,624	40,251,781	3,284,843		1,227.84	44,427	1.25	0.10
122	NEW BRITAIN.....						1,787,475	28.79	1.99
	Government of city.....	89,786,011	73,817,707	15,968,304		1,446.04	1,671,651	26.92	1 1.86
	Government of State.....	89,786,011	73,817,707	15,968,304		1,446.04	86,769	1.40	0.10
	Government of county.....	89,786,011	73,817,707	15,968,304		1,446.04	29,055	0.47	0.03
40	NEW HAVEN.....						6,063,933	35.67	2.50
	Government of city.....	242,557,318	200,061,625	42,495,693		1,426.92	5,810,342	34.18	2.40
	Government of State.....	242,557,318	200,061,625	42,495,693		1,426.92	253,591	1.49	0.10
212	STAMFORD.....						1,546,806	41.12	3.04
	Government of city.....						1,464,836	38.94	2.88
	City corporation.....	50,912,813	45,070,359	5,842,454		1,353.49	696,562	18.52	1 1.37
	Town.....	50,912,813	45,070,359	5,842,454		1,353.49	768,274	20.42	1 1.51
	Government of State.....	50,912,813	45,070,359	5,842,454		1,353.49	63,641	1.69	0.12
	Government of county.....	50,912,813	45,070,359	5,842,454		1,353.49	18,329	0.49	0.04

79	WATERBURY						4,039,585	41.86	4.44	
	Government of city						3,856,789	39.97	4.30	
	City corporation	131,247,165	105,324,570	25,922,595		1,360.10	3,821,900	39.61	1.2.01	
	School districts	2,510,408	2,510,408	( <sup>1</sup> )		( <sup>3</sup> )	34,889	( <sup>3</sup> )	1.1.39	
	Government of State	131,247,165	105,324,570	25,922,595		1,360.10	182,796	1.89	0.14	
	DELAWARE.									
61	WILMINGTON						3,358,389	29.33	2.88	
	Government of city	116,989,680	114,593,250		\$2,396,430	1,021.85	2,263,762	19.77	1.1.03	
	Government of State	116,989,680	114,593,250		2,396,430	1,021.85	292,474	2.55	0.25	
	Government of county	114,593,250	114,593,250			1,000.92	802,153	7.01	0.70	
	DISTRICT OF COLUMBIA.									
14	WASHINGTON						12,365,640	28.26	1.05	
	Government of city	1,176,867,117	723,199,268	452,667,849		2,687.26	12,365,640	28.26	1.1.05	
	FLORIDA.									
76	JACKSONVILLE						2,687,900	27.53	6.23	
	Government of city						1,826,774	18.71	2.65	
	City corporation	72,960,880	59,689,040	13,271,840		747.39	1,519,752	15.57	1.2.08	
	School district	54,244,152	33,862,788	13,716,306	6,665,058	555.66	307,022	3.14	0.57	
	Government of State	54,244,152	33,862,788	13,716,306	6,665,058	555.66	576,344	5.90	1.06	
	Government of county	54,244,152	33,862,788	13,716,306	6,665,058	555.66	284,782	2.92	2.52	
228	MIAMI						2,554,068	74.40	8.28	
	Government of city						1,520,873	44.31	3.52	
	City corporation	64,967,349	60,911,721	4,055,628		1,892.55	1,136,883	33.12	1.75	
	School district	21,694,386	18,479,560	2,123,536	1,091,290	631.97	383,990	11.19	1.77	
	Government of State	21,694,386	18,479,560	2,123,536	1,091,290	631.97	230,502	6.71	1.06	
	Government of county	21,694,386	18,479,560	2,123,536	1,091,290	631.97	802,693	23.38	3.70	
236	PENSACOLA						1,096,050	33.10	8.18	
	Government of city						559,828	16.91	3.77	
	City corporation	17,022,931	12,069,845	4,953,086		514.16	356,769	10.78	2.10	
	School district	12,159,236	8,621,318	2,817,771	720,147	367.26	203,059	6.13	1.67	
	Government of State	12,159,236	8,621,318	2,817,771	720,147	367.26	128,888	3.89	1.06	
	Government of county	12,159,236	8,621,318	2,817,771	720,147	367.26	407,334	12.30	3.35	
143	TAMPA						2,427,543	44.92	7.86	
	Government of city						1,117,300	20.67	3.10	
	City corporation	38,128,944	29,116,592	9,012,352		705.54	948,565	17.55	1.2.49	
	School district	27,526,178	18,604,515	6,509,032	2,412,631	509.35	168,735	3.12	0.61	
	Government of State	27,526,178	18,604,515	6,509,032	2,412,631	509.35	291,777	5.40	1.06	
	Government of county	27,526,178	18,604,515	6,509,032	2,412,631	509.35	1,018,466	18.85	3.70	

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.

<sup>3</sup> Per capita not computed; population not known.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
GEORGIA.									
32	ATLANTA						\$7,221,508	\$33.09	\$3.00
	Government of city	\$279,192,252	\$188,568,736	\$67,933,590	\$22,689,926	\$1,279.43	4,187,884	19.19	1.50
	Government of State	202,241,554	131,998,115	47,553,513	22,689,926	926.79	1,011,208	4.63	0.50
	Government of county	202,241,554	131,998,115	47,553,513	22,689,926	926.79	2,022,416	9.27	1.00
144	AUGUSTA						2,253,696	41.91	5.24
	Government of city						1,338,799	24.89	3.00
	City corporation	46,816,802	29,324,023	13,294,957	4,197,822	870.62	889,519	16.54	1.90
	School district	40,843,607	26,058,425	10,587,360	4,197,822	759.54	449,280	8.35	1.10
	Government of State	40,843,607	26,058,425	10,587,360	4,197,822	759.54	204,218	3.80	0.50
	Government of county	40,843,607	26,058,425	10,587,360	4,197,822	759.54	710,679	13.22	1.74
239	COLUMBUS						1,005,013	30.93	3.10
	Government of city	36,216,729	23,449,025	10,641,541	2,126,163	1,114.50	651,901	20.06	1.80
	Government of State	27,162,547	25,036,384	(?)	2,126,163	835.87	135,812	4.18	0.50
	Government of county	27,162,547	25,036,384	(?)	2,126,163	835.87	217,300	6.69	0.80
138	MACON						1,465,523	26.46	3.55
	Government of city						912,305	16.47	2.07
	City corporation	46,568,737	29,399,905	10,199,200	6,969,632	840.92	698,531	12.61	1.50
	School district	37,414,257	21,498,515	8,946,110	6,969,632	675.62	213,774	3.86	0.57
	Government of State	37,414,257	21,498,515	8,946,110	6,969,632	675.62	187,071	3.38	0.50
	Government of county	37,414,257	21,498,515	8,946,110	6,969,632	675.62	366,147	6.61	0.98
86	SAVANNAH						2,878,549	32.83	4.42
	Government of city						1,568,634	17.89	2.17
	City corporation	76,652,499	52,684,096	23,395,624	572,779	874.25	1,277,542	14.57	1.67
	School district	58,218,476	35,845,624	21,800,073	572,779	664.00	291,092	3.32	0.50
	Government of State	58,218,476	35,845,624	21,800,073	572,779	664.00	291,092	3.32	0.50
	Government of county	58,218,476	35,845,624	21,800,073	572,779	664.00	1,018,823	11.62	1.75

ILLINOIS.										
209	AURORA							1,035,990	27.30	6.52
	Government of city							794,040	20.92	4.96
	City corporation	15,513,816	<sup>4</sup> 15,513,816	( <sup>3</sup> )	( <sup>3</sup> )	408.80		322,706	8.50	2.08
	School districts	16,366,992	10,812,526	4,119,197	1,435,269	408.80		471,334	12.42	<sup>1</sup> 2.88
	Government of State	15,513,816	<sup>4</sup> 15,513,816	( <sup>3</sup> )	( <sup>3</sup> )	408.80		69,812	1.84	0.45
	Government of county	15,513,816	<sup>4</sup> 15,513,816	( <sup>3</sup> )	( <sup>3</sup> )	408.80		155,138	4.09	1.00
	Government of township	15,513,816	<sup>4</sup> 15,513,816	( <sup>3</sup> )	( <sup>3</sup> )	408.80		17,000	0.45	0.11
2	CHICAGO							128,640,423	45.40	7.70
	Government of city							121,142,335	42.76	7.25
	City corporation	1,666,241,773	1,176,570,644	415,882,602	73,788,527	588.09		46,654,769	16.47	2.80
	County	1,666,241,773	1,176,570,644	415,882,602	73,788,527	588.09		12,163,565	4.29	0.73
	School district	1,666,241,773	1,176,570,644	415,882,602	73,788,527	588.09		45,098,528	15.92	2.71
	Sanitary district	1,784,466,315	1,260,158,138	435,680,877	88,627,300	588.09		7,137,865	2.52	0.40
	Park districts	1,651,516,253	1,165,345,003	414,127,177	72,044,073	588.09		10,087,608	3.56	<sup>1</sup> 0.61
	Government of State	1,666,241,773	1,176,570,644	415,882,602	73,788,527	588.09		7,498,088	2.64	0.45
145	CICERO							1,408,263	26.65	12.11
	Government of city							1,224,217	23.17	10.53
	City corporation	11,648,533	6,588,864	3,638,243	1,421,426	220.48		422,842	8.00	3.63
	School districts	11,648,533	6,588,864	3,638,243	1,421,426	220.48		758,749	14.36	6.50
	Park districts	10,737,496	5,919,560	3,619,115	1,198,821	220.48		42,626	0.81	<sup>1</sup> 0.40
	Government of State	11,648,533	6,588,864	3,638,243	1,421,426	220.48		52,418	0.99	0.45
	Government of county	11,648,533	6,588,864	3,638,243	1,421,426	220.48		85,034	1.61	0.73
	Government of sanitary district	11,648,533	6,588,864	3,638,243	1,421,426	220.48		46,594	0.88	0.40
225	DANVILLE							994,766	28.59	6.68
	Government of city							781,070	22.45	5.25
	City corporation	14,891,706	9,511,068	3,893,190	1,487,448	428.02		371,548	10.68	2.50
	School district	14,891,706	9,511,068	3,893,190	1,487,448	428.02		409,522	11.77	2.75
	Government of State	14,891,706	9,511,068	3,893,190	1,487,448	428.02		67,013	1.92	0.45
	Government of county	14,891,706	9,511,068	3,893,190	1,487,448	428.02		89,350	2.57	0.60
	Government of township	14,891,706	9,511,068	3,893,190	1,487,448	428.02		57,333	1.65	0.38
165	DECATUR							1,219,676	26.04	6.92
	Government of city							955,115	20.39	5.38
	City corporation	17,160,856	11,928,200	4,255,220	977,436	366.38		451,395	9.64	2.63
	School district	18,317,079	12,270,195	4,650,885	1,395,999	366.38		503,720	10.75	2.75
	Government of State	17,160,856	11,928,200	4,255,220	977,436	366.38		77,224	1.65	0.45
	Government of county	17,160,856	11,928,200	4,255,220	977,436	366.38		168,339	3.59	0.98
	Government of township	17,160,856	11,928,200	4,255,220	977,436	366.38		18,998	0.41	0.11

<sup>1</sup> Average rate. <sup>2</sup> Valuation of personal property included with that of real property. <sup>3</sup> Valuation of personal property and other property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
ILLINOIS—Continued.									
107	EAST ST. LOUIS.....						\$2,110,682	\$30.64	\$8.79
	Government of city.....						1,440,739	20.91	6.00
	City corporation.....	\$24,012,321	\$14,477,555	\$5,043,637	\$4,491,129	\$348.60	511,462	7.42	2.13
	School district.....	24,012,321	14,477,555	5,043,637	4,491,129	348.60	816,419	11.85	3.40
	Park district.....	24,012,321	14,477,555	5,043,637	4,491,129	348.60	112,858	1.64	0.47
	Government of State.....	24,012,321	14,477,555	5,043,637	4,491,129	348.60	108,055	1.57	0.45
	Government of county.....	24,012,321	14,477,555	5,043,637	4,491,129	348.60	230,518	3.35	0.96
	Government of sanitary district.....	24,012,321	14,477,555	5,043,637	4,491,129	348.60	331,370	4.81	1.38
195	EVANSTON.....						2,012,934	50.00	9.27
	Government of city.....						1,663,794	41.33	7.69
	City corporation.....	22,097,469	17,149,407	4,381,363	566,699	548.92	525,920	13.06	2.38
	School districts.....	22,097,469	17,149,407	4,381,363	566,699	548.92	1,126,971	28.00	5.10
	Park district.....	5,278,221	4,371,648	775,840	130,733	(3)	10,903	(3)	1.021
	Government of State.....	22,097,469	17,149,407	4,381,363	566,699	548.92	99,439	2.47	0.45
	Government of county.....	22,097,469	17,149,407	4,381,363	566,699	548.92	161,312	4.00	0.73
	Government of sanitary district.....	22,097,469	17,149,407	4,381,363	566,699	548.92	88,389	2.20	0.40
201	JOLIET.....						1,271,788	32.27	9.79
	Government of city.....						998,575	25.34	7.69
	City corporation.....	12,985,378	8,964,565	3,504,105	516,708	329.47	266,200	6.75	2.05
	School districts.....	12,985,378	8,964,565	3,504,105	516,708	329.47	703,807	17.86	5.42
	Park district.....	12,985,378	8,964,565	3,504,105	516,708	329.47	28,568	0.73	0.22
	Government of State.....	12,985,378	8,964,565	3,504,105	516,708	329.47	58,434	1.48	0.45
	Government of county.....	12,985,378	8,964,565	3,504,105	516,708	329.47	88,301	2.24	0.68
	Government of township.....	12,985,378	8,964,565	3,504,105	516,708	329.47	126,478	3.21	0.97
245	MOLINE.....						926,647	29.19	8.03
	Government of city.....						722,172	22.75	6.26
	City corporation.....	11,532,749	8,061,749	3,385,170	85,830	363.30	332,942	10.49	2.89
	School district.....	11,532,749	8,061,749	3,385,170	85,830	363.30	339,230	12.26	3.37
	Government of State.....	11,532,749	8,061,749	3,385,170	85,830	363.30	51,697	1.63	0.45

