DEPARTMENT OF COMMERCE
HERBERT HOOVER, SECRETARY

BUREAU OF THE CENSUS
W. M. STEUART, *Director*

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

1926

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., November 30, 1927.

SIR:

I transmit herewith the annual report of the Bureau of the Census showing the financial transactions of 250 cities for the fiscal year 1926, the assessed valuation of taxable property in those cities and the taxes 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. The form of this presentation has been approved by a census advisory committee chosen from the International Association of Comptrollers and Accounting Officers.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of States and cities, and Lemuel A. Carruthers, expert chief of division. The text discussion was prepared by Miss Cora Higgins.

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.

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REPORTS ON PUBLIC FINANCE ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1926

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1926 (Annual)
FINANCIAL STATISTICS OF STATES: 1926 (Annual)

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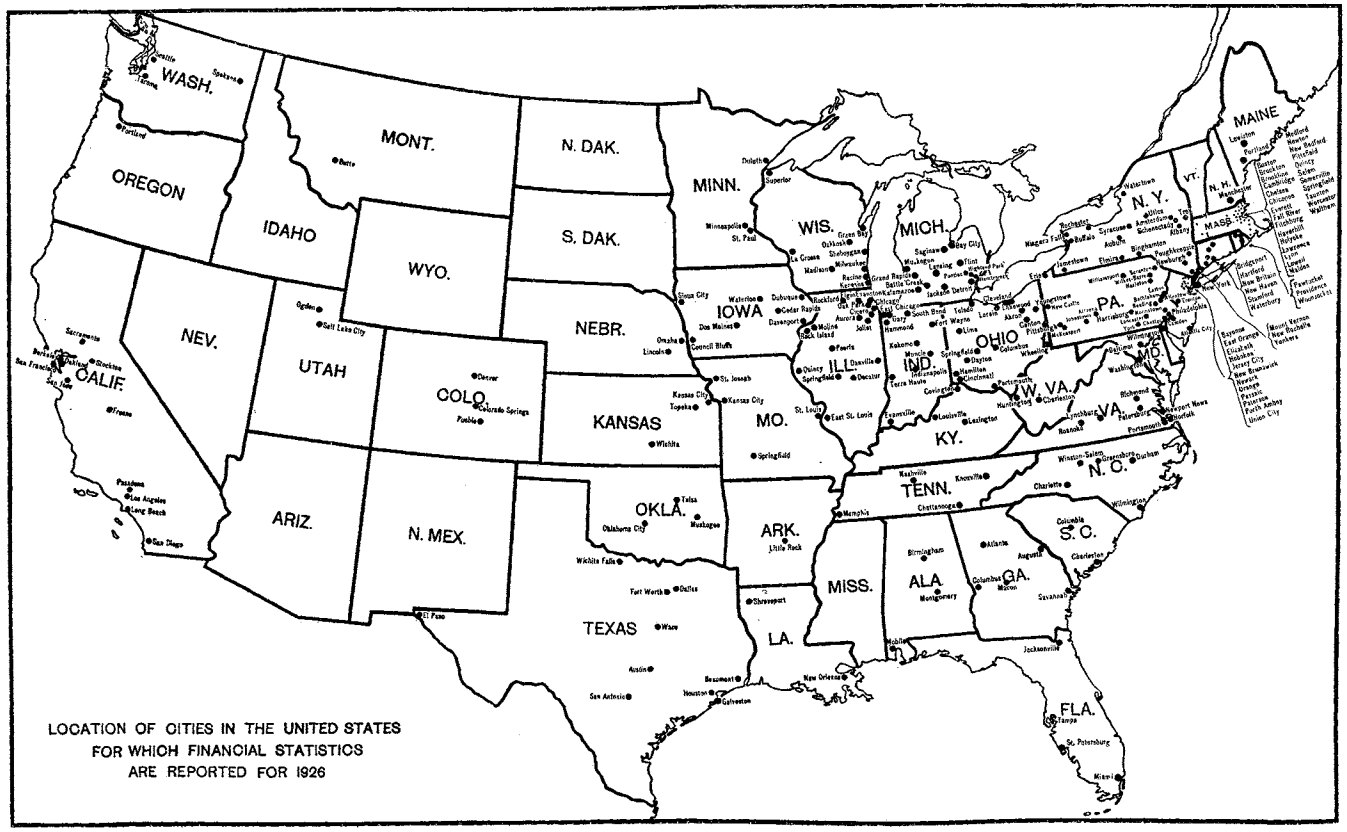
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LOCATION OF CITIES IN THE UNITED STATES
FOR WHICH FINANCIAL STATISTICS
ARE REPORTED FOR 1926

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1926

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 1926 of the 250 cities, each of which had a population of over 30,000 as enumerated by the Federal census January 1, 1920, or by a subsequent special enumeration under the supervision of the Bureau of the Census, 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, or operation and maintenance, and interest, and total outlays, and totals for each of the principal classes of expenses and outlays; (3) the total value of municipal properties; (4) the total and per capita municipal indebtedness; and (5) the total assessed valuation of property subject to the general property tax, and total and per capita levies. The report for 1926 also presents, for the first time, financial data relating to the city and county of Honolulu, Hawaii.

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 1926 the national population numbered 117,136,000 and the 250 cities of this class, with a total population of 41,840,033 contained 35.7 per cent of the entire population of the Nation.

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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.

Table I

YEAR	NATION	CITIES HAVING A POPULATION OF OVER 30,000		
	Population [1]	Number	Population [2]	
			Total	Per cent of national
1926	117,136,000	[3] 250	41,840,033	35.7
1925	115,378,000	[3] 247	40,757,434	35.3
1924	113,727,000	[3] 248	39,981,105	35.2
1922	109,893,000	[4] 261	38,736,657	35.2
1920	106,422,000	247	36,654,359	34.4
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	50,155,783	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	23,191,876	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

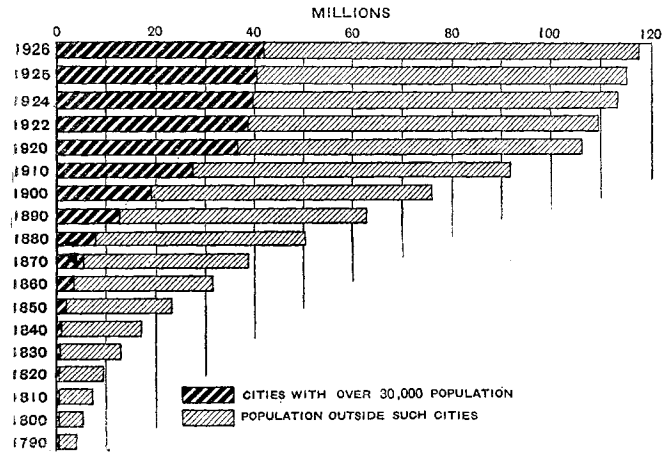
[1] Population shown for the years 1922, 1924, 1925, and 1926 is the estimate as of July 1 of those years; for each of the other years the population is that shown by the Federal census. For 1920 and subsequent years a revised estimate is shown.

[2] Population shown for the years 1922, 1924, 1925, and 1926 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.

[3] Number of cities which had a population of over 30,000 by Federal enumeration as of Jan. 1, 1920, or by a subsequent special enumeration.

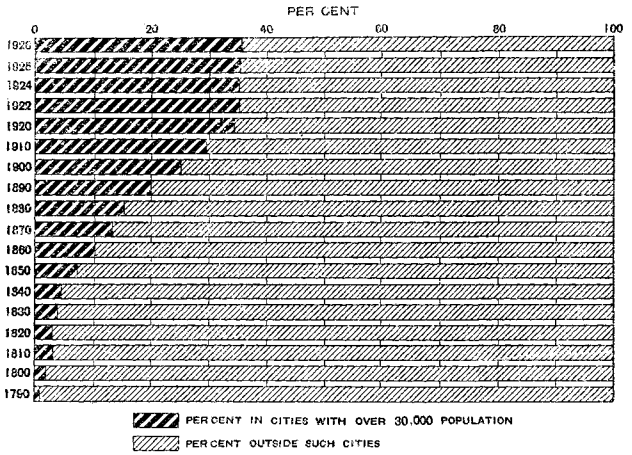
[4] Number of cities which had an estimated population of over 30,000 at the medial dates of the fiscal ars of the several cities.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1926



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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: 1790–1926



Cities having a population of over 30,000 in 1926.—In the tables of this report, with the exception of Table 23, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the table. For convenience in finding the position in the table of the data for each of the cities, 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 8.

STATE AND CITY	City number	STATE AND CITY	City number	STATE AND CITY	City number
ALABAMA:		FLORIDA:		INDIANA—Continued.	
*Birmingham	35	Jacksonville	55	Hammond	164
*Mobile	129	*Miami	63	Indianapolis	21
*Montgomery	185	*St. Petersburg	241	Kokomo	225
ARKANSAS:		*Tampa	86	Muncie	194
Little Rock	107	GEORGIA:		South Bend	100
CALIFORNIA:		Atlanta	33	Terre Haute	117
*Berkeley	127	Augusta	154	IOWA:	
*Fresno	146	*Columbus	193	*Cedar Rapids	167
*Long Beach	91	Macon	147	Council Bluffs	216
Los Angeles	9	Savannah	88	Davenport	162
*Oakland	31	ILLINOIS:		*Des Moines	52
*Pasadena	151	*Aurora	190	Dubuque	214
*Sacramento	110	Chicago	2	*Sioux City	105
San Diego	75	Cicero	131	Waterloo	230
San Francisco	11	Danville	229	KANSAS:	
*San Jose	199	*Decatur	157	*Kansas City	69
Stockton	179	*East St. Louis	113	*Topeka	145
COLORADO:		*Elgin	244	*Wichita	94
Colorado Springs	250	Evanston	192	KENTUCKY:	
Denver	29	*Joliet	215	*Covington	149
*Pueblo	200	Moline	242	*Lexington	188
CONNECTICUT:		Oak Park	160	Louisville	24
Bridgeport	46	Peoria	99	LOUISIANA:	
Hartford	48	Quincy	221	*New Orleans	17
New Britain	125	Rockford	102	*Shreveport	130
New Haven	41	Rock Island	217	MAINE:	
Stamford	213	*Springfield	135	Lewiston	239
Waterbury	81	INDIANA:		*Portland	106
DELAWARE:		East Chicago	189	MARYLAND:	
Wilmington	64	Evansville	89	Baltimore	7
DISTRICT OF COLUMBIA:		Fort Wayne	84		
*Washington	13	Gary	101		

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STATE AND CITY	City number
MASSACHUSETTS:	
Boston	8
Brockton	132
*Brookline	201
Cambridge	66
Chelsea	181
Chicopee	202
Everett	210
Fall River	61
Fitchburg	198
*Haverhill	175
Holyoke	141
*Lawrence	92
Lowell	74
Lynn	82
Malden	163
Medford	172
New Bedford	67
Newton	155
Pittsfield	183
Quincy	137
Salem	208
Somerville	85
Springfield	51
Taunton	219
Waltham	235
Worcester	38
MICHIGAN:	
*Battle Creek	209
*Bay City	176
Detroit	4
Flint	60
*Grand Rapids	50
Hamtramck	96
*Highland Park	108
*Jackson	143
*Kalamazoo	156
Lansing	118
*Muskegon	197
*Pontiac	171
*Saginaw	112
MINNESOTA:	
*Duluth	72
Minneapolis	16
*St. Paul	32
MISSOURI:	
Kansas City	19
St. Joseph	103
St. Louis	6
*Springfield	211
MONTANA:	
Butte	205
NEBRASKA:	
*Lincoln	139
*Omaha	34
NEW HAMPSHIRE:	
Manchester	98
NEW JERSEY:	
*Atlantic City	159
*Bayonne	95
*Camden	62
East Orange	140
Elizabeth	73
*Hoboken	126
*Jersey City	23
NEW JERSEY—Contd.	
*Newark	15
*New Brunswick	222
*Orange	234
*Passaic	123
Paterson	54
*Perth Amboy	182
*Trenton	57
Union City	136
NEW YORK:	
Albany	68
Amsterdam	237
Auburn	236
Binghamton	111
*Buffalo	12
Elmira	177
Jamestown	196
Mount Vernon	165
*Newburgh	248
New Rochelle	191
New York	1
*Niagara Falls	150
Poughkeepsie	233
Rochester	22
Schenectady	93
Syracuse	40
Troy	114
Utica	83
*Watertown	246
Yonkers	70
NORTH CAROLINA:	
*Charlotte	158
Durham	208
*Greensboro	184
*Wilmington	228
Winston-Salem	121
OHIO:	
Akron	25
Canton	76
Cincinnati	18
Cleveland	5
Columbus	28
*Dayton	43
Hamilton	207
Lakewood	144
*Lima	186
Lorain	203
Portsmouth	218
*Springfield	122
Toledo	26
Youngstown	47
OKLAHOMA:	
Muskogee	247
*Oklahoma City	78
*Tulsa	59
OREGON:	
*Portland	27
PENNSYLVANIA:	
*Allentown	90
*Altoona	128
*Bethlehem	133
*Chester	120
*Easton	227
*Erie	65
*Harrisburg	97
*Hazleton	231
PENNSYLVANIA—Contd.	
*Johnstown	115
*Lancaster	152
*McKeesport	173
*New Castle	169
Norristown	238
Philadelphia	3
Pittsburgh	10
*Reading	71
Scranton	53
*Wilkes-Barre	104
*Williamsport	204
*York	174
RHODE ISLAND:	
Pawtucket	119
Providence	30
Woonsocket	168
SOUTH CAROLINA:	
Charleston	109
*Columbia	212
TENNESSEE:	
*Chattanooga	116
Knoxville	87
*Memphis	42
Nashville	56
TEXAS:	
*Austin	224
Beaumont	166
*Dallas	37
*El Paso	80
Fort Worth	49
*Galveston	180
*Houston	45
*San Antonio	36
Waco	195
*Wichita Falls	148
UTAH:	
*Ogden	226
*Salt Lake City	58
VIRGINIA:	
*Lynchburg	223
*Newport News	178
*Norfolk	44
*Petersburg	232
*Portsmouth	142
Richmond	39
*Roanoke	138
WASHINGTON:	
Seattle	20
*Spokane	77
*Tacoma	79
WEST VIRGINIA:	
Charleston	170
*Huntington	134
*Wheeling	153
WISCONSIN:	
*Green Bay	240
Kenosha	161
La Crosse	249
Madison	187
Milwaukee	14
*Oshkosh	245
Racine	124
Sheboygan	243
*Superior	220

*Under commission form of government.

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DESCRIPTION OF GENERAL TABLES

Number and character of general tables.—The statistics of the 250 incorporated places covered by this report are presented in 23 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 11, inclusive, present detailed statistics relating to revenue receipts. Tables 12, 15, 16, and 17 give detailed statistics for governmental-cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these payments. Tables 18 and 19 set forth certain assets of cities and the value of their permanent properties. Tables 20, 21, and 22 relate to municipal indebtedness. Table 23 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 five principal groups, for each of which, as well as for the entire 250 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; 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 246 of the 250 municipalities covered by the report the years in which they were organized as cities; for Cicero, Ill., and Brookline, Mass., the years in which they were organized as towns; for Oak Park, Ill., the year in which it was organized as a village; and for Norristown, Pa., the year in which it was organized as a borough.

Population.—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. The estimates shown in the table are based upon the assumption that the increase in the population of the municipality during the period from 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. Due allowance is made for any annexations or detachments of territory that may have taken place and of which the bureau has been advised. This method gives an estimate which is approximately correct for a great majority of places. In a few cases, however, where there is reason to believe that the results thus obtained are far from correct, the estimate is not shown, but it is used in determining the relative position of the city in each table and in arriving at group and grand totals. For certain other cities, which showed a decrease from 1910 to 1920, no estimates of

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population were made, the enumerated populations of January 1, 1920, being used for the purpose of this report. For two of the cities of Florida, and for the cities of Iowa, Kansas, Massachusetts, New York, and Rhode Island the estimates for 1926 are based upon recent State censuses.

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

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

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1926 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	250	41,840,033	South Atlantic	29	3,496,108
			East South Central	10	1,221,400
New England	38	4,003,437	West South Central	16	1,907,300
Middle Atlantic	55	13,708,043	Mountain	6	572,505
East North Central	62	10,834,071	Pacific	15	2,997,200
West North Central	19	3,099,969			

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, 1926.

TABLE 2

Summary of receipts and payments.—Table 2 presents for the municipalities, 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. 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 "Nonrevenue." 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 operation and maintenance, interest, and outlays. 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 revenue receipts and governmental-cost payments summarized as here stated are given in considerable detail in Tables 3, 4, 7, 8, 9, 10, 11, 12, 13, 15, 16, and 17. No detail is shown for nonrevenue receipts and nongovernmental-cost payments, but they include (1) receipts from the issue and payments for the cancellation of debt obligations; (2) receipts for and payments to other civil divisions; (3) receipts and payments on account of private trusts; (4) receipts and payments on

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account of investments; (5) receipts and payments on account of supplies; (6) receipts on account of sales, or insurance, or services performed that are offsets to the cost of construction, and payments for construction that are offset by receipts from sales or adjustments; (7) receipts and payments on account of refunds; and (8) receipts and payments on account of general transfers.

The revenues reported are those collected during the year. The payments include all warrants drawn and claims audited that are reported by the city as expenditures of the year.

Divisions and funds of municipal government.—The wide diversity of municipal organization is shown, in its principal features, by the number 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 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 for 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 16 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., Minneapolis, Minn., Cincinnati, Ohio, Kansas City, Mo., Seattle, Wash., Indianapolis, Ind., Rochester, N. Y., Jersey City, N. J., and Louisville, Ky. The data shown for these units 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., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D. C., and New Orleans, La., the original county organization has been merged with that of the city. The addition of the county figures, therefore, places the cities of Groups I and II on a more comparable basis than would be secured without such addition. The data for cities of these two groups, however, are not comparable with those for cities of 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 recepts 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 government unit, Table 2 shows separately the transactions of the general treasury and 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, the general administrative funds being combined and shown on one line. Sinking, investment, and trust funds are, however, always shown separately, whether the city officials record the

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transactions of these funds with other city accounts or maintain separate systems of accounts therefor. 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, and the term "general administrative funds," to those funds other than investment, trust, and sinking funds that are independently administered by boards or commissions not under the authority of the city auditor or comptroller.

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 other States can not be too strongly urged.

Special tables for county cities.—In a preceding paragraph of Table 2 attention has been called to the fact that for 16 of the cities having a population of over 300,000 a percentage of the receipts and payments of the counties in which the respective cities are located has been included with the amounts for the city corporation and other units of local government. In the tables which follow there is a presentation of revenue receipts, payments for operation and maintenance and outlays of general departments, and gross and net debt for the 16 cities which include a percentage of county data. These tables show on a separate line the total and per capita figures for the county.

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

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Table III

City number	CITY	ALL REVENUES		TAXES								SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS	
				General property		Special		Poll		Business and non-business license			
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill	$226,812,639	$74.41	$149,828,646	$49.16	$97,270	$0.03			$8,335,306	$2.73	$28,884,901	$9.48
	County	18,083,114	5.93	13,751,224	4.51	97,270	0.03			121,709	0.04		
	All other	208,729,525	68.48	136,077,422	44.65					8,213,597	2.69	28,884,901	9.48
4	Detroit, Mich	121,723,948	96.00	63,916,795	50.41	930,624	0.73			2,358,678	1.86	11,272,859	8.89
	County	12,161,237	9.59	7,467,730	5.89	872,624	0.69			2,103,874	1.66		
	All other	109,562,711	86.41	56,449,065	44.52	58,000	0.04			254,804	0.20	11,272,859	8.89
5	Cleveland, Ohio	73,528,270	76.59	48,306,224	50.32	288,955	0.30			1,762,807	1.84	6,995,990	7.29
	County	7,515,794	7.83	5,005,798	5.21					77,092	0.08	1,487,234	1.55
	All other	66,012,476	68.76	43,300,426	45.11	288,955	0.30			1,685,715	1.76	5,508,756	5.74
9	Los Angeles, Calif	116,790,080	(1)	58,432,697	(1)					4,360,448	(1)	21,942,624	(1)
	County	25,666,355	(1)	18,909,081	(1)					2,605,344	(1)	842,150	(1)
	All other	91,123,725	(1)	39,523,616	(1)					1,755,104	(1)	21,100,474	(1)
10	Pittsburgh, Pa	46,761,062	73.41	37,143,796	58.31			$329,637	$0.52	416,786	0.65	760,973	1.19
	County	11,049,821	17.35	8,697,977	13.65			329,637	0.52	275,106	0.43	212	(2)
	All other	35,711,241	56.06	28,445,819	44.66					141,680	0.22	760,761	1.19
12	Buffalo, N. Y	39,992,373	73.92	27,952,249	51.67	1,257,700	2.32			1,221,035	2.26	2,223,402	4.11
	County	4,400,027	8.13	3,515,492	6.50					81,550	0.15	320,770	0.59
	All other	35,592,346	65.79	24,436,757	45.17	1,257,700	2.32			1,139,485	2.11	1,902,632	3.52
14	Milwaukee, Wis	36,628,165	70.85	22,677,960	43.86	3,560,454	6.89			703,544	1.36	2,972,722	5.75
	County	5,807,433	11.23	3,863,956	7.47	542,232	1.05			60,836	0.12		
	All other	30,820,732	59.62	18,814,004	36.39	3,018,222	5.84			642,708	1.24	2,972,722	5.75
15	Newark, N. J	34,870,813	75.97	23,645,278	51.51	233,747	0.51	45,843	0.10	1,304,113	2.84	1,116,880	2.43
	County	5,543,749	12.08	3,976,108	8.66	103,899	0.23			17,340	0.04	16,781	0.04
	All other	29,327,064	63.89	19,669,170	42.85	129,848	0.28	45,843	0.10	1,286,773	2.80	1,100,099	2.39
16	Minneapolis, Minn	27,207,580	62.69	19,671,301	45.33	134,684	0.31			358,396	0.83	2,909,798	6.70
	County	3,128,665	7.21	2,450,916	5.65	59,194	0.14			13,600	0 03	7,992	0.02
	All other	24,078,915	55.48	17,220,385	39.68	75,490	0.17			344,796	0.80	2,901,806	6.68
18	Cincinnati, Ohio	32,548,708	79.19	21,064,924	51.25	478,530	1.16			1,533,380	3.73	596,595	1.45
	County	5,436,532	13.23	4,746,230	11.55					111,298	0.27	149,912	0.36
	All other	27,112,176	65.96	16,318,694	39.70	478,530	1.16			1,422,082	3.46	446,683	1.09

See footnotes at end of table.

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REVENUE RECEIPTS—Continued

Table III—Continued

City number	CITY	ALL REVENUES		TAXES								SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS	
				General property		Special		Poll		Business and non-business license			
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
19	Kansas City, Mo.	$21,271,640	$57.49	$14,124,013	$38.17					$1,266,700	$3.42	$755,213	$2.04
	County	2,964,474	8.01	2,519,250	6.81					7,679	0.02		
	All other	18,307,166	49.48	11,604,763	31.36					1,259,021	3.40	755,213	2.04
20	Seattle, Wash.	37,644,137	(1)	16,240,965	(1)					176,910	(1)	4,971,733	(1)
	County	4,371,843	(1)	3,758,248	(1)					40,216	(1)	20,424	(1)
	All other	33,272,294	(1)	12,482,717	(1)					136,694	(1)	4,951,309	(1)
21	Indianapolis, Ind.	19,394,644	52.85	15,724,798	42.85			$42,652	$0.12	200,124	0.55	1,794,673	4.89
	County	2,813,164	7.67	2,544,048	6.93			21,344	0.06	7,192	0.02	5,226	0.01
	All other	16,581,480	45.18	13,180,750	35.92			21,308	0.06	192,932	0.53	1,789,447	4.88
22	Rochester, N. Y.	23,466,789	73.11	14,827,517	46.19	$880,586	$2.74			764,540	2.38	2,406,346	7.50
	County	2,155,017	6.71	1,532,244	4.77					269,997	0.84		
	All other	21,311,772	66.40	13,295,273	41.42	880,586	2.74			494,543	1.54	2,406,346	7.50
23	Jersey City, N. J.	23,941,855	75.29	16,109,591	50.66	114,791	0.36	8,413	0.03	1,208,200	3.80	237,673	0.75
	County	5,145,167	16.18	4,465,160	14.04	60,401	0.19			1,800	0.01		
	All other	18,796,688	59.11	11,644,431	36.62	54,390	0.17	8,413	0.03	1,206,400	3.79	237,673	0.75
24	Louisville, Ky.	14,033,679	45.56	8,865,251	28.78					765,391	2.49	1,083,228	3.52
	County	1,267,630	4.12	1,226,232	3.98					3,745	0.01		
	All other	12,766,049	41.44	7,639,019	24.80					761,646	2.48	1,083,228	3.52

City number	CITY	FINES, FORFEITS, AND ESCHEATS		SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS		HIGHWAY PRIVILEGES, RENTS, AND INTEREST		EARNINGS OF GENERAL DEPARTMENTS		EARNINGS OF PUBLIC SERVICE ENTERPRISES	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill.	$1,155,364	$0.38	$6,063,588	$1.99	$12,594,544	$4.13	$7,490,392	$2.46	$12,362,628	$4.06
	County	101,436	0.03	152,120	0.05	628,208	0.21	3,231,147	1.06		
	All other	1,053,928	0.35	5,911,468	1.94	11,966,336	3.92	4,259,245	1.40	12,362,628	4.06
4	Detroit, Mich.	621,179	0.49	4,813,421	3.80	1,440,134	1.14	4,095,919	3.23	32,274,339	25.45
	County	205,288	0.16	442,030	0.35	146,899	0.12	922,792	0.73		
	All other	415,891	0.33	4,371,391	3.45	1,293,235	1.02	3,173,127	2.50	32,274,339	25.45

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5	Cleveland, Ohio	811,751	0.85	419,732	0.44	3,347,897	3.49	3,008,842	3.13	8,586,072	8.94
	County	70,989	0.07			259,111	0.27	612,812	0.64	2,758	(2)
	All other	740,762	0.78	419,732	0.44	3,088,786	3.22	2,396,030	2.49	8,583,314	8.94
9	Los Angeles, Calif	1,609,802	(1)	3,953,867	(1)	3,101,183	(1)	2,742,776	(1)	20,646,683	(1)
	County	341,315	(1)	259,711	(1)	1,183,612	(1)	1,515,563	(1)	9,579	(1)
	All other	1,268,487	(1)	3,694,156	(1)	1,917,571	(1)	1,227,213	(1)	20,637,104	(1)
10	Pittsburgh, Pa	334,655	0.53	1,289,173	2.02	2,307,865	3.62	1,115,973	1.75	3,062,204	4.81
	County	28,666	0.05	18,262	0.03	943,749	1.48	749,237	1.18	6,975	0.01
	All other	305,989	0.48	1,270,911	1.99	1,364,116	2.14	366,736	0.57	3,055,229	4.80
12	Buffalo, N. Y	116,707	0.22	2,712,411	5.01	923,136	1.71	773,113	1.43	2,812,620	5.20
	County	13,976	0.03	78,324	0.14	72,027	0.13	317,888	0.59		
	All other	102,731	0.19	2,634,087	4.87	851,109	1.58	455,225	0.84	2,812,620	5.20
14	Milwaukee, Wis	361,257	0.70	1,776,553	3.44	853,903	1.65	1,596,132	3.09	2,125,640	4.11
	County	19,343	0.04	575,335	1.11	162,092	0.31	583,639	1.13		
	All other	341,914	0.66	1,201,218	2.33	691,811	1.34	1,012,493	1.96	2,125,640	4.11
15	Newark, N. J	145,140	0.32	2,566,609	5.59	1,920,592	4.18	1,294,282	2.82	2,598,329	5.66
	County	72,640	0.16	242,729	0.53	228,416	0.50	885,836	1.93		
	All other	72,500	0.16	2,323,880	5.06	1,692,176	3.68	408,446	0.89	2,598,329	5.66
16	Minneapolis, Minn	181,767	0.42	1,539,095	3.55	618,004	1.42	798,833	1.84	995,702	2.29
	County	27,430	0.06	238,447	0.55	100,899	0.23	230,187	0.53		
	All other	154,337	0.36	1,300,648	3.00	517,105	1.19	568,646	1.31	995,702	2.29
18	Cincinnati, Ohio	415,377	1.01	579,866	1.41	3,993,109	9.72	1,409,015	3.43	2,477,912	6.03
	County	14,661	0.04	4,749	0.01	124,128	0.30	285,409	0.69	145	(2)
	All other	400,716	0.97	575,117	1.40	3,868,981	9.42	1,123,606	2.74	2,477,767	6.03
19	Kansas City, Mo	183,078	0.49	611,001	1.65	1,345,400	3.64	814,172	2.20	2,172,063	5.87
	County	29,444	0.08	8,013	0.02	38,089	0.10	361,999	0.98		
	All other	153,634	0.41	602,988	1.63	1,307,311	3.54	452,173	1.22	2,172,063	5.87
20	Seattle, Wash	287,271	(1)	1,920,216	(1)	295,084	(1)	771,883	(1)	12,980,075	(1)
	County	12,544	(1)	122,569	(1)	84,896	(1)	332,155	(1)	791	(1)
	All other	274,727	(1)	1,797,647	(1)	210,188	(1)	439,728	(1)	12,979,284	(1)
21	Indianapolis, Ind	28,140	0.08	775,167	2.11	190,874	0.52	588,709	1.52	49,507	0.13
	County	496	(2)	25,919	0.07	43,815	0.12	165,124	0.45		
	All other	27,644	0.08	749,248	2.04	147,059	0.40	423,585	1.07	49,507	0.13
22	Rochester, N. Y	56,498	0.18	1,769,416	5.51	511,042	1.59	707,389	2.20	1,543,455	4.81
	County	14,708	0.05	59,381	0.18	53,122	0.17	225,565	0.70		
	All other	41,790	0.13	1,710,035	5.33	457,920	1.42	481,824	1.50	1,543,455	4.81
23	Jersey City, N. J	49,505	0.16	1,619,152	5.09	1,287,286	4.05	532,186	1.67	2,775,058	8.73
	County	38,895	0.12	53,261	0.17	125,313	0.39	400,337	1.26		
	All other	10,610	0.04	1,565,891	4.92	1,161,973	3.66	131,849	0.41	2,775,058	8.73
24	Louisville, Ky	63,920	0.21	513,228	1.67	345,674	1.12	438,500	1.42	1,958,487	6.36
	County	101	(2)			2,120	0.01	35,432	0.12		
	All other	63,819	0.21	513,228	1.67	343,554	1.11	403,068	1.30	1,958,487	6.36

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

[2] Less than one-half of 1 cent.