	Government of county.....	11,532,749	8,061,749	3,385,170	85,830	363.30	144,159	4.54	1.25
	Government of township.....	11,532,749	8,061,749	3,385,170	85,830	363.30	8,419	0.27	0.07
169	OAK PARK.....						1,858,507	41.20	10.73
	Government of city.....						1,584,840	35.13	9.15
	City corporation.....	17,320,665	13,941,842	2,913,122	465,701	383.93	427,820	9.48	2.47
	School districts.....	17,320,665	13,941,842	2,913,122	465,701	383.93	1,082,541	24.00	6.25
	Park district.....	17,320,665	13,941,842	2,913,122	465,701	383.93	74,479	1.65	0.43
	Government of State.....	17,320,665	13,941,842	2,913,122	465,701	383.93	77,943	1.73	0.45
	Government of county.....	17,320,665	13,941,842	2,913,122	465,701	383.93	126,441	2.80	0.73
	Government of sanitary district.....	17,320,665	13,941,842	2,913,122	465,701	383.93	69,283	1.54	0.40
94	PEORIA.....						2,785,299	35.38	6.58
	Government of city.....						2,250,197	28.58	5.29
	City corporation.....	41,498,928	28,247,365	10,381,265	2,870,298	527.10	904,530	11.49	2.18
	School district.....	42,919,176	29,160,225	10,708,245	3,050,706	527.10	1,158,817	14.72	2.70
	Pleasure driveway and park district.....	45,583,554	31,171,660	11,151,875	3,260,019	527.10	186,850	2.37	0.41
	Government of State.....	41,498,928	28,247,365	10,381,265	2,870,298	527.10	186,558	2.37	0.45
	Government of county.....	41,498,928	28,247,365	10,381,265	2,870,298	527.10	348,544	4.43	0.84
220	QUINCY.....						1,647,410	29.11	5.72
	Government of city.....						857,650	23.84	4.68
	City corporation.....	18,325,907	11,867,615	6,051,532	406,760	509.36	399,504	11.11	2.18
	School district.....	18,325,907	11,867,615	6,051,532	406,760	509.36	439,821	12.22	2.40
	Sanitary district.....	18,325,907	11,867,615	6,051,532	406,760	509.36	18,325	0.51	0.10
	Government of State.....	18,325,907	11,867,615	6,051,532	406,760	509.36	82,467	2.29	0.45
	Government of county.....	18,325,907	11,867,615	6,051,532	406,760	509.36	102,625	2.85	0.56
	Government of township.....	18,325,907	11,867,615	6,051,532	406,760	509.36	4,668	0.13	0.03
103	ROCKFORD.....						2,869,142	40.70	6.59
	Government of city.....						2,157,006	30.60	4.95
	City corporation.....	43,377,704	27,383,540	15,000,375	993,789	615.42	962,985	13.66	2.22
	School district.....	43,377,704	27,383,540	15,000,375	993,789	615.42	1,067,092	15.14	2.46
	Park district.....	46,999,339	29,917,555	15,782,380	1,299,404	615.42	126,929	1.80	0.27
	Government of State.....	43,377,704	27,383,540	15,000,375	993,789	615.42	195,200	2.77	0.45
	Government of county.....	43,377,704	27,383,540	15,000,375	993,789	615.42	456,207	6.47	1.05
	Government of township.....	43,377,704	27,383,540	15,000,375	993,789	615.42	60,729	0.86	0.14
217	ROCK ISLAND.....						946,241	25.76	7.62
	Government of city.....						735,138	20.01	5.92
	City corporation.....	12,417,875	9,837,955	2,185,820	394,100	333.03	280,644	7.64	2.26
	School district.....	12,417,875	9,837,955	2,185,820	394,100	333.03	454,494	12.37	3.66
	Government of State.....	12,417,875	9,837,955	2,185,820	394,100	333.03	55,880	1.52	0.45
	Government of county.....	12,417,875	9,837,955	2,185,820	394,100	333.03	155,223	4.23	1.25
125	SPRINGFIELD.....						2,037,933	33.72	6.66
	Government of city.....						1,677,842	27.76	5.46
	City corporation.....	30,007,656	20,924,460	8,343,250	739,946	496.45	702,179	11.62	2.34
	School district.....	31,448,086	21,723,627	8,742,568	981,891	496.45	858,633	14.20	2.73
	Pleasure driveway and park district.....	30,007,656	20,924,460	8,343,250	739,946	496.45	117,030	1.94	0.39
	Government of State.....	30,007,656	20,924,460	8,343,250	739,946	496.45	135,034	2.23	0.45
	Government of county.....	30,007,656	20,924,460	8,343,250	739,946	496.45	204,052	3.38	0.68
	Government of township.....	30,007,656	20,924,460	8,343,250	739,946	496.45	21,005	0.35	0.07

<sup>1</sup> Average rate.

<sup>3</sup> Per capita not computed; population not known.



TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	INDIANA.								
247	ANDERSON.....						\$913,888	\$28.90	\$2.84
	Government of city.....						547,046	17.30	1.70
	City corporation.....	\$32,179,180	\$19,944,965	\$12,234,215		\$1,017.52	241,344	7.63	0.75
	School district.....	32,179,180	19,944,965	12,234,215		1,017.52	305,702	9.67	0.95
	Government of State.....	32,179,180	19,944,965	12,234,215		1,017.52	86,884	2.75	0.27
	Government of county.....	32,179,180	19,944,965	12,234,215		1,017.52	141,588	4.48	0.44
	Government of township.....	32,179,180	19,944,965	12,234,215		1,017.52	138,370	4.37	0.43
193	EAST CHICAGO.....						1,653,534	40.99	2.30
	Government of city.....						1,135,906	28.16	1.58
	City corporation.....	71,892,745	52,922,470	18,970,275		1,782.35	560,763	13.90	0.78
	School district.....	71,892,745	52,922,470	18,970,275		1,782.35	575,143	14.26	0.80
	Government of State.....	71,892,745	52,922,470	18,970,275		1,782.35	194,110	4.81	0.27
	Government of county.....	71,892,745	52,922,470	18,970,275		1,782.35	309,139	7.66	0.43
	Government of township.....	71,892,745	52,922,470	18,970,275		1,782.35	14,379	0.36	0.02
85	EVANSVILLE.....						3,101,516	34.83	2.67
	Government of city.....						2,136,631	23.99	1.84
	City corporation.....	116,252,740	76,040,302	40,212,438		1,305.43	1,090,356	12.24	0.94
	School district.....	116,252,740	76,040,302	40,212,438		1,305.43	1,046,275	11.75	0.90
	Government of State.....	116,252,740	76,040,302	40,212,438		1,305.43	313,882	3.53	0.27
	Government of county.....	116,252,740	76,040,302	40,212,438		1,305.43	600,507	6.74	0.52
	Government of township.....	116,252,740	76,040,302	40,212,438		1,305.43	50,496	0.57	0.04
83	FORT WAYNE.....						3,680,881	40.21	2.27
	Government of city.....						2,635,340	28.70	1.62
	City corporation.....	162,174,780	114,846,294	47,328,486		1,771.45	1,102,788	12.05	0.68
	School district.....	162,174,780	114,846,294	47,328,486		1,771.45	1,532,552	16.74	0.94
	Government of State.....	162,174,780	114,846,294	47,328,486		1,771.45	437,872	4.78	0.27
	Government of county.....	162,174,780	114,846,294	47,328,486		1,771.45	596,803	6.52	0.37
	Government of township.....	162,174,780	114,846,294	47,328,486		1,771.45	10,866	0.12	0.01

115	GARY					2,831,685	43.47	2.28
	Government of city					2,033,665	31.22	1.50
	City corporation	128,712,970	96,465,008	32,247,962	1,975.76	1,055,446	16.20	0.82
	School district	128,712,970	96,465,008	32,247,962	1,975.76	978,219	15.02	0.76
	Government of State	128,712,970	96,465,008	32,247,962	1,975.76	347,525	5.34	0.27
	Government of county	128,712,970	96,465,008	32,247,962	1,975.76	360,396	5.53	0.28
	Government of township	128,712,970	96,465,008	32,247,962	1,975.76	90,099	1.38	0.07
173	HAMMOND					1,695,600	37.91	2.82
	Government of city					1,262,680	28.23	2.10
	City corporation	60,127,625	45,231,454	14,896,171	1,344.51	601,276	13.44	1.00
	School district	60,127,625	45,231,454	14,896,171	1,344.51	661,404	14.79	1.10
	Government of State	60,127,625	45,231,454	14,896,171	1,344.51	162,345	3.63	0.27
	Government of county	60,127,625	45,231,454	14,896,171	1,344.51	258,549	5.78	0.43
	Government of township	60,127,625	45,231,454	14,896,171	1,344.51	12,026	0.27	0.02
20	INDIANAPOLIS					14,716,276	43.93	2.44
	Government of city					12,944,145	38.64	2.15
	City corporation	601,903,880	416,557,840	185,346,040	1,796.66	5,708,659	17.04	0.95
	County	601,903,880	416,557,840	185,346,040	1,796.66	2,041,056	6.09	0.34
	School district	601,903,880	416,557,840	185,346,040	1,796.66	5,194,430	15.51	0.86
	Government of State	601,903,880	416,557,840	185,346,040	1,796.66	1,625,140	4.85	0.27
	Government of township	601,903,880	416,557,840	185,346,040	1,796.66	146,991	0.44	0.02
234	KOKOMO					1,124,747	33.65	2.50
	Government of city					665,850	19.92	1.48
	City corporation	44,989,870	25,421,885	19,567,985	1,346.20	332,925	9.96	0.74
	School district	44,989,870	25,421,885	19,567,985	1,346.20	332,925	9.96	0.74
	Government of State	44,989,870	25,421,885	19,567,985	1,346.20	121,473	3.63	0.27
	Government of county	44,989,870	25,421,885	19,567,985	1,346.20	161,964	4.85	0.36
	Government of township	44,989,870	25,421,885	19,567,985	1,346.20	173,460	5.25	0.39
203	MUNCIE					1,569,449	40.00	2.73
	Government of city					1,108,976	28.27	1.93
	City corporation	57,559,170	32,609,040	24,950,130	1,467.00	493,093	12.57	0.86
	School district	57,559,170	32,609,040	24,950,130	1,467.00	615,883	15.70	1.07
	Government of State	57,559,170	32,609,040	24,950,130	1,467.00	155,410	3.96	0.27
	Government of county	57,559,170	32,609,040	24,950,130	1,467.00	189,945	4.84	0.33
	Government of township	57,559,170	32,609,040	24,950,130	1,467.00	115,118	2.93	0.20
99	SOUTH BEND					3,393,714	45.19	2.45
	Government of city					2,350,564	31.30	1.70
	City corporation	139,086,580	89,286,770	49,799,810	1,852.19	1,050,104	13.98	0.76
	School district	139,086,580	89,286,770	49,799,810	1,852.19	1,300,460	17.32	0.94
	Government of State	139,086,580	89,286,770	49,799,810	1,852.19	375,534	5.00	0.27
	Government of county	139,086,580	89,286,770	49,799,810	1,852.19	650,230	8.66	0.47
	Government of township	139,086,580	89,286,770	49,799,810	1,852.19	17,386	0.23	0.01

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total	Per capita.	Rate per \$100 of assessed valuation.
INDIANA—Continued.									
111	TERRE HAUTE.....						\$2,748,791	\$40.35	\$3.25
	Government of city.....						1,886,109	27.69	2.23
	City corporation.....	\$84,576,710	\$57,868,280	\$26,713,430		\$1,241.60	811,985	11.92	0.96
	School district.....	84,576,710	57,868,280	26,708,430		1,241.53	1,074,124	15.77	1.27
	Government of State.....	84,576,710	57,868,280	26,708,430		1,241.53	228,357	3.35	0.27
	Government of county.....	84,576,710	57,868,280	26,708,430		1,241.53	594,574	8.73	0.70
	Government of township.....	84,576,710	57,868,280	26,708,430		1,241.53	39,751	0.58	0.05
IOWA.									
160	CEDAR RAPIDS.....						2,280,382	47.64	10.97
	Government of city.....						1,772,130	37.02	8.63
	City corporation.....	21,743,623	11,780,241	9,293,112	\$670,270	454.28	610,036	12.74	12.81
	School district.....	19,957,544	11,795,136	7,492,138	670,270	454.28	1,162,094	24.28	15.82
	Government of State.....	21,743,623	11,780,241	9,293,112	670,270	454.28	165,482	3.46	10.76
	Government of county.....	21,743,623	11,780,241	9,293,112	670,270	454.28	342,770	7.16	11.58
213	COUNCIL BLUFFS.....						1,177,117	31.47	12.65
	Government of city.....						942,693	25.21	10.13
	City corporation.....	9,302,480	4,124,147	4,627,848	550,485	248.73	389,195	10.41	14.18
	School district.....	9,302,480	4,124,147	4,627,848	550,485	248.73	553,498	14.80	15.95
	Government of State.....	9,302,480	4,124,147	4,627,848	550,485	248.73	67,720	1.81	10.73
	Government of county.....	9,302,480	4,124,147	4,627,848	550,485	248.73	166,704	4.45	11.79
128	DAVENPORT.....						2,418,190	40.99	6.36
	Government of city.....						1,720,520	29.16	4.15
	City corporation.....	48,919,844	27,528,330	21,086,670	304,844	829.22	951,188	16.12	11.94
	School district.....	34,733,967	18,352,720	16,228,825	152,422	533.14	769,332	13.04	12.21
	Government of State.....	31,452,522	13,764,165	17,535,935	152,422	533.14	205,771	3.49	10.65
	Government of county.....	31,452,522	13,764,165	17,535,935	152,422	533.14	491,899	8.34	11.56