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GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS

Table IV

City number	CITY	ALL GENERAL DEPARTMENTS		GENERAL GOVERNMENT		PROTECTION TO PERSON AND PROPERTY						CONSERVATION OF HEALTH		SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill.	$128,506,390	$42.16	$14,338,447	$4.70	$14,917,073	$4.89	$6,469,011	$2.12	$2,573,992	$0.84	$3,933,724	$1.29	$13,144,389	$4.31
	County	13,366,026	4.39	5,580,804	1.83	8,052	(1)			917,112	0.30	329,516	0.11		
	All other	115,140,364	37.77	8,757,643	2.87	14,909,021	4.89	6,469,011	2.12	1,656,880	0.54	3,604,208	1.18	13,144,389	4.31
4	Detroit, Mich.	56,295,952	44.40	4,175,731	3.29	7,311,749	5.77	4,148,333	3.27	783,815	0.62	1,979,330	1.56	4,323,968	3.41
	County	5,794,327	4.57	2,076,729	1.64	152,849	0.12			361,732	0.29	21,002	0.02		
	All other	50,501,625	39.83	2,099,002	1.65	7,158,900	5.65	4,148,333	3.27	422,083	0.33	1,958,328	1.54	4,323,968	3.41
5	Cleveland, Ohio	38,081,601	39.67	3,559,535	3.71	3,486,315	3.63	2,487,941	2.59	390,282	0.41	1,598,761	1.67	2,810,256	2.93
	County	4,298,855	4.48	1,788,008	1.86	61,242	0.06			187,330	0.20	704,906	0.73	555	(1)
	All other	33,782,746	35.19	1,771,527	1.85	3,425,073	3.57	2,487,941	2.59	202,952	0.21	893,855	0.94	2,809,701	2.93
9	Los Angeles, Calif.	52,063,265	(2)	4,815,513	(2)	5,253,426	(2)	3,387,326	(2)	1,763,495	(2)	1,498,579	(2)	1,826,503	(2)
	County	17,313,379	(2)	3,019,438	(2)	101,509	(2)	156,984	(2)	1,059,018	(2)	558,230	(2)	52,026	(2)
	All other	34,749,886	(2)	1,796,075	(2)	5,151,917	(2)	3,230,342	(2)	704,477	(2)	940,349	(2)	1,774,477	(2)
10	Pittsburgh, Pa.	32,220,124	50.58	3,924,241	6.16	2,529,923	3.97	2,049,502	3.22	725,454	1.14	683,209	1.07	2,952,065	4.63
	County	6,466,126	10.15	2,539,969	3.99	41,308	0.06			252,613	0.40	70,690	0.11		
	All other	25,753,998	40.43	1,384,272	2.17	2,488,615	3.91	2,049,502	3.22	472,841	0.74	612,519	0.96	2,952,065	4.63
12	Buffalo, N. Y.	30,026,304	55.50	2,258,259	4.17	2,569,874	4.75	2,199,931	4.07	485,061	0.90	943,090	1.74	2,253,376	4.17
	County	3,546,323	6.56	848,715	1.57	6,401	0.01			137,943	0.25	86,484	0.16		
	All other	26,479,981	48.94	1,409,544	2.60	2,563,473	4.74	2,199,931	4.07	347,118	0.65	856,606	1.58	2,253,376	4.17
14	Milwaukee, Wis.	23,217,506	44.91	2,036,472	3.94	1,963,238	3.80	1,671,802	3.23	362,004	0.70	704,893	1.36	2,023,070	3.91
	County	4,078,013	7.89	971,866	1.88			6,560	0.01	83,326	0.16	342,232	0.66		
	All other	19,139,493	37.02	1,064,606	2.06	1,963,238	3.80	1,665,242	3.22	278,678	0.54	362,661	0.70	2,023,070	3.91
15	Newark, N. J.	24,732,531	53.88	2,003,172	4.36	2,845,300	6.20	2,131,750	4.64	395,727	0.86	960,857	2.09	2,066,857	4.50
	County	3,995,896	8.71	814,812	1.78	62,863	0.14			129,492	0.28	472,477	1.03		
	All other	20,736,635	45.17	1,188,360	2.58	2,782,437	6.06	2,131,750	4.64	266,235	0.58	488,380	1.06	2,066,857	4.50
16	Minneapolis, Minn.	17,284,364	39.83	1,387,861	3.20	1,184,971	2.73	1,226,608	2.83	277,251	0.64	1,004,316	2.31	707,114	1.63
	County	2,075,817	4.78	722,843	1.67	13,542	0.03			114,133	0.26	620,266	1.43		
	All other	15,208,547	35.05	665,018	1.53	1,171,429	2.70	1,226,608	2.83	163,118	0.38	384,050	0.88	707,114	1.63

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18	Cincinnati, Ohio	17,552,581	42.71	1,958,282	4.76	1,114,378	2.71	1,297,624	3.16	269,653	0.66	410,994	1.00	795,948	1.94
	County	2,621,407	6.38	1,030,333	2.51	661	(1)			109,304	0.27	215,051	0.52	12,105	0.03
	All other	14,931,174	36.33	927,949	2.25	1,113,717	2.71	1,297,624	3.16	160,349	0.39	195,943	0.48	783,843	1.91
19	Kansas City, Mo	14,946,400	40.40	2,092,381	5.66	1,251,843	3.38	879,958	2.38	204,549	0.55	226,199	0.61	583,796	1.58
	County	2,786,253	7.53	1,123,249	3.04					98,485	0.27	27,411	0.07		
	All other	12,160,147	32.87	969,132	2.62	1,251,843	3.38	879,958	2.38	106,064	0.28	198,788	0.54	583,796	1.58
20	Seattle, Wash	14,148,982	(2)	1,713,556	(2)	1,304,488	(2)	1,598,102	(2)	248,473	(2)	425,175	(2)	1,013,884	(2)
	County	2,411,492	(2)	898,858	(2)					116,118	(2)	53,762	(2)	2,530	(2)
	All other	11,737,490	(2)	814,698	(2)	1,304,488	(2)	1,598,102	(2)	132,355	(2)	371,413	(2)	1,011,354	(2)
21	Indianapolis, Ind	12,516,436	34.10	976,403	2.66	1,142,118	3.11	1,612,080	4.39	135,518	0.37	387,788	1.06	655,770	1.79
	County	1,617,522	4.41	729,590	1.99	63,317	0.17			39,859	0.11	128,186	0.35		
	All other	10,898,914	29.69	246,813	0.67	1,078,801	2.94	1,612,080	4.39	95,659	0.26	259,602	0.71	655,770	1.79
22	Rochester, N. Y	16,877,272	52.58	1,569,459	4.89	1,132,883	3.53	1,202,422	3.75	432,927	1.35	581,152	1.81	1,693,916	5.28
	County	1,589,912	4.95	545,016	1.70	63,392	0.20			225,102	0.70	289,011	0.90	2,636	0.01
	All other	15,287,360	47.63	1,024,443	3.19	1,069,491	3.33	1,202,422	3.75	207,825	0.65	292,141	0.91	1,691,280	5.27
23	Jersey City, N. J	17,390,393	54.69	1,945,855	6.12	2,950,184	9.28	1,539,201	4.84	279,659	0.88	681,647	2.14	1,053,578	3.31
	County	3,529,304	11.10	1,052,766	3.31	266,554	0.84	5,712	0.02	83,549	0.26	335,025	1.05		
	All other	13,861,089	43.59	893,089	2.81	2,683,630	8.44	1,533,489	4.82	196,110	0.62	346,622	1.09	1,053,578	3.31
24	Louisville, Ky	8,159,931	26.49	616,482	2.00	836,103	2.71	594,750	1.93	114,529	0.37	411,828	1.34	452,199	1.47
	County	929,475	3.02	207,926	0.68	87,291	0.28			30,209	0.10	78,297	0.25	2,862	0.01
	All other	7,230,456	23.47	408,556	1.32	748,812	2.43	594,750	1.93	84,320	0.27	333,531	1.09	449,337	1.46

[1] Less than one-half of 1 cent.

[2] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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

Table IV—Continued

City number	CITY	HIGHWAYS				CHARITIES, HOSPITALS, AND CORRECTIONS		EDUCATION				RECREATION		MISCELLANEOUS	
		General expenses		Repair for compensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill.	$10,245,785	$3.36	$752,108	$0.25	$5,776,830	$1.90	$42,099,833	$13.81	$1,323,798	$0.43	$6,165,222	$2.02	$6,766,178	$2.22
	County	98,133	0.03	19,490	0.01	4,800,606	1.58	42,357	0.01					1,569,956	0.52
	All other	10,147,652	3.33	732,618	0.24	976,224	0.32	42,057,476	13.80	1,323,798	0.43	6,165,222	2.02	5,196,222	1.70
4	Detroit, Mich.	6,031,151	4.76	576,656	0.45	4,299,738	3.39	17,481,416	13.79	960,561	0.76	2,297,258	1.81	1,926,246	1.52
	County	513,504	0.40			1,860,425	1.47	36,074	0.03	67,843	0.05	65,764	0.05	638,405	0.50
	All other	5,517,647	4.36	576,656	0.45	2,439,313	1.92	17,445,342	13.76	892,718	0.71	2,231,494	1.76	1,287,841	1.02
5	Cleveland, Ohio	3,400,344	3.54	269,433	0.28	1,610,034	1.68	15,031,271	15.66	1,210,148	1.26	601,946	0.63	1,625,335	1.69
	County	539,193	0.56	6,468	0.01	695,270	0.72	51	(1)			7,276	0.01	308,556	0.32
	All other	2,861,151	2.98	262,965	0.27	914,764	0.96	15,031,220	15.66	1,210,148	1.26	594,670	0.62	1,316,779	1.37
9	Los Angeles, Calif.	4,967,998	(2)	531,743	(2)	3,640,418	(2)	21,252,050	(2)	816,832	(2)	1,321,796	(2)	987,586	(2)
	County	1,666,346	(2)			3,210,239	(2)	6,707,424	(2)	88,440	(2)	138,131	(2)	555,594	(2)
	All other	3,301,652	(2)	531,743	(2)	430,179	(2)	14,544,626	(2)	728,392	(2)	1,183,665	(2)	431,992	(2)
10	Pittsburgh, Pa.	4,165,411	6.54	67,347	0.11	2,174,183	3.41	10,267,696	16.12	517,593	0.81	721,732	1.13	1,441,768	2.26
	County	1,979,428	3.11	2,413	(1)	1,357,570	2.13	3,416	0.01	14,153	0.02	2,611	(1)	201,955	0.32
	All other	2,185,983	3.43	64,934	0.11	816,613	1.28	10,264,280	16.11	503,440	0.79	719,121	1.13	1,239,813	1.94
12	Buffalo, N. Y.	3,416,275	6.31	43,215	0.08	2,823,622	5.22	9,633,439	17.81	296,184	0.55	1,404,946	2.60	1,699,032	3.14
	County	737,871	1.36			1,343,804	2.48					43,883	0.08	341,222	0.63
	All other	2,678,404	4.95	43,215	0.08	1,479,818	2.74	9,633,439	17.81	296,184	0.55	1,361,063	2.52	1,357,810	2.51
14	Milwaukee, Wis.	2,390,916	4.62	55,425	0.11	1,972,783	3.82	7,253,911	14.03	377,703	0.73	1,320,238	2.55	1,085,051	2.10
	County	475,575	0.92	393	(1)	1,763,082	3.41	99,678	0.19	56,778	0.11	100,616	0.19	177,907	0.34
	All other	1,915,341	3.70	55,032	0.11	209,701	0.41	7,154,233	13.84	320,925	0.62	1,219,622	2.36	907,144	1.76
15	Newark, N. J.	1,510,331	3.29	62,558	0.14	2,595,778	5.66	8,333,200	18.16	285,740	0.62	679,160	1.48	862,101	1.88
	County	337,156	0.73			1,333,371	2.90	325,347	0.71	2,622	0.01	383,148	0.83	134,608	0.29
	All other	1,173,175	2.56	62,558	0.14	1,262,407	2.76	8,007,853	17.45	283,118	0.61	296,012	0.65	727,493	1.59
16	Minneapolis, Minn.	1,766,207	4.07	36,244	0.08	854,550	1.97	6,978,054	16.08	380,467	0.88	783,360	1.80	697,361	1.61
	County	266,132	0.61	40	(1)	157,890	0.36	9,248	0.02	17,669	0.04			154,054	0.35
	All other	1,500,075	3.46	36,204	0.08	696,660	1.61	6,968,806	16.06	362,798	0.84	783,360	1.80	543,307	1.26

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18	Cincinnati, Ohio	1,928,827	4.70	115,003	0.28	1,316,592	3.20	6,670,626	16.23	235,635	0.57	220,972	0.54	1,218,047	2.96
	County	267,522	0.65			474,784	1.16	15,378	0.04	235,635	0.57	1,817	(1)	258,817	0.63
	All other	1,661,305	4.05	115,003	0.28	841,808	2.04	6,655,248	16.19			219,155	0.54	959,230	2.33
19	Kansas City, Mo	1,764,379	4.77	118,145	0.32	1,535,352	4.15	5,540,090	14.97	203,384	0.55	369,204	1.00	177,120	0.48
	County	811,061	2.19	3,498	0.01	688,322	1.86	6,489	0.02			1,008	(1)	26,730	0.07
	All other	953,318	2.58	114,647	0.31	847,030	2.29	5,533,601	14.95	203,384	0.55	368,196	1.00	150,390	0.41
20	Seattle, Wash	1,461,469	(2)	90,223	(2)	553,072	(2)	4,757,264	(2)	270,404	(2)	320,641	(2)	392,231	(2)
	County	581,707	(2)			363,586	(2)	208,799	(2)					186,132	(2)
	All other	879,762	(2)	90,223	(2)	189,486	(2)	4,548,465	(2)	270,404	(2)	320,641	(2)	206,099	(2)
21	Indianapolis, Ind	835,994	2.28	9,885	0.03	805,610	2.20	4,754,581	12.96	296,925	0.81	520,693	1.42	383,071	1.04
	County	268,864	0.73			304,379	0.83	15,120	0.04					68,207	0.19
	All other	567,130	1.55	9,885	0.03	501,231	1.37	4,739,461	12.92	296,925	0.81	520,693	1.42	314,864	0.85
22	Rochester, N. Y	1,267,541	3.95	17,093	0.05	851,458	2.65	6,240,397	19.44	210,369	0.66	627,475	1.95	1,050,180	3.27
	County	49,721	0.15			215,274	0.67	7,915	0.02	10,440	0.03	456	(1)	180,949	0.56
	All other	1,217,820	3.80	17,093	0.05	636,184	1.98	6,232,482	19.42	199,929	0.63	627,019	1.95	869,231	2.71
23	Jersey City, N. J	1,072,566	3.37			1,878,876	5.91	4,538,081	14.27	200,423	0.63	477,718	1.50	772,605	2.43
	County	423,365	1.33			902,283	2.84	1,695	0.01			206,936	0.65	251,419	0.79
	All other	649,201	2.04			976,593	3.07	4,536,386	14.26	200,423	0.63	270,782	0.85	521,186	1.64
24	Louisville, Ky	975,045	3.17	35,657	0.12	666,953	2.17	2,847,802	9.25	133,514	0.43	245,970	0.80	229,099	0.74
	County	424,269	1.38			83,036	0.27			10,113	0.03	698	(1)	4,774	0.02
	All other	550,776	1.79	35,657	0.12	583,917	1.90	2,847,802	9.25	123,401	0.40	245,272	0.80	224,325	0.72

[1] Less than one-half of 1 cent.

[2] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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GOVERNMENTAL-COST PAYMENTS FOR OUTLAYS OF GENERAL DEPARTMENTS

Table V

City number	CITY	Total	General government	PROTECTION TO PERSON AND PROPERTY			Conservation of health	Sanitation, or promotion of cleanliness	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
				Police department	Fire department	All other					Schools	Libraries		
2	Chicago, Ill.	$79,718,846	$346,602	$355,924	$152,421	$52,886	$25,522	$11,416,484	$40,118,965	$1,328,900	$18,104,436	$318,784	$7,490,923	$6,999
	County	3,844,768	298,773						2,221,427	1,324,568				
	All other	75,874,078	47,829	355,924	152,421	52,886	25,522	11,416,484	37,897,538	4,332	18,104,436	318,784	7,490,923	6,999
4	Detroit, Mich.	52,102,108	419,796	159,275	521,398	880,044	97,818	6,950,900	28,120,745	1,689,929	7,164,049	446,344	2,289,319	3,362,491
	County	6,588,415	231,236	11,014		878,722			4,563,201	827,199			77,043	
	All other	45,513,693	188,560	148,261	521,398	1,322	97,818	6,950,900	23,557,544	862,730	7,164,049	446,344	2,212,276	3,362,491
5	Cleveland, Ohio	16,803,336	46,598	461,556	175,904	12,023	75,663	3,457,003	8,843,804	496,032	2,291,134	446,637	491,811	5,171
	County	3,887,461	5,816	54,425		10,276		631,942	3,184,813	189				
	All other	12,915,875	40,782	407,131	175,904	1,747	75,663	2,825,061	5,658,991	495,843	2,291,134	446,637	491,811	5,171
9	Los Angeles, Calif.	51,834,176	3,163,027	572,591	884,313	2,233,226	272,391	8,564,338	18,850,459	683,319	13,597,242	1,492,583	1,115,705	404,982
	County	8,488,412	1,481,219	164	72,544	2,227,290	260,757	549,074	2,407,737	677,418	1,611	53,443	360,901	396,254
	All other	43,345,764	1,681,808	572,427	811,769	5,936	11,634	8,015,264	16,442,722	5,901	13,595,631	1,439,140	754,804	8,728
10	Pittsburgh, Pa.	15,342,979	439,364	343,622	15,986	26,489	43,373	480,014	9,895,184	271,842	3,651,693	96,901	63,380	15,131
	County	7,693,392	405,346						7,059,918	222,780		5,348		
	All other	7,649,587	34,018	343,622	15,986	26,489	43,373	480,014	2,835,266	49,062	3,651,693	91,553	63,380	15,131
12	Buffalo, N. Y.	12,218,084	367,122	14,788	110,634	28,636	343,544	670,819	3,286,729	750,404	4,494,726	130,942	2,015,258	4,482
	County	1,689,559	170,914			1,628			708,712	543,210			260,613	4,482
	All other	10,528,525	196,208	14,788	110,634	27,008	343,544	670,819	2,578,017	207,194	4,494,726	130,942	1,754,645	
14	Milwaukee, Wis.	14,897,756	64,480	32,512	41,872	91,568	112,707	5,025,499	4,804,629	547,572	1,986,138	71,412	1,871,159	248,208
	County	2,095,198	64,480					871,219	374,535	545,172			215,222	24,570
	All other	12,802,558		32,512	41,872	91,568	112,707	4,154,280	4,430,094	2,400	1,986,138	71,412	1,655,937	223,638
15	Newark, N. J.	6,246,945	875,716	37,705	11,368	1,541	48,743	718,438	2,922,215	197,917	671,096	234,774	437,854	89,578
	County	1,589,600	638,478				48,743		427,895	63,528	40,387		370,569	
	All other	4,657,345	237,238	37,705	11,368	1,541		718,438	2,494,320	134,389	630,709	234,774	67,285	89,578
16	Minneapolis, Minn.	7,235,710	16,642	11,595	42,145	1,986	49,335	1,363,702	3,649,773	228,042	1,458,916	75,677	337,744	153
	County	1,560,662	15,510	97		1,120	40,153	65,266	1,205,475	224,409	21	8,499		112
	All other	5,675,048	1,132	11,498	42,145	866	9,182	1,298,436	2,444,298	3,633	1,458,895	67,178	337,744	41
18	Cincinnati, Ohio	6,032,337	25,281	20,058	26,608		4,259	687,897	3,591,509	65,256	1,522,655	75,908	8,406	4,500
	County	2,065,029	13,973					377,781	1,560,018	37,349		75,908		
	All other	3,967,308	11,308	20,058	26,608		4,259	310,116	2,031,491	27,907	1,522,655		8,406	4,500

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19	Kansas City, Mo.	9,410,193	505	32,039	129,152	344		5,069,939	846,593	37,134	3,021,442	57,636	215,311	98
	County	223,151							179,130	37,134			6,887	
	All other	9,187,042	505	32,039	129,152	344		5,069,939	667,463		3,021,442	57,636	208,424	98
20	Seattle, Wash.	6,838,571	111,470	17,156	35,919	7,633	37,278	982,658	4,135,105	11,153	1,139,811	41,920	94,115	224,353
	County	699,750	90,791			4,908	907	23	587,574	8,424			7,123	
	All other	6,138,821	20,679	17,156	35,919	2,725	36,371	982,635	3,547,531	2,729	1,139,811	41,920	86,992	224,353
21	Indianapolis, Ind.	3,510,264	15,035	8,977	9,377	156,516	113,305	790,211	1,704,132	308,659	129,296	48,083	226,223	450
	County	473,477	12,529	1,737		6,897	113,305	2,922	318,367	17,720				
	All other	3,036,787	2,506	7,240	9,377	149,619		787,289	1,385,765	290,939	129,296	48,083	226,223	450
22	Rochester, N. Y.	5,874,454	125,426	3,851	168,654	17,985	415,175	685,598	2,799,134	8,206	1,416,864	87,882	145,229	450
	County	854,096	106,589	1,199		1,032	41,042		699,028	5,206				
	All other	5,020,358	18,837	2,652	168,654	16,953	374,133	685,598	2,100,106	3,000	1,416,864	87,882	145,229	450
23	Jersey City, N. J.	5,699,278	34,506	854,669	70,450		49,855	747,769	2,028,428	843,285	592,324	178,085	299,907	
	County	2,165,245	9,530	426,427			49,855		736,448	828,593			114,392	
	All other	3,534,033	24,976	428,242	70,450			747,769	1,291,980	14,692	592,324	178,085	185,515	
24	Louisville, Ky.	4,547,467	6,491	11,981	59,500		400,391	1,646,480	1,430,700	21,028	894,967	30,268	45,661	
	County	149,906	6,491	1,964				26,979	93,444	21,028				
	All other	4,397,561		10,017	59,500		400,391	1,619,501	1,337,256		894,967	30,268	45,661	

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City number	Table VI — CITY	GROSS DEBT		NET DEBT	
		Total	Per capita	Total	Per capita
2	Chicago, Ill	$323,978,866	$106.29	$204,428,579	$67.07
	County	21,833,475	7.16	12,405,269	4.07
	All other	302,145,391	99.13	192,023,310	63.00
4	Detroit, Mich	258,510,188	203.87	206,246,224	162.65
	County	5,913,555	4.66	4,015,098	3.17
	All other	252,596,633	199.21	202,231,126	159.48
5	Cleveland, Ohio	190,318,017	198.25	136,870,917	142.57
	County	19,266,444	20.07	8,056,482	8.39
	All other	171,051,573	178.18	128,814,435	134.18
9	Los Angeles, Calif	212,450,325	(1)	187,691,997	(1)
	County	16,842,166	(1)	13,995,723	(1)
	All other	195,608,159	(1)	173,696,274	(1)
10	Pittsburgh, Pa	118,456,173	185.96	101,842,123	159.88
	County	47,835,845	75.10	38,787,797	60.89
	All other	70,620,328	110.86	63,054,326	98.99
12	Buffalo, N. Y	94,173,136	174.07	72,596,963	134.19
	County	5,918,097	10.94	5,822,575	10.76
	All other	88,255,039	163.13	66,774,388	123.43
14	Milwaukee, Wis	44,795,180	86.64	39,753,264	76.89
	County	13,878,859	26.84	13,551,959	26.21
	All other	30,916,321	59.80	26,201,305	50.68
15	Newark, N. J	97,277,325	211.93	70,498,151	153.59
	County	17,147,271	37.36	13,517,657	29.45
	All other	80,130,054	174.57	56,980,494	124.14
16	Minneapolis, Minn	66,535,931	153.31	49,926,005	115.04
	County	6,725,150	15.50	5,462,596	12.59
	All other	59,810,781	137.81	44,463,409	102.45
18	Cincinnati, Ohio	127,101,062	309.25	82,499,973	200.73
	County	13,430,987	32.68	5,610,482	13.65
	All other	113,670,075	276.57	76,889,491	187.08
19	Kansas City, Mo	49,164,784	132.88	36,805,489	99.47
	County	1,516,471	4.10		
	All other	47,648,313	128.78	36,805,489	99.47
20	Seattle, Wash	79,226,761	(1)	72,023,433	(1)
	County	6,024,918	(1)	4,725,894	(1)
	All other	73,201,843	(1)	67,297,539	(1)
21	Indianapolis, Ind	32,874,841	89.58	31,434,096	85.65
	County	7,659,809	20.87	7,395,310	20.15
	All other	25,215,032	68.71	24,038,786	65.50
22	Rochester, N. Y	57,928,825	180.46	38,147,473	118.84
	County	434,700	1.35	434,700	1.35
	All other	57,494,125	179.11	37,712,773	117.49
23	Jersey City, N. J	91,365,418	287.31	76,891,239	241.80
	County	16,273,089	51.17	14,086,146	44.30
	All other	75,092,329	236.14	62,805,093	197.50
24	Louisville, Ky	22,924,481	74.43	19,218,362	62.40
	County	360,023	1.17	315,510	1.02
	All other	22,564,458	73.26	18,902,852	61.38

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 3

Revenue receipts.—Table 3 is designed to present the revenue receipts for each of the 250 municipalities, and for each independent governmental body organized for the purpose of supplying services to these local communities. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City, and divisions of municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue

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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 96 municipalities the city corporation was the only local governmental unit. Where there were additional governmental units the revenue recepits of each unit, including such receipts of all funds and accounts subordinate to each 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 16 of the larger cities is explained on page 15.

The term "revenue" is defined in the text for Table 2, and the significance of the terms employed in Table 3 as designations of the several sources of revenue receipts is set forth in the paragraphs which follow.

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

Special taxes.—Special taxes are direct taxes which are assessed, levied, and collected by methods that are not generally applied 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 basis other 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 the deposits, as their excess above the value of specified investments; and taxes upon life-insurance corporations assessed upon the valuations of their policies. Special taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record; inheritance taxes and taxes on incomes; taxes on investments, bonds and notes for specified periods of time, and on corporation bonds held by residents; and all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

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

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

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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, assessed against the benefited properties or persons.

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 beneficiary without any levy against others.

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

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

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

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

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

The receipts from rents tabulated in Table 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.

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 administra-

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tion of public service enterprises, such as water-supply systems, electric-light systems, gas-supply systems, and markets. The revenue receipts of general departments are derived from fees, charges, minor sales, and allied sources. The fees and charges here included are those which represent the actual compensation for services performed. They are to be distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of doing something, such as license fees and permits, which are tabulated as receipts from business and nonbusiness license taxes. These earnings are shown by departments in Table 10.

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.

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, or operation and maintenance, interest, and outlays. The governmental-cost payments are shown for the municipality and for each of its independent divisions in the same form as are revenue receipts, as explained in the text for Table 3, page 26.

Expenses, or payments for operation and maintenance.—Municipal expenses, or payments for operation and maintenance are the costs and losses of cities from which no permanent or subsequently convertible value is received or receivable. They are costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by cities and their independent divisions of government on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts. Table 4 presents these costs separately for general departments and for public service enterprises.

Interest charges.—The term "municipal interest charges" is a designation of interest costs incurred by municipalities for the use of credit capital. All payments on account of such charges are shown in a single column of Table 4, but in Table 16 are shown the amounts paid on each class of debt.

Outlays.—Municipal outlays are the costs of land and other properties and public improvements more or less permanent in character, which are owned and used by municipalities in the exercise of their municipal functions or in connection with the business undertakings conducted by them. In the column "For outlays" is shown the aggregate of all payments for the purchase and improvement of land, the erection of new buildings, the installation and extension of water-supply systems, electric-light systems, and other enterprises, the purchase of equipment for the fire department, purchases to increase the collections of libraries, museums, and art galleries, and payments on account of all other acquisitions which add to the number and value of the permanent possessions of the municipality. Payments for outlays for the general departments are shown separately in Table 17, as are also those for the principal classes of public service enterprises.

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

In the last three columns of Table 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 250 cities covered by this report, 176 made governmental-cost payments in excess of their revenue receipts and 74 realized enough from revenues to meet all their payments for operation, maintenance, interest, and outlays, and to have a balance available for paying debt.

Comparison of revenue receipts and payments for operation, maintenance, and interest.—The last column of Table 4 shows the excess of revenue receipts over payments for operation, maintenance, and interest. These payments correspond approximately to the costs of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation.

Of the 250 cities, 247 received from revenues amounts in excess of their payments for operation, maintenance, and interest.

Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1926.—Table VII shows, for specified years from 1903 to 1926, the aggregate net revenue receipts and the aggregate net payments for operation, maintenance, interest, and outlays for 146 cities for which statistics are available throughout the entire period. The figures for the several years in this and other comparative tables are not in all cases strictly comparable. For the years 1911 to 1919, inclusive, and from 1924 to 1926, inclusive, net amounts are shown and used as bases for computations, but for the earlier years it was not possible to eliminate refunds and service transfers, and for 1922 service transfers are included.

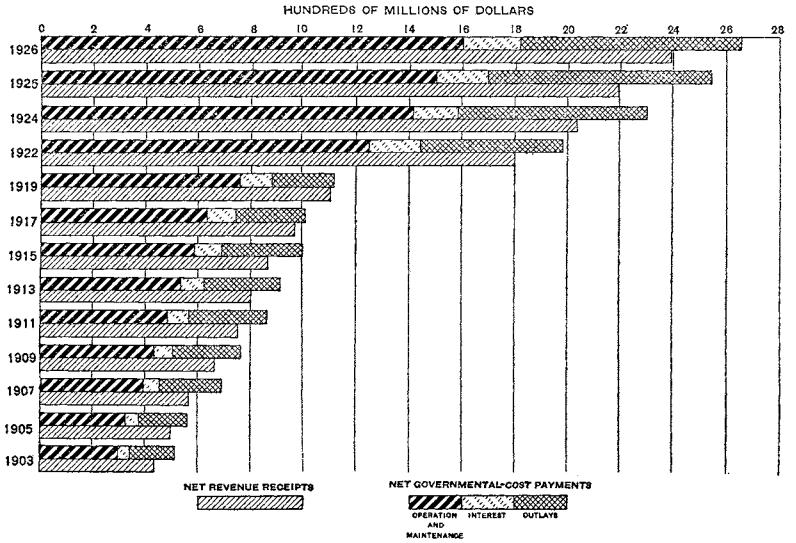
Table VII

YEAR	NET REVENUE RECEIPTS		NET GOVERNMENTAL-COST PAYMENTS			
			Total		For operation and maintenance	
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903
1926	$2,391,607,422	444.6	$2,651,627,851	415.7	$1,600,787,286	434.7
1925	2,197,241,971	400.4	2,549,149,178	395.8	1,501,038,277	401.3
1924	2,038,512,388	364.2	2,304,695,693	348.2	1,410,579,257	371.1
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	755,746,923	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	912,390,2 2	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		299,462,761	

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Table VII—Continued YEAR	NET GOVERNMENTAL-COST PAYMENTS—continued				PER CENT OF—	
	For interest		For outlays		Governmental-cost payments represented by revenue receipts	Revenue receipts represented by payments for operation, maintenance, and interest
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903		
1926	$218,100,329	406.6	$832,740,236	384.9	90.2	76.1
1925	198,082,414	360.1	850,028,487	395.0	86.2	77.3
1924	181,437,852	321.4	712,678,584	315.0	88.5	78.1
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	75.6
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	76.0
1903	43,054,769	----	171,731,676	----	85.4	78.0

DIAGRAM 3.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926



As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1926 from $439,126,753 to $2,391,607,422, or 444.6 per cent. During the corresponding period the percentage of increase for operation and maintenance was 434.7, for interest 406.6, and for outlays 384.9. The revenue receipts and the payments for operation and maintenance for the years shown make an unbroken series of increases. The same is true of payments for interest with one exception. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913, 1915 to 1917, and 1917 to 1919. The total governmental-cost payments increased from $514,189,206 in 1903 to $2,651,627,851 in 1926, or 415.7 per cent. This is a considerably smaller percentage of increase than that of revenue, showing a decided tendency to increase the proportion of outlay payments to be met from revenues.

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Net and transfer revenue receipts and governmental-cost payments.—The totals of Tables 3 and 4 include both actual receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one department, fund, or account, as payments by another.

In Table VIII the total revenue receipts of Table 3 and governmental-cost payments of Table 4 are separated into net, or actual, and transfer receipts and payments.