51	DES MOINES						7,190,426	53.78	8.46
	Government of city						5,534,348	41.39	6.50
	City corporation	84,335,027	32,416,960	50,780,071	1,137,996	630.80	2,458,475	18.39	1 2.91
	School district	85,750,781	33,241,569	51,371,216	1,137,996	632.92	3,075,873	23.00	1 3.59
	Government of State	84,619,526	32,416,960	50,780,071	1,422,495	632.92	506,546	3.79	1 0.60
	Government of county	84,619,526	32,416,960	50,780,071	1,422,495	632.92	1,149,532	8.60	1 1.36
202	DUBUQUE						1,206,534	30.73	6.21
	Government of city						930,700	23.71	4.30
	City corporation	38,998,004	27,961,424	10,551,504	485,076	993.40	494,094	12.59	1 1.27
	School district	14,416,096	6,990,356	7,304,143	121,597	367.22	436,606	11.12	1 3.03
	Government of State	14,416,096	6,990,356	7,304,143	121,597	367.22	104,182	2.65	1 0.72
	Government of county	14,416,096	6,990,356	7,304,143	121,597	367.22	171,652	4.37	1 1.19
98	SIoux CITY						3,025,006	40.10	8.12
	Government of city						2,273,735	30.14	6.10
	City corporation	37,261,763	18,233,629	18,504,813	523,321	493.90	940,498	12.47	1 2.52
	School district	37,261,763	18,233,629	18,504,813	523,321	493.90	1,333,237	17.67	1 3.58
	Government of State	37,261,763	18,233,629	18,504,813	523,321	493.90	267,712	3.55	1 0.72
	Government of county	37,261,763	18,233,629	18,504,813	523,321	493.90	483,559	6.41	1 1.30
210	WATERLOO						1,385,699	36.52	10.30
	Government of city						1,158,657	30.53	8.61
	City corporation	13,486,774	5,803,952	7,373,834	308,988	355.40	417,415	11.00	1 3.09
	School district	13,427,547	5,744,725	7,373,834	308,988	355.40	741,242	19.53	1 5.52
	Government of State	13,486,774	5,803,952	7,373,834	308,988	355.40	84,414	2.23	1 0.63
	Government of county	13,486,774	5,803,952	7,373,834	308,988	355.40	142,628	3.76	1 1.06
KANSAS.									
63	KANSAS CITY						3,569,827	31.37	2.92
	Government of city						2,826,106	24.83	2.30
	City corporation	120,733,969	77,788,445	42,945,524		1,060.92	1,289,438	11.33	1 0.7
	School district	124,932,383	81,339,777	43,592,606		1,060.92	1,536,668	13.50	1 1.23
	Government of State	120,733,969	77,788,445	42,945,524		1,060.92	200,418	1.76	0.17
	Government of county	120,733,969	77,788,445	42,945,524		1,060.92	543,303	4.78	0.45
149	TOPEKA						2,209,875	42.58	2.90
	Government of city						1,648,657	31.76	2.16
	City corporation	76,468,354	50,385,079	26,083,275		1,473.32	773,095	14.89	1 0.1
	School district	76,468,354	50,385,079	26,083,275		1,473.32	875,562	16.87	1 1.15
	Government of State	76,468,354	50,385,079	26,083,275		1,473.32	126,937	2.45	0.17
	Government of county	76,468,354	50,385,079	26,083,275		1,473.32	434,281	8.37	0.57
96	WICHITA						3,189,610	41.28	2.92
	Government of city						2,648,489	34.27	2.42
	City corporation	108,224,297	70,836,105	37,388,192		1,400.47	995,664	12.88	0.92
	School district	110,188,310	71,900,105	38,288,205		1,400.47	1,652,825	21.39	1 1.50
	Government of State	108,224,297	70,836,105	37,388,192		1,400.47	179,652	2.33	0.17
	Government of county	108,224,297	70,836,105	37,388,192		1,400.47	361,469	4.68	0.33

<sup>1</sup> Average rate.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
KENTUCKY.									
181	COVINGTON						\$1,399,795	\$24.27	\$3.55
	Government of city						909,836	15.78	2.58
	City corporation	\$35,333,430	\$26,982,495	\$4,611,430	\$3,739,505	\$612.78	627,169	10.88	1.78
	School district	35,333,430	26,982,495	4,611,430	3,739,505	612.78	282,667	4.90	0.80
	Government of State	56,858,372	35,860,450	17,258,417	3,739,505	986.08	227,434	3.94	0.40
	Government of county	46,267,698	35,860,450	6,667,743	3,739,505	802.41	262,525	4.55	1 0.57
182	LEXINGTON						1,492,523	34.66	3.34
	Government of city	46,698,936	33,971,740	11,205,670	1,521,526	1,084.46	978,835	22.73	2.24
	Government of State	46,698,936	33,971,740	11,205,670	1,521,526	1,084.46	186,796	4.34	0.40
	Government of county	46,698,936	33,971,740	11,205,670	1,521,526	1,084.46	326,892	7.59	0.70
30	LOUISVILLE						8,292,478	35.05	2.87
	Government of city	269,560,938	177,823,721	81,237,217	10,500,000	1,139.25	5,391,219	22.79	2.00
	Government of State	420,336,731	180,937,388	228,899,343	10,500,000	1,776.48	1,681,347	7.10	0.40
	Government of county	261,091,636	186,937,388	63,654,248	10,500,000	1,103.46	1,219,912	5.16	1 0.47
LOUISIANA.									
18	NEW ORLEANS						13,817,009	34.58	3.28
	Government of city	410,286,721	284,507,621	145,779,100		1,026.70	11,282,885	28.24	2.75
	Government of State	482,690,265	311,185,442	171,504,823		1,207.89	2,534,124	6.34	0.53
159	SHREVEPORT						2,019,903	42.12	2.37
	Government of city						1,020,585	21.28	1.20
	City corporation	85,048,330	52,341,440	32,706,890		1,773.43	637,868	13.30	0.75
	School district	85,048,330	52,341,440	32,706,890		1,773.43	382,717	7.98	0.45
	Government of State	85,048,330	52,341,440	32,706,890		1,773.43	446,504	9.31	0.52
	Government of parish	85,048,330	52,341,440	32,706,890		1,773.43	552,814	11.53	0.65

MAINE.										
237	LEWISTON							877,599	26.80	2.90
	Government of city	30,262,036	24,545,986	5,716,050		924.23		678,120	20.71	2.24
	Government of State	30,262,036	24,545,986	5,716,050		924.23		157,501	4.81	0.52
	Government of county	30,262,036	24,545,986	5,716,050		924.23		41,978	1.28	0.14
100	PORTLAND							3,194,999	44.36	3.16
	Government of city							2,524,906	35.06	2.50
	City corporation	100,954,725	68,471,025	32,483,700		1,401.62		2,451,926	34.04	2.43
	Bridge district	108,248,645	74,531,005	33,717,640		1,401.62		41,591	0.58	0.04
	State pier site district	108,248,645	74,531,005	33,717,640		1,401.62		31,389	0.44	0.03
	Government of State	100,954,725	68,471,025	32,483,700		1,401.62		536,114	7.44	0.53
	Government of county	100,954,725	68,471,025	32,483,700		1,401.62		133,979	1.86	0.13
MARYLAND.										
8	BALTIMORE							27,324,007	35.85	2.73
	Government of city	1,000,391,741	701,867,840	298,523,901		1,312.47		24,179,981	31.72	2.42
	Government of State	1,016,680,552	662,463,922	354,216,630		1,333.84		3,144,026	4.13	0.31
249	CUMBERLAND							880,766	28.27	2.73
	Government of city							547,455	17.57	1.70
	City corporation	32,288,552	25,680,465	6,608,087		1,036.45		306,421	9.83	0.95
	School district	32,288,552	25,680,465	6,608,087		1,036.45		241,034	7.74	0.75
	Government of State	32,288,552	25,680,465	6,608,087		1,036.45		106,161	3.41	0.33
	Government of county	32,288,552	25,680,465	6,608,087		1,036.45		227,150	7.29	0.70
MASSACHUSETTS.										
7	BOSTON							44,295,688	57.94	2.67
	Government of city	1,659,647,300	1,501,621,400	158,025,900		2,170.75		40,993,288	53.62	2.47
	Government of State	1,659,647,300	1,501,621,400	158,025,900		2,170.75		3,302,400	4.32	0.20
109	BROCKTON							2,361,129	34.43	3.70
	Government of city	63,798,025	53,547,225	10,250,800		930.19		2,085,557	30.41	3.27
	Government of State	63,798,025	53,547,225	10,250,800		930.19		157,200	2.29	0.25
	Government of county	63,798,025	53,547,225	10,250,800		930.19		118,372	1.73	0.18
194	BROOKLINE							2,446,182	60.68	2.17
	Government of city	112,727,300	97,236,400	15,490,900		2,796.44		2,070,902	51.37	1.84
	Government of State	112,727,300	97,236,400	15,490,900		2,796.44		214,800	5.33	0.19
	Government of county	112,727,300	97,236,400	15,490,900		2,796.44		160,390	3.98	0.14
65	CAMBRIDGE							4,421,808	39.90	3.00
	Government of city	147,393,615	128,796,200	18,597,415		1,333.05		3,873,939	35.04	2.63
	Government of State	147,393,615	128,796,200	18,597,415		1,333.05		335,040	3.03	0.23
	Government of county	147,393,615	128,796,200	18,597,415		1,333.05		212,829	1.92	0.14
166	CHELSEA							1,494,454	32.52	3.42
	Government of city	43,688,900	37,268,550	6,420,350		950.85		1,402,414	30.52	3.21
	Government of State	43,688,900	37,268,550	6,420,350		950.85		92,040	2.00	0.21

! Average rate.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
MASSACHUSETTS—Continued.									
205	CHICOPEE						\$1,190,152	\$30.59	\$2.65
	Government of city	\$44,911,380	\$33,454,750	\$11,456,630		\$1,154.42	1,044,070	26.83	2.32
	Government of State	44,911,380	33,454,750	11,456,630		1,154.42	97,560	2.51	0.22
	Government of county	44,911,380	33,454,750	11,456,630		1,154.42	48,522	1.25	0.11
186	EVERETT						1,433,455	34.27	3.17
	Government of city	45,075,600	36,913,700	8,161,900		1,077.64	1,268,427	30.32	2.81
	Government of State	45,075,600	36,913,700	8,161,900		1,077.64	100,920	2.41	0.22
	Government of county	45,075,600	36,913,700	8,161,900		1,077.64	64,108	1.54	0.14
58	FALL RIVER						4,742,692	39.26	2.60
	Government of city	182,367,850	105,483,200	76,884,650		1,509.79	4,148,869	34.35	2.27
	Government of State	182,367,850	105,483,200	76,884,650		1,509.79	394,440	3.26	0.22
	Government of county	182,367,850	105,483,200	76,884,650		1,509.79	199,383	1.65	0.11
187	FITCHBURG						1,512,183	36.16	2.80
	Government of city	54,006,525	38,832,100	15,174,425		1,291.25	1,321,181	31.59	2.45
	Government of State	54,006,525	38,832,100	15,174,425		1,291.25	118,920	2.85	0.22
	Government of county	54,006,525	38,832,100	15,174,425		1,291.25	72,082	1.72	0.13
134	HAVERTHILL						1,858,374	32.95	2.90
	Government of city	64,081,868	53,433,850	10,648,018		1,136.22	1,609,823	28.54	2.51
	Government of State	64,081,868	53,433,850	10,648,018		1,136.22	138,240	2.45	0.22
	Government of county	64,081,868	53,433,850	10,648,018		1,136.22	110,311	1.96	0.17
124	HOLYOKE						2,325,653	38.24	2.45
	Government of city	94,914,320	72,897,220	22,017,100		1,560.65	2,014,082	33.12	2.12
	Government of State	94,914,320	72,897,220	22,017,100		1,560.65	208,080	3.42	0.22
	Government of county	94,914,320	72,897,220	22,017,100		1,560.65	103,491	1.70	0.11
80	LAWRENCE						3,180,299	32.98	2.84
	Government of city	111,981,725	79,142,250	32,839,475		1,161.32	2,734,116	28.36	2.44

	Government of State.....	111,981,725	79,142,250	32,839,475	1,161.32	248,160	2.57	0.22
	Government of county.....	111,981,725	79,142,250	32,839,475	1,161.32	198,023	2.05	0.18
62	LOWELL.....					3,979,859	34.78	3.06
	Government of city.....	130,060,757	96,268,475	33,792,282	1,136.66	3,505,380	30.64	2.70
	Government of State.....	130,060,757	96,268,475	33,792,282	1,136.66	290,160	2.53	0.22
	Government of county.....	130,060,757	96,268,475	33,792,282	1,136.66	184,319	1.61	0.14
72	LYNN.....					3,567,607	35.09	3.42
	Government of city.....	104,316,000	87,434,880	16,881,120	1,026.00	3,135,448	30.84	3.01
	Government of State.....	104,316,000	87,434,880	16,881,120	1,026.00	240,360	2.36	0.23
	Government of county.....	104,316,000	87,434,880	16,881,120	1,026.00	191,799	1.89	0.18
154	MALDEN.....					1,537,145	30.55	3.27
	Government of city.....	46,984,851	39,885,100	7,099,751	933.85	1,366,789	27.17	2.91
	Government of State.....	46,984,851	39,885,100	7,099,751	933.85	104,160	2.07	0.22
	Government of county.....	46,984,851	39,885,100	7,099,751	933.85	66,196	1.31	0.14
181	MEDFORD.....					1,528,515	35.43	3.50
	Government of city.....	43,673,750	40,428,300	3,245,450	1,012.35	1,386,642	32.14	3.17
	Government of State.....	43,673,750	40,428,300	3,245,450	1,012.35	86,760	2.01	0.20
	Government of county.....	43,673,750	40,428,300	3,245,450	1,012.35	55,113	1.28	0.13
53	NEW BEDFORD.....					5,643,992	44.33	2.82
	Government of city.....	199,925,800	116,348,575	83,577,225	1,570.13	4,912,177	38.58	2.46
	Government of State.....	199,925,800	116,348,575	83,577,225	1,570.13	522,848	4.11	0.26
	Government of county.....	199,925,800	116,348,575	83,577,225	1,570.13	208,967	1.64	0.10
162	NEWTON.....					2,426,874	50.92	2.54
	Government of city.....	95,546,250	82,139,850	13,406,400	2,004.66	2,117,030	44.42	2.22
	Government of State.....	95,546,250	82,139,850	13,406,400	2,004.66	189,480	3.98	0.20
	Government of county.....	95,546,250	82,139,850	13,406,400	2,004.66	120,364	2.52	0.12
175	PITTSFIELD.....					1,436,529	32.47	3.02
	Government of city.....	47,556,815	39,851,220	7,705,595	1,074.83	1,239,806	28.02	2.61
	Government of State.....	47,556,815	39,851,220	7,705,595	1,074.83	109,560	2.48	0.23
	Government of county.....	47,556,815	39,851,220	7,705,595	1,074.83	87,163	1.97	0.18
151	Quincy.....					2,201,790	42.51	3.62
	Government of city.....	60,822,925	53,721,550	7,101,375	1,174.21	1,982,545	38.28	3.26
	Government of State.....	60,822,925	53,721,550	7,101,375	1,174.21	125,520	2.42	0.21
	Government of county.....	60,822,925	53,721,550	7,101,375	1,174.21	93,725	1.81	0.15
248	Revere.....					1,050,612	33.30	3.40
	Government of city.....	30,898,700	28,093,000	2,805,700	979.26	990,612	31.40	3.21
	Government of State.....	30,898,700	28,093,000	2,805,700	979.26	60,000	1.90	0.19
184	SALEM.....					1,620,339	38.10	3.40
	Government of city.....	47,645,811	37,731,195	9,914,616	1,120.31	1,433,710	33.71	3.01
	Government of State.....	47,645,811	37,731,195	9,914,616	1,120.31	103,800	2.44	0.22
	Government of county.....	47,645,811	37,731,195	9,914,616	1,120.31	82,829	1.95	0.17



TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
MASSACHUSETTS—Continued.									
77	SOMERVILLE.....						\$2,696,308	\$27.75	\$3.06
	Government of city.....	\$88,082,300	\$80,326,900	\$7,755,400		\$906.44	2,378,222	24.48	2.70
	Government of State.....	88,082,300	80,326,900	7,755,400		906.44	194,520	2.00	0.22
	Government of county.....	88,082,300	80,326,900	7,755,400		906.44	123,566	1.27	0.14
49	SPRINGFIELD.....						6,870,510	49.18	2.82
	Government of city.....	243,627,910	211,317,060	32,310,850		1,743.89	6,133,090	43.90	2.52
	Government of State.....	243,627,910	211,317,060	32,310,850		1,743.89	492,480	3.53	0.20
	Government of county.....	243,627,910	211,317,060	32,310,850		1,743.89	244,940	1.75	0.10
211	TAUNTON.....						1,124,458	29.71	3.02
	Government of city.....	37,227,690	28,008,730	9,218,960		983.51	995,468	26.30	2.67
	Government of State.....	37,227,690	28,008,730	9,218,960		983.51	85,680	2.26	0.23
	Government of county.....	37,227,690	28,008,730	9,218,960		983.51	43,310	1.15	0.12
246	WALTHAM.....						1,222,318	38.52	2.96
	Government of city.....	41,294,550	31,450,500	9,844,050		1,301.27	1,075,147	33.88	2.60
	Government of State.....	41,294,550	31,450,500	9,844,050		1,301.27	90,000	2.84	0.22
	Government of county.....	41,294,550	31,450,500	9,844,050		1,301.27	57,171	1.80	0.14
36	WORCESTER.....						7,035,055	37.39	2.72
	Government of city.....	258,738,920	215,556,300	43,182,620		1,375.10	6,148,661	32.68	2.38
	Government of State.....	258,738,920	215,556,300	43,182,620		1,375.10	551,880	2.93	0.21
	Government of county.....	258,738,920	215,556,300	43,182,620		1,375.10	334,514	1.78	0.13
MICHIGAN.									
206	BATTLE CREEK.....						1,496,921	39.26	3.07
	Government of city.....						1,127,926	29.59	2.31
	City corporation.....	48,450,580	35,583,070	12,867,510		1,270.73	484,506	12.71	1.00
	School district.....	49,180,730	36,123,220	13,057,510		1,270.73	643,420	16.88	1.31
	Government of State.....	48,450,580	35,583,070	12,867,510		1,270.73	183,186	4.80	0.38
	Government of county.....	48,450,580	35,583,070	12,867,510		1,270.73	185,809	4.87	0.38

158	BAY CITY					1,801,877	37.50	3.80
	Government of city					1,403,681	29.21	2.96
	City corporation	47,404,256	36,773,155	10,631,101	986.64	806,387	16.78	1.70
	School district	47,404,256	36,773,155	10,631,101	986.64	597,294	12.43	1.26
	Government of State	47,404,256	36,773,155	10,631,101	986.64	146,953	3.06	0.31
	Government of county	47,404,256	36,773,155	10,631,101	986.64	251,243	5.23	0.53
4	DETROIT					53,060,676	53.40	2.72
	Government of city					47,436,534	47.74	2.43
	City corporation	1,954,184,000	1,490,015,200	464,168,800	1,966.62	43,098,246	43.37	2.21
	County	1,954,184,000	1,490,015,200	464,168,800	1,966.62	4,338,288	4.37	0.22
	Government of State	1,954,184,000	1,490,015,200	464,168,800	1,966.62	5,624,142	5.66	0.29
68	FLINT					4,472,780	41.94	3.27
	Government of city					3,200,552	30.01	2.34
	City corporation	136,508,320	105,051,270	31,457,050	1,279.98	1,680,734	15.76	1.23
	School district	136,508,320	105,051,270	31,457,050	1,279.98	1,519,818	14.25	1.11
	Government of State	136,508,320	105,051,270	31,457,050	1,279.98	428,726	4.02	0.31
	Government of county	136,508,320	105,051,270	31,457,050	1,279.98	843,502	7.91	0.62
47	GRAND RAPIDS					5,883,028	41.49	2.79
	Government of city					4,537,229	32.00	2.16
	City corporation	210,556,986	145,795,265	64,761,721	1,484.98	2,144,426	15.12	1.02
	School district	210,556,986	145,795,265	64,761,721	1,484.98	2,392,803	16.88	1.14
	Government of State	210,556,986	145,795,265	64,761,721	1,484.98	684,281	4.82	0.32
	Government of county	210,556,986	145,795,265	64,761,721	1,484.98	661,518	4.67	0.31
129	HAMTRAMCK					1,947,790	33.21	2.55
	Government of city					1,564,806	26.68	2.05
	City corporation	76,443,900	53,761,475	22,682,425	1,303.37	1,062,570	18.12	1.39
	School district	76,443,900	53,761,475	22,682,425	1,303.37	502,236	8.56	0.66
	Government of State	76,443,900	53,761,475	22,682,425	1,303.37	220,158	3.75	0.29
	Government of county	76,443,900	53,761,475	22,682,425	1,303.37	162,826	2.78	0.21
137	HIGHLAND PARK					3,008,685	53.84	2.20
	Government of city					2,336,809	41.82	1.71
	City corporation	136,655,530	80,022,950	56,632,580	2,445.60	1,175,237	21.03	0.86
	School district	136,655,530	80,022,950	56,632,580	2,445.60	1,161,572	20.79	0.85
	Government of State	136,655,530	80,022,950	56,632,580	2,445.60	392,595	7.02	0.29
	Government of county	136,655,530	80,022,950	56,632,580	2,445.60	279,281	5.00	0.20
146	JACKSON					1,977,531	37.50	2.56
	Government of city					1,362,439	25.83	1.76
	City corporation	76,697,865	60,218,835	16,479,030	1,454.35	749,508	14.21	0.98
	School district	78,753,615	<sup>2</sup> 78,753,615	<sup>(2)</sup>	1,454.35	612,931	11.62	0.78
	Government of State	76,697,865	60,218,835	16,479,030	1,454.35	233,017	4.42	0.30
	Government of county	76,697,865	60,218,835	16,479,030	1,454.35	382,075	7.25	0.50

<sup>2</sup> Valuation of personal property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	MICHIGAN—Continued.								
153	KALAMAZOO						\$2,293,636	\$45.14	\$3.52
	Government of city						1,652,048	32.51	2.51
	City corporation	\$63,467,520	\$42,896,450	\$20,571,070		\$1,248.94	761,610	14.99	1.20
	School district	68,232,820	45,755,630	22,477,190		1,248.94	890,438	17.52	1.31
	Government of State	63,467,520	42,896,450	20,571,070		1,248.94	234,194	4.61	0.37
	Government of county	63,467,520	42,896,450	20,571,070		1,248.94	407,394	8.02	0.64
123	LANSING						2,834,815	45.87	2.29
	Government of city						2,023,920	32.75	1.63
	City corporation	123,800,779	90,205,275	33,595,504		2,003.15	1,162,639	18.81	0.94
	School district	124,282,929	124,282,929	(2)		2,003.15	861,281	13.94	0.69
	Government of State	123,800,779	90,205,275	33,595,504		2,003.15	378,830	6.13	0.31
	Government of county	123,800,779	90,205,275	33,595,504		2,003.15	432,065	6.99	0.35
200	MUSKEGON						1,772,194	44.83	3.45
	Government of city						1,299,609	32.88	2.53
	City corporation	51,530,865	40,238,150	11,292,715		1,303.49	719,041	18.19	1.40
	School district	51,530,865	40,238,150	11,292,715		1,303.49	580,568	14.69	1.13
	Government of State	51,530,865	40,238,150	11,292,715		1,303.49	143,271	3.62	0.28
	Government of county	51,530,865	40,238,150	11,292,715		1,303.49	329,314	8.33	0.64
208	PONTIAC						1,910,345	50.27	4.57
	Government of city						1,379,026	36.29	3.30
	City corporation	41,803,096	31,832,375	9,970,721		1,100.08	737,223	19.40	1.76
	School district	41,803,096	31,832,375	9,970,721		1,100.08	641,803	16.89	1.54
	Government of State	41,803,096	31,832,375	9,970,721		1,100.08	174,592	4.59	0.42
	Government of county	41,803,096	31,832,375	9,970,721		1,100.08	356,727	9.39	0.85
112	SAGINAW						2,752,941	40.49	3.19
	Government of city						1,911,503	28.12	2.21
	City corporation	86,304,300	65,714,400	20,589,900		1,269.27	1,023,003	15.05	1.18
	School district	86,304,300	65,714,400	20,589,900		1,269.27	888,500	13.07	1.03

	Government of State.....	86,304,300	65,714,400	20,589,900		1,269.27	257,178	3.78	0.30
	Government of county.....	86,304,300	65,714,400	20,589,900		1,269.27	584,260	8.59	0.68
	MINNESOTA.								
71	DULUTH.....						4,552,200	43.69	3.66
	Government of city.....						3,464,997	33.25	2.79
	City corporation.....	124,025,757	54,921,826	69,103,931		1,190.46	1,668,163	16.01	1.34
	School district.....	124,025,757	54,921,826	69,103,931		1,190.46	1,796,834	17.24	1.45
	Government of State.....	124,025,757	54,921,826	69,103,931		1,190.46	355,403	3.25	0.27
	Government of county.....	124,025,757	54,921,826	69,103,931		1,190.46	748,800	7.19	0.60
17	MINNEAPOLIS.....						17,992,943	44.87	4.92
	Government of city.....						16,813,083	41.93	4.60
	City corporation.....	365,507,949	218,983,220	146,524,729		911.56	14,892,704	37.14	4.07
	County.....	365,507,949	218,983,220	146,524,729		911.56	1,920,379	4.79	0.53
	Government of State.....	365,507,949	218,983,220	146,524,729		911.56	1,179,860	2.94	0.32
29	ST. PAUL.....						9,419,785	39.28	4.05
	Government of city.....	232,352,442	115,324,457	117,027,985		968.80	7,410,900	30.90	3.19
	Government of State.....	232,352,442	115,324,457	117,027,985		968.80	658,093	2.75	0.28
	Government of county.....	232,352,442	115,324,457	117,027,985		968.80	1,350,792	5.63	0.58
	MISSOURI.								
19	KANSAS CITY.....						14,518,643	42.86	2.91
	Government of city.....						13,932,540	41.13	2.78
	City corporation.....	450,848,300	239,462,680	185,496,340	\$25,889,280	1,330.85	5,917,575	17.47	1.25
	County.....	450,848,300	239,462,680	185,496,340	25,889,280	1,330.85	1,938,648	5.72	0.43
	School district.....	552,392,531	350,369,755	161,121,147	40,901,629	1,330.85	6,076,317	17.94	1.10
	Government of State.....	450,848,300	239,462,680	185,496,340	25,889,280	1,330.85	586,103	1.73	0.13
95	ST. JOSEPH.....						2,490,159	31.87	3.41
	Government of city.....						1,722,102	22.04	2.48
	City corporation.....	69,445,940	45,664,470	17,111,010	6,670,460	888.74	906,112	11.60	1.30
	School district.....	69,445,940	45,664,470	17,111,010	6,670,460	888.74	815,990	10.44	1.18
	Government of State.....	83,033,300	54,508,130	18,034,800	10,490,370	1,062.62	107,943	1.38	0.13
	Government of county.....	83,033,300	54,508,130	18,034,800	10,490,370	1,062.62	660,114	8.45	0.80
6	ST. LOUIS.....						26,444,577	33.54	2.35
	Government of city.....						24,979,809	31.69	2.22
	City corporation.....	1,126,744,867	764,648,820	297,019,828	65,076,219	1,429.20	15,064,454	19.11	1.34
	School district.....	1,126,744,867	764,648,820	297,019,828	65,076,219	1,429.20	9,915,355	12.58	0.88
	Government of State.....	1,126,744,867	764,648,820	297,019,828	65,076,219	1,429.20	1,464,768	1.86	0.13
192	SPRINGFIELD.....						994,830	24.54	2.63
	Government of city.....						751,351	18.53	1.98
	City corporation.....	37,458,302	25,760,210	10,619,926	1,078,166	923.89	348,362	8.59	0.93
	School district.....	38,379,932	26,407,841	10,869,016	1,103,075	923.89	402,989	9.94	1.05
	Government of State.....	37,458,302	25,760,210	10,619,926	1,078,166	923.89	48,696	1.20	0.13
	Government of county.....	37,458,302	25,760,210	10,619,926	1,078,166	923.89	194,783	4.81	0.52

<sup>1</sup> Average rate

<sup>2</sup> Valuation of personal property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	MONTANA.								
185	BUTTE.....						\$1,227,069	\$29.19	\$6.29
	Government of city.....						688,915	16.39	3.53
	City corporation.....	\$19,516,011	\$13,917,639	\$5,330,597	\$267,775	\$464.35	458,626	10.91	2.35
	School district.....	19,516,011	13,917,639	5,330,597	267,775	464.35	230,289	5.48	1.18
	Government of State.....	19,516,011	13,917,639	5,330,597	267,775	464.35	89,286	2.12	0.46
	Government of county.....	19,516,011	13,917,639	5,330,597	267,775	464.35	448,868	10.68	2.30
	NEBRASKA.								
132	LINCOLN.....						2,293,247	40.01	2.50
	Government of city.....						1,924,980	33.59	2.11
	City corporation.....	93,468,600	64,947,400	16,534,920	11,986,280	1,630.99	630,913	11.01	0.68
	School district.....	90,542,855	62,553,000	16,415,546	11,574,309	1,579.93	1,200,598	20.95	1.33
	Sanitary district.....	93,468,600	64,947,400	16,534,920	11,986,280	1,630.99	93,469	1.63	0.10
	Government of State.....	93,468,600	64,947,400	16,534,920	11,986,280	1,630.99	214,978	3.75	0.23
	Government of county.....	93,468,600	64,947,400	16,534,920	11,986,280	1,630.99	153,289	2.67	0.16
34	OMAHA.....						9,071,904	45.19	2.82
	Government of city.....						7,141,352	35.57	2.23
	City corporation.....	327,212,218	212,982,395	86,511,065	27,718,758	1,630.04	3,173,959	15.81	0.97
	School district.....	315,346,160	218,800,205	88,531,231	8,014,724	1,570.93	3,784,154	18.85	1.20
	Public utilities district.....	327,212,218	212,982,395	86,511,065	27,718,758	1,630.04	183,239	0.91	0.06
	Government of State.....	327,212,218	212,982,395	86,511,065	27,718,758	1,630.04	752,588	3.75	0.23
	Government of county.....	327,212,218	212,982,395	86,511,065	27,718,758	1,630.04	1,177,964	5.87	0.36
	NEW HAMPSHIRE.								
92	MANCHESTER.....						2,811,584	34.92	2.60
	Government of city.....	107,346,139	86,053,194	21,292,945		1,333.06	2,289,077	28.43	2.13
	Government of State.....	111,632,337	90,339,392	21,292,945		1,386.29	395,609	4.18	0.30
	Government of county.....	111,632,337	90,339,392	21,292,945		1,386.29	185,898	2.31	0.17