City number	Table VIII — CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	Grand total	$2,681,637,886	$57,323,476	$2,995,435,348	$57,210,148
	Group I	1,492,379,392	43,040,905	1,633,756,617	42,936,290
	Group II	253,354,919	3,176,683	282,516,013	3,171,869
	Group III	492,096,667	6,708,017	568,758,055	6,709,808
	Group IV	284,742,755	2,715,165	329,067,558	2,711,822
	Group V	159,064,153	1,682,706	181,337,105	1,680,359
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
1	New York, N. Y	$481,993,709	$28,734,458	$479,080,162	$28,734,458
2	Chicago, Ill	224,635,313	2,177,326	232,442,836	2,177,326
3	Philadelphia, Pa	117,183,861	3,723,939	173,173,271	3,723,939
4	Detroit, Mich	120,995,473	728,475	149,716,077	728,475
5	Cleveland, Ohio	71,951,427	1,576,843	71,480,256	1,576,843
6	St. Louis, Mo	42,580,483	320,042	45,876,467	320,042
7	Baltimore, Md	39,134,004	1,101,934	47,343,366	1,101,934
8	Boston, Mass	76,555,547	1,599,014	71,818,650	1,599,014
9	Los Angeles, Calif	115,242,580	1,547,500	140,649,323	1,445,543
10	Pittsburgh, Pa	46,381,987	379,075	53,912,387	379,075
11	San Francisco, Calif	44,809,183	92,664	44,131,971	92,664
12	Buffalo, N. Y	39,419,155	573,218	48,316,616	573,218
13	Washington, D. C	35,354,922		33,801,139	
14	Milwaukee, Wis	36,141,748	486,417	42,014,096	483,759
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
15	Newark, N. J	$34,796,257	$74,556	$39,614,108	$74,474
16	Minneapolis, Minn	27,075,277	132,303	30,347,352	132,303
17	New Orleans, La	22,111,083	40,674	25,712,660	40,674
18	Cincinnati, Ohio	31,394,917	1,153,791	30,021,717	1,153,791
19	Kansas City, Mo	21,144,263	127,377	31,273,190	127,377
20	Seattle, Wash	36,618,480	1,025,657	37,239,700	1,020,925
21	Indianapolis, Ind	19,394,644		17,521,416	
22	Rochester, N. Y	23,297,740	169,049	27,861,753	169,049
23	Jersey City, N. J	23,505,092	436,763	27,794,674	436,763
24	Louisville, Ky	14,017,166	16,513	15,129,443	16,513
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
25	Akron, Ohio	$10,704,569	$105,188	$14,024,446	$105,188
26	Toledo, Ohio	13,876,467	221,807	14,885,514	221,807
27	Portland, Oreg	16,305,317	126,497	20,827,554	126,497
28	Columbus, Ohio	13,589,262	635,739	13,942,331	635,739
29	Denver, Colo	17,291,870	163,709	20,789,597	163,709
30	Providence, R. I	12,584,727	629,092	14,566,652	629,092
31	Oakland, Calif	15,362,432	4,488	18,178,243	4,488
32	St. Paul, Minn	12,822,735	539,060	15,449,132	539,060
33	Atlanta, Ga	10,332,012	155,622	10,324,765	155,622
34	Omaha, Nebr	13,611,656	275,844	16,270,007	278,775
35	Birmingham, Ala	7,976,408	168,981	9,823,234	168,981
36	San Antonio, Tex	6,907,900	116,051	9,537,639	116,051
37	Dallas, Tex	8,875,005	49,757	12,165,748	49,757
38	Worcester, Mass	12,432,654	197,575	11,755,892	197,575
39	Richmond, Va	9,915,927	231,453	11,025,812	231,453

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City number	**Table VIII**—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued				
40	Syracuse, N. Y	$11,506,801		$13,624,724	
41	New Haven, Conn	8,326,848	$23,848	8,440,720	$23,848
42	Memphis, Tenn	8,239,176	7,023	8,430,042	7,023
43	Dayton, Ohio	8,248,821	159,791	10,576,018	159,791
44	Norfolk, Va	7,015,634	77,580	7,326,244	77,580
45	Houston, Tex	8,556,645	137,984	12,946,950	137,984
46	Bridgeport, Conn	6,990,470	350	7,762,280	350
47	Youngstown, Ohio	8,435,114	127,738	8,322,054	127,738
48	Hartford, Conn	10,224,482	59,396	10,358,312	58,046
49	Fort Worth, Tex	5,069,641	40,537	6,818,056	40,537
50	Grand Rapids, Mich	9,385,630	150,301	12,036,364	150,301
51	Springfield, Mass	10,367,016	15,756	9,906,678	15,756
52	Des Moines, Iowa	7,775,499	92,278	9,349,410	92,278
53	Scranton, Pa	5,667,349	6,420	5,170,048	6,420
54	Paterson, N. J	7,104,723	46,145	10,892,836	46,145
55	Jacksonville, Fla	6,678,858	197,511	8,111,413	197,511
56	Nashville, Tenn	4,761,630	34,212	5,242,680	34,212
57	Trenton, N. J	6,251,430	67,756	7,800,628	67,756
58	Salt Lake City, Utah	5,855,896	7,805	5,510,544	7,805
59	Tulsa, Okla	7,257,570	69,620	7,668,328	69,620
60	Flint, Mich	6,992,481	130,254	7,765,425	130,254
61	Fall River, Mass	6,947,115	12,027	7,824,782	12,027
62	Camden, N. J	5,897,008	101,750	6,973,507	101,750
63	Miami, Fla	6,601,652		16,660,522	
64	Wilmington, Del	4,035,464	19,617	4,539,244	19,617
65	Erie, Pa	5,071,755	19,660	5,416,254	19,660
66	Cambridge, Mass	6,773,371	11,924	6,511,378	11,924
67	New Bedford, Mass	8,134,772	23,622	8,291,204	23,622
68	Albany, N. Y	6,639,105	20,029	9,427,465	20,029
69	Kansas City, Kans	6,762,072	364,597	5,372,372	364,597
70	Yonkers, N. Y	9,692,979	2,183	11,579,895	2,183
71	Reading, Pa	4,101,951	7,345	4,878,184	7,345
72	Duluth, Minn	6,705,903	112,820	7,450,951	112,820
73	Elizabeth, N. J	4,678,553	87,213	5,252,766	87,213
74	Lowell, Mass	5,986,018	15,048	5,593,784	15,048
75	San Diego, Calif	10,157,610		10,949,137	
76	Canton, Ohio	5,294,697	134,948	6,924,067	134,948
77	Spokane, Wash	4,786,874	62,595	4,358,874	62,595
78	Oklahoma City, Okla	5,859,635	56,866	5,028,353	56,866
79	Tacoma, Wash	7,284,867	278,372	8,349,691	278,372
80	El Paso, Tex	2,584,495	52,743	3,062,906	52,743
81	Waterbury, Conn	5,456,267	11,157	6,380,164	11,157
82	Lynn, Mass	5,275,079		5,113,604	
83	Utica, N. Y	4,885,676	2,414	6,003,311	2,414
84	Fort Wayne, Ind	5,267,538	237,919	5,458,827	238,129
85	Somerville, Mass	3,915,556		3,730,493	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000				
86	Tampa, Fla	$4,582,455	$102,999	$9,413,564	$102,999
87	Knoxville, Tenn	3,487,609	25,668	4,532,578	25,668
88	Savannah, Ga	2,573,810		2,912,060	
89	Evansville, Ind	3,804,679	32,762	3,965,926	32,397
90	Allentown, Pa	2,815,212	10,274	3,376,569	10,274
91	Long Beach, Calif	10,078,074	18,231	12,451,488	18,231
92	Lawrence, Mass	4,937,613	8,644	5,223,310	8,644
93	Schenectady, N. Y	5,588,786	7,393	6,151,112	7,393
94	Wichita, Kans	3,950,089	9,764	4,251,689	9,764
95	Bayonne, N. J	6,201,236	66,345	6,464,972	66,345
96	Hamtramck, Mich	3,184,751	5,960	3,065,257	5,960
97	Harrisburg, Pa	3,445,261	5,330	4,638,300	5,330
98	Manchester, N. H	3,377,151	18,702	3,146,601	18,702
99	Peoria, Ill	2,902,012	7,673	2,875,260	7,673
100	South Bend, Ind	5,144,914	72,956	5,301,210	71,616

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Table VIII—Continued

City number	CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued				
101	Gary, Ind	$4,767,858	$727	$5,057,573	$727
102	Rockford, Ill	3,449,031	19,745	4,898,693	19,745
103	St. Joseph, Mo	3,147,736		4,064,389	
104	Wilkes-Barre, Pa	3,228,229	405	2,938,957	405
105	Sioux City, Iowa	3,794,863	5,867	3,880,763	5,867
106	Portland, Me	3,865,591	66,561	3,817,146	66,561
107	Little Rock, Ark	2,311,880		2,739,894	
108	Highland Park, Mich	4,821,770	114,028	5,210,658	114,028
109	Charleston, S. C	3,523,387	96,441	3,877,280	96,441
110	Sacramento, Calif	5,564,312	46,414	6,237,154	46,414
111	Binghamton, N. Y	4,231,887	445	4,699,141	445
112	Saginaw, Mich	3,382,055	12,858	3,684,283	12,858
113	East St. Louis, Ill	1,974,877	300	2,951,473	300
114	Troy, N. Y	3,625,124		3,670,617	
115	Johnstown, Pa	2,908,787	183	4,439,031	183
116	Chattanooga, Tenn	2,551,829	6,161	3,650,986	6,161
117	Terre Haute, Ind	2,829,359		3,097,560	
118	Lansing, Mich	6,187,385	132,042	5,982,566	132,042
119	Pawtucket, R. I	2,947,293	106,188	4,688,450	106,188
120	Chester, Pa	1,769,367	7,961	1,994,171	7,961
121	Winston-Salem, N. C	2,818,526	6,821	5,431,203	6,821
122	Springfield, Ohio	2,559,636	25,941	2,193,069	25,941
123	Passaic, N. J	3,055,245	43,963	5,068,138	43,963
124	Racine, Wis	3,014,407	43,832	3,075,193	43,832
125	New Britain, Conn	2,926,720	11,260	3,670,579	11,260
126	Hoboken, N. J	4,401,611	64,704	4,114,289	64,583
127	Berkeley, Calif	3,835,810		3,918,707	
128	Altoona, Pa	2,049,204	19,666	2,455,627	19,666
129	Mobile, Ala	1,840,106	9,561	3,150,576	9,561
130	Shreveport, La	2,687,539	32,134	3,064,497	32,134
131	Cicero, Ill	2,618,368		3,120,688	
132	Brockton, Mass	3,715,371	12,935	3,343,868	12,935
133	Bethlehem, Pa	2,519,435	15,563	2,397,233	15,563
134	Huntington, W. Va	3,273,752		3,228,681	
135	Springfield, Ill	3,573,987	69,690	3,856,117	69,690
136	Union City, N. J	2,551,219	6,831	2,472,484	6,831
137	Quincy, Mass	4,190,659	28,984	5,433,242	28,984
138	Roanoke, Va	1,999,898	21,828	2,225,769	21,828
139	Lincoln, Nebr	3,648,934	12,785	4,473,606	13,480
140	East Orange, N. J	3,497,168	56,907	3,972,088	56,907
141	Holyoke, Mass	4,675,631	85,828	5,095,101	85,828
142	Portsmouth, Va	1,731,909	18,158	2,208,252	18,158
143	Jackson, Mich	2,451,089	4,417	2,539,042	4,417
144	Lakewood, Ohio	3,559,401	28,055	3,317,809	28,055
145	Topeka, Kans	2,679,708	42,425	3,475,260	42,425
146	Fresno, Calif	2,585,380		2,739,925	
147	Macon, Ga	1,988,000	36,181	1,821,985	33,969
148	Wichita Falls, Tex	1,728,505	777	2,188,297	777
149	Covington, Ky	1,621,961	899	1,561,201	899
150	Niagara Falls, N. Y	4,295,513	46,772	5,276,119	46,772
151	Pasadena, Calif	7,964,894	385,656	9,584,848	385,656
152	Lancaster, Pa	1,557,127	1,192	2,027,735	1,192
153	Wheeling, W. Va	2,998,250		3,001,445	
154	Augusta, Ga	2,324,880	16,855	2,250,415	16,855
155	Newton, Mass	4,451,011	24,925	4,964,700	24,925
156	Kalamazoo, Mich	2,621,808	95,579	2,946,290	95,579
157	Decatur, Ill	2,198,808	4,120	3,062,979	4,120
158	Charlotte, N. C	2,567,841	36,400	3,363,188	36,400
159	Atlantic City, N. J	6,313,492	139,702	8,719,322	139,702
160	Oak Park, Ill	3,286,441	5,970	3,217,397	5,970
161	Kenosha, Wis	3,084,057	64,604	3,552,611	64,604
162	Davenport, Iowa	2,426,589		2,210,544	
163	Malden, Mass	2,541,770	1,178	2,489,277	1,178
164	Hammond, Ind	3,608,923	27,225	3,611,241	27,225
165	Mount Vernon, N. Y	3,737,946	39,414	4,527,227	39,414
166	Beaumont, Tex	1,696,434	19,479	2,097,089	19,479
167	Cedar Rapids, Iowa	2,223,557	2,542	2,222,989	2,542
168	Woonsocket, R. I	2,373,214	94,380	3,093,337	94,380
169	New Castle, Pa	1,714,749		1,885,598	

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City number	**Table VIII**—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000				
170	Charleston, W. Va	$1,952,995		$2,453,731	
171	Pontiac, Mich	2,974,430	$9,733	2,908,076	$9,733
172	Medford, Mass	2,594,300	1,440	2,977,831	1,440
173	McKeesport, Pa	2,020,464	1,707	2,194,909	1,707
174	York, Pa	1,570,502	2,874	1,868,533	2,874
175	Haverhill, Mass	2,584,391	9,906	2,869,966	9,906
176	Bay City, Mich	2,304,384	152,728	2,121,035	152,728
177	Elmira, N. Y	2,342,960	790	2,173,805	790
178	Newport News, Va	1,260,203	8,212	4,469,787	8,212
179	Stockton, Calif	2,673,971		3,210,162	
180	Galveston, Tex	2,126,319	675	3,069,510	675
181	Chelsea, Mass	2,526,095	23,475	2,651,325	23,475
182	Perth Amboy, N. J	2,208,587	35,593	2,708,560	35,593
183	Pittsfield, Mass	2,297,272	4,623	2,253,464	4,623
184	Greensboro, N. C	2,109,178	9,207	3,984,570	9,207
185	Montgomery, Ala	1,458,474		1,778,563	
186	Lima, Ohio	2,021,868	13,353	1,855,350	13,353
187	Madison, Wis	3,331,154	138,277	3,988,875	138,277
188	Lexington, Ky	1,682,683	9,853	1,583,194	9,853
189	East Chicago, Ind	2,713,863	50,453	2,725,091	50,453
190	Aurora, Ill	1,821,065	33,977	1,836,361	33,977
191	New Rochelle, N. Y	3,996,900	12,329	4,597,933	12,329
192	Evanston, Ill	3,498,127	450	3,588,063	450
193	Columbus, Ga	1,446,824	9,052	1,783,779	9,052
194	Muncie, Ind	1,418,375		1,347,564	
195	Waco, Tex	1,772,464	27,981	1,978,459	27,981
196	Jamestown, N. Y	3,164,328	125,356	3,039,185	125,356
197	Muskegon, Mich	2,336,139	46,276	2,921,836	46,276
198	Fitchburg, Mass	2,283,351	2,739	2,357,660	2,739
199	San Jose, Calif	2,694,396	3,445	2,989,414	3,445
200	Pueblo, Colo	2,167,818	51,664	2,056,871	51,664
201	Brookline, Mass	3,615,977	7,119	3,581,416	7,119
202	Chicopee, Mass	2,307,029	47,238	2,185,467	47,238
203	Lorain, Ohio	1,932,729	21,819	1,656,926	21,819
204	Williamsport, Pa	1,476,220	350	1,519,576	350
205	Butte, Mont	1,195,218	3,920	1,144,264	3,920
206	Salem, Mass	2,273,994	90	2,018,456	90
207	Hamilton, Ohio	2,844,209	17,887	2,480,959	17,887
208	Durham, N. C	1,631,398	41,530	3,420,058	41,530
209	Battle Creek, Mich	1,818,611		1,680,914	
210	Everett, Mass	2,347,529	12,151	2,205,425	12,151
211	Springfield, Mo	1,173,841		1,172,079	
212	Columbia, S. C	1,405,041	3,719	1,418,335	3,719
213	Stamford, Conn	2,393,064		2,991,708	
214	Dubuque, Iowa	1,842,716	35,166	1,796,293	35,166
215	Joliet, Ill	1,890,086	22,279	1,732,097	22,279
216	Council Bluffs, Iowa	2,027,778	2,777	1,978,399	2,777
217	Rock Island, Ill	1,323,445	1,946	1,408,933	1,946
218	Portsmouth, Ohio	1,643,844	20,757	1,783,289	20,757
219	Taunton, Mass	2,367,343	21,245	2,508,302	21,245
220	Superior, Wis	1,650,175	2,681	1,621,537	2,681
221	Quincy, Ill	1,537,120	6,585	1,720,493	6,585
222	New Brunswick, N. J	1,958,816	34,298	2,705,669	34,298
223	Lynchburg, Va	1,602,434	87,167	2,561,219	87,167
224	Austin, Tex	1,975,550	2,133	1,969,490	2,133
225	Kokomo, Ind	1,060,955		1,018,310	
226	Ogden, Utah	1,719,625		1,568,165	
227	Easton, Pa	1,458,954	1,753	2,516,898	1,753
228	Wilmington, N. C	1,132,287	670	1,351,713	670
229	Danville, Ill	1,219,792	1,857	1,057,602	1,857
230	Waterloo, Iowa	1,603,202	39,240	1,344,907	39,240
231	Hazleton, Pa	1,118,435		1,263,730	
232	Petersburg, Va	993,698	28,502	1,224,437	28,502
233	Poughkeepsie, N. Y	1,807,492	7,025	1,945,562	7,025
234	Orange, N. J	1,644,725	41,512	2,848,596	41,512

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City number	**Table VIII**—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued				
235	Waltham, Mass.	$2,055,915	$5,632	$2,560,951	$5,632
236	Auburn, N. Y.	1,362,385	22,073	1,405,198	19,726
237	Amsterdam, N. Y.	1,486,805		1,646,677	
238	Norristown, Pa.	830,831	1,941	869,958	1,941
239	Lewiston, Me.	962,702		898,502	
240	Green Bay, Wis.	1,559,538	42,154	1,410,354	42,154
241	St. Petersburg, Fla.	4,560,944	74,203	9,899,058	74,203
242	Moline, Ill.	1,376,967	4,769	1,261,435	4,769
243	Sheboygan, Wis.	2,012,007	37,495	1,902,226	37,495
244	Elgin, Ill.	1,296,334	9,482	1,739,431	9,482
245	Oshkosh, Wis.	1,657,874	65,520	1,737,781	65,520
246	Watertown, N. Y.	1,732,797	32,719	1,937,921	32,719
247	Muskogee, Okla.	1,328,589	80,959	1,078,390	80,959
248	Newburgh, N. Y.	1,288,370		1,396,892	
249	La Crosse, Wis.	1,515,447	3,281	1,475,829	3,281
250	Colorado Springs, Colo.	2,689,436	2,894	2,371,816	2,894

The amounts shown in the preceding table as transfer receipts and payments comprise (1) service transfers, which are amounts paid as costs of operation and maintenance or outlays by one department or enterprise to another from which it receives services or the use of quarters; and (2) interest transfers, which represent payments made by the city corporation or a division of the city to one of its funds on account of interest on municipal securities held by that fund. Of the transfer receipts reported, $47,367,235 were interest transfers, and $9,956,241 were service transfers. Of the total transfer payments, $47,367,235 were interest transfers, and $9,842,913 were service transfers.

TABLE 5

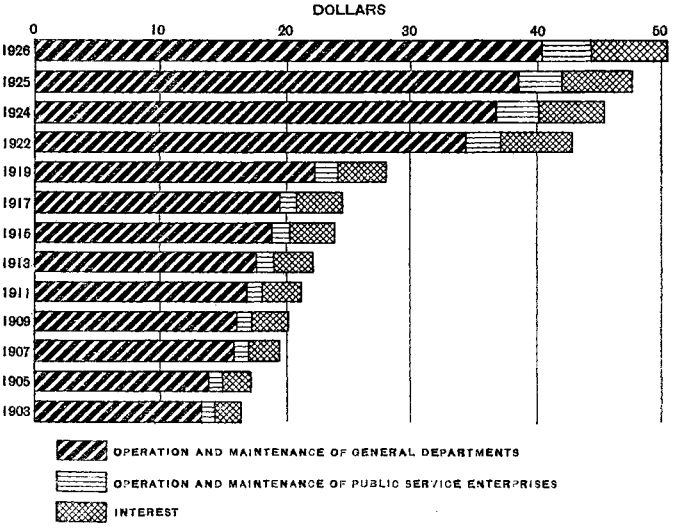
Per capita revenue receipts and specified governmental-cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Tables 3 and 4. The most significant figures of the table are those for the five groups of cities arranged according to population. They show 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 upon which the per capita amounts are based is the estimated population of the city at the middle of the fiscal year of the city corporation as shown in the third column of Table 1, with the exceptions noted in the text discussion of Table 1, p. 13.

Comparative summary of per capita net revenue receipts and specified net governmental-cost payments of 146 cities for specified years: 1903–1926.—In Table IX, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental-cost payments for operation and maintenance and interest for the aggregate of the 146 cities covered by the several census reports for the specified years from 1903 to 1926.

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Table IX YEAR	PER CAPITA NET REVENUE RECEIPTS			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS FOR OPERATION, MAINTENANCE, AND INTEREST			
	Total	Other than of public service enterprises	Of public service enterprises	Total	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest
1926	$66.14	$59.55	$6.60	$50.30	$40.51	$3.76	$6.03
1925	61.90	55.70	6.19	47.87	38.72	3.56	5.58
1924	58.41	52.42	6.00	45.62	36.89	3.53	5.20
1922	53.57	48.74	4.83	42.93	34.37	2.77	5.79
1919	35.26	31.65	3.61	28.07	22.28	1.90	3.89
1917	31.97	28.84	3.13	24.58	19.53	1.39	3.66
1915	30.00	26.97	3.03	23.93	18.95	1.39	3.58
1913	28.55	25.74	2.81	22.17	17.67	1.35	3.15
1911	28.07	25.09	2.98	21.23	16.91	1.26	3.07
1909	26.42	23.53	2.89	20.15	16.06	1.22	2.86
1907	24.67	21.90	2.77	19.57	15.84	1.17	2.56
1905	22.79	20.19	2.60	17.25	13.81	1.07	2.36
1903	21.14	18.71	2.42	16.41	13.25	1.10	2.06

DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE AND FOR INTEREST OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926



Comparative summary of per capita net revenue receipts from principal sources of revenue of 146 cities for specified years: 1903–1926.—Table X, which follows, shows 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 1926. 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 1926.

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Table X

YEAR	Total	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1926	$66.14	$43.46	$3.90	$4.75	$3.23	$6.60	$4.20
1925	61.90	40.62	3.62	4.30	3.14	6.19	4.02
1924	58.41	38.59	3.33	3.43	3.12	6.00	3.96
1922	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

DIAGRAM 5.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926

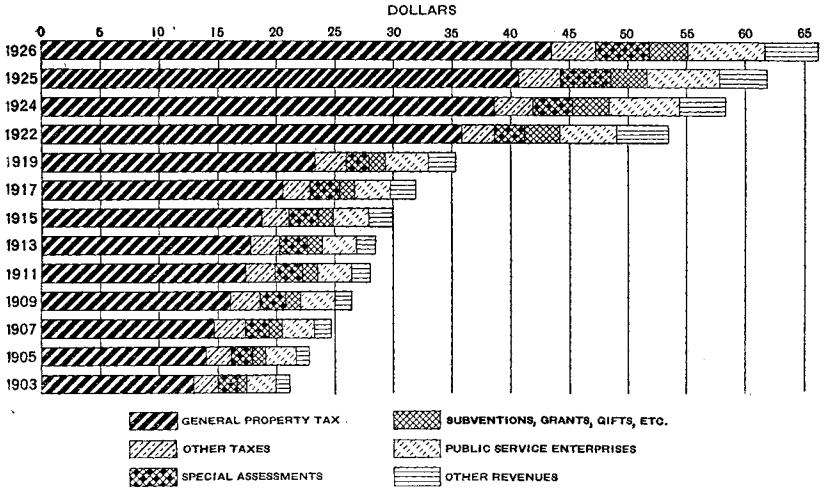


TABLE 6

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—operation and maintenance, interest, and outlays—constitute of the total of such payments, the figures for operation and maintenance being shown under two heads, "Operation and maintenance of general departments" and "Operation and maintenance of public service enterprises." The percentages are in all cases computed upon the basis of the receipts and payments shown in Tables 3 and 4.

Proportional distribution of revenue receipts, by divisions of the governments of 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 cor-

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porations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments are larger in the cities having more than one division of government. Independent divisions of the city government seldom receive revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than are received by any other division of government.

Per cent relation of revenue receipts to governmental-cost payments.—Of the total revenue receipts of the 250 cities covered by this report, 58.8 per cent was required for meeting payments for operation and maintenance, 9.6 per cent was required for meeting interest payments, and the remainder, 31.6 per cent, was available for outlays or other purposes.

The last five columns of Table 6 show the per cent of governmental-cost payments applied on operation and maintenance of general departments, operation and maintenance of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that were represented by revenue receipts. For 74 of the 250 cities the revenue receipts were greater than the governmental-cost payments, while for the remaining 176 cities the revenues were not sufficient to meet the costs of the year for operation, maintenance, interest, and outlays.

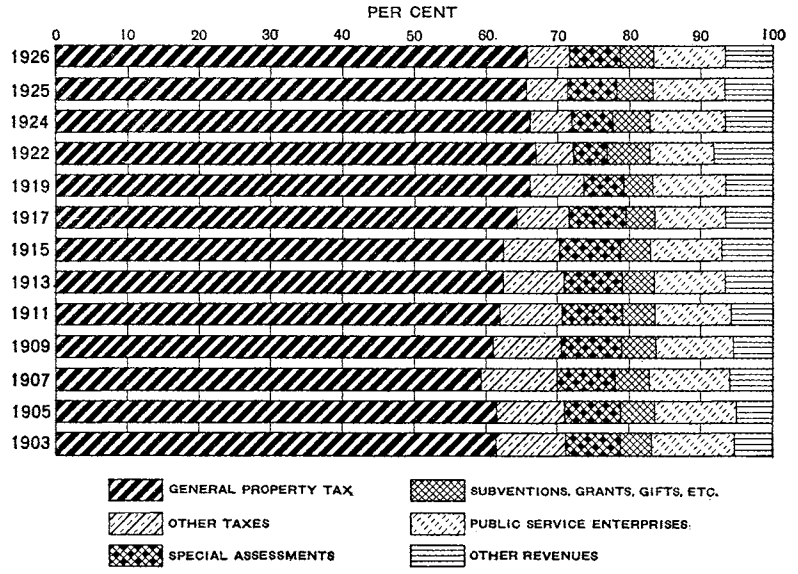
Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903–1926.—Table XI, which follows, shows the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1926, inclusive. 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 the 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.

Table XI

YEAR	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1926	65.7	5.9	7.2	4.9	10.0	6.4
1925	65.6	5.8	6.9	5.1	10.0	6.5
1924	66.1	5.7	5.9	5.3	10.3	6.8
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

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DIAGRAM 6.—PER CENT DISTRIBUTION OF NET REVENUE RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1926



The figures in Table XI 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 1926 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: 1903–1926.—Table XII, which follows, shows the per cent distribution of the net governmental-cost payments of 146 cities for specified years from 1903 to 1926, inclusive. The table discloses, for 1926 as compared with 1903, a decrease in the proportion of payments for outlays, and for interest, and an increase in that of payments for operation and maintenance.

Table XII

YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS FOR—			YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS FOR—		
	Operation and maintenance	Interest	Outlays		Operation and maintenance	Interest	Outlays
1926	60.4	8.2	31.4	1913	58.6	9.7	31.7
1925	58.9	7.8	33.3	1911	56.3	9.5	34.2
1924	61.2	7.9	30.9	1909	57.0	9.4	33.6
1922	62.9	9.8	27.3	1907	56.9	8.5	34.6
1919	68.0	10.9	21.1	1905	58.2	9.2	32.6
1917	62.9	11.0	26.1	1903	58.4	8.3	33.3
1915	58.9	10.4	30.7				

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DIAGRAM 7.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926

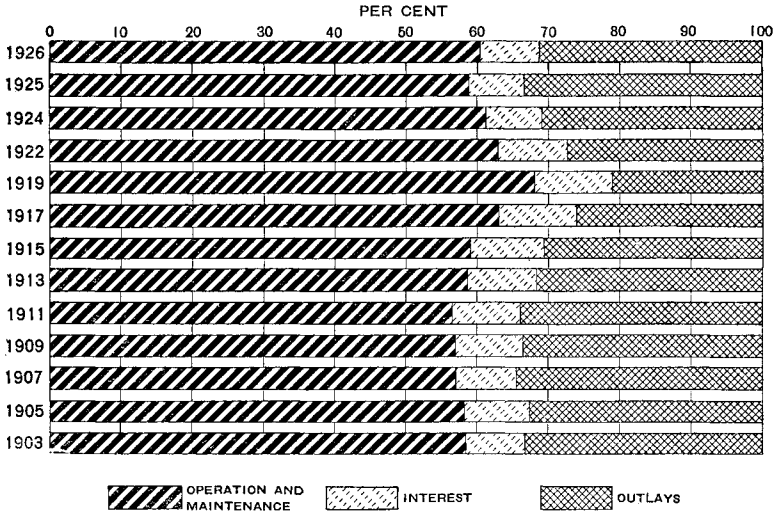


TABLE 7

Receipts from the general property tax.—The receipts of the several cities from the general property tax is shown in Table 7 in three columns. The first column gives the total amount collected in each of the several cities, the second, the amount collected as part of the original levy, and the third, the amount received as penalties and interest on deferred payments.

Receipts from special taxes.—In the text for Table 3 will be found a discussion of the character of taxes classified as *special*. In Table 7 receipts from special taxes are shown under two heads, "Property" and "All other." The amounts received from the different classes of special property taxes are shown in Table XIII, which follows.

Table XIII

City number.	CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	Grand total	$21,721,611	$9,391,027	$303,504	$12,013,218	$13,862
	Group I	11,098,687	7,738,451	170,908	3,182,683	6,645
	Group II	426,149	425,712		437	
	Group III	6,680,151	544,268	70,498	6,058,233	7,152
	Group IV	2,046,798	478,306	19,107	1,549,385	
	Group V	1,469,826	204,290	42,991	1,222,480	65
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y	$7,043,057	$6,887,426		$155,631	
4	Detroit, Mich	94,615			88,033	$6,582
7	Baltimore, Md	761,627	[1] 761,627			
8	Boston, Mass	3,109,927		$170,908	2,939,019	
12	Buffalo, N. Y	89,398	89,398			
14	Milwaukee, Wis	63				63

[1] Includes $235,294 on savings-bank deposits.

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Table XIII—Continued

City number	City	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
15	Newark, N. J.	$233,747	$233,747			
22	Rochester, N. Y.	77,611	77,174		$437	
23	Jersey City, N. J.	114,791	114,791			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
38	Worcester, Mass.	$708,686		$81	$708,605	
40	Syracuse, N. Y.	78,403	$78,403			
41	New Haven, Conn.	103,260	[2] 102,925			$335
46	Bridgeport, Conn.	22,231	[3] 22,231			
48	Hartford, Conn.	1,963,422	2,971		1,960,451	
51	Springfield, Mass.	560,492			560,492	
54	Paterson, N. J.	44,024	44,024			
57	Trenton, N. J.	25,554	25,554			
61	Fall River, Mass.	726,289		7,571	718,718	
62	Camden, N. J.	30,711	30,711			
64	Wilmington, Del.	297				297
66	Cambridge, Mass.	446,550		21,814	424,736	
67	New Bedford, Mass.	836,048		12,145	823,903	
68	Albany, N. Y.	113,996	113,996			
70	Yonkers, N. Y.	10,032	10,032			
72	Duluth, Minn.	6,520				6,520
73	Elizabeth, N. J.	15,263	15,263			
74	Lowell, Mass.	515,841		5,230	510,611	
81	Waterbury, Conn.	29,359	29,359			
82	Lynn, Mass.	239,317		4,986	234,331	
83	Utica, N. Y.	68,799	68,799			
85	Somerville, Mass.	135,057		18,671	116,386	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000					
92	Lawrence, Mass.	$657,839		$2,431	$655,408	
93	Schenectady, N. Y.	18,322	$18,322			
95	Bayonne, N. J.	7,858	7,858			
98	Manchester, N. H.	218,108	[4] 134,795		83,313	
106	Portland, Me.	61,389	61,389			
111	Binghamton, N. Y.	21,169	20,716		453	
114	Troy, N. Y.	53,315	53,315			
121	Winston-Salem, N. C.	1,370			1,370	
123	Passaic, N. J.	31,915	31,915			
125	New Britain, Conn.	32,517	[3] 32,517			
126	Hoboken, N. J.	17,039	17,039			
132	Brockton, Mass.	202,345		4,031	198,314	
136	Union City, N. J.	24,991	24,991			
137	Quincy, Mass.	99,714		2,880	96,834	
140	East Orange, N. J.	10,163	10,163			
141	Holyoke, Mass.	347,527			347,527	
150	Niagara Falls, N. Y.	32,647	32,647			
155	Newton, Mass.	81,079		1,373	79,706	
158	Charlotte, N. C.	3,578			3,578	
159	Atlantic City, N. J.	19,112	19,112			
163	Malden, Mass.	91,274		8,392	82,882	
165	Mount Vernon, N. Y.	13,527	13,527			

[2] Tax on stock of other corporations included in bank-stock tax.
[3] Tax on insurance stock included in bank-stock tax.
[4] Includes $128,003 on savings-bank deposits.

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Table XIII--Continued

City number	CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000					
172	Medford, Mass	$47,461		$8,902	$38,559	
175	Haverhill, Mass	81,105		3,082	78,023	
177	Elmira, N. Y	17,159	$17,159			
181	Chelsea, Mass	98,676		3,207	95,469	
182	Perth Amboy, N. J	6,333	6,333			
183	Pittsfield, Mass	155,479		150	155,329	
184	Greensboro, N. C	910			910	
191	New Rochelle, N. Y	10,568	10,568			
196	Jamestown, N. Y	45,136	45,136			
198	Fitchburg, Mass	157,115		4	157,111	
201	Brookline, Mass	71,717		11,194	60,523	
202	Chicopee, Mass	191,638			191,638	
206	Salem, Mass	124,687		2,963	121,724	
208	Durham, N. C	580			580	
210	Everett, Mass	99,959		10,718	89,241	
213	Stamford, Conn	11,662	11,662			
219	Taunton, Mass	127,150		2,697	124,453	
222	New Brunswick, N. J	9,903	9,903			
228	Wilmington, N. C	1,123			1,123	
233	Poughkeepsie, N. Y	22,324	22,324			
234	Orange, N. J	4,902	4,902			
235	Waltham, Mass	103,512		74	103,438	
236	Auburn, N. Y	9,679	9,679			
237	Amsterdam, N. Y	22,598	22,598			
239	Lewiston, Me	7,824	7,824			
246	Watertown, N. Y	21,519	17,160		4,359	
248	Newburgh, N. Y	19,107	19,042			$65

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

Table XIV

City number	CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	Grand total	[1] $48,752,811	$1,555,077	$40,839,690	$6,353,024
	Group I	[1] 33,628,598	451,217	27,569,772	5,602,589
	Group II	1,416,189	518,758	650,979	246,452
	Group III	6,624,482	491,528	5,849,797	283,157
	Group IV	3,581,460	38,348	3,426,620	116,492
	Group V	3,502,082	55,226	3,342,522	104,334
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
1	New York, N. Y	$22,724,078		$18,186,433	$4,537,645
2	Chicago, Ill	97,270	$97,270		
4	Detroit, Mich	836,009			836,009
5	Cleveland, Ohio	288,955	288,955		
8	Boston, Mass	4,948,573		4,948,573	
12	Buffalo, N. Y	1,168,302		939,367	228,935
13	Washington, D. C	[2] 5,020			
14	Milwaukee, Wis	3,560,391	64,992	3,495,399	

[1] Includes $5,020 incorporation tax for Washington, D. C., not shown in detail. [2] Incorporation tax.

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Table XIV—Continued

City number	CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
16	Minneapolis, Minn	$134,684	$40,228		$94,456
18	Cincinnati, Ohio	478,530	478,530		
22	Rochester, N. Y	802,975		$650,979	151,996
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
25	Akron, Ohio	$37,039	$37,039		
26	Toledo, Ohio	172,377	172,377		
28	Columbus, Ohio	139,526	139,526		
32	St. Paul, Minn	41,768			$41,768
38	Worcester, Mass	1,016,291		$1,016,291	
40	Syracuse, N. Y	427,751		352,209	75,542
43	Dayton, Ohio	47,015	47,015		
44	Norfolk, Va	18,669	18,669		
47	Youngstown, Ohio	53,316	53,316		
51	Springfield, Mass	857,407		857,407	
61	Fall River, Mass	619,322		619,322	
66	Cambridge, Mass	440,416		440,416	
67	New Bedford, Mass	735,631		735,631	
68	Albany, N. Y	258,115		205,733	52,382
70	Yonkers, N. Y	379,401		321,526	57,875
72	Duluth, Minn	16,464			16,464
74	Lowell, Mass	458,408		458,408	
76	Canton, Ohio	23,586	23,586		
82	Lynn, Mass	370,765		370,765	
83	Utica, N. Y	202,685		163,559	39,126
85	Somerville, Mass	308,530		308,530	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000				
92	Lawrence, Mass	$446,489		$446,489	
93	Schenectady, N. Y	264,349		243,616	$20,733
98	Manchester, N. H	140,057		140,057	
111	Binghamton, N. Y	165,975		148,637	17,338
114	Troy, N. Y	94,058		83,462	10,596
122	Springfield, Ohio	19,635	$19,635		
124	Racine, Wis	184,509		184,509	
132	Brockton, Mass	292,285		292,285	
137	Quincy, Mass	260,402		260,402	
138	Roanoke, Va	4,487	4,487		
141	Holyoke, Mass	324,012		324,012	
142	Portsmouth, Va	1,121	1,121		
144	Lakewood, Ohio	13,105	13,105		
150	Niagara Falls, N. Y	180,912		159,565	21,347
155	Newton, Mass	365,038		365,038	
161	Kenosha, Wis	431,008		431,008	
163	Malden, Mass	191,493		191,493	
165	Mount Vernon, N. Y	202,525		156,047	46,478

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Table XIV—Continued

City number	CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000				
172	Medford, Mass	$176,595		$176,595	
175	Haverhill, Mass	204,988		204,988	
177	Elmira, N. Y	66,907		58,775	$8,132
181	Chelsea, Mass	168,854		168,854	
183	Pittsfield, Mass	208,853		208,853	
186	Lima, Ohio	8,092	$8,092		
187	Madison, Wis	200,881		200,881	
191	New Rochelle, N. Y	208,604		164,518	44,086
196	Jamestown, N. Y	87,902		76,620	11,282
198	Fitchburg, Mass	181,087		181,087	
201	Brookline, Mass	408,281		408,281	
202	Chicopee, Mass	183,446		183,446	
203	Lorain, Ohio	1,059	1,059		
206	Salem, Mass	168,387		168,387	
207	Hamilton, Ohio	12,000	12,000		
210	Everett, Mass	173,916		173,916	
218	Portsmouth, Ohio	9,370	9,370		
219	Taunton, Mass	163,707		163,707	
220	Superior, Wis	60,977		60,977	
223	Lynchburg, Va	15,815	15,815		
232	Petersburg, Va	8,890	8,890		
233	Poughkeepsie, N. Y	71,292		58,654	12,638
235	Waltham, Mass	141,410		141,410	
236	Auburn, N. Y	41,764		37,018	4,746
237	Amsterdam, N. Y	44,312		39,179	5,133
240	Green Bay, Wis	101,805		101,805	
243	Sheboygan, Wis	98,340		98,340	
245	Oshkosh, Wis	109,318		109,318	
246	Watertown, N. Y	58,159		51,827	6,332
248	Newburgh, N. Y	61,230		49,245	11,985
249	La Crosse, Wis	55,841		55,841	

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita; in others the polls are graded according to the occupation of the individual, and are assessed at the rate for the general property tax. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to $5,053,748 were reported in 1926 by 113 of the 250 cities located in 22 States.

Receipts from business taxes.—In 1926 the revenue derived from business taxes, exacted with or without the issue of licenses, amounted to $52,818,557, a relatively small percentage of the total revenues.

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

Some of the cities not reporting receipts from *dog taxes* collected such taxes for the States, receiving back a portion of the same as subventions, receipts from which are included in Table 8. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

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

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

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Special assessments for operation and maintenance were reported for 93 cities and aggregated $5,154,274.

Special assessments and special charges for outlays were reported by 243 cities, with a total of $199,747,779. They were collected in the majority of cities for the construction of sewers, paving, curbing, and sidewalks; but in some cities, for the grading and widening of streets, the building of retaining walls, bridges, and viaducts, and for park improvements.

Receipts from fines, forfeits, and escheats.—The text discussion of Table 3 presents definitions of these terms. With the exception of receipts from court fines and forfeits, the amount of revenue from these sources is for most cities comparatively small.

TABLE 8

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $109,995,033, of which 87.9 per cent was for education.

Receipts from donations and pension assessments.—The receipts from donations from private individuals and corporations, given in Table 8, are arranged in four classes: Those for (1) operation and maintenance other than pensions, (2) pensions, (3) outlays, and (4) principal of public trust funds.

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

Receipts for outlays represent contributions to the city for the purchase or construction of educational and recreational facilities, of hospital equipment, [illegible]

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The first column of the interest section of Table 9 shows the total revenue receipts from interest—that is, the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in four groups—those received by sinking funds, by public trust funds, by investment funds and from investments, and those received on current deposits. With the interest here tabulated are the receipts of sinking funds, public trust funds, and investment funds that were paid by the divisions of the city government to these funds as interest on their debt obligations held as investments. The aggregate of such interest transfer receipts was $47,367,235, of which $28,734,458, or 60.7 per cent, was reported by New York, N. Y. If this aggregate be deducted from the total interest receipts there remains $32,679,933, which is the actual interest, or that eceived from the public by the 250 cities in 1926.

TABLE 10

Character of receipts tabulated as from general departmental earnings.—American municipalities realize considerable amounts of revenue from fees, charges, rents, sales, and allied sources. The revenues from these sources are what economists call *contractual* as distinguished from *compulsory* revenues, tabulated in Tables 3 and 7 as taxes, special assessments, and fines. They involve the exchange of equivalents by which cities receive cash in return for a benefit granted in the form of service, rents, or objects sold.

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

As receipts from *rents* there are included in Table 10 only amounts received for the use of real property employed principally for departmental uses.

As receipts from *sales* there are included receipts from the sale of discarded equipment and materials where the payments for replacement and renewal are classified as for maintenance. Similar sales on outlay account are included in nonrevenue receipts in Table 2.

Certain receipts from sources other than those above described are classed as departmental, the principal item being amounts received as insurance to cover losses by fire in cases where the repair of fire damages is charged to maintenance. Receipts from insurance where the repair of damages is charged to outlay are classified as offsets to outlays and are included in nonrevenue receipts shown in Table 2.

Classification of general departmental receipts.—The total amount of receipts from fees, charges, rents, sales, and allied sources is shown in this report, and also its distribution to the divisions of government by which the services were rendered. These divisions correspond to the classification employed in tabulating the general departmental payments for operation and maintenance, and outlays, as given in Tables 12 and 17.

TABLE 11

Public service enterprises.—In the text of Table 3 will be found a definition of the term *public service enterprise* as used by the Bureau of the Census.

The statistics of municipally operated public service enterprises are for most cities defective because of the fact that their accounts are not completely segregated, and the enterprises are not credited with all the revenues arising from their activities nor debited with all the payments chargeable to them. For example, they may not be credited with the interest earned on their funds on

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current deposit nor charged with the interest on their bonds. And in many cases they are not credited for utilities furnished or services rendered by them to the various departments and to other public utility enterprises of the city.

Receipts of public service enterprises.—The receipts shown in Table 11 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits. Of the large amount reported for New York, N. Y., in the column headed "All other," $3,806,334 was received from ferry tolls and $296,330 from bridge tolls. Amounts for other cities appearing in that column were received principally from ferries, toll bridges, harbor towage and pilotage, land development, ice plants, and farms.

TABLE 12

Payments for expenses, or operation and maintenance, of general departments.—In Table 12 are presented statistics showing payments for the operation and maintenance of the various cities during 1926 for objects or purposes other than the operation and maintenance of public service enterprises, which are classified by the Bureau of the Census as *expenses* of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 53.7 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 12 in sufficient detail to show the relative expenses of the several departments and branches of work in each city and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments are arranged in nine general groups or divisions to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose. In making comparisons of the data for individual cities from Table 12 it should be noted that while the payments shown for the main groups of departments or divisions are fairly accurate, and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the payments for the care and repair of bridges shown, so far as possible, in Division V in the column headed "Other highway structures," can not in all cities be segregated from the payments for the care and repair of streets and pavements, which are included in the column headed "Roadways." Hence the individual items of highway expense are less accurate than the aggregate of all highway expenses.

A large number of cities made payments in 1926 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments of this class among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities all of these payments are tabulated as for the health department, but in several cases some of them are included with payments for outdoor poor relief and for hospitals.

Imperfect statements of expenses, or payments for operation and maintenance.—In the last column of several of the divisions of Table 12 are tabulated payments that could not be distributed to any one of the more specific columns of the division, owing to imperfect local accounts.

Payments classified as miscellaneous.—In most instances the column headings of this division reveal clearly the nature of the payments tabulated under each. Under the heading "Unclassified" are tabulated those payments that are not assignable to any specific classification of any of the divisions. The amounts included in the column "Undistributed" are, with few exceptions, those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated represent (1) undis-

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tributed payments for incidental operating plants which are classified as municipal service enterprises, such as electric-light plants, heating plants, and garages; and (2) incidental operating plants not classified as municipal service enterprises, and such other payments for accounts with departments of supplies, purchasing agent, insurance, printing, advertising, and similar accounts as can not be distributed.

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

Comparative summary of payments for operation and maintenance of the general departments of 146 cities for specified years: 1903–1926.—In Table XV, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental operation and maintenance, or expenses of 146 cities for specified years from 1903 to 1926, inclusive. In compiling this table certain changes have been made in the tabulation 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 payments for pensions being shown under "Miscellaneous" instead of under the departments affected.

Table XV OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS: 146 CITIES	**1926**	**1925**	**1922**	**1919**
Total	$1,464,849,375	$1,374,603,264	$1,155,691,566	$697,319,550
General government	128,365,480	119,784,584	105,174,603	72,585,840
Protection to person and property	295,256,478	278,056,339	234,199,781	146,763,351
Health and sanitation	148,658,171	140,375,510	115,448,036	75,847,376
Highways	132,321,533	117,692,618	98,763,819	65,003,951
Charities, hospitals, and corrections	89,987,847	84,857,781	76,627,893	53,262,472
Schools	528,986,016	502,238,624	422,843,735	216,701,210
Libraries	18,665,896	17,378,740	14,326,837	9,079,614
Recreation	50,427,407	44,886,041	38,703,377	24,204,797
Miscellaneous	72,180,547	69,333,027	49,603,485	33,870,939

	1915	**1911**	**1907**	**1903**
Total	$546,568,203	$452,899,274	[1] $367,367,970	[1] $278,173,930
General government	62,793,192	53,766,741	42,703,670	30,842,225
Protection to person and property	120,696,506	106,120,083	87,885,728	71,020,732
Health and sanitation	55,758,072	45,691,189	36,899,721	25,807,639
Highways	60,615,862	52,214,269	42,718,510	34,208,774
Charities, hospitals, and corrections	38,235,217	30,647,652	24,408,009	18,280,597
Schools	162,332,373	127,604,264	102,395,627	80,853,672
Libraries	7,134,599	5,939,527	4,989,705	4,067,969
Recreation	20,416,484	17,114,125	11,794,950	7,457,424
Miscellaneous	18,535,898	13,801,424	13,572,050	5,634,898

[1] Includes refunds and service transfers.

An examination of Table XV shows that the total general departmental payments for operation and maintenance of the 146 cities increased in each of the periods, the average annual increase for the period 1903 to 1926 being $51,594,584, while for the last seven years of that period it was $109,647,118.

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TABLE 13

Payments for expenses, or operation and maintenance, of the principal general departments—Total and per capita.—In Table 13 are presented the governmental-cost payments, total and per capita, for operation and maintenance of all departments other than public service enterprises, arranged in most cases according to nine main groups of municipal departments, offices, and accounts, but in a few cases showing separately the payments for the more important individual departments, such as police and fire departments and schools.

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

The per capita payments for general governmental operation and maintenance in cities of Groups I and II are larger than they otherwise would be because of the fact that New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D. C., and New Orleans, La., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for operation and maintenance of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 2, page 14.

Comparative summary of the per capita net payments for operation and maintenance of the principal general departments of all cities for specified years: 1903–1926.—In Table XVI, which follows, are shown the per capita payments for operation and maintenance of the individual departments other than public service enterprises of all cities having a population of over 30,000 for specified years from 1903 to 1926. 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 operation and maintenance other than those of public service enterprises increased from $13.19 in 1903 to $38.99 in 1926, or 195.6 per cent.

Table XVI

YEAR	Total	General government	Protection to person and property [1]	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation [2]	Miscellaneous [1]
							Schools [1]	Libraries [2]		
1926	$38.99	$3.32	$7.77	$3.90	$3.55	$2.29	$14.49	$0.50	$1.34	$1.83
1925	37.36	3.16	7.46	3.75	3.21	2.19	14.10	0.48	1.22	1.78
1924	35.61	3.01	7.10	3.55	3.07	2.08	13.52	0.44	1.15	1.67
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

[1] Payments for pensions are included in column "Miscellaneous" for the years 1911 to 1926, inclusive; for the years 1903 to 1909, inclusive, they are included with expenses of police, fire, and school departments.
[2] Payments for expenses of art galleries and museums are included in column "Recreation" for the years 1911 to 1926, inclusive; for the years 1903 to 1909, inclusive, they are included with the expenses of libraries.

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DIAGRAM 8.—PER CAPITA NET PAYMENTS FOR OPERATION AND MAINTENANCE OF PRINCIPAL GENERAL DEPARTMENTS OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903–1926

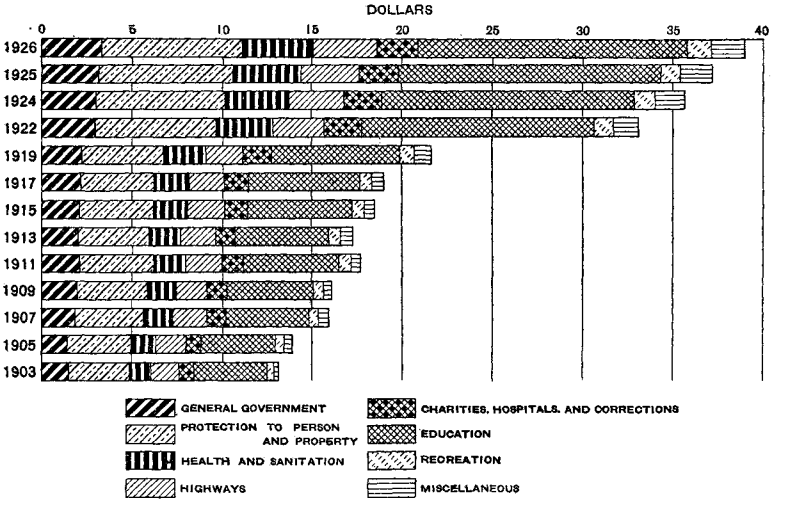


TABLE 14

Per cent distribution of payments for expenses, or operation and maintenance, of the principal general departments, by object of payment.—Table 14 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, or operation and maintenance, other than those for public service enterprises. This distribution represents broadly the relative importance of the principal classes of payments for the several cities and groups of cities

For nearly all cities a larger percentage was reported for schools than for any other purpose shown in the table. Although the per capita payments for schools, as shown in Table 13, increase with the size of cities, with the exception of those of Group III, they do not increase as rapidly as other per capita expenses; hence the percentages represented by payments for schools, as given in Table 14, are greater for the cities of Group V than for those of Group I.

Comparative summary of per cent distribution of net payments for operation and maintenance of general departments of all cities for specified years: 1903–1926.—Table XVII, which follows, gives a comparative summary of the per cent of net governmental-cost payments for operation and maintenance of the general departments of all cities having over 30,000 inhabitants represented by those of the principal classes of such payments for specified years from 1903 to 1926.

Table XVII

YEAR	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
						Schools	Libraries		
1926	8.5	19.9	10.0	9.1	5.9	37.2	1.3	3.4	4.7
1925	8.5	20.0	10.1	8.6	5.9	37.6	1.3	3.3	4.8
1924	8.5	19.9	10.0	8.6	5.9	38.0	1.2	3.2	4.7
1922	8.9	20.1	9.8	8.7	6.3	37.7	1.2	3.3	4.0
1919	10.2	21.0	10.8	9.4	7.3	31.8	1.3	3.4	4.7
1917	11.5	21.4	10.1	10.4	7.2	31.1	1.3	3.5	3.5
1915	11.4	22.0	10.1	11.2	6.8	30.2	1.3	3.7	3.3
1913	11.6	22.6	10.1	11.2	6.4	28.9	1.3	3.7	4.2
1911	11.8	23.4	10.1	11.6	6.6	28.6	1.3	3.7	3.0
1909	12.2	24.2	10.0	10.6	6.9	28.2	1.5	3.4	2.8
1907	11.7	23.8	9.9	12.0	6.6	27.7	1.3	3.2	3.6
1905	10.0	25.3	9.7	12.0	6.3	28.7	1.4	3.4	3.2
1903	11.1	25.3	9.2	12.4	6.5	29.3	1.5	2.7	2.1

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DIAGRAM 9.—PER CENT DISTRIBUTION OF NET PAYMENTS FOR OPERATION AND MAINTENANCE OF PRINCIPAL GENERAL DEPARTMENTS OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903–1926

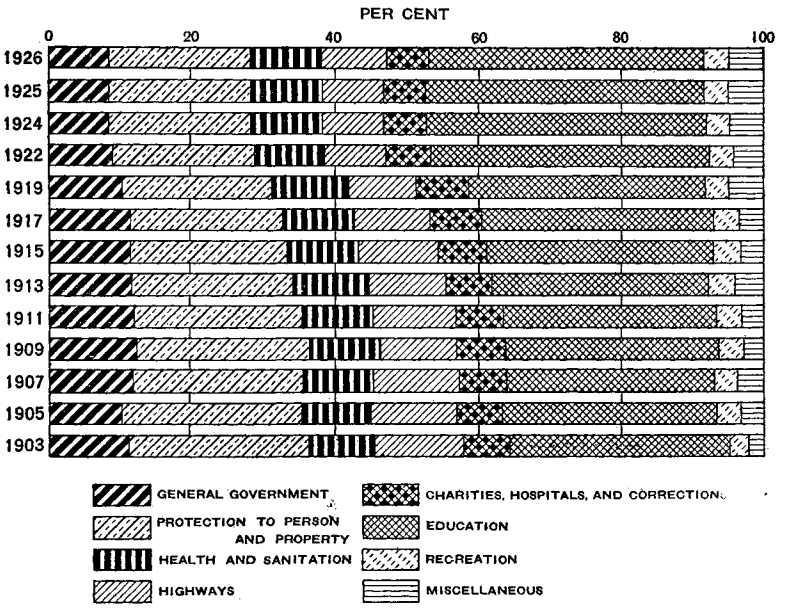


TABLE 15

Payments for operation and maintenance of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 3.

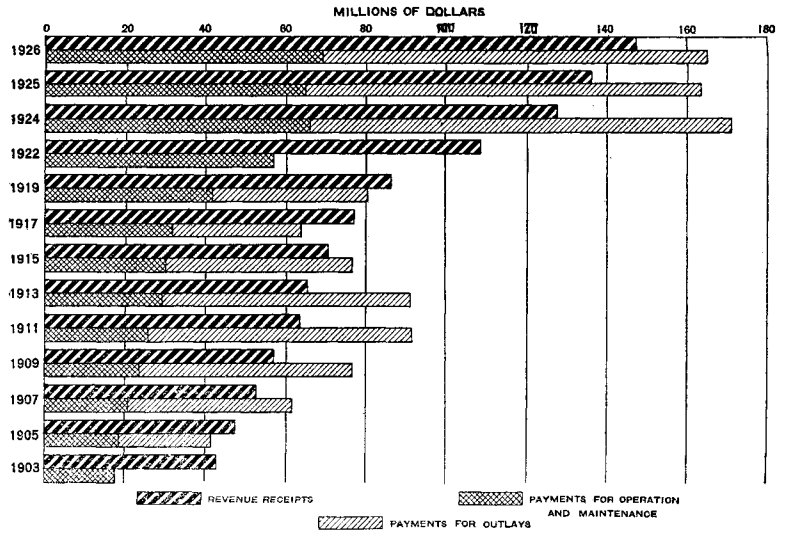
The water-supply system is the most important public service enterprise operated by American cities. Statistics of revenue receipts and payments for operation and maintenance and for outlays of such systems have been presented since 1902 for 146 cities, except as to outlays for 1902, 1903, and 1922. A summary of these receipts and payments for specified years from 1903 to 1926 is included in the statement which follows.

YEAR	Revenue receipts	PAYMENTS		
		Total	Operation and maintenance	Outlays
1926	$147,314,868	$164,877,526	$69,172,956	$95,704,570
1925	136,027,428	163,524,951	64,806,206	98,718,745
1924	127,483,814	170,804,614	65,609,226	105,195,388
1922	108,426,188	(1)	56,922,616	(1)
1919	86,272,626	80,674,743	41,686,560	38,988,183
1917	76,964,015	63,918,158	31,885,640	32,032,518
1915	70,599,902	76,609,355	30,217,904	46,391,451
1913	65,317,823	91,276,498	29,227,070	62,049,428
1911	63,610,139	91,968,532	25,832,798	66,085,734
1909	57,105,840	76,452,815	23,519,487	52,933,328
1907	52,712,870	61,760,318	20,827,844	40,932,474
1905	47,396,604	41,581,743	18,677,311	22,904,432
1903	42,986,187	(1)	17,449,061	(1)

1 Outlays for water-supply systems not reported separately.

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DIAGRAM 10.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926



From 1903 to 1926 the receipts from the revenues of water-supply systems of these 146 cities increased $104,328,681, or 242.7 per cent, while their payments for operation and maintenance increased $51,723,895, or 296 per cent. The payments for operation and maintenance amounted to 40.6 per cent of the receipts from revenue in 1903 and 47 per cent in 1926. The increase in the revenue receipts and payments for operation and maintenance and outlays of the water-supply systems of the 146 cities during specified periods from 1903 to 1926, as shown in the statement above, are illustrated by Diagram 10.

Of the Massachusetts cities of over 30,000 inhabitants, eight are in the metropolitan water district and obtain water for their several systems from the metropolitan water system. The metropolitan water system is operated by the State, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts: (1) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system, (2) for interest on such bonds, and (3) for maintenance.

TABLE 16

Payments for interest on city debts.—The interest payments of Table 16 are classified as payments for interest on (1) funded and floating debt, (2) special assessment loans, and (3) other debt, including revenue loans and miscellaneous debt obligations. They are all exclusive of payments made in error and later repaid to the city and of payments of interest which balance amounts previously received as accrued interest on the original issue of city debt obligations.

The amounts included in this table in the columns headed "All other" and "Of other divisions" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 86.5 per cent was reported for city corporations, 8.6 per cent for independent school districts, and 5 per cent for other independent divisions, including certain counties in Groups I and II.

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The aggregate of all interest payments was $293,518,886. Of this amount, $47,367,235, or 16.1 per cent, represents transfers or amounts of money paid by the various divisions of the governments of the cities as interest on city securities held by the sinking funds, investment funds, and public trust funds.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 88.4 per cent of the total interest payments was on funded and floating debt, 7.3 per cent on special assessment loans, and 4.2 per cent on revenue loans and miscellaneous debt obligations.

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

Exceptional payments for interest by Massachusetts cities.—In the discussion of Table 12 attention is called to certain payments by Massachusetts cities to the Commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities, and the further payment to the State to reimburse it for payments of interest on loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the State on the advances made by it in financing the cost of changes required for the abolition of grade crossings, and such interest payments are included in Table 16 on the lines for the several cities.

TABLE 17

Payments for outlays.—The payments for outlays presented in Table 17 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 nongovernmental-cost payments and nonrevenue receipts shown in Table 2.

In the case of 34 cities the payments for outlays shown in Table 17 exceed the amounts shown in Table 4, in the column headed "Outlays," by the amount of those payments for outlays recorded in Table 17 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 17 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 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 250 cities reported, as shown in Table 4, amounted to $963,443,480. The increase in net debt, as shown in Table 20, was $405,661,975. The governmental-cost payments for outlays, therefore, exceeded the increase in net debt by $557,781,505.

This shows that for the 250 cities as a whole the increase in net debt during the year amounted to 42.1 per cent of the governmental-cost payments for new properties and public improvements. Comparisons made in years prior to 1925 were based on increase in gross debt.

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TABLE 18

Amount of specified assets and value of public properties at close of year.—Table 18 shows, for each city, the assets at the close of the year reported of the sinking, public trust, and investment funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year except that which was held in private trust funds is shown in the four columns, as will be observed by comparing these 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 18. The valuation shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisement. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any city they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

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

Assets in public trust funds.—Public trust funds are established by cities and their independent divisions for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, of health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 18 shows the amount of the assets of these funds under three heads—"Cash," "City securities," and "Other investments."

Assets in investment funds, and miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown all assets of funds other than sinkiug and trust funds and all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than those of the departments and enterprises of the cities and their independent divisions. Although the term "investment fund" is seldom employed by city officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as miscellaneous investment. In some instances the assets in investment funds consist of bonds

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or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real property held for securing rents or for the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

In most cities reporting investment funds or investments, the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. In some cities permanent funds have been established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable sums until the assets reach a prescribed amount. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other permanent properties of the municipality, which are invested during the period of accumulation are also treated as investment funds. Table 18 shows the amount of assets of all such funds as are described above, including those of the city corporation and those of all independent divisions of government which constitute parts of the governing organizations of the municipalities.

Cash in general 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 18 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.

The cash and other assets belonging to private trust funds are omitted from this presentation of the assets of municipalities for the reason that the obligations on private trust accounts, of which these assets constitute a part, are no longer included in Table 20 as an item in the gross debt of the cities.

The figures in the last column of Table 18 represent the total value of public properties shown in detail in Table 19. The term *public properties* as here used comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. The term *public properties* is to be distinguished from *public improvements*, a term employed by the Census Bureau in referring to those permanent structures which are used by the cities for community purposes, and which have a value in use but not in exchange.

TABLE 19

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 19, in which for convenience of treatment these properties are classified as "Land, buildings, and equipment of general departments," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first heading are essential to the conduct of municipal affairs, and are unproductive; that is, any income that may be derived from them

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is merely incidental. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is not sufficiently appreciated by many city officials. The amounts given for some cities represent the book value of lands and buildings equal to their original cost, less depreciation and plus improvement and appreciation, while for others the valuation given is only an estimate. The result is that the valuations of public possessions shown for different cities do not furnish absolutely reliable data for comparisons.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $5,589,358,273, $1,932,004,551, or 34.6 per cent, represents the valuation of properties employed in re-creation, nearly one-half of this amount being reported for New York, N. Y. First in order of importance, however, comes schools, with a valuation of $2,112,921,879.

Value of properties of public service enterprises.—Of the total value of public service enterprises, 67.3 per cent represents the value of water-supply systems; 5 per cent the value of electric light and power systems and gas-supply systems; 1.8 per cent the value of markets; and 25.9 per cent the combined value of all other enterprises, including public halls, subways for pipes and wires, railways, toll bridges, ferries, farms, and other enterprises less frequently met with.

TABLE 20

Gross and net indebtedness of cities.—Table 20 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. There is included, also, the debt or a percentage of the debt of such other independent divisions of municipal government as park, sanitary, port, water, and improvement districts.

Indebtedness classified by character of outstanding debt obligation.—The indebtedness of the municipalities is classified by character of obligation under four principal headings: "Funded or fixed," "Floating," "Special assessment bonds and certificates," and "Current." Current indebtedness is classified under two subheadings: "Revenue bonds and notes," and "Warrants."

In years previous to 1925 current debt carried a third subheading—"Obligations on trust account." But inasmuch as but few cities recognize these obligations as part of their indebtedness, such amounts are no longer included in the totals of gross debt. And, as has been noted in the text discussion of Table 18, the assets belonging to private trust funds, which are an offset to obligations on private trust account, have been eliminated from the statement of the assets of the cities. The kinds of debt included under each of the major headings are described in the paragraphs which follow.

Funded or fixed indebtedness.—Funded or fixed debt includes all debts evidenced by formal instruments which have a number of years to run and for

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the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. The debts of this class are called corporation stock, bonds, certificates, serial notes, serial bonds, and mortgages.

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

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

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

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

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

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 20 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments. In the column headed "City funds with investments" is included the par value of all city securities held by sinking, public trust, and investment funds. Of the total debt, $1,428,592,506, or 19.6 per cent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other city debt obligations outstanding.

Indebtedness classified by purpose for which incurred.—A third classification of Table 20 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2) the purposes of public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on debts of this class. These debts, as a rule, do not rest as burdens upon the general taxpayers, but are paid from revenues derived from those specially benefited.