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NEW JERSEY.										
150	ATLANTIC CITY							4,381,248	84.45	3.08
	Government of city	142,280,685	132,594,615	7,834,500	1,851,570	2,742.50		3,181,253	61.32	2.34
	Government of State	142,269,515	132,594,615	7,834,500	1,840,400	2,742.28		556,887	10.73	0.39
	Government of county	142,269,515	132,594,615	7,834,500	1,840,400	2,742.28		643,108	12.40	0.45
91	BAYONNE							3,775,879	45.93	3.11
	Government of city	121,371,672	80,075,020	39,634,800	1,661,852	1,476.29		2,525,796	30.72	2.08
	Government of State	121,832,357	80,535,705	39,634,800	1,661,852	1,481.89		463,443	5.64	0.38
	Government of county	121,832,357	80,535,705	39,634,800	1,661,852	1,481.89		786,640	9.57	0.65
57	CAMDEN							3,529,941	28.95	2.80
	Government of city	125,384,715	105,630,260	16,670,325	3,084,130	1,028.46		2,481,172	20.35	1.97
	Government of State	125,384,715	105,630,260	16,670,325	3,084,130	1,028.46		528,279	4.33	0.42
	Government of county	125,384,715	105,630,260	16,670,325	3,084,130	1,028.46		520,490	4.27	0.41
257	CLIFTON							839,182	27.76	3.25
	Government of city	25,771,507	21,026,440	4,686,940	58,127	852.51		626,031	20.71	2.43
	Government of State	25,771,507	21,026,440	4,686,940	58,127	852.51		103,557	3.43	0.40
	Government of county	25,771,507	21,026,440	4,686,940	58,127	852.51		109,594	3.62	0.42
140	EAST ORANGE							2,333,064	42.48	3.10
	Government of city	74,730,804	65,847,700	8,788,900	94,204	1,360.77		1,588,072	28.92	2.13
	Government of State	76,425,204	65,660,400	10,670,600	94,204	1,391.62		308,910	5.62	0.40
	Government of county	76,425,204	65,660,400	10,670,600	94,204	1,391.62		436,082	7.94	0.57
73	ELIZABETH							3,276,215	32.23	3.17
	Government of city	103,036,323	83,728,760	15,251,150	4,056,413	1,013.71		2,489,088	24.49	2.42
	Government of State	104,274,398	82,790,185	17,427,800	4,056,413	1,025.89		422,599	4.15	0.40
	Government of county	104,274,398	82,790,185	17,427,800	4,056,413	1,025.89		364,528	3.50	0.35
110	HOBOKEN							3,847,703	56.45	4.19
	Government of city	92,446,424	73,322,800	8,963,400	10,160,224	1,356.20		2,916,395	42.78	3.15
	Government of State	89,802,964	70,679,340	8,963,400	10,160,224	1,317.42		346,675	5.09	0.39
	Government of county	89,802,964	70,679,340	8,963,400	10,160,224	1,317.42		584,633	8.58	0.65
23	JERSEY CITY							16,050,525	52.46	3.43
	Government of city							14,244,446	46.56	2.78
	City corporation	465,509,926	324,145,297	52,794,795	88,569,834	1,521.72		11,161,629	36.48	2.40
	County	473,538,768	314,161,639	70,807,295	88,569,834	1,547.96		3,082,817	10.08	0.65
	Government of State	473,538,768	314,161,639	70,807,295	88,569,834	1,547.96		1,806,079	5.90	0.38
254	MONTCLAIR							2,002,265	65.27	3.25
	Government of city	61,069,651	51,529,700	9,343,800	196,151	1,990.66		1,393,609	45.43	2.28
	Government of State	62,136,051	51,519,700	10,410,200	196,151	2,025.43		251,645	8.26	0.40
	Government of county	62,136,051	51,529,700	10,410,200	196,151	2,025.43		357,011	11.64	0.57
15	NEWARK							20,730,450	48.01	3.78
	Government of city							18,474,730	42.79	3.37
	City corporation	546,655,357	436,982,945	104,276,325	5,396,087	1,266.02		15,302,652	35.44	2.80
	County	555,919,714	432,222,302	118,301,325	5,396,087	1,287.47		3,172,078	7.35	0.57
	Government of State	555,919,714	432,222,302	118,301,325	5,396,087	1,287.47		2,255,720	5.22	0.41

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
NEW JERSEY—Continued.									
224	NEW BRUNSWICK.....						\$1,372,398	\$39.05	\$4.66
	Government of city.....	\$29,271,239	\$24,909,270	\$4,106,100	\$255,869	\$832.89	1,005,785	28.62	3.43
	Government of State.....	29,921,839	24,909,270	4,756,700	255,869	851.41	119,041	3.39	0.40
	Government of county.....	29,921,839	24,909,270	4,756,700	255,869	851.41	247,572	7.04	0.83
229	ORANGE.....						1,146,355	33.47	3.80
	Government of city.....	29,958,570	25,733,550	3,958,050	266,970	874.60	848,994	24.79	2.83
	Government of State.....	30,494,820	25,401,700	4,826,150	266,970	890.26	123,357	3.60	0.40
	Government of county.....	30,494,820	25,401,700	4,826,150	266,970	890.26	174,004	5.08	0.57
114	PASSAIC.....						2,327,713	35.17	3.23
	Government of city.....	70,637,198	51,748,125	18,722,700	166,373	1,067.40	1,732,588	26.18	2.45
	Government of State.....	71,255,009	51,330,986	19,757,650	166,373	1,076.73	289,862	4.38	0.41
	Government of county.....	71,255,009	51,330,986	19,757,650	166,373	1,076.73	305,263	4.61	0.42
50	PATERSON.....						4,853,695	35.04	3.33
	Government of city.....	144,966,139	116,210,851	28,237,384	511,904	1,046.48	3,613,270	26.08	2.49
	Government of State.....	148,736,561	116,485,283	31,739,374	511,904	1,073.75	606,040	4.38	0.41
	Government of county.....	148,079,561	115,828,283	31,739,374	511,904	1,069.00	634,385	4.58	0.43
176	PERTH AMBOY.....						1,604,671	36.33	4.38
	Government of city.....	36,616,208	25,576,875	9,192,270	1,847,063	828.89	1,149,672	26.03	3.14
	Government of State.....	36,557,908	25,518,575	9,192,270	1,847,063	827.57	147,739	3.34	0.40
	Government of county.....	36,557,908	25,518,575	9,192,270	1,847,063	827.57	307,260	6.96	0.84
54	TRENTON.....						4,325,976	34.59	3.22
	Government of city.....	134,347,001	111,003,300	22,108,900	1,234,801	1,074.13	3,140,066	25.11	2.34
	Government of State.....	134,347,001	111,003,300	22,108,900	1,234,801	1,074.13	518,421	4.14	0.38
	Government of county.....	134,347,001	111,003,300	22,108,900	1,234,801	1,074.13	667,489	5.34	0.50

189	WEST HOBOKEN						1,077,281	26.10	3.75
	Government of city	28,513,642	27,036,260	1,456,720	20,662	690.79	776,349	18.81	2.72
	Government of State	29,163,292	26,916,910	2,225,720	20,662	703.53	111,074	2.69	0.38
	Government of county	29,163,292	26,916,910	2,225,720	20,662	703.53	189,858	4.60	0.65
230	WEST NEW YORK						1,290,879	37.81	4.09
	Government of city	31,438,314	21,769,825	1,471,000	8,197,489	920.89	961,001	28.15	3.06
	Government of State	31,948,964	21,655,475	2,096,000	8,197,489	935.85	121,885	3.57	0.38
	Government of county	31,948,964	21,655,475	2,096,000	8,197,489	935.85	207,993	6.09	0.65
NEW YORK.									
60	ALBANY						4,013,765	34.54	3.17
	Government of city						3,292,485	28.33	2.59
	City corporation	127,456,312	126,084,312	1,372,000		1,095.65	3,124,999	26.89	2.45
	Supervisors' fund	123,471,968	122,099,968	1,372,000		1,062.37	167,483	1.44	0.14
	Government of State	123,471,968	122,099,968	1,372,000		1,062.37	214,873	1.85	0.17
	Government of county	123,471,968	122,099,968	1,372,000		1,062.37	506,407	4.36	0.41
231	AMSTERDAM						820,262	24.05	3.72
	Government of city						550,368	16.14	2.53
	City corporation	21,741,690	21,392,840	348,850		637.51	228,754	6.71	1.05
	School district	21,741,690	21,392,840	348,850		637.51	313,191	9.18	1.44
	Supervisors' fund	22,683,946	22,347,246	336,700		665.14	8,423	0.25	0.04
	Government of State	22,683,946	22,347,246	336,700		665.14	44,828	1.31	0.20
	Government of county	22,683,946	22,347,246	336,700		665.14	225,096	6.60	0.99
218	AUBURN						1,164,815	31.91	4.36
	Government of city	27,031,995	27,031,995			740.48	893,508	24.48	1.31
	Government of State	25,782,430	25,782,430			706.25	145,785	3.99	0.56
	Government of county	25,782,430	25,782,430			706.25	125,522	3.44	0.49
102	BINGHAMTON						2,962,517	41.42	4.45
	Government of city	66,722,419	65,942,119	780,300		932.85	2,514,729	35.16	1.37
	Government of State	66,741,541	65,961,241	780,300		933.12	193,603	1.45	0.16
	Government of county	66,741,541	65,961,241	780,300		933.12	344,185	4.81	0.52
12	BUFFALO						22,471,041	42.89	3.33
	Government of city						21,464,845	40.97	3.18
	City corporation	674,846,570	666,396,570	8,450,000		1,288.16	18,720,244	35.73	2.77
	County	674,846,570	666,396,570	8,450,000		1,288.16	2,744,601	5.24	0.41
	Government of State	674,846,570	666,396,570	8,450,000		1,288.16	1,006,196	1.92	0.15
163	ELMIRA						1,321,847	27.82	3.06
	Government of city	43,259,417	42,595,817	763,600		912.68	1,021,484	21.50	1.25
	Government of State	42,560,699	41,749,199	811,500		895.86	71,215	1.50	0.17
	Government of county	42,560,699	41,749,199	811,500		895.86	229,148	4.82	0.54

<sup>1</sup>Average rate.



TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
196	JAMESTOWN.....						\$1,303,486	\$32.40	\$4.63
	Government of city.....						1,077,278	26.78	3.84
	City corporation.....	\$27,889,579	\$27,889,579			\$693.34	438,873	10.91	1.57
	School district.....	28,034,520	28,034,520			693.34	598,537	14.88	2.13
	Supervisors' fund.....	28,859,097	28,859,097			717.44	39,868	0.99	0.14
	Government of State.....	28,859,097	28,859,097			717.44	54,173	1.34	0.19
	Government of county.....	28,859,097	28,859,097			717.44	172,035	4.28	0.60
170	MOUNT VERNON.....						2,159,083	48.03	2.85
	Government of city.....						1,878,130	41.78	2.45
	City corporation.....	76,860,765	76,860,765			1,709.73	1,011,141	22.49	1.32
	School district.....	76,860,765	76,860,765			1,709.73	866,989	19.29	1.13
	Government of State.....	69,597,964	69,597,964			1,548.17	119,430	2.66	0.17
	Government of county.....	69,597,964	69,597,964			1,548.17	161,523	3.59	0.23
251	NEWBURGH.....						742,189	23.92	2.87
	Government of city.....	26,578,976	26,578,976			856.72	612,136	19.73	2.30
	Government of State.....	22,836,248	22,836,248			736.08	38,685	1.25	0.17
	Government of county.....	22,836,248	22,836,248			736.08	91,368	2.94	0.40
207	NEW ROCHELLE.....						2,334,751	61.27	2.91
	Government of city.....	81,350,123	81,284,123	\$66,000		2,134.95	2,040,653	53.55	2.51
	Government of State.....	73,669,902	73,603,902	66,000		1,933.39	126,417	3.32	0.17
	Government of county.....	73,669,902	73,603,902	66,000		1,933.39	167,681	4.40	0.23
1	NEW YORK.....						287,772,382	49.28	2.75
	Government of city.....	10,460,599,880	10,249,991,835	210,608,045		1,791.28	273,341,869	46.81	2.61
	Government of State.....	10,460,599,880	10,249,991,835	210,608,045		1,791.28	14,430,513	2.47	0.14
136	NIAGARA FALLS.....						2,533,819	45.25	2.46
	Government of city.....	104,909,000	104,857,000	52,000		1,873.71	1,938,451	34.62	1.85
	Government of State.....	96,904,164	96,852,164	52,000		1,730.74	141,392	2.52	0.14
	Government of county.....	96,904,164	96,852,164	52,000		1,730.74	453,976	8.11	0.47

216	POUGHKEEPSIE						1,147,803	31.18	3.48
	Government of city	33,589,037	33,587,837	1,200		912.30	882,964	23.98	2.63
	Government of State	31,029,085	31,027,885	1,200		842.77	64,435	1.75	0.21
	Government of county	31,029,085	31,027,885	1,200		842.77	200,374	5.45	0.64
22	ROCHESTER						12,208,978	39.19	3.39
	Government of city						11,612,728	37.27	3.23
	City corporation	359,784,448	359,230,248	554,200		1,154.83	10,599,083	34.02	2.95
	County	363,605,916	363,051,716	554,200		1,167.09	1,013,645	3.25	0.28
	Government of State	363,605,916	363,051,716	554,200		1,167.09	596,250	1.92	0.16
82	SCHENECTADY						3,662,732	39.52	4.89
	Government of city	74,983,487	74,688,637	294,850		809.00	3,113,196	33.59	<sup>1</sup> 4.15
	Government of State	74,703,932	74,409,082	294,850		805.98	162,039	1.75	0.22
	Government of county	74,703,932	74,409,082	294,850		805.98	387,497	4.18	<sup>1</sup> 0.52
37	SYRACUSE						6,725,824	37.16	3.46
	Government of city						5,371,490	29.67	2.76
	City corporation	194,582,687	194,212,222	370,465		1,074.97	5,233,785	28.91	2.69
	Supervisors' fund	193,141,709	192,771,244	370,465		1,067.01	137,705	0.76	0.07
	Government of State	193,141,709	192,771,244	370,465		1,067.01	316,240	1.75	0.16
	Government of county	193,141,709	192,771,244	370,465		1,067.01	1,038,094	5.74	0.54
101	TROY						2,760,559	38.33	5.40
	Government of city						2,248,778	31.23	4.53
	City corporation	63,659,050	63,659,050			883.99	2,011,343	27.93	<sup>1</sup> 3.16
	Lansingburgh school district	9,331,605	9,331,605			( <sup>3</sup> )	107,385	( <sup>3</sup> )	1.15
	Supervisors' fund	58,926,321	58,926,321			818.27	130,050	1.80	0.22
	Government of State	58,926,321	58,926,321			818.27	95,215	1.32	0.16
	Government of county	58,926,321	58,926,321			818.27	416,566	5.78	0.71
74	UTICA						3,486,874	34.32	3.29
	Government of city						2,758,969	27.16	2.59
	City corporation	106,395,900	106,016,700	379,200		1,047.21	2,621,003	25.80	<sup>1</sup> 2.46
	Supervisors' fund	105,361,684	104,992,484	369,200		1,037.03	137,966	1.36	0.13
	Government of State	105,361,684	104,992,484	369,200		1,037.03	153,283	1.51	0.15
	Government of county	105,361,684	104,992,484	369,200		1,037.03	574,622	5.65	0.55
241	WATERTOWN						1,086,061	33.50	2.57
	Government of city	41,897,900	41,136,310	761,590		1,292.39	794,806	24.52	1.90
	Government of State	43,462,026	42,700,436	761,590		1,340.63	51,501	1.59	0.12
	Government of county	43,462,026	42,700,436	761,590		1,340.63	239,754	7.39	0.55
69	YONKERS						5,769,184	54.72	3.20
	Government of city	180,281,818	179,995,918	285,900		1,710.10	5,055,402	47.95	2.80
	Government of State	176,819,027	176,533,127	285,900		1,677.25	303,421	2.88	0.17
	Government of county	176,819,027	176,533,127	285,900		1,677.25	410,361	3.89	0.23

<sup>1</sup> Average rate.