Increase during the year in two classes of debt and in sinking fund assets.—Under the general title "Increase during the year in —" there are given under descriptive headings the increase in (1) the total funded and floating debt, (2) the sinking fund assets, and (3) the net debt. Of the 250 cities covered by this report 84 showed decreases during the year in net debt, but the aggregate increase in net debt for the year was $405,661,975.

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

The following statement shows for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1926.

In the years prior to 1925 the amount of obligations on trust account was included as a part of the gross debt, but the statement has been revised by eliminating the amount of such obligations for the years shown.

YEAR	Amount	Per capita	YEAR	Amount	Per capita
1926	$6,643,466,756	$183.73	1913	$2,731,182,855	$97.16
1925	6,108,873,239	172.09	1911	2,541,335,453	94.87
1924	5,550,634,732	159.06	1909	2,200,175,767	87.63
1922	4,792,038,638	142.52	1907	1,870,298,100	80.94
1919	3,678,254,113	117.51	1905	1,609,157,835	73.23
1917	3,432,360,202	113.32	1903	1,395,709,774	66.88
1915	3,147,762,681	109.13			

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

Recognizing this fact, the Bureau of the Census in its report for fiscal years subsequent to 1908 applied the terms "net funded and floating debt," "net indebtedness," and "net debt" to the difference between the gross funded and floating debt and those sinking fund assets which had been specifically provided for the amortization of such debt. In computing the net indebtedness for the years 1912 and 1913 the total sinking fund assets were deducted from the gross funded and floating debt, but for all years other than noted above 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 11 and 12 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 1926.

Table XVIII

YEAR	Funded or fixed, and floating debt	SINKING FUND ASSETS		NET DEBT [1]	
		Amount	Per capita	Amount	Per capita
1926	$6,040,399,634	$1,407,596,435	$38.93	$4,632,803,199	$128.13
1925	5,541,499,597	1,301,111,992	36.65	4,240,387,605	119.45
1924	5,057,023,870	1,215,943,841	34.82	3,841,980,029	110.09
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	764,573,046	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	11.52	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

[1] Net debt is funded and floating debt less assets in general sinking funds.

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DIAGRAM 11.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926

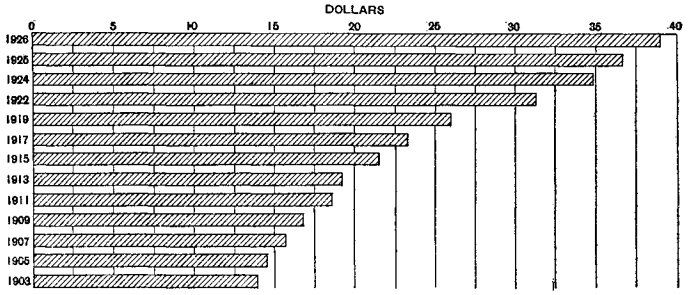
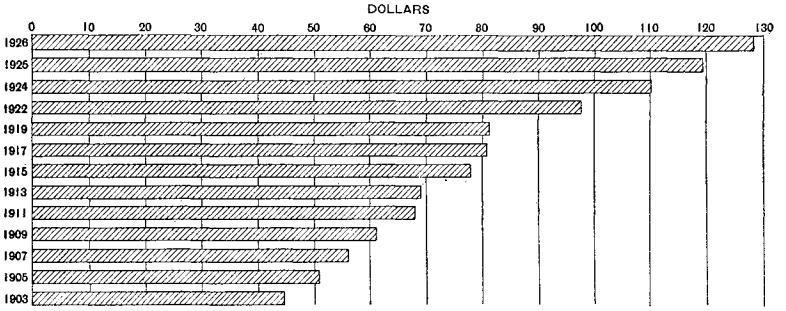


DIAGRAM 12.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1926



Increase of indebtedness with size of cities.—The per capita figures of Table 20 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

GROUPS OF CITIES WITH SPECIFIED POPULATION	PER CAPITA OF GROSS DEBT			Per capita of net debt
	Total	For general departments and municipal service enterprises	For public service enterprises and investments	
500,000 and over	$230.82	[1] $202.18	$28.64	$154.20
300,000 and less than 500,000	181.31	129.46	51.85	138.29
100,000 and less than 300,000	128.73	96.01	32.73	96.46
50,000 and less than 100,000	104.84	85.48	19.37	81.01
Over 30,000 and less than 50,000	93.61	75.81	17.81	70.13

[1] Includes $120.70 undistributed. See note for Table 20, p. 417.

TABLE 21

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 21 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 20, has been given the designation "funded and floating debt," and "special assessment bonds and certificates," classified according to the reported purpose for which the outstanding obligations were issued.

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

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

Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced was incurred, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading includes only what could not be so classified.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding.

TABLE 22

Debt classified by rate of interest.—The debt for which statistics are presented in Table 22 comprises the funded, floating, and special assessment debts which are shown in the table immediately preceding, together with the outstanding revenue loans. The total interest-bearing debt for which the rates were reported was $7,200,243,316. In addition to this amount, Table 22 shows $9,657,678 for which the rates were not reported, and $2,379,614 noninterest-bearing.

Nominal and actual rates of interest.—By nominal rate of interest is meant the rate per cent stated in the obligation itself, and by actual rate is meant the percentage which the interest payment specified in the obligation constitutes of the actual amount of money received at its issue after allowance has been made for the proportional distribution of the premium or of the discount over the life of the obligation.

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus the rate of interest which a given city will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the rates reported in Table 22 are not absolute measures of the credit of cities, since these rates must be considered with reference to the date of sale and other circumstances not evident from the table.

TABLE 23

Assessed valuation of property.—The valuations given in Table 23 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

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divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes an assessment of property for its own levy, while the independent district through its own board of assessors makes an independent assessment of the same property.

In examining the figures of Table 23 relating to assessed valuations it should be noted that those on a line designated as for city, State, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of a city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purpose of such division, whether it is the same as or different from that made for city corporation purposes.

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

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain cities the figures were obtained from the State tax commissions and represent approximately the proportion that the assessed valuation bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of properties sold and the consideration received at such sales. The figures for both real and personal property for most cities are only approximately correct, although those for real property are the more trustworthy.

Per capita assessed valuation.—In the three columns under the heading "Per capita assessment" are shown the per capita valuations as assessed and as based on the true values of property within the territory under the jurisdiction of the city corporation and which is subject to the general property tax. In making these computations the valuations of property of independent divisions of the city situated outside the territorial limits of the city corporation have not been considered.

Tax rates.—The rates of levy for the general property tax per $1,000 of assessed valuation and per $1,000 of reported true value 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 23 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property within the corporation, the specific rates of levy for the various divisions of the government or classes of property of such cities being given in Table XIX.

Cities with two or more tax rates.—In the majority of cities all sections and all property subject to the general property tax are taxed at the same rate. In a number of cities, however, this tax is levied at different rates, either in different

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sections or upon different classes of property. So far as the data collected were sufficiently definite to make the needed exhibit, such data have been arranged in Table XIX, which follows, so as to show for each portion of the city or class of property in the cities last referred to the assessed valuations of the property taxed at each rate and the amount of taxes levied at such rates.

Table XIX

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
127	BERKELEY, CALIF.:				
	City corporation	$81,964,014	$1,304,437	[1] $15.91	[1] $11.14
	Original city and unsecured personal	66,920,914	1,070,735	16.00	11.20
	North Brae annexation	5,376,375	84,947	15.80	11.06
	Claremont annexation	4,236,875	67,579	15.95	11.17
	Annexation (1920–21)	5,429,850	81,176	14.95	10.46
	Utility district	56,183,525	66,274	[1] 1.18	[1] 0.57
	Property in general	52,363,045	62,836	1.20	0.58
	Unsecured personal	3,820,480	3,438	0.90	0.44
146	FRESNO, CALIF.:				
	City corporation	46,914,099	950,806	[1] 20.27	[1] 8.61
	Original city	30,023,955	603,572	20.10	8.54
	Annexation No. 2	4,738,385	95,047	20.06	8.52
	Annexation No. 3	3,131,169	61,581	19.67	8.32
	Annexation No. 4	3,150,180	61,744	19.60	8.34
	Annexation No. 5	4,748,660	107,605	22.66	9.64
	Annexation No. 6	1,121,750	21,257	18.95	8.02
91	LONG BEACH, CALIF.:				
	City corporation	164,701,430	2,242,217	[1] 13.61	[1] 6.91
	Original city	70,490,421	986,865	14.00	7.11
	Annexations Nos. 1, 2, 3, and 4	23,370,539	324,850	13.90	7.06
	Annexations Nos. 5, 7, and 8	44,251,166	606,240	13.70	6.96
	Annexation No. 9	2,940,920	38,232	13.00	6.59
	Annexations Nos. 10, 11, and 12	21,168,414	258,254	12.20	6.20
	Annexation No. 13	2,479,970	27,776	11.20	5.71
9	LOS ANGELES, CALIF.:				
	City corporation	1,467,282,935	23,369,122	[1] 15.93	[1] 8.01
	Taxation districts Nos. 1, 4, and 11	853,259,515	13,140,197	15.40	7.74
	Taxation districts Nos. 2, 9, and 10	49,870,990	758,039	15.20	7.64
	Taxation districts Nos. 3, 5, 6, 7, and 8	522,137,605	7,884,278	15.10	7.59
	Taxation district No. 12	29,265,185	447,757	15.30	7.71
	Taxation district No. 13	3,989,355	59,840	15.00	7.59
	Taxation district No. 14	8,760,285	143,669	16.40	8.20
	Municipal improvement districts—				
	No. 1	232,325,783	92,930	0.40	0.20
	No. 2	3,432,560	26,431	7.70	3.89
	No. 3	6,576,070	11,179	1.70	0.85
	Nos. 7 and 17	78,108,185	23,432	0.30	0.15
	No. 9	1,070,025	9,988	9.40	4.75
	No. 11	17,503,850	50,761	2.90	1.46
	No. 18	5,145,030	8,232	1.60	0.81
	Nos. 19 and 23	9,968,580	39,875	4.00	2.01
	No. 20	2,453,705	4,907	2.00	1.01
	No. 22	15,877,425	77,798	4.90	2.47
	No. 27	5,177,190	62,644	12.10	6.10
	No. 31	8,732,115	78,589	9.00	4.53
	No. 35	699,015	21,949	31.40	16.00
	No. 36	7,437,665	133,134	17.90	9.01
	No. 37	900,120	4,501	5.00	2.53
	No. 38	1,162,490	9,533	8.20	4.13
	No. 40	1,162,490	84,513	72.70	36.65
	County waterworks district No. 3	27,849,350	194,946	7.00	3.52
	County	1,467,282,935	19,009,968	[1] 12.96	[1] 6.51
	Property in general	1,467,282,935	15,978,711	10.89	5.47
	Flood control district	1,290,475,341	1,290,475	1.00	0.50
	For free library	329,845,204	131,938	0.40	0.20
	Supervisors' road districts	200,577,577	501,444	2.50	1.26
	Waterworks districts—				
	No. 1	557,568	5,130	9.20	4.63
	No. 2	308,129	1,479	4.80	2.41
	No. 4	293,457	2,289	7.80	3.92
	No. 5	190,747	2,594	13.60	6.84
	Drainage districts	31,106,398	63,457	[1] 2.04	[1] 1.03
	Sanitation districts	119,730,287	347,218	[1] 2.90	[1] 1.46
	Road improvement districts	41,964,292	316,411	[1] 7.54	[1] 3.79
	Lighting districts	63,812,135	165,273	[1] 2.59	[1] 1.30
	Fire protection districts	77,149,737	201,361	[1] 2.61	[1] 1.31
	Cemetery districts	7,292,396	2,188	0.30	0.15

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
31	OAKLAND, CALIF.:				
	City corporation	$230,187,990	$5,636,671	[1] $24.49	[1] $12.24
	Original city	160,093,150	4,002,329	25.00	12.50
	Original city	17,325,140	389,816	22.50	11.25
	Annexation	50,417,700	1,194,899	23.70	11.85
	Annexation	2,352,000	49,627	21.10	10.55
	School districts	215,012,650	3,855,634	[1] 17.93	[1] 8.95
	Original city	165,410,500	2,001,467	12.10	6.04
	Bray and Elmhurst	11,143,100	133,717	12.00	5.97
	Fruitvale	15,857,050	196,627	12.40	6.17
	Hayes	1,703,175	20,097	11.80	5.83
	Highland	3,230,725	40,384	12.50	6.25
	Lockwood	10,487,350	127,946	12.20	6.06
	Melrose	7,180,750	88,323	12.30	6.21
	Oakland High	215,012,650	1,247,073	5.80	2.89
	Utility district	215,012,650	253,629	[1] 1.18	[1] 0.59
	Property in general	200,391,790	240,479	1.20	0.60
	Unsecured personal	14,620,860	13,159	0.90	0.45
151	PASADENA, CALIF.:				
	City corporation	145,656,910	1,925,715	[1] 13.22	[1] 9.58
	Original city	90,390,610	1,157,000	12.80	9.28
	North Pasadena	17,560,435	223,018	12.70	9.20
	East Pasadena	24,710,270	313,326	12.68	9.19
	Avondale	87,800	1,006	11.46	8.34
	Other annexations	12,907,795	162,122	12.56	9.10
	Municipal improvement districts—				
	No. 1	1,159,105	19,937	17.20	12.56
	No. 2	1,266,375	9,422	7.44	5.45
	No. 3	1,845,049	26,642	14.44	10.52
	No. 4	1,614,870	13,242	8.20	5.99
110	SACRAMENTO, CALIF.:				
	City corporation	99,421,350	1,755,958	[1] 17.66	[1] 11.57
	Original city	76,551,650	1,362,619	17.80	11.66
	Annexations	22,869,700	393,339	17.20	11.26
199	SAN JOSE, CALIF.:				
	City corporation	40,070,695	651,839	[1] 16.27	[1] 6.53
	Original city and East San Jose	32,487,690	542,544	16.70	6.70
	West San Jose	1,438,130	23,139	16.09	6.47
	Palm Haven and North San Jose	91,895	1,414	15.39	5.67
	Hester, Burbank, Sunol, Willow Glen, and College Park	6,052,980	84,742	14.00	5.62
	School districts	40,070,695	683,935	[1] 17.07	[1] 6.85
	Original city	31,608,820	556,315	17.60	7.06
	East San Jose, West San Jose, and North San Jose	2,357,535	39,607	16.80	6.72
	Palm Haven and Hester	4,703,780	70,086	14.90	6.00
	Burbank, Sunol, Willow Glen, and College Park	1,400,560	17,927	12.80	5.13
179	STOCKTON, CALIF.:				
	City corporation	64,981,575	1,101,971	[1] 16.96	[1] 10.37
	Original city	54,980,690	934,671	17.00	10.39
	Annexation	8,187,794	137,801	16.83	10.29
	Annexation	1,730,681	28,399	16.39	10.05
	Annexation	82,410	1,100	13.35	7.96
250	COLORADO SPRINGS, COLO.:				
	School district	41,024,890	679,098	[1] 16.55	[1] 16.55
	Former No. 11	38,481,347	634,942	16.50	16.50
	Former No. 1	2,543,543	44,156	17.36	17.36
200	PUEBLO, COLO.:				
	City corporation	36,870,000	971,991	[1] 26.36	[1] 26.36
	Property in general	36,870,000	940,185	25.50	25.50
	Park district No. 1	12,545,100	10,036	0.80	0.80
	Park district No. 2	10,884,845	21,770	2.00	2.00
	School districts	36,870,000	539,873	[1] 14.64	[1] 14.64
	No. 1	15,301,050	227,986	14.90	14.90
	No. 20	21,568,950	311,887	14.46	14.46

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
46	BRIDGEPORT, CONN:				
	City corporation	$252,423,371	$6,539,079	[1] $25.91	[1] $20.72
	First district	252,423,371	3,350,381	13.27	10.62
	Second district	249,117,005	3,188,698	12.80	10.24
48	HARTFORD, CONN.:				
	City corporation	318,534,840	5,556,011	[1] 17.44	[1] 13.95
	Urban property	318,094,889	5,551,545	17.45	13.96
	Suburban property	439,951	4,466	10.15	8.12
	School districts	318,534,840	552,499	[1] 1.73	[1] 1.39
	Brown	93,967,778	117,460	1.25	1.00
	South, West Middle, and Washington	142,066,539	142,067	1.00	0.80
	Second North	24,208,648	121,043	5.00	4.00
	Northeast	13,059,928	22,855	1.75	1.40
	Northwest	26,756,926	93,649	3.50	2.80
	Arsenal and Southwest	18,475,021	55,425	3.00	2.40
41	NEW HAVEN, CONN.:				
	City corporation	308,134,104	7,412,473	[1] 24.05	[1] 24.05
	General City	300,764,600	4,217,251	14.02	14.02
	Town	7,369,504	36,847	5.00	5.00
	City and town	308,134,104	3,158,375	10.25	10.25
213	STAMFORD, CONN.:				
	City corporation	82,270,000	1,337,658	[1] 16.26	[1] 10.57
	First and second districts	63,870,000	1,111,338	17.40	11.31
	Third district	18,400,000	226,320	12.30	7.99
81	WATERBURY, CONN.:				
	City corporation	157,246,133	4,810,343	[1] 30.59	[1] 24.47
	First district	157,246,133	1,752,784	11.15	8.92
	Second district	152,877,959	3,057,559	20.00	16.00
	School districts	4,122,703	42,514	[1] 10.31	[1] 8.25
	Hopeville	2,237,230	31,321	14.00	11.20
	Park Road and East Mountain	1,167,576	5,838	5.00	4.00
	Reidville	389,201	2,725	7.00	5.60
	Oronoke	328,696	2,630	8.00	6.40
64	WILMINGTON, DEL.:				
	City corporation	127,269,700	2,460,197	[1] 19.33	[1] 19.33
	Property in general—				
	Taxed at full rate	122,084,400	2,319,605	19.00	19.00
	Taxed at half rate	2,781,850	26,428	9.50	9.50
	Corporations	2,403,450	114,164	47.50	47.50
13	WASHINGTON, D. C.:				
	City corporation	1,438,553,753	19,210,384	[1] 13.35	[1] 13.35
	Property in general	1,001,467,945	17,024,955	17.00	17.00
	Personal intangible	437,085,808	2,185,429	5.00	5.00
55	JACKSONVILLE, FLA.:				
	City corporation	92,496,380	2,447,717	[1] 26.46	[1] 15.88
	Property in general—				
	Inside fire limits	82,559,300	2,229,101	27.00	16.20
	Outside fire limits	9,937,080	218,616	22.00	13.20
63	MIAMI, FLA.:				
	City corporation	184,242,219	2,747,109	[1] 14.91	[1] 7.55
	Original city and Silver Bluff	170,407,682	2,556,116	15.00	7.59
	Buena Vista	2,689,700	34,966	13.00	6.40
	Coconut Grove	11,144,837	156,027	14.00	7.15
241	ST. PETERSBURG, FLA.:				
	City corporation	106,438,526	1,056,950	[1] 9.93	[1] 5.96
	Original city	92,328,976	923,290	10.00	6.00
	Annexations	14,109,550	133,660	9.47	5.68
86	TAMPA, FLA.:				
	City corporation	86,045,320	2,103,084	[1] 24.44	[1] 12.22
	Original city	52,559,263	1,313,982	25.00	12.50
	Annexation	21,145,661	507,496	24.00	12.00
	Annexation	7,848,940	164,828	21.00	10.50
	Annexation	4,491,456	116,778	26.00	13.00

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
190	AURORA, ILL.:				
	School districts	$19,049,994	$681,898	[1] $35.80	[1] $16.31
	No. 129	6,534,148	261,366	40.00	18.23
	No. 131	12,515,846	420,532	33.60	15.31
2	CHICAGO, ILL.:				
	Park districts	1,866,156,218	15,164,411	[1] 8.13	[1] 2.61
	Albany	7,979,799	28,727	3.60	1.15
	Calumet	3,084,721	12,647	4.10	1.28
	Edison	612,454	3,246	5.30	1.86
	Fernwood	2,237,957	9,623	4.30	1.38
	Irving	29,249,266	166,721	5.70	1.83
	Lincoln	292,481,302	3,129,550	10.70	3.43
	North Shore and River	50,225,777	185,835	3.70	1.19
	Northwest	50,408,825	277,249	5.50	1.77
	Portage	19,052,785	127,654	6.70	2.15
	Ravenswood Manor Gardens	2,910,851	9,606	3.30	1.10
	Ridge and West Pullman	6,843,121	38,321	5.60	1.78
	Ridge Avenue	9,863,938	43,404	4.40	1.41
	South	996,839,561	8,174,084	8.20	2.63
	West Chicago	394,365,861	2,957,744	7.50	2.41
131	CICERO, ILL.:				
	Park districts	12,657,478	58,785	[1] 4.64	[1] 1.80
	Cicero	10,430,863	46,939	4.50	1.74
	Clyde	2,226,615	11,846	5.32	2.06
229	DANVILLE, ILL.:				
	City corporation	15,406,803	376,312	[1] 24.43	[1] 7.33
	Property in general	15,406,803	329,706	21.40	6.42
	Danville Township	14,307,939	43,639	3.05	0.91
	Newell Township	1,098,864	2,967	2.70	0.81
	Townships	15,406,803	57,170	[1] 3.71	[1] 1.11
	Danville	14,307,939	53,654	3.75	1.12
	Newell	1,098,864	3,516	3.20	0.96
113	EAST ST. LOUIS, ILL.:				
	County	25,427,255	191,674	[1] 7.54	[1] 3.36
	Property in general	25,427,255	190,704	7.50	3.35
	Annexation	4,849,060	970	0.20	0.09
243	ELGIN, ILL.:				
	City corporation	14,450,473	353,994	[1] 24.50	[1] 12.09
	Property in general	14,450,473	317,910	22.00	10.86
	Kane County	14,346,936	35,867	2.50	1.23
	Cook County	103,537	217	2.10	1.06
	County	14,450,473	108,544	[1] 7.51	[1] 3.71
	Kane	14,346,936	107,602	7.50	3.70
	Cook	103,537	942	9.10	4.60
	Townships	14,450,473	53,414	[1] 3.70	[1] 1.82
	Elgin	14,346,936	53,083	3.70	1.83
	Hanover	103,537	331	3.20	1.62
	Forest preserve district	14,450,473	7,328	[1] 0.51	[1] 0.25
	Kane County	14,346,936	7,173	0.50	0.25
	Cook County	103,537	155	1.50	0.76
192	EVANSTON, ILL.:				
	City corporation	28,480,060	786,599	[1] 27.62	[1] 9.44
	Property in general	28,480,060	783,202	27.50	9.40
	Park district	3,088,594	3,397	1.10	0.38
	School districts	28,480,060	1,754,651	[1] 61.61	[1] 21.05
	Township High	28,480,060	783,202	27.50	9.40
	No. 75	18,853,800	629,717	33.40	11.41
	No. 76	9,626,260	341,732	35.50	12.13
242	MOLINE, ILL.:				
	City corporation	12,071,533	345,411	[1] 28.61	[1] 8.58
	Property in general	12,071,533	316,274	26.20	7.86
	Moline Township	11,888,313	28,532	2.40	0.72
	South Moline Township	183,220	605	3.30	0.99
	Townships	12,071,533	6,824	[1] 0.57	[1] 0.17
	Moline	11,888,313	5,944	0.50	0.15
	South Moline	183,220	880	4.80	1.44

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
102	ROCKFORD, ILL.:				
	City corporation	$47,736,388	$1,145,708	[1] $24.00	[1] $9.52
	Property in general	47,736,388	1,002,474	21.00	8.33
	Rockford Township	47,652,508	142,957	3.00	1.19
	Guilford Township	83,880	277	3.30	1.28
	Townships	47,736,388	195,761	[1] 4.10	[1] 1.63
	Rockford	47,652,508	195,375	4.10	1.63
	Guilford	83,880	386	4.60	1.78
217	ROCK ISLAND, ILL.:				
	City corporation	12,056,116	302,262	[1] 25.07	[1] 7.52
	Property in general	12,056,116	272,468	22.60	6.78
	Rock Island Township	10,981,469	26,355	2.40	0.72
	South Rock Island Township	1,074,647	3,439	3.20	0.96
	Townships	12,056,116	10,542	[1] 0.87	[1] 0.26
	Rock Island	10,981,469	5,491	0.50	0.15
	South Rock Island	1,074,647	5,051	4.70	1.41
89	EVANSVILLE, IND.:				
	Townships	130,241,670	202,895	[1] 1.56	[1] 1.56
	Pigeon	119,919,300	155,919	1.30	1.30
	Perry	2,934,740	16,727	5.70	5.70
	Knight	7,387,630	30,249	4.10	4.10
21	INDIANAPOLIS, IND.:				
	Townships	646,749,380	125,353	[1] 0.19	[1] 0.19
	Center and Warren	585,113,070	117,023	0.20	0.20
	Perry	973,070	584	0.60	0.60
	Washington	43,523,240	2,176	0.05	0.05
	Wayne	17,140,000	5,570	0.33	0.33
167	CEDAR RAPIDS, IOWA:				
	City corporation	21,611,942	621,244	[1] 28.75	[1] 6.63
	Property in general	12,782,085	607,149	47.50	7.20
	Agricultural land	102,136	1,134	11.10	1.67
	Money and credits	8,727,721	12,961	1.49	1.49
	School district	21,611,942	1,063,082	[1] 49.19	[1] 11.34
	Property in general	12,884,221	1,041,045	80.80	12.25
	Money and credits	8,727,721	22,037	2.53	2.53
	State	21,611,942	140,297	[1] 6.49	[1] 1.50
	Property in general	12,884,221	128,842	10.00	1.52
	Money and credits	8,727,721	11,455	1.31	1.31
	County	21,611,942	284,212	[1] 13.15	[1] 3.03
	Property in general	12,884,221	278,299	21.60	3.27
	Money and credits	8,727,721	5,913	0.68	0.68
216	COUNCIL BLUFFS, IOWA:				
	City corporation	11,412,244	471,677	[1] 41.33	[illegible] 9.54
	Property in general	6,823,320	462,621	67.80	10.51
	Agricultural land	143,472	1,334	9.30	1.39
	Money and credits	4,445,452	7,722	1.74	1.74
	School district	11,412,244	703,828	[1] 61.67	[1] 14.24
	Property in general	6,966,792	692,492	99.40	15.40
	Money and credits	4,445,452	11,336	2.55	2.55
	State	11,412,244	75,247	[1] 6.59	[1] 1.52
	Property in general	6,966,792	69,668	10.00	1.55
	Money and credits	4,445,452	5,579	1.26	1.26
	County	11,412,244	126,743	[1] 11.10	[1] 2.56
	Property in general	6,966,792	124,706	17.90	2.77
	Money and credits	4,445,452	2,037	0.46	0.46
162	DAVENPORT, IOWA:				
	City corporation	49,703,405	926,784	[1] 18.65	[1] 8.28
	Property in general	33,180,695	895,879	27.00	9.46
	Agricultural land	373,800	1,869	5.00	1.75
	Money and credits	16,148,910	29,036	1.80	1.80

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
162	DAVENPORT, IOWA—Continued.				
	School district	$33,054,423	$1,030,712	[1] $31.18	[1] $10.25
	Property in general	16,905,513	998,947	59.09	11.84
	Money and credits	16,148,910	31,765	1.97	1.97
	State	33,054,423	190,573	[1] 5.77	[1] 1.90
	Property in general	16,905,513	169,055	10.00	2.00
	Money and credits	16,148,910	21,518	1.33	1.33
	County	33,054,423	472,882	[1] 14.31	[1] 4.70
	Property in general	16,905,513	458,308	27.11	5.43
	Money and credits	16,148,910	14,574	0.90	0.90
52	DES MOINES, IOWA:				
	City corporation	79,223,195	2,806,469	[1] 35.42	[1] 9.70
	Property in general—				
	With garbage collection	42,007,900	2,473,005	58.87	10.82
	Without garbage collection	4,713,060	268,032	56.87	10.45
	Corporation land	582,785	6,381	10.95	1.97
	Money and credits	31,919,450	59,051	1.85	1.85
	School district	79,223,195	3,054,855	[1] 38.56	[1]10.56
	Property in general	47,303,745	2,991,016	63.23	11.62
	Money and credits	31,919,450	63,839	2.00	2.00
	State	79,223,195	514,532	[1] 6.49	[1] 1.78
	Property in general	47,303,745	473,037	10.00	1.84
	Money and credits	31,919,450	41,495	1.30	1.30
	County	79,223,195	1,299,603	[1] 16.40	[1] 4.49
	Property in general	47,303,745	1,272,471	26.90	4.94
	Money and credits	31,919,450	27,132	0.85	0.85
214	DUBUQUE, IOWA:				
	City corporation	17,663,874	642,394	[1] 36.37	[1] 10.13
	Property in general	11,469,279	630,810	55.00	11.02
	Money and credits	6,194,595	11,584	1.87	1.87
	School district	17,663,874	609,722	[1] 34.52	[1] 9.61
	Property in general	11,469,279	598,696	52.20	10.46
	Money and credits	6,194,595	11,026	1.78	1.78
	State	17,663,874	122,994	[1] 6.96	[1] 1.94
	Property in general	11,469,279	114,693	10.00	2.00
	Money and credits	6,194,595	8,301	1.34	1.34
	County	17,663,874	348,042	[1] 19.70	[1] 5.49
	Property in general	11,469,279	341,785	29.80	5.97
	Money and credits	6,194,595	6,257	1.01	1.01
105	SIOUX CITY, IOWA:				
	City corporation	35,042,437	1,126,753	[1] 32.15	[1] 10.39
	Property in general	23,972,643	1,102,742	46.00	11.50
	Agricultural land	503,827	6,651	13.20	3.30
	Money and credits	10,565,967	17,360	1.64	1.64
	School district	35,042,437	1,603,076	[1] 45.75	[1] 14.78
	Property in general	24,476,470	1,578,732	64.50	16.12
	Money and credits	10,565,967	24,344	2.30	2.30
	State	35,042,437	259,103	[1] 7.39	[1] 2.39
	Property in general	24,476,470	244,765	10.00	2.50
	Money and credits	10,565,967	14,338	1.36	1.36
	County	35,042,437	484,645	[1] 13.83	[1] 4.47
	Property in general	24,476,470	477,291	19.50	4.87
	Money and credits	10,565,967	7,354	0.70	0.70
230	WATERLOO, IOWA:				
	City corporation	15,600,523	532,694	[1] 34.15	[1] 11.00
	Agricultural land	45,864	229	5.00	0.90
	Property in general—				
	East side	3,911,307	280,402	71.69	13.02
	West side	3,313,228	236,200	71.29	12.92
	Money and credits—				
	East side	3,524,519	6,732	1.91	1.91
	West side	4,805,605	9,131	1.90	1.90