<sup>3</sup> Per capita not computed; population not known.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
NORTH CAROLINA.									
155	CHARLOTTE.....						\$1,251,755	\$25.67	\$1.48
	Government of city.....	\$84,578,030	\$52,205,430	\$32,372,600		\$1,734.19	642,793	13.18	0.76
	Government of county.....	84,578,030	52,205,430	32,372,600		1,734.19	608,962	12.49	0.72
226	WILMINGTON.....						888,588	25.93	2.06
	Government of city.....						692,362	19.98	1.59
	City corporation.....	43,599,619	39,237,220	4,362,399		1,258.00	414,196	11.95	0.95
	School district.....	43,599,619	39,237,220	4,362,399		1,258.00	278,166	8.03	0.64
	Government of county.....	43,599,619	39,237,220	4,362,399		1,258.00	206,226	5.95	0.47
147	WINSTON-SALEM.....						1,424,884	27.10	1.25
	Government of city.....	113,990,752	50,745,244	63,243,508		2,167.99	911,926	17.34	0.80
	Government of county.....	113,990,752	50,745,244	63,243,508		2,167.99	512,958	9.76	0.45
OHIO.									
33	AKRON.....						7,903,829	37.92	2.48
	Government of city.....						5,567,680	26.71	1.75
	City corporation.....	317,816,080	202,013,700	115,802,380		1,524.77	3,178,161	15.25	1.00
	School district.....	320,740,740	204,830,180	115,940,560		1,524.77	2,389,519	11.46	0.75
	Government of State.....	317,816,080	202,013,700	115,802,380		1,524.77	484,670	2.33	0.15
	Government of county.....	317,816,080	202,013,700	115,802,380		1,524.77	1,851,479	8.88	0.58
81	CANTON.....						3,807,545	39.77	2.56
	Government of city.....						2,739,531	28.61	1.83
	City corporation.....	146,806,060	90,831,770	55,974,290		1,533.35	1,398,181	14.60	0.95
	School district.....	152,426,090	92,600,630	59,825,460		1,533.35	1,341,350	14.01	0.88
	Government of State.....	146,806,060	90,831,770	55,974,290		1,533.35	223,879	2.34	0.15
	Government of county.....	146,806,060	90,831,770	55,974,290		1,533.35	844,135	8.82	0.58
	Government of township.....	146,806,060	90,831,770	55,974,290		1,533.35	( <sup>9</sup> )	( <sup>9</sup> )	( <sup>9</sup> )

16	CINCINNATI					16,873,606	41.68	2.27
	Government of city					15,745,110	38.89	2.12
	City corporation	739,997,200	489,948,290	250,048,910	1,827.76	7,355,571	18.17	0.90
	County	739,997,200	489,948,290	250,048,910	1,827.76	5,043,081	12.46	0.68
	School district	750,327,160	<sup>2</sup> 750,327,100	( <sup>2</sup> )	1,827.76	3,346,458	8.26	0.45
	Government of State	739,997,200	489,948,290	250,048,910	1,827.76	1,128,496	2.79	0.15
5	CLEVELAND					39,245,105	45.93	2.40
	Government of city					36,855,985	43.13	2.34
	City corporation	1,567,291,770	994,948,370	572,343,400	1,834.02	16,626,442	19.46	1.06
	County	1,567,291,770	994,948,370	572,343,400	1,834.02	7,733,488	9.05	0.49
	School district	1,591,854,120	1,008,780,780	583,073,340	1,834.02	12,496,055	14.62	0.73
	Government of State	1,567,291,770	994,948,370	572,343,400	1,834.02	2,390,120	2.80	0.15
27	COLUMBUS					9,721,063	38.05	2.55
	Government of city					6,520,030	25.52	1.71
	City corporation	381,075,370	249,288,110	131,787,260	1,491.75	3,620,216	14.17	0.95
	School district	381,554,410	249,660,570	131,893,840	1,491.75	2,899,814	11.35	0.76
	Government of State	381,075,370	249,288,110	131,787,260	1,491.75	581,140	2.27	0.15
	Government of county	381,075,370	249,288,110	131,787,260	1,491.75	2,619,893	10.26	0.69
43	DAYTON					5,890,228	36.40	2.53
	Government of city					3,853,913	23.82	1.65
	City corporation	231,373,170	145,004,570	86,368,600	1,429.78	2,134,417	13.19	0.92
	School district	235,321,800	148,505,770	86,816,800	1,429.78	1,719,496	10.63	0.73
	Government of State	231,373,170	145,004,570	86,368,600	1,429.78	352,844	2.18	0.15
	Government of county	231,373,170	145,004,570	86,368,600	1,429.78	1,683,471	10.40	0.73
242	EAST CLEVELAND					1,607,330	50.30	2.93
	Government of city					1,259,774	39.42	2.29
	City corporation	53,807,000	42,025,060	11,781,940	1,683.84	483,034	15.11	0.90
	School district	55,880,610	44,074,830	11,805,780	1,683.84	776,740	24.31	1.39
	Government of State	53,807,000	42,025,060	11,781,940	1,683.84	82,056	2.57	0.15
	Government of county	53,807,000	42,025,060	11,781,940	1,683.84	265,500	8.31	0.49
191	HAMILTON					1,092,300	26.64	1.80
	Government of city					619,879	15.12	1.02
	City corporation	60,566,780	38,791,530	21,775,250	1,477.06	331,301	8.08	0.55
	School district	61,010,170	30,067,870	21,942,300	1,477.06	288,578	7.04	0.47
	Government of State	60,566,780	38,791,530	21,775,250	1,477.06	92,351	2.25	0.15
	Government of county	60,566,780	38,791,530	21,775,250	1,477.06	380,057	9.27	0.63
156	LAKESWOOD					2,052,602	42.26	2.65
	Government of city					1,554,169	32.00	2.01
	City corporation	77,165,600	62,163,550	15,002,050	1,588.78	617,603	12.72	0.80
	School district	77,165,600	62,163,550	15,002,050	1,588.78	936,566	19.28	1.21
	Government of State	77,165,600	62,163,550	15,002,050	1,588.78	117,678	2.42	0.15
	Government of county	77,165,600	62,163,550	15,002,050	1,588.78	380,755	7.84	0.49

<sup>1</sup> Not reported.

<sup>2</sup> Valuation of personal property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	OHIO—Continued.								
178	LIMA						\$1,293,224	\$29.54	\$2.57
	Government of city						804,005	18.36	1.60
	City corporation	\$50,125,020	\$31,841,750	\$18,283,270		\$1,145.01	333,331	7.61	0.66
	School district	50,125,020	31,841,750	18,283,270		1,145.01	470,674	10.75	0.94
	Government of State	50,125,020	31,841,750	18,283,270		1,145.01	76,440	1.75	0.15
	Government of county	50,125,020	31,841,750	18,283,270		1,145.01	412,779	9.43	0.82
199	LORAIN						1,552,467	39.14	2.64
	Government of city						1,084,776	27.35	1.84
	City corporation	58,778,880	36,858,835	21,920,045		1,482.03	603,060	15.21	1.02
	School district	58,778,880	36,858,835	21,920,045		1,482.03	481,716	12.14	0.82
	Government of State	58,778,880	36,858,835	21,920,045		1,482.03	89,638	2.26	0.15
	Government of county	58,778,880	36,858,835	21,920,045		1,482.03	368,355	9.29	0.63
	Government of township	58,778,880	36,858,835	21,920,045		1,482.03	9,698	0.24	0.02
215	PORTSMOUTH						1,142,800	30.94	2.20
	Government of city						630,596	17.07	1.21
	City corporation	51,868,830	33,191,770	18,677,060		1,404.56	321,587	8.71	0.62
	School district	52,597,460	33,435,390	19,162,070		1,404.56	309,009	8.36	0.59
	Government of State	51,868,830	33,191,770	18,677,060		1,404.56	79,100	2.14	0.15
	Government of county	51,868,830	33,191,770	18,677,060		1,404.56	433,104	11.73	0.84
116	SPRINGFIELD						1,728,373	26.83	1.89
	Government of city						1,040,043	16.14	1.14
	City corporation	91,170,270	53,203,490	37,966,780		1,415.18	597,158	9.27	0.66
	School district	92,267,690	53,972,230	38,295,460		1,415.18	442,885	6.87	0.48
	Government of State	91,170,270	53,203,490	37,966,780		1,415.18	139,033	2.16	0.15
	Government of county	91,170,270	53,203,490	37,966,780		1,415.18	544,738	8.46	0.60
	Government of township	91,170,270	53,203,490	37,966,780		1,415.18	4,559	0.07	(6)

261	STEUBENVILLE.....						1,061,301	35.28	2.30
	Government of city.....						597,991	19.88	1.29
	City corporation.....	45,986,030	28,214,720	17,771,310		1,528.64	297,760	9.90	0.65
	School district.....	46,543,150	28,455,910	18,087,220		1,528.64	300,231	9.98	0.64
	Government of State.....	45,986,030	28,214,720	17,771,310		1,528.64	70,129	2.33	0.15
	Government of county.....	45,986,030	28,214,720	17,771,310		1,528.64	393,181	13.07	0.86
26	TOLEDO.....						10,250,777	39.32	2.21
	Government of city.....						7,098,838	27.23	1.53
	City corporation.....	458,532,640	310,060,730	148,471,910		1,758.74	3,901,576	14.97	0.85
	School districts.....	469,564,000	319,525,500	150,038,500		1,758.74	3,197,262	12.26	0.68
	Government of State.....	458,532,640	310,060,730	148,471,910		1,758.74	699,248	2.68	0.15
	Government of county.....	458,532,640	310,060,730	148,471,910		1,758.74	2,452,691	9.41	0.53
255	WARREN.....						1,390,625	45.57	2.24
	Government of city.....						967,037	29.72	1.46
	City corporation.....	61,998,430	42,291,270	19,707,160		2,031.54	361,451	11.84	0.58
	School district.....	61,998,430	42,291,270	19,707,160		2,031.54	545,586	17.88	0.88
	Government of State.....	61,998,430	42,291,270	19,707,160		2,031.54	94,548	3.10	0.15
	Government of county.....	61,998,430	42,291,270	19,707,160		2,031.54	389,040	12.75	0.63
52	YOUNGSTOWN.....						5,515,970	41.67	1.71
	Government of city.....						3,233,831	24.43	1.00
	City corporation.....	322,563,750	236,320,610	86,243,140		2,437.06	1,741,522	13.16	0.54
	School district.....	322,563,750	236,320,610	86,243,140		2,437.06	1,492,309	11.27	0.46
	Government of State.....	322,563,750	236,320,610	86,243,140		2,437.06	491,910	3.72	0.15
	Government of county.....	322,563,750	236,320,610	86,243,140		2,437.06	( <sup>c</sup> )		( <sup>c</sup> )
	Government of township.....	322,563,750	236,320,610	86,243,140		2,437.06	1,790,229	13.52	0.56
	OKLAHOMA.								
252	MUSKOGEE.....						1,297,953	41.91	4.46
	Government of city.....						987,419	31.89	3.37
	City corporation.....	28,620,676	19,254,350	6,698,120	\$2,668,206	924.23	461,423	14.90	1.61
	School district.....	29,869,164	19,980,157	6,928,165	2,960,842	924.23	525,996	16.99	1.76
	Government of State.....	28,620,676	19,254,350	6,698,120	2,668,206	924.23	14,310	0.46	0.05
	Government of county.....	28,620,676	19,254,350	6,698,120	2,668,206	924.23	296,224	9.56	1.04
78	OKLAHOMA CITY.....						4,514,222	46.55	3.94
	Government of city.....						3,483,295	35.92	3.02
	City corporation.....	112,057,219	79,619,043	24,237,551	8,200,625	1,155.47	1,669,653	17.22	1.49
	School district.....	118,538,733	84,007,585	25,213,351	9,317,797	1,155.47	1,813,642	18.70	1.53
	Government of State.....	112,057,219	79,619,043	24,237,551	8,200,625	1,155.47	56,029	0.58	0.05
	Government of county.....	112,057,219	79,619,043	24,237,551	8,200,625	1,155.47	974,898	10.05	0.87
84	TULSA.....						4,481,856	50.31	5.02
	Government of city.....						3,615,840	40.59	4.05
	City corporation.....	89,280,000	66,671,850	16,418,270	6,189,880	1,002.24	2,017,728	22.65	2.26
	School district.....	89,280,000	66,671,850	16,418,270	6,189,880	1,002.24	1,598,112	17.94	1.79
	Government of State.....	89,280,000	66,671,850	16,418,270	6,189,880	1,002.24	44,640	0.50	0.05
	Government of county.....	89,280,000	66,671,850	16,418,270	6,189,880	1,002.24	821,376	9.22	0.92

<sup>b</sup> Not reported.

<sup>c</sup> Five mills.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	OREGON.								
24	PORTLAND.....						\$13,447,635	\$50.01	\$4.52
	Government of city.....						8,268,942	30.75	2.77
	City corporation.....	\$295,925,345	\$213,710,530	\$51,487,420	\$30,727,395	\$1,100.61	4,438,880	16.51	1.50
	School district.....	299,652,550	216,612,140	51,859,030	31,141,380	1,100.61	3,176,317	11.81	1.06
	Port of Portland.....	311,307,405	225,061,770	52,771,490	33,474,145	1,100.61	653,745	2.43	0.21
	Government of State.....	295,925,345	213,710,530	51,487,420	30,727,395	1,100.61	2,781,698	10.35	0.94
	Government of county.....	295,925,345	213,710,530	51,487,420	30,727,395	1,100.61	2,396,995	8.91	0.81
	PENNSYLVANIA.								
87	ALLENTOWN.....						1,727,845	20.35	2.32
	Government of city.....						1,410,364	16.61	2.00
	City corporation.....	71,158,511	71,092,574	65,940		837.97	569,268	6.70	0.80
	School district.....	70,091,325	70,091,325			837.97	841,096	9.91	1.20
	Government of county.....	97,809,397	73,702,898	24,106,499		1,151.81	317,481	3.74	10.32
117	ALTOONA.....						1,498,589	22.18	2.63
	Government of city.....						1,138,893	17.93	1.95
	City corporation.....	59,103,865	59,123,865			930.43	443,279	6.98	0.75
	School district.....	57,951,180	57,932,180	19,000		930.43	695,414	10.95	1.20
	Government of county.....	39,482,632	31,972,714	7,519,918		621.55	269,896	4.25	10.68
130	BETHLEHEM.....						1,469,037	25.31	2.55
	Government of city.....						1,245,477	21.46	2.10
	City corporation.....	59,308,628	59,308,628	(?)		1,022.05	504,123	8.69	0.85
	School district.....	59,308,628	59,308,628	(?)		1,022.05	741,354	12.77	1.25
	Government of county.....	49,584,005	36,664,711	12,919,294		854.47	223,560	3.85	10.45
119	CHESTER.....						1,206,230	19.21	1.96
	Government of city.....						1,030,888	16.42	1.70
	City corporation.....	60,640,491	60,640,491			965.74	515,444	8.21	0.85
	School district.....	60,640,491	60,640,491			965.74	515,444	8.21	0.85
	Government of county.....	67,300,635	54,651,510	12,649,125		1,071.80	175,342	2.79	10.26

223	EASTON					7 780,244	22.44	2.35
	Government of city					789,244	22.44	2.35
	City corporation	* 34,160,410	34,160,410		971.16	358,684	10.20	1.05
	School district	32,767,294	32,767,294		931.55	430,560	12.24	1.30
	Government of county	(5)	(5)	(5)		(5)		(5)
67	ERIE					3,366,217	30.73	3.23
	Government of city					2,876,991	26.27	2.59
	City corporation	111,080,747	<sup>2</sup> 111,080,747	(2)	1,014.18	1,321,861	12.07	1.19
	School district	111,080,747	<sup>2</sup> 111,080,747	(2)	1,614.18	1,555,130	14.20	1.40
	Government of county	76,513,732	61,030,085	15,483,647	698.58	489,226	4.46	<sup>1</sup> 0.64
93	HARRISBURG					2,186,560	27.34	3.21
	Government of city					1,748,830	21.87	2.65
	City corporation	65,993,570	65,967,200	26,370	825.09	857,917	10.73	1.30
	School district	65,993,570	65,967,200	26,370	825.09	890,913	11.14	1.35
	Government of county	78,538,690	61,761,437	16,777,253	981.94	437,730	5.47	<sup>1</sup> 0.56
232	HAZLETON					747,213	21.95	3.33
	Government of city					608,874	17.89	2.78
	City corporation	21,941,439	21,904,299	37,140	644.69	219,414	6.45	1.00
	School district	21,941,439	21,904,299	37,140	644.69	389,460	11.44	1.78
	Government of county	25,099,852	21,077,339	4,022,513	737.49	138,339	4.06	<sup>1</sup> 0.55
106	JOHNSTOWN					2,121,662	30.65	3.20
	Government of city					1,724,029	24.91	2.62
	City corporation	65,802,655	65,749,530	53,125	950.74	802,792	11.60	1.22
	School district	65,802,655	65,749,530	53,125	950.74	921,237	13.31	1.40
	Government of county	67,970,820	62,826,130	5,144,690	982.07	397,633	5.74	<sup>1</sup> 0.58
141	LANCASTER					790,527	14.55	2.39
	Government of city					664,345	12.23	2.10
	City corporation	31,635,455	31,635,455		582.40	347,990	6.41	1.10
	School district	31,635,455	31,635,455		582.40	316,355	5.82	1.00
	Government of county	43,365,752	31,501,595	11,864,157	798.35	126,182	2.32	<sup>1</sup> 0.29
161	MCKEESPORT					1,303,300	27.25	3.10
	Government of city					970,965	20.30	2.50
	City corporation	39,178,650	39,178,650		819.05	391,786	8.19	1.00
	School district	38,611,945	38,611,945		819.05	579,179	12.11	1.50
	Government of county	54,996,485	44,915,910	10,080,575	1,149.74	332,335	6.95	<sup>1</sup> 0.60
164	NEW CASTLE					1,126,467	23.88	3.47
	Government of city					918,488	19.47	2.91
	City corporation	29,942,647	29,157,550	785,097	634.84	284,701	6.03	0.95
	School district	32,336,047	29,157,550	3,178,497	634.84	633,787	13.44	1.96
	Government of county	37,198,295	29,592,761	7,605,534	788.68	207,979	4.41	<sup>1</sup> 0.56

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.

<sup>6</sup> Not reported.

<sup>7</sup> Exclusive of county levy; not reported.



TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
PENNSYLVANIA—Continued.									
233	NORRISTOWN.....						\$585,641	\$17.50	\$2.93
	Government of city.....						500,192	14.95	2.65
	City corporation.....	\$18,875,175	\$18,857,170	\$18,005		\$564.08	235,940	7.05	1.25
	School district.....	18,875,175	18,857,170	18,005		564.08	264,252	7.90	1.40
	Government of county.....	30,799,925	18,857,170	11,942,755		920.44	85,449	2.55	1 0.28
3	PHILADELPHIA.....						64,706,772	34.15	2.39
	Government of city.....						64,706,772	34.15	2.39
	City corporation.....	3,044,231,051	2,320,411,499	723,819,552		1,606.88	42,534,552	22.45	1 1.40
	School districts.....	2,321,389,738	<sup>2</sup> 2,321,389,738	(?)		1,225.33	22,053,203	11.64	0.95
	Poor districts.....	326,840,599	<sup>2</sup> 326,840,599	(?)		( <sup>3</sup> )	119,017	( <sup>3</sup> )	1 0.04
10	PITTSBURGH.....						31,249,812	51.41	3.41
	Government of city.....						31,249,812	51.41	3.41
	City corporation.....	868,177,930	868,177,930			1,428.15	14,321,652	23.56	1 1.68
	County.....	1,187,028,053	878,591,551	308,436,502		1,952.66	6,944,114	11.43	1 0.58
	School district.....	868,177,930	868,177,930			1,428.15	9,984,046	16.42	1.15
66	READING.....						2,437,581	22.16	2.40
	Government of city.....						1,977,450	17.98	2.60
	City corporation.....	98,872,528	<sup>2</sup> 98,872,528	(?)		898.66	988,725	8.99	1.00
	School district.....	98,872,528	<sup>2</sup> 98,872,528	(?)		898.66	988,725	8.99	1.00
	Government of county.....	115,032,810	85,883,393	20,149,417		1,045.54	460,131	4.18	0.40
48	SCRANTON.....						3,946,047	28.22	3.60
	Government of city.....						3,406,593	24.36	3.16
	City corporation.....	107,772,215	107,692,635	79,580		770.79	1,682,238	12.03	1 1.56
	School district.....	107,772,215	107,692,635	79,580		770.79	1,724,355	12.33	1 1.60
	Government of county.....	121,437,155	107,318,173	14,118,982		868.52	539,454	3.86	1 0.44

97	WILKES-BARRE					2,464,049	32.61	2.85	
	Government of city					1,905,063	25.21	2.30	
	City corporation	82,828,839	82,760,319	68,520	1,096.13	828,288	10.96	1.00	
	School district	82,828,839	82,760,319	68,520	1,096.13	1,076,775	14.25	1.30	
	Government of county	102,295,396	83,101,117	19,194,279	1,353.74	558,986	7.40	1 0.55	
214	WILLIAMSPORT					916,700	24.57	3.91	
	Government of city					742,548	19.90	3.15	
	City corporation	23,572,940	23,551,955	20,985	631.73	318,235	8.53	1.35	
	School district	23,572,940	23,551,955	20,985	631.73	424,313	11.37	1.80	
	Government of county	22,907,524	14,975,240	7,932,284	613.90	174,152	4.67	1 0.76	
157	YORK					<sup>7</sup> 834,661	17.31		
	Government of city					834,661	17.31	2.40	
	City corporation	34,777,544	34,749,519	28,025	721.20	347,775	7.21	1.00	
	School district	34,777,544	34,749,519	28,025	721.20	486,886	10.10	1.40	
	Government of county	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )		( <sup>6</sup> )		( <sup>6</sup> )	
RHODE ISLAND.									
253	CRANSTON					695,406	22.48	1.9	
	Government of city	35,531,060	28,117,010	7,414,050	1,148.50	652,769	21.10	1 1.84	
	Government of State	35,531,060	28,117,010	7,414,050	1,148.50	42,637	1.38	0.12	
250	NEWPORT					1,308,802	42.15	1.58	
	Government of city	82,923,600	47,582,198	35,341,402	2,670.30	1,209,294	38.94	1 1.46	
	Government of State	82,923,600	47,582,198	35,341,402	2,670.30	99,508	3.21	0.12	
113	PAWTUCKET					2,240,968	33.20	1.87	
	Government of city	119,850,090	65,250,040	54,600,050	1,775.58	2,097,148	31.07	1 1.75	
	Government of State	119,850,090	65,250,040	54,600,050	1,775.58	143,820	2.13	0.12	
28	PROVIDENCE					10,088,859	41.92	1.98	
	Government of city	509,137,150	299,721,950	209,415,200	2,115.50	9,477,894	39.38	1 1.86	
	Government of State	509,137,150	299,721,950	209,415,200	2,115.50	610,965	2.54	0.12	
171	WOONSOCKET					1,280,122	28.52	2.03	
	Government of city	63,027,625	38,215,800	24,811,825	1,404.39	1,204,489	26.84	1 1.91	
	Government of State	63,027,625	38,215,800	24,811,825	1,404.39	75,633	1.68	0.12	
SOUTH CAROLINA.									
104	CHARLESTON					2,333,755	33.19	8.55	
	Government of city					1,587,305	22.57	5.85	
	City corporation	27,133,422	17,319,675	9,813,747	385.94	1,207,437	17.17	4.45	
	School district	27,133,422	17,319,675	9,813,747	385.94	379,868	5.40	1.40	
	Government of State	27,646,306	17,349,238	10,297,068	393.23	207,347	2.95	0.75	
	Government of county	27,646,306	17,349,238	10,297,068	393.23	539,103	7.67	1.95	

<sup>1</sup> Average rate.      <sup>2</sup> Valuation of personal property included with that of real property.

<sup>3</sup> Per capita not computed; population not known.

<sup>6</sup> Not reported.

<sup>7</sup> Exclusive of county levy; not reported.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
	SOUTH CAROLINA—Continued.								
204	COLUMBIA.....						\$1,096,987	\$28.08	\$5.65
	Government of city.....						698,965	17.89	3.60
	City corporation.....	\$19,415,680	\$10,233,720	\$9,181,960		\$496.95	504,808	12.92	2.60
	School district.....	19,415,680	10,233,720	9,181,960		496.95	194,157	4.97	1.00
	Government of State.....	10,415,680	10,233,720	9,181,960		496.95	145,618	3.73	0.75
	Government of county.....	19,415,680	10,233,720	9,181,960		496.95	252,404	6.46	1.30
	TENNESSEE.								
126	CHATTANOOGA.....						2,187,053	36.85	2.55
	Government of city.....	85,766,818	63,514,950	13,391,700	\$8,860,168	1,445.03	1,072,085	18.07	1.25
	Government of State.....	85,766,818	63,514,950	13,391,700	8,860,168	1,445.03	308,760	5.20	0.36
	Government of county.....	85,766,818	63,514,950	13,391,700	8,860,168	1,445.03	806,208	13.58	0.94
88	KNOXVILLE.....						2,414,574	28.49	2.51
	Government of city.....	94,292,879	68,834,621	18,458,908	6,999,350	1,112.63	1,414,393	16.09	1.50
	Government of State.....	99,027,932	69,106,918	22,921,664	6,999,350	1,168.50	356,500	4.20	0.36
	Government of county.....	99,027,932	69,106,918	22,921,664	6,999,350	1,168.50	643,681	7.60	0.65
42	MEMPHIS.....						6,648,677	39.61	3.39
	Government of city.....	185,789,531	138,243,260	15,896,765	31,649,506	1,106.80	3,901,580	23.24	2.10
	Government of State.....	212,953,274	161,360,419	19,943,349	31,649,506	1,268.62	766,632	4.57	0.36
	Government of county.....	212,953,274	161,360,419	19,943,349	31,619,566	1,268.62	1,986,465	11.80	0.93
59	NASHVILLE.....						3,418,188	28.41	2.80
	Government of city.....	116,307,491	69,419,970	31,479,100	15,408,421	966.55	1,977,227	16.43	1.70
	Government of State.....	130,996,501	97,933,340	17,654,740	15,408,421	1,088.63	471,587	3.92	0.36
	Government of county.....	130,996,501	97,933,340	17,654,740	15,408,421	1,088.63	969,374	8.06	0.74