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
230	WATERLOO, IOWA—Continued.				
	School district	$15,600,523	$742,063	[1] $47.57	[1] $15.33
	Property in general—				
	East side	3,929,662	375,165	95.47	17.33
	West side	3,340,737	344,731	103.19	18.70
	Money and credits—				
	East side	3,524,519	8,952	2.54	2.54
	West side	4,805,605	13,215	2.75	2.75
	State	15,600,523	82,139	[1] 5.27	[1] 1.70
	Property in general	7,270,399	72,704	10.00	1.81
	Money and credits—				
	East side	3,524,519	4,053	1.15	1.15
	West side	4,805,605	5,382	1.12	1.12
	County	15,600,523	174,537	[1] 11.19	[1] 3.61
	Property in general	7,270,399	171,945	23.65	4.29
	Money and credits—				
	East side	3,524,519	1,198	0.34	0.34
	West side	4,805,605	1,394	0.29	0.29
69	KANSAS CITY, KANS.:				
	City corporation	143,628,376	1,586,206	[1] 11.04	[1] 11.04
	Real and personal tangible	137,873,596	1,581,410	11.47	11.47
	Personal intangible	5,754,780	4,796	0.83	0.83
	School district	143,628,376	2,210,774	[1] 15.39	[1] 15.39
	Real and personal tangible	137,873,596	2,205,978	16.00	16.00
	Personal intangible	5,754,780	4,796	0.83	0.83
	State	143,628,376	360,869	[1] 2.51	[1] 2.51
	Real and personal tangible	137,873,596	358,471	2.60	2.60
	Personal intangible	5,754,780	2,398	0.42	0.42
	County	143,628,376	622,829	[1] 4.34	[1] 4.34
	Real and personal tangible	137,873,596	620,431	4.50	4.50
	Personal intangible	5,754,780	2,398	0.42	0.42
145	TOPEKA, KANS.:				
	City corporation	88,130,385	1,058,951	[1] 12.02	[1] 10.21
	Real and personal tangible	82,217,105	1,054,023	12.82	10.90
	Personal intangible	5,913,280	4,928	0.83	0.71
	School district	88,130,385	1,114,859	[1] 12.65	[1] 10.75
	Real and personal tangible	82,217,105	1,109,931	13.50	11.48
	Personal intangible	5,913,280	4,928	0.83	0.71
	State	88,130,385	216,228	[1] 2.45	[1] 2.09
	Real and personal tangible	82,217,105	213,764	2.60	2.21
	Personal intangible	5,913,280	2,464	0.42	0.35
	County	88,130,385	403,683	[1] 4.58	[1] 3.89
	Real and personal tangible	82,217,105	401,219	4.88	4.15
	Personal intangible	5,913,280	2,464	0.42	0.35
94	WICHITA, KANS.:				
	City corporation	122,938,797	1,018,019	[1] 8.28	[1] 5.80
	Real and personal tangible	119,422,155	1,015,088	8.50	5.95
	Personal intangible	3,516,642	2,931	0.83	0.58
	School district	122,938,797	1,913,685	[1] 15.57	[1] 10.90
	Real and personal tangible	119,422,155	1,910,754	16.00	11.20
	Personal intangible	3,516,642	2,931	0.83	0.58
	State	122,938,797	311,963	[1] 2.54	[1] 1.78
	Real and personal tangible	119,422,155	310,498	2.60	1.82
	Personal intangible	3,516,642	1,465	0.42	0.29
	County	122,938,797	514,980	[1] 4.19	[1] 2.93
	Real and personal tangible	119,422,155	513,515	4.30	3.01
	Personal intangible	3,516,642	1,465	0.42	0.29
149	COVINGTON, KY.:				
	State	53,269,892	202,149	[1] 3.79	[1] 2.50
	Real property	32,100,135	96,300	3.00	1.99
	Personal property	21,169,757	105,849	5.00	3.25

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
149	COVINGTON, KY.—Continued.				
	County	$41,945,159	$229,941	[1] $5.48	[1] $3.70
	Property in general	39,473,102	224,997	5.70	3.88
	Bank stock	2,472,057	4,944	2.00	1.20
188	LEXINGTON, KY.:				
	City corporation	55,314,445	1,282,454	[1] 23.18	[1] 13.67
	Property in general	53,362,545	1,270,743	23.80	14.29
	Bank stock	1,951,900	11,711	6.00	2.40
	State	92,969,327	360,005	[1] 3.87	[1] 2.95
	Real property	52,423,214	157,275	3.00	2.41
	Personal property	40,546,113	202,730	5.00	3.57
	County	74,250,333	365,396	[1] 4.92	[1] 3.83
	Property in general	72,298,433	361,492	5.00	3.90
	Bank stock	1,951,900	3,904	2.00	1.40
24	LOUISVILLE, KY.:				
	City corporation	388,209,478	7,777,568	[1] 20.03	[1] 16.25
	Property in general	368,129,220	7,657,087	20.80	16.89
	Manufacturing plants and bank stock	20,080,258	120,481	6.00	4.80
	State	641,812,125	2,705,205	[1] 4.21	[1] 3.41
	Real property	251,927,205	755,781	3.00	2.43
	Personal property	389,884,920	1,949,424	5.00	4.03
130	SHREVEPORT, LA.:				
	School districts	110,574,840	787,955	[1] 7.13	[1] 4.69
	Property in general	110,574,840	442,299	4.00	2.63
	District No. 1	84,921,477	297,225	3.50	2.31
	District No. 3 a	1,437,473	10,062	7.00	4.61
	Districts Nos. 3 b and 19	3,759,545	15,038	4.00	2.63
	Districts Nos. 4, 6, and 9	4,865,293	14,596	3.00	1.98
	Districts Nos. 13 and 18	774,024	3,870	5.00	3.29
	District No. 14	2,432,646	4,865	2.00	1.32
7	BALTIMORE, MD.:				
	City corporation	1,629,880,682	27,596,709	[1] 16.93	[1] 15.12
	Property in general—				
	Full rate	852,790,522	20,381,693	23.90	20.59
	Suburban rate	68,426,950	1,090,246	15.93	13.72
	Rural rate	46,389,530	369,539	7.97	6.87
	Annexations	248,510,325	4,513,941	18.16	15.65
	Securities	413,763,355	1,241,290	3.00	3.00
	State	1,474,971,675	3,641,100	[1] 2.47	[1] 2.19
	Property in general	1,152,782,112	3,157,816	2.74	2.36
	Securities	322,189,563	483,284	1.50	1.50
72	DULUTH, MINN.:				
	City corporation	132,048,468	1,961,512	[1] 14.85	[1] 7.49
	Property in general	80,646,384	1,910,110	23.69	9.08
	Money and credits	51,402,084	51,402	1.00	1.00
	School district	132,048,468	2,487,326	[1] 18.84	[1] 9.50
	Property in general	80,646,384	2,435,924	30.21	11.58
	Money and credits	51,402,084	51,402	1.00	1.00
	State	132,048,468	457,159	[1] 3.46	[1] 1.75
	Property in general	80,646,384	431,458	5.35	2.05
	Money and credits	51,402,084	25,701	0.50	0.50
	County	132,048,468	812,810	[1] 6.16	[1] 3.11
	Property in general	80,646,384	787,109	9.76	3.74
	Money and credits	51,402,084	25,701	0.50	0.50
16	MINNEAPOLIS, MINN.:				
	City corporation	411,156,828	18,199,821	[1] 44.26	[1] 19.99
	Wards Nos. 1, 9, 10, 11, and 12	55,814,174	3,304,757	59.21	22.54
	Wards Nos. 2, 3, and 8	70,176,265	4,141,101	59.01	22.45
	Ward No. 4	80,674,138	4,712,176	58.41	22.16
	Ward No. 5	45,738,039	2,657,837	58.11	22.14
	Ward No. 6	7,647,112	447,433	58.51	22.22
	Wards Nos. 7 and 13	46,126,810	2,726,556	59.11	22.41
	Money and credits	104,980,290	209,961	2.00	2.00

[1] Average rate.

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Table XIX—Continued

City number	City, and parts of city or classes of property	Assessed valuation	Levies	Aggregate tax rate per $1,000 of—: Assessed valuation	Aggregate tax rate per $1,000 of—: Estimated true value
16	MINNEAPOLIS, MINN.—Continued.				
	County	$411,156,828	$2,348,814	[1] $5.71	[1] $2.58
	Property in general	306,176,538	2,296,324	7.50	2.85
	Money and credits	104,980,290	52,490	0.50	0.50
	State	411,156,828	1,690,534	[1] 4.11	[1] 1.86
	Property in general	306,176,538	1,638,044	5.35	2.03
	Money and credits	104,980,290	52,490	0.50	0.50
32	ST. PAUL, MINN.:				
	City corporation	266,635,825	8,583,512	[1] 32.19	[1] 15.59
	Property in general—				
	Old city	121,974,642	5,793,795	47.50	18.25
	Annexations	55,318,483	2,611,032	47.20	18.14
	Money and credits	89,342,700	178,685	2.00	2.00
	State	266,635,825	993,189	[1] 3.72	[1] 1.80
	Property in general	177,293,125	948,518	5.35	2.06
	Money and credits	89,342,700	44,671	0.50	0.50
	County	266,635,825	2,943,414	[1] 11.04	[1] 5.34
	Property in general	177,293,125	2,898,743	16.35	6.28
	Money and credits	89,342,700	44,671	0.50	0.50
19	KANSAS CITY, MO.:				
	City corporation	488,751,614	6,423,110	[1] 13.14	[1] 9.37
	Property in general—				
	Subject to all taxes	488,751,614	6,109,395	12.50	8.91
	Subject to special park levy	125,485,900	313,715	2.50	1.75
103	ST. JOSEPH, MO.:				
	City corporation	81,869,870	1,095,114	[1] 13.38	[1] 9.41
	Property in general—				
	Subject to all taxes	81,869,870	1,023,373	12.50	8.79
	Subject to special park levy	23,913,570	71,741	3.00	2.11
6	ST. LOUIS, MO.:				
	City corporation	1,249,849,665	18,004,976	[1] 14.41	[1] 9.85
	Property in general	1,107,438,540	17,606,445	15.90	10.94
	Merchants' and manufacturers' stock	142,288,425	398,408	2.80	1.82
	Steamboats	122,700	123	1.00	0.65
126	HOBOKEN, N. J.:				
	City corporation	100,089,371	3,449,705	[1] 34.47	[1] 34.
	Old Hoboken, real and personal, and Weehawken addition, personal	73,873,950	2,549,267	34.51	34.51
	Weehawken addition, real	26,215,421	900,438	34.35	34.35
136	UNION CITY, N. J.:				
	City corporation	65,140,562	1,994,124	[1] 30.61	[1] 30.61
	Former West Hoboken	37,927,262	1,123,026	29.61	29.61
	Former Union	27,213,300	871,098	32.01	32.01
237	AMSTERDAM, N. Y.:				
	City corporation	30,779,000	316,644	[1] 10.29	[1] 8.04
	Property in general	30,734,200	316,506	10.30	8.05
	Real property of pensioners	44,800	138	3.08	2.40
236	AUBURN, N. Y.:				
	City corporation	28,316,492	861,037	[1] 30.41	[1] 20.98
	Property in general	28,207,337	859,230	30.46	21.02
	Real property of pensioners	109,155	1,807	16.56	11.42
111	BINGHAMTON, N. Y.:				
	City corporation	117,000,043	3,652,129	[1] 31.21	[1] 23.10
	Property in general	116,686,113	3,647,608	31.26	23.13
	Real property of pensioners	313,930	4,521	14.40	10.66
177	ELMIRA, N. Y.:				
	City corporation	45,978,295	1,467,807	[1] 31.92	[1] 29.37
	Property in general	45,794,323	1,466,950	32.03	29.47
	Real property of pensioners	183,972	857	4.66	4.29
196	JAMESTOWN, N. Y.:				
	City corporation	60,627,397	652,017	[1] 10.75	[1] 9.68
	Property in general	60,486,684	651,744	10.78	9.70
	Real property of pensioners	140,713	273	1.94	1.75

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
1	NEW YORK, N. Y.:				
	City corporation	$14, 152, 271, 510	$343, 876, 866	[1] $24. 30	[1] $24. 30
	General city—personal	258, 987, 975	6, 617, 506	25. 55	25. 55
	Manhattan and Bronx Boroughs—				
	Real	8, 343, 788, 141	215, 621, 340	25. 84	25. 84
	Real	254, 506, 655	74, 012	0. 29	0. 29
	Brooklyn Borough—				
	Real	3, 230, 856, 767	84, 276, 255	26. 08	26. 08
	Real	361, 407, 275	192, 739	0. 53	0. 53
	Queens Borough—				
	Real	1, 227, 676, 363	31, 884, 351	25. 97	25. 97
	Real	252, 258, 705	105, 924	0. 42	0. 42
	Richmond Borough—				
	Real	195, 259, 564	5, 090, 456	26. 07	26. 07
	Real	27, 530, 065	14, 283	0. 52	0. 52
150	NIAGARA FALLS, N. Y.:				
	City corporation	124, 608, 230	2, 784, 984	[1] 22. 35	[1] 22. 11
	Property in general	124, 551, 660	2, 784, 352	22. 36	22. 11
	Real property of pensioners	56, 570	632	11. 17	10. 03
22	ROCHESTER, N. Y.:				
	City corporation	499, 688, 617	13, 395, 655	[1] 26. 81	[1] 21. 45
	Property in general	499, 155, 667	13, 388, 604	26. 82	21. 46
	Real property of pensioners	532, 950	7, 051	13. 23	10. 58
93	SCHENECTADY, N. Y.:				
	City corporation	186, 351, 670	3, 870, 121	[1] 20. 77	[1] 20. 24
	Property in general	186, 212, 467	3, 817, 533	20. 50	19. 98
	Real property of pensioners	139, 203	1, 756	12. 61	11. 48
	Light districts—				
	Albany Street	1, 448, 430	2, 269	1. 57	1. 54
	Ardsley Road	292, 150	498	1. 70	1. 67
	Barrett Street	1, 447, 270	908	0. 63	0. 62
	Broadway No. 1	1, 548, 325	467	0. 30	0. 29
	Broadway No. 2	3, 385, 900	3, 564	1. 05	1. 03
	Centre Street	1, 334, 200	958	0. 72	0. 71
	Clinton Street No. 1	713, 890	462	0. 65	0. 64
	Clinton Street No. 2	549, 945	544	0. 99	0. 98
	Clinton Street No. 3	136, 830	291	2. 12	2. 08
	Congress Street No. 1	516, 320	2, 699	5. 23	5. 10
	Congress Street No. 2	277, 790	1, 527	5. 50	5. 36
	Crane Street No. 1	307, 895	726	2. 36	2. 30
	Crane Street No. 2	748, 410	924	1. 23	1. 21
	Erie Boulevard No. 1	2, 195, 880	5, 338	2. 43	2. 39
	Erie Boulevard No. 2	527. 290	3, 244	6. 15	6. 06
	Francis Avenue	311, 010	797	2. 56	2. 51
	Jay Street No. 1	1, 914, 680	1, 114	0. 58	0. 57
	Jay Street No. 2	245, 430	609	2. 48	2. 45
	Nott Street	269, 090	1, 457	5. 41	5. 29
	Nott Terrace	974, 630	1, 948	2. 00	1. 96
	River Road	4, 959, 300	2, 701	0. 54	0. 53
	Smith Street	900, 365	1, 188	1. 32	1. 29
	State Street No. 1	11, 491, 315	9, 179	0. 80	0. 78
	State Street No. 2	1, 087, 210	1, 169	1, 07	1. 05
	Union Street	875, 350	1, 675	1. 91	1. 90
	Washington Avenue	960, 440	4, 576	4. 76	4. 69
114	TROY, N. Y.:				
	City corporation	67, 667, 206	2, 396, 994	[1] 35. 42	[1] 31. 88
	Property in general	67, 667, 206	1, 682, 883	24. 87	22. 38
	Old Troy	55, 956, 960	670, 924	11. 99	10. 79
	Lansingburg	9, 696, 112	19, 683	2. 03	1. 83
	Sycaway, St. Marys, and North Greenbush	2, 014, 134	23, 504	11. 67	10. 50
83	UTICA, N. Y.:				
	City corporation	131, 582, 603	3, 270, 899	[1] 24. 86	[1] 16. 65
	Property in general	131, 327, 468	3, 266, 949	24. 88	16. 67
	Real property of pensioners	255, 135	3, 950	15. 48	10. 37
246	WATERTOWN, N. Y.:				
	City corporation	44, 175, 572	1, 148, 106	[1] 25. 99	[1] 23. 39
	Property in general	44, 041, 532	1, 147, 302	26. 05	23. 45
	Real property of pensioners	134, 040	804	6. 00	5. 40

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
208	DURHAM, N. C.:				
	City corporation	$70,950,773	$897,966	[1] $12.66	[1] $8.23
	Original city	56,929,497	797,013	14.00	9.10
	Annexation	14,021,276	100,953	7.20	4.68
184	GREENSBORO, N. C.:				
	City corporation	89,361,701	667,482	[1] 7.47	[1] 5.60
	Original city	60,687,319	509,773	8.40	6.30
	Annexation	28,674,382	157,709	5.50	4.12
76	CANTON, OHIO:				
	Townships	225,203,220	47,875	[1] 0.21	[1] 0.17
	Canton	209,948,690	39,470	0.19	0.15
	Plain	15,254,530	8,405	0.55	0.44
203	LORAIN, OHIO:				
	Townships	87,184,425	10,039	[1] 0.12	[1] 0.10
	Black River	48,067,265	1,221	0.03	0.02
	Sheffield	39,117,160	8,818	0.23	0.20
90	ALLENTOWN, PA.:				
	County	124,105,067	410,670	[1] 3.31	[1] 2.05
	Property in general	85,750,412	257,251	3.00	1.59
	Money at interest	38,354,655	153,419	4.00	4.00
128	ALTOONA, PA.:				
	County	45,835,145	319,735	[1] 6.98	[1] 3.07
	Property in general	38,969,851	292,274	7.50	3.00
	Money at interest	6,865,294	27,461	4.00	4.00
133	BETHLEHEM, PA.:				
	County	55,163,493	317,025	[1] 5.75	[1] 2.71
	Property in general—				
	Northampton	34,428,481	240,999	7.00	2.80
	Lehigh	6,914,880	20,745	3.00	1.20
	Money at interest	13,820,132	55,281	4.00	4.00
120	CHESTER, PA.:				
	County	58,353,370	239,218	[1] 4.10	[1] 2.12
	Property in general	44,649,647	184,403	4.13	1.86
	Money at interest	13,703,723	54,815	4.00	4.00
227	EASTON, PA.:				
	County	41,242,214	253,310	[1] 6.14	[1] 2.90
	Property in general	29,446,956	206,129	7.00	2.73
	Money at interest	11,795,258	47,181	4.00	4.00
65	ERIE, PA.:				
	County	95,987,334	617,793	[1] 6.44	[1] 4.18
	Property in general	77,947,658	545,634	7.00	4.20
	Money at interest	18,039,676	72,159	4.00	4.00
97	HARRISBURG, PA.:				
	County	93,169,671	515,346	[1] 5.53	[1] 3.82
	Property in general	71,333,454	428,001	6.00	3.78
	Money at interest	21,836,217	87,345	4.00	4.00
231	HAZLETON, PA.:				
	County	30,082,166	192,159	[1] 6.31	[1] 3.31
	Property in general	24,768,992	170,906	6.90	3.24
	Money at interest	5,313,174	21,253	4.00	4.00
115	JOHNSTOWN, PA.:				
	County	77,315,395	452,661	[1] 5.85	[1] 4.25
	Property in general	71,699,700	430,198	6.00	4.26
	Money at interest	5,615,695	22,463	4.00	4.00
152	LANCASTER, PA.:				
	County	60,001,063	200,274	[1] 3.34	[1] 2.51
	Property in general	39,729,972	119,190	3.00	2.00
	Money at interest	20,271,091	81,084	4.00	4.00
173	MCKEESPORT, PA.:				
	County	62,792,845	487,930	[1] 7.77	[1] 6.79
	Property in general	51,191,050	441,523	8.62	7.33
	Money at interest	11,601,795	46,407	4.00	4.00

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
169	NEW CASTLE, PA.:				
	County	$54,093,215	$324,291	[1] $6.00	[1] $3.45
	Property in general	43,167,090	280,586	6.50	3.38
	Money at interest	10,926,125	43,705	4.00	4.00
238	NORRISTOWN, PA.:				
	County	42,203,740	145,770	[1] 3.45	[1] 1.65
	Property in general	23,044,920	69,135	3.00	1.00
	Money at interest	19,158,820	76,635	4.00	4.00
3	PHILADELPHIA, PA.:				
	City corporation	4,198,256,361	58,383,317	[1] 13.91	[1] 13.91
	Urban—				
	Outside poor district	472,345,348	8,077,105	17.10	17.10
	Inside poor district	2,537,301,364	44,402,774	17.50	17.50
	Suburban—				
	Outside poor district	96,762,325	1,103,091	11.40	11.40
	Inside poor district	45,571,295	531,361	11.66	11.66
	Farm—				
	Outside poor district	13,305,400	113,761	8.55	8.55
	Inside poor district	4,914,300	43,000	8.75	8.75
	Money at interest	1,028,056,329	4,112,225	4.00	4.00
	Poor districts	582,413,073	216,757	[1] 0.37	[1] 0.37
	Urban	472,345,348	188,938	0.40	0.40
	Suburban	96,762,325	25,158	0.26	0.26
	Farm	13,305,400	2,661	0.20	0.20
10	PITTSBURGH, PA.:				
	City corporation	1,060,013,550	18,083,861	[1] 17.06	[1] 14.50
	Land	554,616,950	12,423,419	22.40	19.04
	Buildings	505,396,600	5,660,442	11.20	9.52
	County	1,386,547,885	10,026,896	[1] 7.23	[1] 6.15
	Property in general	978,319,750	8,393,983	8.58	6.86
	Money at interest	408,228,135	1,632,913	4.00	4.00
53	SCRANTON, PA.:				
	City corporation	123,922,325	2,183,083	[1] 17.62	[1] 6.17
	Land	55,755,270	1,354,853	24.30	8.50
	Improvements and personal property	68,167,055	828,230	12.15	4.25
	County	138,997,234	1,029,428	[1] 7.41	[1] 2.71
	Property in general	118,359,751	946,878	8.00	2.64
	Money at interest	20,637,483	82,550	4.00	4.00
104	WILKES-BARRE, PA.:				
	County	128,890,783	803,457	[1] 6.23	[1] 4.12
	Property in general	99,273,915	684,990	6.90	4.14
	Money at interest	29,616,868	118,467	4.00	4.00
204	WILLIAMSPORT, PA.:				
	County	29,482,720	223,881	[1] 7.59	[1] 4.59
	Property in general	19,263,540	183,004	9.50	4.75
	Money at interest	10,219,180	40,877	4.00	4.00
174	YORK, PA.:				
	County	36,988,083	305,721	[1] 8.27	[1] 3.41
	Property in general	26,294,776	262,948	10.00	3.33
	Money at interest	10,693,307	42,773	4.00	4.00
119	PAWTUCKET, R. I.:				
	City corporation	131,137,530	2,246,273	[1] 17.13	[1] 17.13
	Property in general	117,442,980	2,207,928	18.80	18.80
	Personal intangible	13,694,550	38,345	2.80	2.80
30	PROVIDENCE, R. I.:				
	City corporation	596,908,990	10,381,610	[1] 17.39	[1] 17.39
	Property in general	458,435,010	9,993,883	21.80	21.80
	Personal intangible	138,473,980	387,727	2.80	2.80
168	WOONSOCKET, R. I.:				
	City corporation	86,891,950	1,976,964	[1] 22.75	[1] 22.75
	Property in general	82,555,550	1,964,822	23.80	23.80
	Personal intangible	4,336,400	12,142	2.80	2.80

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
166	BEAUMONT, TEX.:				
	City corporation	$51,366,280	$1,129,841	[1] $22.00	[1] $17.60
	General city	51,366,280	708,855	13.80	11.04
	School district	48,389,200	420,986	8.70	6.96
80	EL PASO, TEX.:				
	City corporation	100,719,620	1,969,110	[1] 19.55	[1] 13.69
	General city	100,719,620	1,964,033	19.50	13.65
	Paving district	25,385,000	5,077	0.20	0.14
36	SAN ANTONIO, TEX.:				
	City corporation	191,134,040	3,363,433	[1] 17.60	[1] 13.20
	General city	191,134,040	3,325,732	17.40	13.05
	Improvement districts—				
	Nos. 1, 8, 12, and 13	19,902,920	5,971	0.30	0.23
	No. 2	4,819,720	1,928	0.40	0.30
	Nos. 3, 9, and 10	16,592,460	8,296	0.50	0.37
	No. 4	7,824,090	10,171	1.30	0.97
	No. 7	4,906,470	2,944	0.60	0.45
	No. 11	35,017,120	7,003	0.20	0.15
	No. 14	1,734,670	1,388	0.80	0.60
223	LYNCHBURG, VA.:				
	City corporation	48,134,941	919,490	[1] 19.10	[1] 13.79
	Property in general	37,801,694	793,835	21.00	14.61
	Annexation—real	4,729,002	78,019	16.50	11.55
	Bank stock	5,604,245	47,636	8.50	8.50
	State	75,763,255	289,285	[1] 3.82	[1] 3.05
	Real estate, personal tangible, and bank stock	48,992,346	122,481	2.50	1.80
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	14,674,100	73,371	5.00	5.00
	Capital	8,588,238	85,882	10.00	10.00
	Money	3,152,728	6,306	2.00	2.00
	Bonds of cities and counties of Virginia	355,843	1,245	3.50	3.50
178	NEWPORT NEWS, VA.:				
	City corporation	30,357,666	822,536	[1] 27.09	[1] 18.34
	Property in general	28,837,110	807,438	28.00	18.82
	Annexation—real	396,105	5,149	13.00	9.10
	Machinery and tools	260,986	2,610	10.00	5.00
	Bank stock	863,465	7,339	8.50	8.50
	State	38,799,429	135,566	[1] 3.49	[1] 2.56
	Real estate, personal tangible, and bank stock	30,096,680	75,242	2.50	1.70
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	3,285,396	16,427	5.00	5.00
	Capital	4,130,794	41,308	10.00	10.00
	Money	1,275,729	2,551	2.00	2.00
	Bonds of cities and counties of Virginia	10,830	38	3.50	3.50
44	NORFOLK, VA.:				
	City corporation	182,973,701	4,831,369	[1] 26.40	[1] 17.16
	Property in general	172,696,354	4,749,150	27.50	17.51
	Bank stock	10,277,347	82,219	8.00	8.00
	State	227,169,415	732,667	[1] 3.23	[1] 2.25
	Real estate, personal tangible, and bank stock	182,973,701	457,433	2.50	1.62
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	26,041,412	130,207	5.00	5.00
	Capital	13,428,286	134,283	10.00	10.00
	Money	3,865,010	7,730	2.00	2.00
	Bonds of cities and counties of Virginia	861,006	3,014	3.50	3.50
232	PETERSBURG, VA.;				
	City corporation	32,893,384	672,580	[1] 20.45	[1] 15.62
	Property in general	27,629,585	621,666	22.50	16.76
	Annexation	2,057,390	23,660	11.50	8.57
	Bank stock	3,206,409	27,254	8.50	8.50

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
232	PETERSBURG, VA.—Continued.				
	State	$50,298,365	$239,039	[1] $4.75	[1] $4.01
	Real estate, personal tangible, and bank stock	30,799,695	76,999	2.50	1.92
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	4,469,299	22,346	5.00	5.00
	Capital	13,672,391	136,724	10.00	10.00
	Money	1,191,360	2,383	2.00	2.00
	Bonds of cities and counties of Virginia	165,620	587	3.50	3.50
142	PORTSMOUTH, VA.:				
	City corporation	38,737,881	927,963	[1] 23.95	[1] 14.59
	Property in general	36,284,288	907,107	25.00	14.83
	Bank stock	2,453,593	20,856	8.50	8.50
	State	42,510,876	119,456	[1] 2.81	[1] 1.77
	Real estate, personal tangible, and bank stock	38,737,881	96,845	2.50	1.52
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	1,834,109	9,170	5.00	5.00
	Capital	1,180,772	11,808	10.00	10.00
	Money	680,144	1,360	2.00	2.00
	Bonds of cities and counties of Virginia	77,970	273	3.50	3.50
39	RICHMOND, VA.:				
	City corporation	280,994,941	5,590,823	[1] 19.90	[1] 14.09
	Property in general	239,313,688	5,025,587	21.00	15.40
	Personal tangible	19,176,831	373,948	19.50	7.80
	Bank stock	22,504,422	191,288	8.50	8.50
	State	399,389,691	1,478,321	[1] 3.70	[1] 2.87
	Real estate, personal tangible, and bank stock	280,994,941	702,487	2.50	1.77
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	56,865,549	284,327	5.00	5.00
	Capital	45,788,813	457,888	10.00	10.00
	Money	14,314,024	28,628	2.00	2.00
	Bonds of cities and counties of Virginia	1,426,364	4,991	3.50	3.50
138	ROANOKE, VA.:				
	City corporation	67,548,922	1,460,694	[1] 21.62	[1] 7.03
	Property in general	62,542,444	1,407,210	22.50	7.04
	Annexation—real	565,440	9,895	17.50	5.83
	Annexation—real	834,300	12,932	15.50	5.17
	Bank stock	3,606,738	30,657	8.50	8.50
	State	86,936,241	278,924	[1] 3.21	[1] 1.23
	Real estate, personal tangible, and bank stock	68,621,750	171,579	2.50	0.82
	Personal intangible—				
	Shares of stock, and bonds, notes, etc	9,435,321	47,177	5.00	5.00
	Capital	5,263,528	52,635	10.00	10.00
	Money	3,414,722	6,830	2.00	2.00
	Bonds of cities and counties of Virginia	200,920	703	3.50	3.50
20	SEATTLE, WASH.:				
	City corporation	271,458,767	8,520,078	31.39	[1] 15.07
	Old limits	186,266,623	5,887,884	31.61	15.17
	New limits	42,777,068	1,343,632	31.41	15.08
	Ballard	7,253,010	231,878	31.97	15.35
	Columbia, Dunlap, South Park, and West Seattle	21,556,075	631,135	29.28	14.05
	Georgetown	2,864,975	94,917	33.13	15.90
	Ravenna, Southeast Seattle, and South Seattle	8,808,048	274,459	31.16	14.96
	Yesler	1,932,968	56,173	29.06	13.95

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
20	SEATTLE, WASH.—Continued.				
	County	$271,458,767	$3,813,292	[1] $14.05	[1] $6.74
	Property in general	271,458,767	3,454,584	12.73	6.11
	Road districts	45,666,237	358,708	[1] 7.86	[1] 3.77
77	SPOKANE, WASH.:				
	School district	85,981,102	1,179,231	[1] 13.72	[1] 6.86
	Former No. 81	83,831,574	1,148,493	13.70	6.85
	Former No. 122	2,149,528	30,738	14.30	7.15
79	TACOMA, WASH				
	City corporation	64,089,384	1,583,414	[1] 24.71	[1] 10.87
	General city	64,089,384	37,543	0.59	0.26
	District No. 1	50,820,479	1,246,118	24.52	10.79
	District No. 2	10,735,545	251,963	23.47	10.33
	Districts Nos. 3 and 4	1,764,993	33,729	19.11	8.41
	District No. 5	768,367	14,061	18.30	8.05
	School district	64,089,384	928,904	[1] 14.49	[1] 6.38
	Property in general	63,974,023	927,623	14.50	6.38
	Property in general	115,361	1,281	11.10	4.89
170	CHARLESTON, W. VA.:				
	County	105,675,738	458,401	[1] 4.34	[1] 2.60
	Property in general	102,822,093	442,135	4.30	2.57
	Fifteenth ward	2,853,645	16,266	5.70	3.41
134	HUNTINGTON, W. VA.:				
	City orporation	139,601,009	766,356	[1] 5.49	[1] 5.49
	Clabell County	135,460,726	745,034	5.50	5.50
	Wayne County	4,140,283	21,322	5.15	5.15
153	WHEELING, W. VA.:				
	City corporation	119,238,722	1,015,151	[1] 8.51	[1] 8.51
	Original city	85,732,116	745,005	8.69	8.69
	Fulton	1,654,776	12,742	7.70	7.70
	Woodsdale	4,562,063	41,880	9.18	9.18
	Edgewood	4,577,994	35,800	7.82	7.82
	Pleasant Valley	2,023,786	14,895	7.36	7.36
	Elm Grove	4,278,284	40,430	9.45	9.45
	Warwood	5,775,151	47,298	8.19	8.19
	Other annexations	10,634,552	77,101	7.25	7.25
	School districts	119,238,722	1,364,297	[1] 11.44	[1] 11.44
	Original city and annexation	109,856,872	1,252,368	11.40	11.40
	Annexation	8,075,092	96,901	12.00	12.00
	Annexation	1,306,758	15,028	11.50	11.50
240	GREEN BAY, WIS.:				
	City corporation	55,830,191	920,054	[1] 16.48	[1] 14.15
	Property in general	52,210,595	844,888	16.18	13.75
	Public utilities	3,527,699	42,830	12.14	12.14
	Public utilities	91,897	1,717	18.68	18.68
	Sewer districts—				
	Nos. 1, 4, 5, 17, and 18	12,711,340	19,067	1.50	1.27
	Nos. 2, 7, and 8	9,348,790	9,349	1.00	0.85
	Nos. 9, 10, and 11	4,406,875	2,203	0.50	0.42
	County	55,738,294	395,240	[1] 7.09	[1] 6.09
	Property in general	52,210,595	382,061	7.32	6.22
	Public utilities	3,527,699	13,179	3.74	3.74
161	KENOSHA, WIS.:				
	City corporation	71,594,159	1,637,808	[1] 22.88	[1] 14.85
	Property in general	67,764,900	1,591,316	23.48	14.94
	Public utilities	3,829,259	46,492	12.14	12.14
	County	71,594,159	388,171	[1] 5.42	[1] 3.52
	Property in general	67,764,900	373,866	5.52	3.51
	Public utilities	3,829,259	14,305	3.74	3.74
249	LA CROSSE, WIS.:				
	City corporation	49,103,532	1,040,496	[1] 21.19	[1] 18.72
	Property in general	46,614,517	1,010,276	21.67	19.03
	Public utilities	2,489,015	30,220	12.14	12.14

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
249	LA CROSSE, WIS.—Continued.				
	County	$49,103,532	$257,614	[1] $5.25	[1] $4.64
	Property in general	46,614,517	248,316	5.33	4.68
	Public utilities	2,489,015	9,298	3.74	3.74
187	MADISON, WIS.:				
	City corporation	138,199,808	2,416,925	[1] 17.49	[1] 16.10
	Property in general	136,872,157	2,400,806	17.54	16.14
	Public utilities	1,327,651	16,119	12.14	12.14
	County	138,199,808	552,476	[1] 4.00	[1] 3.68
	Property in general	136,872,157	547,516	4.00	3.68
	Public utilities	1,327,651	4,960	3.74	3.74
14	MILWAUKEE, WIS.:				
	City corporation	918,767,180	21,561,754	[1] 23.47	[1] 18.61
	Property in general	864,957,161	597,532	0.69	0.54
	East sewer district	185,524,452	4,347,228	23.43	18.31
	West sewer district	496,613,421	11,651,743	23.46	18.38
	South sewer district	182,819,288	4,294,023	23.49	18.43
	Public utilities	51,070,212	620,052	12.14	12.14
	Public utilities	2,739,807	51,176	18.68	18.68
	County	916,027,373	4,388,335	[1] 4.79	[1] 3.80
	Property in general	864,957,161	4,197,550	4.85	3.80
	Public utilities	51,070,212	190,785	3.74	3.74
245	OSHKOSH, WIS.:				
	City corporation	50,680,194	1,144,247	[1] 22.58	[1] 17.82
	Property in general	47,075,740	1,100,485	23.38	18.16
	Public utilities	3,604,454	43,762	12.14	12.14
	County	50,680,194	325,252	[1] 6.42	[1] 5.07
	Property in general	47,075,740	311,787	6.62	5.15
	Public utilities	3,604,454	13,465	3.74	3.74
124	RACINE, WIS.:				
	City corporation	107,495,408	1,779,609	[1] 16.56	[1] 12.85
	Property in general	97,561,719	1,659,002	17.00	12.91
	Public utilities	9,933,689	120,607	12.14	12.14
	County	107,495,408	346,186	[1] 3.22	[1] 2.50
	Property in general	97,561,719	309,076	3.17	2.40
	Public utilities	9,933,689	37,110	3.74	3.74
243	SHEBOYGAN, WIS.:				
	City corporation	48,224,648	1,244,037	[1] 25.80	[1] 19.12
	Property in general	45,516,650	1,209,782	26.58	19.40
	Public utilities	2,497,695	30,327	12.14	12.14
	Public utilities	210,303	3,928	18.68	18.68
	County	48,014,345	336,291	[1] 7.00	[1] 5.19
	Property in general	45,516,650	326,960	7.18	5.24
	Public utilities	2,497,695	9,331	3.74	3.74
220	SUPERIOR, WIS.:				
	City corporation	60,634,527	1,286,593	[1] 21.22	[1] 17.84
	Property in general	48,739,451	1,064,086	21.83	17.66
	Public utilities	11,195,076	209,110	18.68	18.68
	Public utilities	700,000	8,499	12.14	12.14
	Sewer districts—				
	No. 1	6,858,000	3,429	0.50	0.41
	Nos. 5 and 8	1,469,000	1,469	1.00	0.81
	County	49,439,451	561,554	[1] 11.36	[1] 9.21
	Property in general	48,739,451	558,939	11.47	9.28
	Public utilities	700,000	2,615	3.74	3.74

[1] Average rate.

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Special property taxes.—In the years prior to 1925 there were shown in Table 23 the valuation of property subject to special property taxes and the total and per capita levy of such taxes; but for 1925 and 1926 the data pertaining to special property taxes are presented separately in text tables. Table XX, which follows, presents the data for 1926.

City number	Table XX CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per $1,000 of assessed valuation	LEVY	
				Total	Per capita
	Total			$11,687,390	$0.28
46	BRIDGEPORT, CONN.:				
	City corporation—corporation and bank stock	(1)	$10.00	22,231	(2)
48	HARTFORD, CONN.:				
	City corporation—corporation and bank stock	(1)	10.00	1,484,918	9.22
	School district—corporation and bank stock	(1)	10.00	478,591	2.97
125	NEW BRITAIN, CONN.:				
	City corporation—corporation and bank stock	(1)	10.00	31,159	0.46
41	NEW HAVEN, CONN.:				
	City corporation	(1)	(1)	103,260	0.57
	Corporation and bank stock	(1)	10.00	102,925	0.57
	Shellfish beds	(1)	20.00	335	(3)
213	STAMFORD, CONN.:				
	Town—corporation and bank stock	(1)	10.00	11,662	0.28
81	WATERBURY, CONN.:				
	City corporation—bank stock	(1)	10.00	29,359	(2)
64	WILMINGTON, DEL.:				
	City corporation—horses and mules		(4)	297	(3)
239	LEWISTON, ME.:				
	City corporation—bank stock	$521,572	15.00	7,824	0.22
106	PORTLAND, ME.:				
	City corporation—bank stock	4,092,600	15.00	61,389	0.80
7	BALTIMORE, MD.:				
	City corporation	189,000,000	[5] 3.55	671,250	0.83
	Bank stock	39,000,000	10.00	390,000	0.48
	Savings bank deposits	150,000,000	1.88	281,250	0.35
98	MANCHESTER, N. H.:				
	City corporation	17,746,267	[5] 7.60	134,795	1.60
	Bank stock	679,200	10.00	6,792	0.08
	Savings bank deposits	17,067,067	7.50	128,003	1.52
159	ATLANTIC CITY, N. J.:				
	City corporation—bank stock	5,097,000	3.75	19,112	0.36
	County—bank stock	5,097,000	3.75	19,112	0.36
95	BAYONNE, N. J.:				
	City corporation—bank stock	2,095,466	3.75	7,858	0.09
	County—bank stock	2,095,466	3.75	7,858	0.09
62	CAMDEN, N. J.:				
	City corporation—bank stock	8,189,581	3.75	30,711	0.23
	County—bank stock	8,189,581	3.75	30,711	0.23
140	EAST ORANGE, N. J.:				
	City corporation—bank stock	2,710,205	3.75	10,163	0.16
	County—bank stock	2,710,205	3.75	10,163	0.16
73	ELIZABETH, N. J.:				
	City corporation—bank stock	4,070,133	3.75	15,263	(2)
	County—bank stock	4,070,133	3.75	15,263	(2)
126	HOBOKEN, N. J.:				
	City corporation—bank stock	4,544,000	3.75	17,039	0.25
	County—bank stock	4,544,000	3.75	17,039	0.25
23	JERSEY CITY, N. J.:				
	City corporation—bank stock	14,504,000	3.75	54,390	0.17
	County—bank stock	14,504,000	3.75	54,390	0.17
15	NEWARK, N. J.:				
	City corporation—bank stock	34,626,133	3.75	129,848	0.28
	County—bank stock	34,626,133	3.75	129,848	0.28
222	NEW BRUNSWICK, N. J.:				
	City corporation—bank stock	2,640,800	3.75	9,903	0.25
	County—bank stock	2,640,800	3.75	9,903	0.25
234	ORANGE, N. J.:				
	City corporation—bank stock	891,200	3.75	3,342	0.09
	County—bank stock	891,200	3.75	3,342	0.09
123	PASSAIC, N. J.:				
	City corporation—bank stock	5,948,821	3.75	22,308	0.32
	County—bank stock	5,948,821	3.75	22,308	0.32
54	PATERSON, N. J.:				
	City corporation—bank stock	11,739,635	3.75	44,024	0.31
	County—bank stock	11,739,635	3.75	44,024	0.31

[1] Not reported.
[2] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[3] Less than one-half of 1 cent.
[4] Horses and mules taxed at $1 each.
[5] Average rate.

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Table XX—Continued

City number	CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per $1,000 of assessed valuation	LEVY	
				Total	Per capita
182	PERTH AMBOY, N. J.:				
	City corporation—bank stock	$1,688,752	$3.75	$6,333	$0.13
	County—bank stock	1,688,752	3.75	6,333	0.13
57	TRENTON, N. J.:				
	City corporation—bank stock	6,814,400	3.75	25,554	0.19
	County—bank stock	6,814,400	3.75	25,554	0.19
136	UNION CITY, N. J.:				
	City corporation—bank stock	6,664,200	3.75	24,991	0.39
	County—bank stock	6,664,200	3.75	24,991	0.39
68	ALBANY, N. Y.:				
	City corporation—bank stock	12,041,753	10.00	120,418	1.01
237	AMSTERDAM, N. Y.:				
	City corporation—bank stock	2,259,793	10.00	22,598	0.63
236	AUBURN, N. Y.:				
	City corporation—bank stock	1,023,889	10.00	10,239	0.29
12	BUFFALO, N. Y.:				
	City corporation—bank stock, etc	14,282,268	10.00	142,823	0.26
177	ELMIRA, N. Y.:				
	City corporation—bank stock	1,853,282	10.00	18,533	0.38
196	JAMESTOWN, N. Y.:				
	City corporation—bank stock	4,815,997	6.66	32,075	0.72
	School district—bank stock	4,815,997	3.34	16,037	0.36
165	MOUNT VERNON, N. Y.:				
	City corporation—bank stock	1,352,700	10.00	13,527	0.26
248	NEWBURGH, N. Y.:				
	City corporation—bank stock	1,904,200	10.00	19,042	0.63
191	NEW ROCHELLE, N. Y.:				
	City corporation—bank stock	1,056,800	10.00	10,568	0.23
1	NEW YORK, N. Y.:				
	City corporation—bank stock, etc	704,305,700	10.00	7,043,057	1.19
150	NIAGARA FALLS, N. Y.:				
	City corporation—bank stock	3,232,068	10.00	32,320	0.55
233	POUGHKEEPSIE, N. Y.:				
	City corporation—bank stock	2,232,400	10.00	22,324	0.62
22	ROCHESTER, N. Y.:				
	City corporation—bank stock, etc	8,020,860	10.00	80,209	0.25
93	SCHENECTADY, N. Y.:				
	City corporation—bank stock	1,832,170	10.00	18,322	0.20
40	SYRACUSE, N. Y.:				
	City corporation—bank stock	3,053,266	10.00	30,533	0.17
114	TROY, N. Y.:				
	City corporation—bank stock	5,331,876	10.00	53,319	0.74
83	UTICA, N. Y.:				
	City corporation—bank stock	6,879,912	10.00	68,799	0.67
246	WATERTOWN, N. Y.:				
	City corporation—bank stock, etc	2,151,932	10.00	21,519	0.65
70	YONKERS, N. Y.:				
	City corporation—bank stock	1,003,249	10.00	10,032	0.09
158	CHARLOTTE, N. C.:				
	City corporation—building and loan	10,734,420	0.33	3,578	0.07
	State—building and loan	10,734,420	0.33	3,578	0.07
	County—building and loan	10,734,420	0.33	3,578	0.07
208	DURHAM, N. C.:				
	City corporation—building and loan	1,740,000	0.33	580	0.01
	State—building and loan	1,740,000	0.33	580	0.01
	County—building and loan	1,740,000	0.33	580	0.01
184	GREENSBORO, N. C.:				
	City corporation—building and loan	2,730,000	0.33	910	0.02
	State—building and loan	2,730,000	0.33	910	0.02
	County—building and loan	2,730,000	0.33	910	0.02
228	WILMINGTON, N. C.:				
	City corporation—building and loan	3,369,000	0.33	1,123	0.03
	State—building and loan	3,369,000	0.33	1,123	0.03
	County—building and loan	3,369,000	0.33	1,123	0.03
121	WINSTON-SALEM, N. C.:				
	City corporation—building and loan	4,109,970	0.33	1,370	0.02
	State—building and loan	4,109,970	0.33	1,370	0.02
	County—building and loan	4,109,970	0.33	1,370	0.02

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Poll taxes.—In reports previous to 1925 the data relating to the levy of poll taxes were shown in the general table covering assessed valuations and tax levies, but for 1925 and 1926 they are presented separately in text tables. In Table XXI, which follows, are shown the data for 1926.

Table XXI

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
	Total		$8,491,208
129	Mobile, Ala.:		
	School district	$1.50	8,094
107	Little Rock, Ark.:		
	City corporation	2.00	17,162
	County	2.00	17,162
46	Bridgeport, Conn.:		
	City corporation	2.00	55,766
48	Hartford, Conn.:		
	City corporation	2.00	136,082
125	New Britain, Conn.:		
	City corporation	2.00	60,042
41	New Haven, Conn.:		
	City corporation	2.00	84,138
213	Stamford, Conn.:		
	Town	2.00	1,288
81	Waterbury, Conn.:		
	City corporation	2.00	46,224
64	Wilmington, Del.:		
	County	0.25	2,897
55	Jacksonville, Fla.:		
	School district	1.00	12,386
63	Miami, Fla.:		
	School district	1.00	13,200
241	St. Petersburg, Fla.:		
	School district	1.00	2,022
86	Tampa, Fla.:		
	School district	1.00	15,759
33	Atlanta, Ga.:		
	City corporation	3.00	73,719
	State	1.00	28,318
154	Augusta, Ga.:		
	State	1.00	6,494
193	Columbus, Ga.:		
	City corporation	2.00	7,486
	State	1.00	5,971
147	Macon, Ga.:		
	State	1.00	6,880
88	Savannah, Ga.:		
	State	1.00	6,937
189	East Chicago, Ind.:		
	City corporation	1.00	6,891
	School district	1.00	6,891
	State	1.50	10,336
89	Evansville, Ind.:		
	City corporation	1.00	16,870
	School district	0.50	8,435
	State	1.50	25,305
	County	0.50	8,435
84	Fort Wayne, Ind.:		
	City corporation	2.00	37,718
	School district	1.00	18,859
	State	1.50	28,288
	County	1.50	28,288
101	Gary, Ind.:		
	State	1.50	14,868
164	Hammond, Ind.:		
	City corporation	1.00	8,263
	School district	1.00	8,263
	State	1.50	12,395
21	Indianapolis, Ind.:		
	City corporation	0.50	27,776
	County	0.50	27,776
	State	1.50	83,326
225	Kokomo, Ind.:		
	City corporation	0.50	2,530
	School district	0.50	2,530
	State	1.50	7,589
	County	0.50	2,530
194	Muncie, Ind.:		
	City corporation	$0.50	$2,800
	School district	0.49	2,744
	State	1.50	8,400
	County	0.50	2,800
	Township	0.25	1,400
100	South Bend, Ind.:		
	City corporation	0.50	10,945
	School district	0.50	10,945
	State	1.50	32,835
	County	0.50	10,945
117	Terre Haute, Ind.:		
	City corporation	0.50	6,174
	School district	0.74	9,138
	State	1.50	18,524
	County	1.00	12,349
167	Cedar Rapids, Iowa:		
	County	(1)	(1)
216	Council Bluffs, Iowa:		
	City corporation	2.00	11,806
214	Dubuque, Iowa:		
	County	0.50	5,436
105	Sioux City, Iowa:		
	County	0.50	8,483
230	Waterloo, Iowa:		
	City corporation	3.50	22,750
	County	0.50	6,262
17	New Orleans, La.:		
	City corporation	1.00	92,403
130	Shreveport, La.:		
	School district	1.00	9,902
239	Lewiston, Me.:		
	City corporation	3.00	26,370
106	Portland, Me.:		
	City corporation	3.00	63,096
8	Boston, Mass.:		
	City corporation	2.00	489,118
132	Brockton, Mass.:		
	City corporation	2.00	40,848
201	Brookline, Mass.:		
	City corporation	2.00	23,826
66	Cambridge, Mass.:		
	City corporation	2.00	69,242
181	Chelsea, Mass.:		
	City corporation	2.00	26,848
202	Chicopee, Mass.:		
	City corporation	2.00	22,196
210	Everett, Mass.:		
	City corporation	2.00	25,868
61	Fall River, Mass.:		
	City corporation	2.00	71,112
198	Fitchburg, Mass.:		
	City corporation	2.00	25,754
175	Haverhill, Mass.:		
	City corporation	2.00	30,522
141	Holyoke, Mass.:		
	City corporation	2.00	34,328
92	Lawrence, Mass.:		
	City corporation	2.00	47,664
74	Lowell, Mass.:		
	City corporation	2.00	60,808
82	Lynn, Mass.:		
	City corporation	2.00	64,720
163	Malden, Mass.:		
	City corporation	2.00	31,984
172	Medford, Mass.:		
	City corporation	2.00	29,840
67	New Bedford, Mass.:		
	City corporation	2.00	71,054

See footnotes at end of table.

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Table XXI—Continued

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
155	Newton, Mass.:		
	City corporation	$2.00	$32,012
183	Pittsfield, Mass.:		
	City corporation	2.00	27,020
137	Quincy, Mass.:		
	City corporation	2.00	38,090
206	Salem, Mass.:		
	City corporation	2.00	24,546
85	Somerville, Mass.:		
	City corporation	2.00	61,228
51	Springfield, Mass.:		
	City corporation	2.00	84,296
219	Taunton, Mass.:		
	City corporation	2.00	22,156
235	Waltham, Mass.:		
	City corporation	2.00	20,648
38	Worcester, Mass.:		
	City corporation	2.00	115,526
211	Springfield, Mo.:		
	City corporation	2.00	13,480
205	Butte, Mont.:		
	City corporation	2.00	16,572
	County	2.00	16,572
139	Lincoln, Nebr.:		
	City corporation	2.00	13,066
98	Manchester, N. H.:		
	City corporation	2.00	80,352
159	Atlantic City, N. J.:		
	City corporation	1.00	14,420
95	Bayonne, N. J.:		
	City corporation	1.00	2,381
62	Camden, N. J.:		
	City corporation	1.00	26,968
140	East Orange, N. J.:		
	City corporation	1.00	12,889
73	Elizabeth, N. J.:		
	City corporation	1.00	22,596
126	Hoboken, N. J.:		
	City corporation	1.00	2,384
23	Jersey City, N. J.:		
	City corporation	1.00	9,280
15	Newark, N. J.:		
	City corporation	1.00	103,736
234	Orange, N. J.:		
	City corporation	1.00	6,050
123	Passaic, N. J.:		
	City corporation	1.00	5,776
54	Paterson, N. J.:		
	City corporation	1.00	13,027
182	Perth Amboy, N. J.:		
	City corporation	1.00	1,000
57	Trenton, N. J.:		
	City corporation	1.00	32,855
136	Union City, N. J.:		
	City corporation	1.00	2,257
158	Charlotte, N. C.:		
	City corporation	1.00	6,018
	County	2.00	12,036
208	Durham, N. C.:		
	City corporation	1.00	7,139
	County	2.00	14,278
184	Greensboro, N. C.:		
	City corporation	1.00	6,154
	County	2.00	12,308
28	Wilmington, N. C.:		
	City corporation	2.00	9,596
	School district	2.38	11,419
	County	0.62	2,975
121	Winston-Salem, N. C.:		
	City corporation	1.00	8,662
	County	2.00	17,324
90	Allentown, Pa.:		
	City corporation	1.00	23,010
	School district	3.00	140,880
	County	(2)	28,875
128	Altoona, Pa.:		
	School district	3.00	103,164
	County	(3)	25,506
133	Bethlehem, Pa.:		
	City corporation	(4)	100,127
	School district	4.00	124,088
	County	(5)	29,028
120	Chester, Pa.:		
	School district	$3.00	$88,962
	County	(6)	12,129
227	Easton, Pa.:		
	City corporation	1.00	21,415
	School district	5.00	107,075
	County	(7)	22,988
65	Erie, Pa.:		
	City corporation	(8)	69,402
	School district	2.50	141,233
	County	(9)	49,429
97	Harrisburg, Pa.:		
	School district	2.00	98,700
	County	(10)	21,429
231	Hazleton, Pa.:		
	City corporation	(11)	26,623
	School district	5.00	87,525
	County	(12)	11,169
115	Johnstown, Pa.:		
	City corporation	(13)	103,994
	School district	5.00	177,370
	County	(14)	34,275
152	Lancaster, Pa.:		
	School district	1.00	37,745
	County	(1)	(1)
173	McKeesport, Pa.:		
	School district	1.00	28,000
	County	(15)	48,004
169	New Castle, Pa.:		
	City corporation	(16)	33,725
	School district	5.00	132,345
	County	(17)	15,745
238	Norristown, Pa.:		
	City corporation	(18)	24,865
	School district	5.00	90,945
	County	(19)	5,968
3	Philadelphia, Pa.:		
	City corporation	0.50	106,000
10	Pittsburgh, Pa.:		
	County	(20)	634,883
71	Reading, Pa.:		
	School district	2.00	129,566
	County	(21)	29,800
53	Scranton, Pa.:		
	City corporation	1.00	53,246
	School district	2.50	133,115
	County	(22)	50,396
104	Wilkes-Barre, Pa.:		
	City corporation	(23)	79,509
	School district	5.00	223,750
	County	(24)	28,484
204	Williamsport, Pa.:		
	City corporation	1.12	13,332
	School district	2.00	49,762
	County	(25)	24,358
174	York, Pa.:		
	City corporation	(26)	18,156
	School district	1.00	20,105
	County	(27)	15,331
119	Pawtucket, R. I.:		
	City corporation	1.00	24,857
30	Providence, R. I.:		
	City corporation	1.00	98,458
168	Woonsocket, R. I.:		
	City corporation	1.00	18,934
109	Charleston, S. C.:		
	School district	1.00	8,279
212	Columbia, S. C.:		
	City corporation	1.00	6,047
	School district	1.00	7,394
116	Chattanooga, Tenn.:		
	County	2.00	18,876
87	Knoxville, Tenn.:		
	City corporation	1.00	14,741
	County	2.00	29,482
42	Memphis, Tenn.:		
	County	2.00	45,544
56	Nashville, Tenn.:		
	County	2.00	95,120
224	Austin, Tex.:		
	State	1.50	25,785
	County	0.25	4,298

See footnotes at end of table.

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Table XXI—Continued

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
164	Beaumont, Tex.:		
	State	$1.50	$28,500
	County	0.25	4,750
37	Dallas, Tex.:		
	State	1.50	58,483
	County	0.25	9,747
80	El Paso, Tex.:		
	State	1.50	12,912
	County	0.25	2,152
49	Fort Worth, Tex.:		
	State	1.50	59,694
	County	0.25	9,949
180	Galveston, Tex.:		
	State	1.50	21,090
	County	0.25	3,515
45	Houston, Tex.:		
	State	1.50	51,153
36	San Antonio, Tex.:		
	State	1.50	44,771
195	Waco, Tex.:		
	State	1.50	28,938
	County	0.25	4,823
148	Wichita Falls, Tex.:		
	State	1.50	25,425
	County	0.25	4,237
223	Lynchburg, Va.:		
	City corporation	1.50	13,887
	State	1.00	19,803
178	Newport News, Va.:		
	City corporation	0.50	6,217
	State	1.00	12,434
44	Norfolk, Va.:		
	City corporation	$0.50	$31,823
	State	1.00	63,647
232	Petersburg, Va.:		
	City corporation	1.50	19,995
	State	1.00	13,330
142	Portsmouth, Va.:		
	City corporation	0.50	10,829
	State	1.00	21,658
39	Richmond, Va.:		
	City corporation	1.50	93,825
	State	1.00	62,417
138	Roanoke, Va.:		
	City corporation	1.50	53 200
	State	1.00	35,467
170	Charleston, W. Va.:		
	City corporation	2.00	10,134
	State	1.00	5,067
	County	1.00	5,067
134	Huntington, W. Va.:		
	City corporation	2.00	25,440
	State	1.00	12,720
	County	1.00	12,720
153	Wheeling, W. Va.:		
	City corporation	1.00	14,922
	State	1.00	14,922
	County	1.00	14,922
	Honolulu, Hawaii:		
	City corporation	(1)	113,411

[1] Not reported.
[2] Occupation taxes levied on a valuation of $9,625,120, at the rate of $3 per $1,000.
[3] Occupation taxes levied on a valuation of $3,400,800, at the rate of $7.50 per $1,000.
[4] $15,086 levied on polls at $1 each and $85,041 levied on occupations valued at $7,086,750 at the rate of $12 per $1,000.
[5] Occupation taxes levied on a valuation of $3,597,125 in Northampton County, at the rate of $7 per $1,000, and $1,282,580 in Lehigh County, at the rate of $3 per $1,000.
[6] Occupation taxes levied on a valuation of $2,936,800, at the rate of $4.13 per $1,000.
[7] Occupation taxes levied on a valuation of $3,284,070, at the rate of $7 per $1,000.
[8] Occupation taxes levied on a valuation of $5,688,650, at the rate of $12.20 per $1,000.
[9] Occupation taxes levied on a valuation of $7,061,310, at the rate of $7 per $1,000.
[10] Occupation taxes levied on a valuation of $3,571,560, at the rate of $6 per $1,000.
[11] Occupation taxes levied on a valuation of $2,047,090, at the rate of $13 per $1,000.
[12] Occupation taxes levied on a valuation of $1,618,765, at the rate of $6.90 per $1,000.
[13] $18,267 levied on polls, at $1 each, and $85,727 levied on occupations valued at $6,123,375, at the rate of $14 per $1,000.
[14] Occupation taxes levied on a valuation of $5,712,500, at the rate of $6 per $1,000.
[15] Occupation taxes levied on a valuation of $5,565,650, at the rate of $8.62 per $1,000.
[16] Occupation taxes levied on a valuation of $3,458,930, at the rate of $9.75 per $1,000.
[17] Occupation taxes levied on a valuation of $2,422,335, at the rate of $6.50 per $1,000.
[18] Occupation taxes levied on a valuation of $1,989,200, at the rate of $12.50 per $1,000.
[19] Occupation taxes levied on a valuation of $1,989,200, at the rate of $3 per $1,000.
[20] Occupation taxes levied on a valuation of $73,995,750, at the rate of $8.58 per $1,000.
[21] Occupation taxes levied on a valuation of $7,449,900, at the rate of $4 per $1,000.
[22] Occupation taxes levied on a valuation of $6,299,480, at the rate of $8 per $1,000.
[23] Occupation taxes levied on a valuation of $6,116,060, at the rate of $13 per $1,000.
[24] Occupation taxes levied on a valuation of $4,128,165, at the rate of $6.90 per $1,000.
[25] Occupation taxes levied on a valuation of $2,564,000, at the rate of $9.50 per $1,000.
[26] Occupation taxes levied on a valuation of $1,911,205, at the rate of $9.50 per $1,000.
[27] Occupation taxes levied on a valuation of $1,533,135, at the rate of $10 per $1,000.

Total and per capita tax levies.—The amounts given in the last column under the general heading "Levy" on the lines for the several divisions of the government show for the individual cities and for the groups of cities the total and per capita levies of the general property tax. These per capita figures furnish a fairly comparable measure of the tax burden resting upon the inhabitants of the various cities here reported and should be considered in connection with the other per capita figures of this report given in Tables 5, 13, and 20.

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

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GENERAL TABLES

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1926
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	Grand total			41,840,033	36,705,911	28,790,630	3,657,490.7
	Group I			[1] 19,160,100	17,264,019	13,842,358	1,060,204.8
	Group II			[1] 3,774,300	3,366,232	2,780,624	369,290.2
	Group III			[1] 9,762,535	8,264,203	6,229,567	1,053,386.7
	Group IV			[1] 5,780,313	4,884,541	3,578,850	620,970.7
	Group V			3,362,785	2,926,916	2,359,231	553,638.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.	1653	June 30, 1926	5,924,000	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.	1837	June 30, 1926	3,048,000	2,701,705	2,185,283	125,430.2
3	Philadelphia, Pa.	1683	June 30, 1926	2,008,000	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.	1824	Dec. 31, 1925	1,268,000	993,678	465,766	88,975.4
5	Cleveland, Ohio	1836	June 30, 1926	960,000	796,841	560,663	43,929.0
6	St. Louis, Mo.	1822	Oct. 13, 1925	824,000	772,897	687,029	39,040.0
7	Baltimore, Md.	1796	June 30, 1926	808,000	733,826	558,485	50,560.0
8	Boston, Mass.	1822	June 30, 1926	787,000	748,060	670,585	27,634.8
9	Los Angeles, Calif.	1851	Dec. 31, 1925	[2]	576,673	319,198	269,152.0
10	Pittsburgh, Pa.	1816	June 30, 1926	637,000	588,343	533,905	30,035.2
11	San Francisco, Calif.	1850	Dec. 31, 1925	562,000	506,676	416,912	26,880.0
12	Buffalo, N. Y.	1832	Dec. 31, 1925	541,000	506,775	423,715	24,894.0
13	Washington, D. C.	1802	Dec. 31, 1925	521,000	437,571	331,069	39,680.0
14	Milwaukee, Wis.	1846	June 30, 1926	517,000	457,147	373,857	20,714.2
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
15	Newark, N. J.	1836	June 30, 1926	459,000	414,524	347,469	14,913.4
16	Minneapolis, Minn.	1867	June 30, 1926	434,000	380,582	301,408	31,834.0
17	New Orleans, La.	1805	June 30, 1926	419,000	387,219	339,075	113,920.0
18	Cincinnati, Ohio	1819	June 30, 1926	411,000	401,247	363,591	45,598.6
19	Kansas City, Mo.	1853	Oct. 30, 1925	370,000	324,410	248,381	37,395.0
20	Seattle, Wash.	1869	June 30, 1926	[2]	315,312	237,194	43,840.0
21	Indianapolis, Ind.	1831	June 30, 1926	367,000	314,194	233,650	29,879.4
22	Rochester, N. Y.	1834	June 30, 1926	321,000	295,750	218,149	20,565.8
23	Jersey City, N. J.	1827	June 30, 1926	318,000	298,103	267,779	8,320.0
24	Louisville, Ky.	1824	Feb. 28, 1926	308,000	234,891	223,928	23,024.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
25	Akron, Ohio	1836	June 30, 1926	[2]	208,435	69,067	16,004.8
26	Toledo, Ohio	1837	June 30, 1926	295,000	243,164	168,497	21,256.2
27	Portland, Oreg.	1851	May 31, 1926	[2]	258,288	207,214	40,442.0
28	Columbus, Ohio	1816	June 30, 1926	285,000	237,031	181,511	17,852.4
29	Denver, Colo.	1859	June 30, 1926	285,000	256,491	213,381	37,085.0
30	Providence, R. I.	1832	Mar. 31, 1926	273,000	237,595	224,326	11,410.0
31	Oakland, Calif.	1854	Dec. 31, 1925	257,000	216,261	150,174	31,591.0
32	St. Paul, Minn.	1854	June 30, 1926	248,000	234,698	214,744	33,388.8
33	Atlanta, Ga.	1847	June 30, 1926	[2]	200,616	154,839	19,634.7
34	Omaha, Nebr.	1857	June 30, 1926	216,000	191,601	124,096	25,218.2
35	Birmingham, Ala.	1871	Mar. 31, 1926	209,000	178,806	132,685	31,346.6
36	San Antonio, Tex.	1837	Nov. 30, 1925	201,000	161,379	96,614	22,860.5
37	Dallas, Tex.	1856	Oct. 31, 1925	198,000	158,976	92,104	17,290.7
38	Worcester, Mass.	1848	May 31, 1926	193,000	179,754	145,986	23,781.8
39	Richmond, Va.	1782	July 31, 1926	189,000	171,667	127,628	15,360.0