TEXAS.										
219	AUSTIN									
	Government of city							1,157,346	32.00	3.54
	City corporation							779,472	21.55	2.15
	School district	36,249,538	28,039,460	8,210,078		1,002.28		561,982	15.54	1.55
	Government of State	36,253,538	28,043,460	8,210,078		1,022.28		217,450	6.01	0.60
	Government of county	27,185,154	21,029,595	6,155,559		751.66		203,889	5.64	0.75
		27,185,154	21,029,595	6,155,559		751.66		173,985	4.81	0.64
177	BEAUMONT							1,409,387	32.02	3.72
	Government of city	44,906,380	34,722,470	10,183,910		1,020.34		1,016,007	23.09	12.26
	Government of State	26,943,828	20,833,482	6,110,346		612.21		202,079	4.59	0.75
	Government of county	26,943,828	20,833,482	6,110,346		612.21		191,301	4.34	0.71
41	DALLAS							6,902,007	41.00	4.09
	Government of city	188,193,800	122,881,050	65,312,750		1,118.00		4,516,651	26.83	2.40
	Government of State	141,145,350	92,160,787	48,984,563		838.50		1,058,590	6.29	0.75
	Government of county	141,145,350	92,160,787	48,984,563		838.50		1,326,766	7.88	0.94
89	EL PASO							3,096,952	36.82	3.49
	Government of city	100,935,400	78,957,800	21,977,600		1,199.98		1,822,402	21.67	11.80
	Government of State	75,440,180	56,187,400	19,252,780		896.88		565,571	6.72	0.75
	Government of county	75,440,180	56,187,400	19,252,780		896.88		708,979	8.43	0.94
64	FORT WORTH							5,264,143	46.56	4.00
	Government of city	131,603,575	94,105,564	37,498,011		1,163.91		3,026,882	26.77	2.30
	Government of State	131,603,575	94,105,564	37,498,011		1,163.91		987,027	8.73	0.75
	Government of county	131,603,575	94,105,564	37,498,011		1,163.91		1,250,234	11.06	0.95
168	GALVESTON							1,857,343	40.59	3.72
	Government of city	55,296,804	41,121,290	14,175,514		1,208.59		1,034,050	22.60	1.87
	Government of State	44,502,328	33,734,217	10,768,111		972.66		333,767	7.29	0.75
	Government of county	44,502,328	33,734,217	10,768,111		972.66		489,526	10.70	1.10
45	HOUSTON							6,839,774	45.57	4.10
	Government of city	188,382,520	156,607,890	31,774,630		1,255.22		4,741,287	31.59	12.52
	Government of State	132,815,655	96,787,552	36,028,103		884.97		996,117	6.64	0.75
	Government of county	132,815,655	96,787,552	36,028,103		884.97		1,102,370	7.34	0.83
39	SAN ANTONIO							5,548,642	31.86	3.56
	Government of city							3,910,357	22.45	2.19
	City corporation	179,374,250	130,199,000	49,175,250		1,029.91		3,013,486	17.30	11.09
	School district	179,374,250	130,199,000	49,175,250		1,029.91		896,871	5.15	0.50
	Government of State	119,582,833	86,799,333	32,783,500		686.61		896,871	5.15	0.75
	Government of county	119,582,833	86,799,333	32,783,500		686.61		741,414	4.26	0.62
197	WACO							1,567,339	39.12	3.40
	Government of city	50,074,720	34,728,380	15,346,340		1,249.90		1,026,532	25.62	2.05
	Government of State	40,059,776	<sup>2</sup> 40,059,776	(?)		999.92		300,448	7.50	0.75
	Government of county	40,059,776	<sup>2</sup> 40,059,776	(?)		999.92		240,359	6.00	0.60

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					LEVY.		
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
TEXAS—Continued.									
167	WICHITA FALLS.....						\$1,369,965	\$29.92	\$4.10
	Government of city.....						893,402	19.51	2.55
	City corporation.....	\$34,606,680	\$24,851,870	\$9,754,810		\$755.77	536,404	11.71	1.55
	School district.....	35,699,790	25,318,930	10,380,860		755.77	356,998	7.80	1.00
	Government of State.....	30,746,012	23,074,012	(?)		671.46	230,195	5.04	0.75
	Government of county.....	30,746,012	23,074,012	(?)		671.46	245,968	5.37	0.80
UTAH.									
227	OGDEN.....						1,165,206	33.62	3.00
	Government of city.....						722,925	20.86	1.86
	City corporation.....	38,796,091	23,610,870	10,393,395	\$4,791,826	1,119.59	373,760	10.78	0.96
	School district.....	38,796,091	23,610,870	10,393,395	4,791,826	1,119.59	349,165	10.08	0.90
	Government of State.....	38,796,091	23,610,870	10,393,395	4,791,826	1,119.59	275,452	7.95	0.71
	Government of county.....	38,796,091	23,610,870	10,393,395	4,791,826	1,119.59	166,829	4.81	0.43
56	SALT LAKE CITY.....						5,875,413	47.41	3.12
	Government of city.....						3,669,531	29.61	1.95
	City corporation.....	188,536,892	135,536,080	53,000,812		1,521.46	2,149,321	17.34	1.14
	School district.....	188,536,892	135,536,080	53,000,812		1,521.46	1,520,210	12.27	0.81
	Government of State.....	188,536,892	135,536,080	53,000,812		1,521.46	1,338,612	10.80	0.71
	Government of county.....	188,536,892	135,536,080	53,000,812		1,521.46	867,270	7.00	0.46
VIRGINIA.									
258	LYNCHBURG.....						877,759	29.04	1.68
	Government of city.....	51,879,677	26,860,780	25,018,897		1,716.56	663,078	21.94	1.28
	Government of State.....	54,281,477	26,860,780	27,420,697		1,796.03	214,681	7.10	0.40
221	NEWPORT NEWS.....						841,847	23.65	1.99
	Government of city.....	43,786,159	32,276,148	11,510,011		1,230.09	702,040	19.72	1.68
	Government of State.....	44,675,800	32,276,148	12,399,661		1,255.08	130,807	3.93	0.31

55	NORFOLK				1,400.78	3,741,448	29.95	2.12				
	Government of city	174,978,585	124,011,747	50,966,838					3,197,963	25.60	<sup>1</sup> 1.82	
	Government of State	178,091,650	124,011,747	54,079,903	1,425.70	4.35	<sup>1</sup> 0.30					
240	PETERSBURG				1,302.23	786,361	24.25	1.85				
	Government of city	42,232,496	25,894,660	16,337,836					632,411	19.50	<sup>1</sup> 1.50	
	Government of State	43,750,641	25,894,660	17,855,981	1,349.04	4.75	<sup>1</sup> 0.35					
133	PORTSMOUTH				741.43	870,405	15.41	2.08				
	Government of city	41,888,513	34,499,289	7,389,224					759,374	13.44	<sup>1</sup> 1.82	
	Government of State	42,448,963	34,499,289	7,949,674	751.35	1.97	<sup>1</sup> 0.26					
38	RICHMOND				1,535.64	5,369,933	30.07	1.94				
	Government of city	274,246,284	172,186,996	102,059,288					4,279,614	23.96	<sup>1</sup> 1.56	
	Government of State	285,662,726	172,186,996	113,475,730	1,599.56	6.11	<sup>1</sup> 0.38					
142	ROANOKE				1,143.62	1,49,945	23.08	2.02				
	Government of city	61,925,919	40,471,579	21,454,340					1,049,129	19.37	<sup>1</sup> 1.71	
	Government of State	65,422,031	40,471,579	24,950,452	1,208.18	3.71	<sup>1</sup> 0.31					
WASHINGTON.												
21	SEATTLE				737.61	15,863,718	50.25	6.80				
	Government of city								12,741,180	40.36	5.46	
	City corporation	232,851,469	197,906,306	34,945,163					737.61	6,288,743	19.92	2.70
	County	232,851,469	197,906,306	34,945,163					737.61	2,888,988	9.15	1.24
	School district	235,211,758	200,266,595	34,945,163					745.08	3,330,598	10.55	1.42
	Port of Seattle	232,851,469	197,906,306	34,945,163					737.61	232,851	0.74	0.10
	Government of State	232,851,469	197,906,306	34,945,163					737.61	3,122,338	9.89	1.34
70	SPOKANE				789.12	4,975,444	47.58	6.00				
	Government of city								2,755,183	26.36	3.31	
	City corporation	82,518,812	61,484,417	21,034,395					789.12	1,494,085	14.29	1.81
	School district	84,139,897	62,511,230	21,628,667					789.12	1,262,093	12.07	1.50
	Government of State	82,518,812	61,484,417	21,034,395					789.12	1,213,522	11.60	1.47
	Government of county	82,518,812	61,484,417	21,034,395	789.12	1,005,739	9.62	1.22				
75	TACOMA				594.31	4,243,789	42.28	7.05				
	Government of city								2,964,737	20.57	3.40	
	City corporation	59,650,724	46,545,610	13,105,114					594.31	1,165,772	11.61	<sup>1</sup> 1.95
	School district	62,268,431	49,163,317	13,105,114					594.31	809,489	8.07	1.30
	Park district	59,650,724	46,545,610	13,105,114					594.31	89,476	0.89	0.15
	Government of State	59,650,724	46,545,610	13,105,114					594.31	879,258	8.76	1.47
	Government of county	59,650,724	46,545,610	13,105,114	594.31	1,299,794	12.95	2.18				

<sup>1</sup> Average rate.

<sup>2</sup> Valuation of personal property included with that of real property.

TABLE 14.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, AND TOTAL, PER CAPITA, AND RATE OF LEVY: 1922—Continued.

[For a text discussion of this table see p. 54.]

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				LEVY.			
		Total.	Real.	Personal.	Other.	Per capita.	Total.	Per capita.	Rate per \$100 of assessed valuation.
WEST VIRGINIA.									
183	CHARLESTON.....						\$1,816,471	\$42.21	\$1.86
	Government of city.....						1,220,746	28.37	1.25
	City corporation.....	\$97,659,733	\$73,609,260	\$16,471,910	\$7,578,563	\$2,269.52	556,660	12.94	0.57
	School district.....	97,659,733	73,609,260	16,471,910	7,578,563	2,269.52	664,086	15.43	0.68
	Government of State.....	97,659,733	73,609,260	16,471,910	7,578,563	2,269.52	146,490	3.40	0.15
	Government of county.....	97,659,733	73,609,260	16,471,910	7,578,563	2,269.52	449,235	10.44	0.46
139	HUNTINGTON.....						2,262,132	40.95	1.99
	Government of city.....						1,750,595	31.69	1.54
	City corporation.....	113,675,000	82,441,000	22,249,480	8,984,520	2,057.69	534,272	9.67	0.47
	School district.....	113,675,000	82,441,000	22,249,480	8,984,520	2,057.69	1,216,323	22.02	1.07
	Government of State.....	113,675,000	82,441,000	22,249,480	8,984,520	2,057.69	170,512	3.09	0.15
	Government of county.....	113,675,000	82,441,000	22,249,480	8,984,520	2,057.69	341,025	6.17	0.30
135	WHEELING.....						2,262,649	40.25	2.02
	Government of city.....						1,533,244	27.28	1.37
	City corporation.....	112,216,178	71,042,800	30,736,998	10,436,380	1,996.44	739,481	13.16	1.66
	School districts.....	112,216,178	71,042,800	30,736,998	10,436,380	1,996.44	793,763	14.12	1.71
	Government of State.....	112,216,178	71,042,800	30,736,998	10,436,380	1,996.44	168,324	2.99	0.15
	Government of county.....	112,216,178	71,042,800	30,736,998	10,436,380	1,996.44	561,081	9.98	0.50
WISCONSIN.									
238	GREEN BAY.....						1,230,631	37.86	2.73
	Government of city.....	43,883,748	31,852,192	10,557,833	1,473,723	1,350.06	881,276	27.11	1.93
	Government of State.....	43,883,748	31,852,192	10,557,833	1,473,723	1,350.06	59,894	1.84	0.14
	Government of county.....	43,883,748	31,852,192	10,557,833	1,473,723	1,350.06	289,461	8.91	1.66
172	KENOSHA.....						1,790,740	39.92	3.07
	Government of city.....	58,378,291	41,807,820	14,635,730	1,934,741	1,301.40	1,461,251	32.57	2.50
	Government of State.....	58,378,291	41,807,820	14,635,730	1,934,741	1,301.40	86,496	1.93	0.15
	Government of county.....	58,378,291	41,807,820	14,635,730	1,934,741	1,301.40	242,993	5.42	1.42

256	LA CROSSE						1,124,404	36.96	2.67
	Government of city	42,056,134	30,562,429	11,179,975	313,730	1,382.47	884,065	29.06	12.10
	Government of State	42,056,134	30,562,429	11,179,975	313,730	1,382.47	58,327	1.92	10.14
	Government of county	42,056,134	30,562,429	11,179,975	313,730	1,382.47	182,012	5.98	10.43
188	MADISON						2,233,076	54.02	2.59
	Government of city	86,164,639	68,508,140	16,686,679	969,820	2,084.49	1,861,459	45.03	12.16
	Government of State	86,164,639	68,508,140	16,686,679	969,820	2,084.49	119,922	2.90	10.14
	Government of county	86,164,639	68,508,140	16,686,679	969,820	2,084.49	251,695	6.09	10.29
13	MILWAUKEE						21,335,390	44.72	3.00
	Government of city						20,230,766	42.40	2.84
	City corporation	712,501,778	523,475,060	153,595,695	35,431,023	1,493.39	16,591,534	34.77	12.33
	County	709,368,764	523,475,060	153,595,695	32,298,009	1,486.83	3,639,232	7.63	10.51
	Government of State	709,368,764	523,475,060	153,595,695	32,298,009	1,486.83	1,104,624	2.32	10.16
235	OSHKOSH						1,203,162	36.25	2.69
	Government of city	44,687,121	30,182,465	13,921,906	582,750	1,346.52	949,142	28.60	12.12
	Government of State	44,687,121	30,182,465	13,921,906	582,750	1,346.52	70,794	2.13	10.16
	Government of county	44,687,121	30,182,465	13,921,906	582,750	1,346.52	183,226	5.52	10.41
121	RACINE						2,455,136	39.13	2.86
	Government of city	85,913,901	62,070,822	17,627,427	6,215,652	1,369.45	1,954,732	31.16	12.28
	Government of State	85,913,901	62,070,822	17,627,427	6,215,652	1,369.45	147,228	2.34	10.17
	Government of county	85,913,901	62,070,822	17,627,427	6,215,652	1,396.45	353,176	5.63	10.41
244	SHEBOYGAN						1,142,274	35.95	3.04
	Government of city	37,208,206	25,674,037	9,736,242	1,797,927	1,170.95	877,968	27.63	12.36
	Government of State	36,983,179	25,674,037	9,736,242	1,572,900	1,163.87	59,704	1.88	10.13
	Government of county	36,983,179	25,674,037	9,736,242	1,572,900	1,163.87	204,602	6.44	10.55
198	SUPERIOR						1,687,127	42.53	3.15
	Government of city	57,065,455	36,824,430	9,326,774	10,914,251	1,438.47	1,152,702	29.06	12.02
	Government of State	47,251,204	36,824,430	9,326,774	1,100,000	1,191.08	110,408	2.78	10.23
	Government of county	47,251,204	36,824,430	9,326,774	1,100,000	1,191.08	424,017	10.69	10.90

<sup>1</sup> Average rate.

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