[1] Includes estimates not shown in detail.
[2] Estimate not shown. For explanation, see text discussion of Table 1, p. 13.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1926
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
40	Syracuse, N. Y.	1848	June 30, 1926	185,000	171,717	137,249	12,793.4
41	New Haven, Conn.	1784	June 30, 1926	182,000	162,537	133,605	11,460.0
42	Memphis, Tenn.	1849	June 30, 1926	177,000	162,351	131,105	15,821.0
43	Dayton, Ohio	1841	June 30, 1926	177,000	152,559	116,577	10,059.0
44	Norfolk, Va.	1845	June 30, 1926	174,000	115,777	67,452	5,120.0
45	Houston, Tex.	1839	June 30, 1926	(2)	138,276	78,800	25,924.0
46	Bridgeport, Conn.	1836	Sept. 30, 1925	(2)	143,555	102,054	9,370.0
47	Youngstown, Ohio	1868	June 30, 1926	165,000	132,358	79,066	16,311.0
48	Hartford, Conn.	1784	Sept. 30, 1925	161,000	138,036	98,915	10,162.9
49	Fort Worth, Tex.	1872	Mar. 31, 1926	158,000	106,482	73,312	24,761.6
50	Grand Rapids, Mich.	1850	Sept. 30, 1925	154,000	137,634	112,571	14,150.0
51	Springfield, Mass.	1852	May 31, 1926	145,000	129,614	88,926	20,286.6
52	Des Moines, Iowa	1857	Sept. 30, 1925	144,000	126,468	86,368	33,597.2
53	Scranton, Pa.	1866	June 30, 1926	143,000	137,783	129,867	12,361.7
54	Paterson, N. J.	1851	June 30, 1926	143,000	135,875	125,600	5,157.0
55	Jacksonville, Fla.	1822	June 30, 1926	(2)	91,558	57,699	9,824.0
56	Nashville, Tenn.	1806	June 30, 1926	137,000	118,342	110,364	15,307.0
57	Trenton, N. J.	1792	June 30, 1926	134,000	119,289	96,815	4,707.0
58	Salt Lake City, Utah	1851	June 30, 1926	133,000	118,110	92,777	33,186.6
59	Tulsa, Okla.	1903	Dec. 31, 1925	132,000	72,075	18,182	7,908.6
60	Flint, Mich.	1855	Aug. 31, 1925	131,000	91,599	38,550	18,140.0
61	Fall River, Mass.	1854	June 30, 1926	131,000	120,485	119,295	21,051.5
62	Camden, N. J.	1828	June 30, 1926	131,000	116,309	94,538	4,915.0
63	Miami, Fla.	1896	Dec. 31, 1925	127,000	29,571	5,471	27,520.0
64	Wilmington, Del.	1832	Dec. 31, 1925	123,000	110,168	87,411	4,495.1
65	Erie, Pa.	1851	July 3, 1926	(2)	93,372	66,525	12,486.7
66	Cambridge, Mass.	1846	Sept. 30, 1925	121,000	109,694	104,839	4,002.4
67	New Bedford, Mass.	1847	May 31, 1926	[3] 119,539	121,217	96,652	12,152.9
68	Albany, N. Y.	1686	June 30, 1926	119,000	113,344	100,253	11,924.1
69	Kansas City, Kans.	1886	June 30, 1926	117,000	101,177	82,331	12,543.0
70	Yonkers, N. Y.	1872	June 30, 1926	116,000	100,176	79,803	12,880.0
71	Reading, Pa.	1847	July 3, 1926	114,000	107,784	96,071	6,090.7
72	Duluth, Minn.	1870	June 30, 1926	113,000	98,917	78,466	39,916.8
73	Elizabeth, N. J.	1855	June 30, 1926	(2)	95,783	73,409	6,227.0
74	Lowell, Mass.	1836	June 30, 1926	[3] 110,296	112,759	106,294	8,565.8
75	San Diego, Calif.	1850	June 30, 1926	110,000	74,683	39,578	57,628.3
76	Canton, Ohio	1854	June 30, 1926	110,000	87,091	50,217	8,028.9
77	Spokane, Wash.	1883	June 30, 1926	109,000	104,437	104,402	25,836.8
78	Oklahoma City, Okla.	1891	Dec. 31, 1925	(2)	91,295	64,205	11,185.3
79	Tacoma, Wash.	1875	June 30, 1926	106,000	96,965	83,743	25,168.0
80	El Paso, Tex.	1873	Aug. 31, 1925	106,000	77,560	39,279	8,640.0
81	Waterbury, Conn.	1853	June 30, 1926	(2)	91,715	73,141	17,981.0
82	Lynn, Mass.	1850	June 30, 1926	104,000	99,148	89,336	6,705.3
83	Utica, N. Y.	1832	June 30, 1926	103,000	94,156	74,419	13,404.0
84	Fort Wayne, Ind.	1839	June 30, 1926	100,000	86,549	63,933	10,589.0
85	Somerville, Mass.	1871	June 30, 1926	100,000	93,091	77,236	2,517.8
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000						
86	Tampa, Fla.	1887	Nov. 30, 1925	98,000	51,608	37,782	11,193.6
87	Knoxville, Tenn.	1815	Mar. 31, 1926	97,000	77,818	36,346	17,094.4
88	Savannah, Ga.	1789	June 30, 1926	96,400	83,252	65,064	4,816.5
89	Evansville, Ind.	1847	June 30, 1926	95,100	85,264	69,647	5,577.0
90	Allentown, Pa.	1867	July 3, 1926	94,600	73,502	51,913	6,255.3
91	Long Beach, Calif.	1897	Dec. 31, 1925	94,400	55,593	17,809	18,424.9
92	Lawrence, Mass.	1853	June 30, 1926	[3] 93,527	94,270	85,892	4,316.9
93	Schenectady, N. Y.	1798	June 30, 1926	93,000	88,723	72,826	6,497.5
94	Wichita, Kans.	1871	June 30, 1926	92,500	72,217	52,450	12,504.0
95	Bayonne, N. J.	1869	June 30, 1926	91,000	76,754	55,545	2,544.0

[2] Estimate not shown. For explanation see text discussion of Table 1, p. 13.
[3] Population, State census, 1925; decrease 1920 to 1925.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1926
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
96	Hamtramck, Mich	1922	Dec. 31, 1925	84,700	48,615	3,559	1,527.0
97	Harrisburg, Pa	1860	July 3, 1926	84,600	75,917	64,186	3,961.0
98	Manchester, N. H	1846	June 30, 1926	84,000	78,384	70,063	20,520.0
99	Peoria, Ill	1845	June 30, 1926	82,500	76,121	66,950	6,355.5
100	South Bend, Ind	1865	June 30, 1926	81,700	70,983	53,684	9,947.5
101	Gary, Ind	1909	June 30, 1926	80,800	55,378	16,802	23,030.2
102	Rockford, Ill	1852	June 30, 1926	78,700	65,651	45,401	7,157.6
103	St. Joseph, Mo	1853	Oct. 19, 1925	78,400	77,939	77,403	8,985.0
104	Wilkes-Barre, Pa	1871	July 3, 1926	78,300	73,833	67,105	3,346.8
105	Sioux City, Iowa	1857	Sept. 30, 1925	77,200	71,227	47,828	28,020.0
106	Portland, Me	1832	June 30, 1926	76,400	69,272	58,571	13,808.0
107	Little Rock, Ark	1831	June 30, 1926	75,900	65,142	45,941	10,154.4
108	Highland Park, Mich	1918	Dec. 31, 1925	74,600	46,499	4,120	1,895.0
109	Charleston, S. C	1783	June 30, 1926	74,100	67,957	58,833	2,873.6
110	Sacramento, Calif	1863	June 30, 1926	73,400	65,908	44,696	8,774.0
111	Binghamton, N. Y	1867	June 30, 1926	72,900	66,800	48,443	5,991.0
112	Saginaw, Mich	1889	Dec. 31, 1925	72,700	61,903	50,510	10,368.0
113	East St. Louis, Ill	1865	June 30, 1926	72,300	66,767	58,547	8,627.0
114	Troy, N. Y	1816	June 30, 1926	72,300	72,013	76,813	6,630.4
115	Johnstown, Pa	1889	July 3, 1926	72,200	67,327	55,482	3,488.9
116	Chattanooga, Tenn	1851	Mar. 31, 1926	72,100	57,895	44,604	10,348.8
117	Terre Haute, Ind	1833	June 30, 1926	71,900	66,083	58,157	5,759.0
118	Lansing, Mich	1858	Oct. 31, 1925	71,600	57,327	31,229	7,082.0
119	Pawtucket, R. I	1886	June 30, 1926	71,000	64,248	51,622	5,494.0
120	Chester, Pa	1866	July 3, 1926	70,400	58,030	38,537	3,020.0
121	Winston-Salem, N. C	1913	Nov. 30, 1925	70,200	48,395	22,700	7,868.8
122	Springfield, Ohio	1850	June 30, 1926	70,200	60,840	46,921	7,296.5
123	Passaic, N. J	1873	June 30, 1926	69,900	63,841	54,773	2,001.7
124	Racine, Wis	1848	June 30, 1926	69,400	58,593	38,002	3,858.0
125	New Britain, Conn	1871	Sept. 30, 1925	68,400	59,316	43,916	8,519.0
126	Hoboken, N. J	1855	June 30, 1926	[4] 68,166	68,166	70,324	830.0
127	Berkeley, Calif	1878	Dec. 31, 1925	67,000	56,036	40,434	5,494.7
128	Altoona, Pa	1868	July 3, 1926	67,000	60,331	52,127	2,653.9
129	Mobile, Ala	1814	Mar. 31, 1926	66,600	60,777	51,521	9,155.2
130	Shreveport, La	1839	June 30, 1926	65,400	43,874	28,015	8,796.0
131	Cicero, Ill	1869	June 30, 1926	65,400	44,995	14,557	3,678.5
132	Brockton, Mass	1881	May 31, 1926	[3] 65,343	66,254	56,878	13,677.9
133	Bethlehem, Pa	1918	July 3, 1926	64,400	50,358	12,837	11,172.0
134	Huntington, W. Va	1872	Dec. 31, 1925	64,200	50,177	31,161	8,532.0
135	Springfield, Ill	1840	Aug. 31, 1925	64,000	59,183	51,678	5,705.6
136	Union City, N. J.[5]	1925	June 30, 1926	63,600	[6] 40,074	[6] 35,403	830.0
137	Quincy, Mass	1889	June 30, 1926	63,000	47,876	32,642	10,567.6
138	Roanoke, Va	1884	June 30, 1926	61,900	50,842	34,874	5,761.0
139	Lincoln, Nebr	1871	Feb. 28, 1926	61,700	54,948	43,973	8,612.0
140	East Orange, N. J	1899	June 30, 1926	61,700	50,710	34,371	2,516.0
141	Holyoke, Mass	1873	May 31, 1926	60,500	60,203	57,730	13,544.9
142	Portsmouth, Va	1858	June 30, 1926	59,900	54,387	33,190	3,200.0
143	Jackson, Mich	1843	June 30, 1926	59,700	48,374	31,433	5,653.0
144	Lakewood, Ohio	1911	June 30, 1926	59,500	41,732	15,181	3,474.0
145	Topeka, Kans	1857	June 30, 1926	59,500	50,022	43,684	6,450.0

[3] Population, State Census, 1925; decrease 1920 to 1925.
[4] Population Jan. 1, 1920.
[5] West Hoboken and Union consolidated and incorporated as Union City since 1920.
[6] Population of West Hoboken.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1926
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
146	Fresno, Calif.	1885	Dec. 31, 1925	59,400	45,086	24,892	5,432.1
147	Macon, Ga.	1832	June 30, 1926	59,200	52,995	40,665	5,966.0
148	Wichita Falls, Tex.	1899	Sept. 30, 1925	(2)	40,079	8,200	6,841.7
149	Covington, Ky.	1834	June 30, 1926	58,500	57,121	53,270	3,837.0
150	Niagara Falls, N. Y.	1892	June 30, 1926	58,300	50,760	30,445	5,900.0
151	Pasadena, Calif.	1886	Dec. 31, 1925	57,500	45,354	30,291	10,406.4
152	Lancaster, Pa.	1818	July 3, 1926	57,100	53,150	47,227	2,530.0
153	Wheeling, W. Va.	1836	Dec. 31, 1925	[4] 56,208	56,208	41,641	6,508.4
154	Augusta, Ga.	1798	June 30, 1926	55,700	52,548	41,040	6,012.0
155	Newton, Mass.	1873	June 30, 1926	54,700	46,054	39,806	11,457.0
156	Kalamazoo, Mich.	1884	June 30, 1926	54,500	48,403	39,437	5,285.0
157	Decatur, Ill.	1856	Oct. 31, 1925	54,200	43,818	31,140	5,917.2
158	Charlotte, N. C.	1816	Nov. 30, 1925	53,800	46,338	34,014	8,167.0
159	Atlantic City, N. J.	1854	June 30, 1926	53,800	50,707	46,150	7,362.0
160	Oak Park, Ill.	1902	June 30, 1926	53,500	39,858	19,444	2,880.0
161	Kenosha, Wis.	1850	June 30, 1926	52,700	40,472	21,371	4,191.8
162	Davenport, Iowa.	1851	Sept. 30, 1925	[3] 52,469	56,727	43,028	11,563.0
163	Malden, Mass.	1882	June 30, 1926	52,400	49,187	44,404	3,252.1
164	Hammond, Ind.	1884	June 30, 1926	52,300	36,004	20,925	13,300.5
165	Mount Vernon, N. Y.	1892	June 30, 1926	51,900	42,726	30,919	2,644.4
166	Beaumont, Tex.	1881	Dec. 31, 1925	51,600	40,422	20,640	6,464.0
167	Cedar Rapids, Iowa.	1850	Sept. 30, 1925	51,300	45,566	32,811	8,284.0
168	Woonsocket, R. I.	1888	June 30, 1926	51,100	43,496	38,125	5,530.2
169	New Castle, Pa.	1869	July 3, 1926	50,700	44,938	36,280	5,000.0
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000						
170	Charleston, W. Va.	1818	Dec. 31, 1925	49,900	39,608	22,996	2,964.0
171	Pontiac, Mich.	1861	June 30, 1926	49,800	34,273	14,532	5,295.3
172	Medford, Mass.	1892	June 30, 1926	49,700	39,038	23,150	5,253.0
173	McKeesport, Pa.	1891	July 3, 1926	49,500	46,781	42,694	2,240.0
174	York, Pa.	1887	July 3, 1926	49,400	47,512	44,750	2,220.0
175	Haverhill, Mass.	1870	June 30, 1926	[3] 49,232	53,884	44,115	21,192.8
176	Bay City, Mich.	1865	Dec. 31, 1925	49,000	47,554	45,166	6,316.8
177	Elmira, N. Y.	1864	June 30, 1926	49,000	45,393	37,176	4,451.2
178	Newport News, Va.	1896	June 30, 1926	48,800	35,596	20,205	1,920.0
179	Stockton, Calif.	1850	June 30, 1926	48,600	40,296	23,253	5,822.9
180	Galveston, Tex.	1839	Dec. 31, 1925	48,400	44,255	36,981	4,985.6
181	Chelsea, Mass.	1857	June 30, 1926	48,200	43,184	32,452	1,191.6
182	Perth Amboy, N. J.	1871	June 30, 1926	48,100	41,707	32,121	2,958.0
183	Pittsfield, Mass.	1891	June 30, 1926	48,100	41,763	32,121	26,048.6
184	Greenboro, N. C.	1808	Nov. 30, 1925	47,800	19,861	15,895	11,175.0
185	Montgomery, Ala.	1837	Dec. 31, 1925	47,800	43,464	38,136	4,371.0
186	Lima, Ohio.	1871	June 30, 1926	47,700	41,326	30,508	4,420.0
187	Madison, Wis.	1853	June 30, 1926	47,600	38,378	25,531	4,660.0
188	Lexington, Ky.	1832	June 30, 1926	47,500	41,534	35,099	3,356.0
189	East Chicago, Ind.	1893	June 30, 1926	47,300	35,967	19,098	6,396.0
190	Aurora, Ill.	1857	June 30, 1926	45,900	36,397	29,807	5,050.4
191	New Rochelle, N. Y.	1899	June 30, 1926	45,800	36,213	28,867	6,400.0
192	Evanston, Ill.	1892	June 30, 1926	45,100	37,234	24,978	4,930.6
193	Columbus, Ga.	1828	June 30, 1926	45,000	31,125	20,554	3,840.0
194	Muncie, Ind.	1865	June 30, 1926	44,700	36,524	24,005	4,683.0
195	Waco, Tex.	1856	Mar. 31, 1926	44,600	38,500	26,425	5,671.2
196	Jamestown, N. Y.	1886	June 30, 1926	44,300	38,917	31,297	5,397.5
197	Muskegon, Mich.	1870	June 30, 1926	44,300	36,570	24,062	4,260.0
198	Fitchburg, Mass.	1872	May 31, 1926	44,200	41,029	37,826	17,583.6
199	San Jose, Calif.	1850	May 31, 1926	44,100	39,642	28,946	4,961.0

[2] Estimate not shown. For explanation, see text discussion of Table 1, p. 13.
[3] Population, State census, 1925; decrease 1920 to 1925.
[4] Population Jan. 1, 1920.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1926
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
200	Pueblo, Colo	1873	June 30, 1926	43,900	43,050	41,747	7,188.4
201	Brookline, Mass	1705	June 30, 1926	43,900	37,748	27,792	4,240.3
202	Chicopee, Mass	1890	May 31, 1926	43,100	36,214	25,401	14,661.4
203	Lorain, Ohio	1894	June 30, 1926	43,100	37,295	28,883	6,500.0
204	Williamsport, Pa	1866	July 3, 1926	43,100	36,198	31,860	5,619.2
205	Butte, Mont	1879	Oct. 31, 1925	42,900	41,611	39,165	3,319.0
206	Salem, Mass	1836	June 30, 1926	42,900	42,529	43,697	5,113.5
207	Hamilton, Ohio	1854	June 30, 1926	42,800	39,675	35,279	3,768.2
208	Durham, N. C	1869	Nov. 30, 1925	42,800	21,719	18,241	8,192.0
209	Battle Creek, Mich	1859	Sept. 20, 1925	42,600	36,164	25,267	3,678.0
210	Everett, Mass	1892	June 30, 1926	42,500	40,120	33,484	2,150.7
211	Springfield, Mo	1855	Dec. 31, 1925	42,400	39,631	35,201	5,033.1
212	Columbia, S. C	1805	June 30, 1926	41,800	37,524	26,319	4,006.0
213	Stamford, Conn	1893	June 15, 1926	41,700	35,096	25,138	4,465.0
214	Dubuque, Iowa	1840	Sept. 30, 1925	41,300	39,141	38,494	6,080.0
215	Joliet, Ill	1852	June 30, 1926	41,000	38,442	34,670	3,208.7
216	Council Bluffs, Iowa	1853	Sept. 30, 1925	40,300	36,162	29,292	11,562.8
217	Rock Island, Ill	1899	Sept. 30, 1925	40,300	35,177	24,335	5,947.0
218	Portsmouth, Ohio	1815	June 30, 1926	39,800	33,011	23,481	6,918.4
219	Taunton, Mass	1864	May 31, 1926	39,700	37,137	34,259	30,266.0
220	Superior, Wis	1889	June 30, 1926	[4] 39,671	39,671	40,384	23,400.0
221	Quincy, Ill	1839	Oct. 31, 1925	39,100	35,978	36,587	4,233.4
222	New Brunswick, N. J	1863	June 30, 1926	38,900	32,779	23,388	3,205.0
223	Lynchburg, Va	1805	July 31, 1926	38,500	30,070	29,494	8,320.0
224	Austin, Tex	1839	June 30, 1926	38,200	34,876	29,860	10,161.0
225	Kokomo, Ind	1865	June 30, 1926	38,000	30,067	17,010	3,366.6
226	Ogden, Utah	1861	June 30, 1926	37,600	32,804	25,580	10,565.9
227	Easton, Pa	1887	July 3, 1926	37,400	33,813	28,523	2,226.1
228	Wilmington, N. C	1866	Nov. 30, 1925	37,300	33,372	25,748	3,384.0
229	Danville, Ill	1867	Oct. 31, 1925	37,200	33,776	27,871	6,290.0
230	Waterloo, Iowa	1868	Sept. 30, 1925	36,900	36,230	26,693	8,287.0
231	Hazleton, Pa	1892	July 3, 1926	36,800	32,277	25,452	3,827.2
232	Petersburg, Va	1854	Dec. 31, 1925	36,100	31,012	24,127	2,560.0
233	Poughkeepsie, N. Y	1854	June 30, 1926	35,800	35,090	27,936	1,782.0
234	Orange, N. J	1872	June 30, 1926	35,800	33,268	29,630	1,414.4
235	Waltham, Mass	1884	July 31, 1926	35,700	30,915	27,834	7,940.4
236	Auburn, N. Y	1848	Dec. 31, 1925	[3] 35,677	36,192	34,668	5,390.0
237	Amsterdam, N. Y	1885	June 30, 1926	35,600	33,524	31,267	3,484.3
238	Norristown, Pa	1812	June 30, 1926	35,300	32,319	27,875	2,265.0
239	Lewiston, Me	1863	Aug. 31, 1925	35,000	31,791	26,247	22,100.0
240	Green Bay, Wis	1854	June 30, 1926	34,900	31,017	25,236	8,169.3
241	St. Petersburg, Fla	1903	Dec. 31, 1925	34,500	14,237	4,127	37,560.0
242	Moline, Ill	1872	Sept. 30, 1925	34,100	30,734	24,199	4,183.2
243	Sheboygan, Wis	1853	June 30, 1926	34,000	30,955	26,398	2,998.0
244	Elgin, Ill	1854	June 30, 1926	34,000	27,454	25,976	4,331.0
245	Oshkosh, Wis	1853	June 30, 1926	33,200	33,162	33,062	5,018.7
246	Watertown, N. Y	1869	Dec. 31, 1925	33,000	31,285	26,730	5,433.6
247	Muskogee, Okla	1898	Dec. 31, 1925	32,300	30,277	25,278	5,446.9
248	Newburgh, N. Y	1865	June 30, 1926	30,400	30,366	27,805	2,257.3
249	La Crosse, Wis	1856	June 30, 1926	30,400	30,421	30,417	6,364.8
250	Colorado Springs, Colo	1878	June 30, 1926	[4] 30,105	30,105	29,078	5,740.4
	Honolulu, Hawaii[7]	1907	June 30, 1926	[8] 151,300	[8] 123,527	[8] 82,028	[9]

[3] Population, State census, 1925; decrease 1920 to 1925.
[4] Population Jan. 1, 1920.
[7] Not included in group or grand totals.
[8] Population reported is for county of Honolulu.
[9] Not reported.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total		$2,738,961,362	$3,130,456,630	$774,872,211	$6,644,290,203	$864,719,126	$3,052,645,496	$2,726,925,581
	Group I		1,535,420,297	1,888,128,765	428,518,362	3,852,067,424	482,387,749	1,676,692,907	1,692,986,768
	Group II		256,531,602	387,673,251	92,015,430	736,220,283	103,881,335	285,687,882	346,651,066
	Group III		498,804,684	466,247,689	136,750,706	1,101,803,079	148,445,444	575,467,863	377,889,772
	Group IV		287,457,920	251,557,343	79,290,423	618,305,686	86,866,114	331,779,380	199,660,192
	Group V		160,746,859	136,849,582	38,297,290	335,893,731	43,138,484	183,017,464	109,737,783
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	NEW YORK, N. Y.		$510,728,167	$751,211,336	$46,521,973	$1,308,461,476	$52,268,315	$507,814,620	$748,378,541
	General treasury	Dec. 31, 1926	435,383,176	611,270,113	28,036,641	1,074,689,930	28,929,039	494,468,783	551,292,108
	General administrative funds	Dec. 31, 1926	5,101,200	5,599,803	1,315,300	12,016,303	1,056,343	322,602	10,637,358
	Sinking funds	Dec. 31, 1926	56,378,420	38,235,651	7,228,963	101,843,034	11,254,067	140,277	90,448,690
	Public trust funds	Dec. 31, 1926	11,753,403	18,111,680	2,838,005	32,703,088	3,312,056	12,882,958	16,508,074
	Investment funds	Dec. 31, 1926	2,111,968	57,295,875		59,407,843			59,407,843
	Private trust funds	Dec. 31, 1926		20,698,214	7,103,064	27,801,278	7,716,810		20,084,468
2	CHICAGO, ILL.		226,812,639	360,425,539	99,563,938	686,802,116	107,847,590	234,620,162	344,334,364
	City corporation		118,879,036	144,750,651	76,369,817	339,999,504	85,631,059	115,163,797	139,204,648
	General treasury	Dec. 31, 1926	112,467,591	80,880,809	25,302,784	218,651,184	29,401,296	111,157,810	78,092,078
	General administrative fund	Dec. 31, 1926	96,325	62,185	13,302	171,812	4,398	79,518	87,896
	Sinking funds	Dec. 31, 1926		4,732,893	4,984,100	9,716,993	7,091,293		2,625,700
	Public trust funds	Sept. 30, Dec. 31, 1926	2,316,738	6,742,950	1,579,014	10,638,702	1,274,671	3,926,469	5,437,562
	Investment funds	Dec. 31, 1926	3,998,382	51,236,000	43,202,135	98,436,517	46,613,277		51,823,240
	Private trust funds	Dec. 31, 1926		1,095,814	1,288,482	2,384,296	1,246,124		1,138,172
	County		18,083,114	158,504,849	7,249,067	183,837,030	5,811,415	17,996,684	160,028,931
	General treasury	Nov. 30, 1926	17,912,451	9,631,317	7,206,409	34,750,177	5,661,252	17,934,480	11,154,445
	General administrative fund	Nov. 30, 1926		148,261,300		148,261,300			148,261,300
	Public trust fund	Dec. 31, 1926	170,663	581,572	13,271	765,506	113,165	62,204	590,137
	Private trust fund	Nov. 30, 1926		30,660	29,387	60,047	36,998		23,049
	School district		61,035,130	31,968,255	9,249,414	102,252,799	6,716,666	62,813,248	32,722,885
	General treasury	June 30, 1926	58,162,817	31,641,345	8,959,024	98,763,186	6,497,662	62,130,589	30,134,935
	Public trust funds	June 30, Aug. 31, 1926	2,872,313	326,910	290,390	3,489,613	219,004	682,659	2,587,950

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
2	CHICAGO, ILL.—Continued.								
	Park district		$14,917,627	$10,257,609	$2,243,252	$27,418,488	$4,032,179	$16,744,720	$6,641,589
	General treasury	Feb. 28, Mar. 31, Apr. 30, May 11, May 31, June 30, July 31, Dec. 31, 1926.	13,994,519	8,008,023	2,017,741	24,020,283	3,620,860	16,114,086	4,285,337
	Sinking funds	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1926.	463,206	827,406	57,045	1,347,657	219,949	321,861	805,847
	Public trust funds	June 30, Dec. 31, 1926	445,322	1,259,755	39,379	1,744,456	48,009	279,168	1,417,279
	Investment funds	Feb. 28, Apr. 30, 1926	14,580	108,534	71,870	194,984	73,396	29,605	91,983
	Private trust funds	Feb. 28, Apr. 30, May 31, Dec. 31, 1926.		53,891	57,217	111,108	69,965		41,143
	Forest preserve district		2,762,235	916,471	955,246	4,633,952	809,794	2,130,319	1,693,839
	General treasury	Dec. 31, 1926	2,762,235	916,471	955,246	4,633,952	809,794	2,130,319	1,693,839
	Sanitary district		11,135,497	14,027,704	3,497,142	28,660,343	4,846,477	19,771,394	4,042,472
	General treasury	Dec. 31, 1926	11,135,497	14,027,704	3,497,142	28,660,343	4,846,477	19,771,394	4,042,472
3	PHILADELPHIA, PA		120,907,800	115,081,522	40,046,641	276,035,963	35,699,095	176,897,210	63,439,658
	City corporation		88,330,154	106,691,316	26,501,960	221,523,430	25,636,991	139,384,286	56,502,153
	General treasury	Dec. 31, 1926	69,033,780	76,187,825	22,845,838	168,067,443	22,853,037	117,157,178	28,057,228
	General administrative funds	Dec. 31, 1926	2,589,868	760,427	370,410	3,720,705	361,705	3,359,000	
	Sinking fund	Dec. 31, 1926	3,096,357	22,757,519	2,936,300	28,790,176	1,941,024	15,359,218	11,489,934
	Public trust funds	Dec. 31, 1926	8,356,718	6,984,435	299,030	15,640,183	410,767	3,508,195	11,721,221
	Investment funds	Dec. 31, 1926	5,253,431	1,000	45,331	5,299,762	65,308	695	5,233,759
	Private trust funds	Dec. 31, 1926		110	5,051	5,161	5,150		11
	School district		32,319,046	8,387,366	13,494,832	54,201,244	9,999,952	37,266,627	6,934,665
	General treasury	Dec. 31, 1926	31,920,790	6,280,376	13,418,551	51,619,717	9,808,366	37,116,728	4,694,623
	Sinking fund	Dec. 31, 1926	301,241	1,689,590	94	1,990,925	35,883		1,955,042
	Public trust fund	Dec. 31, 1926	18,038	167,400	71,618	257,056	99,117	147,939	10,000
	Investment fund	Dec. 31, 1926	78,977	250,000	4,569	333,546	56,586	1,960	275,000
	Poor district		258,600	2,840	49,849	311,289	62,152	246,297	2,840
	General treasury	Mar 31, Dec. 31, 1926	257,370	2,840	48,549	308,759	60,315	245,944	2,500
	Public trust funds	Dec. 31, 1926	1,230		1,300	2,530	1,837	353	340
4	DETROIT, MICH.		121,723,948	151,643,470	8,449,935	281,817,353	7,218,497	150,444,552	124,154,304
	City corporation		109,562,711	136,913,966	7,144,032	253,620,709	5,854,814	137,809,936	109,955,959
	General treasury	June 30, 1926	95,243,762	118,767,764		214,011,526		136,511,059	77,500,467
	General administrative fund	June 30, 1926	1,995		38	2,033	40	1,993	

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	Sinking funds	June 30, 1926	14,080,497	16,741,489	7,079,040	37,901,026	5,795,299	1,035,001	31,070,726
	Public trust funds	June 30, 1926	236,457	168,819	49,794	455,070	42,089	261,883	151,098
	Investment fund	June 30, 1926		1,080,000		1,080,000			1,080,000
	Private trust funds	Dec. 31, 1926		155,894	15,160	171,054	17,386		153,668
	County		12,161,237	14,729,504	1,305,903	28,196,644	1,363,683	12,634,616	14,198,345
	General treasury	Nov. 30, 1926	12,156,306	2,177,441	1,231,257	15,565,004	1,272,596	12,577,245	1,715,163
	General administrative funds	Nov. 30, 1926		12,220,608	23,316	12,243,924	44,565	57,331	12,142,028
	Sinking fund	Nov. 30, 1926	4,931	316,037	9,906	330,874	123	40	330,711
	Private trust funds	Nov. 30, 1926		15,418	41,424	56,842	46,399		10,443
5	CLEVELAND, OHIO		73,528,270	91,630,872	39,103,385	204,262,527	45,263,249	73,057,099	85,942,179
	City corporation		42,335,078	31,898,354	24,002,829	98,236,261	32,813,794	40,531,066	24,891,401
	General treasury	Dec. 31, 1926	32,128,431	19,291,083	20,389,265	71,808,779	28,152,763	33,576,319	10,079,697
	General administrative fund	Dec. 31, 1926	146,099			146,099		146,099	
	Sinking funds	Dec. 31, 1926	10,031,596	11,827,274	2,956,465	24,815,335	3,867,538	6,373,427	14,574,370
	Public trust funds	Dec. 31, 1926	28,833	405,136	37,472	471,441	36,058	435,221	162
	Investment fund	Dec. 31, 1926	119			119			119
	Private trust funds	Dec. 31, 1926		374,861	619,627	994,488	757,435		237,053
	County		7,515,794	58,460,421	6,258,159	72,234,374	4,778,606	10,126,607	57,329,161
	General treasury	Dec. 31, 1926	5,253,106	4,921,348	3,496,099	13,670,553	2,072,931	9,348,322	2,249,300
	General administrative funds	Dec. 31, 1926	16,581	51,122,045	175,337	51,313,963	43,736	16,581	51,253,646
	Sinking funds	Dec. 31, 1926	2,246,107	666,944	503,062	3,416,113	911,855	761,704	1,742,554
	Private trust fund	Dec. 31, 1926		1,750,084	2,083,661	3,833,745	1,750,084		2,083,661
	School district		23,058,103	1,271,326	8,028,903	32,358,332	6,877,926	21,833,987	3,646,419
	General treasury	Dec. 31, 1926	17,373,604	104,420	6,779,494	24,257,518	5,811,535	18,291,090	154,893
	General administrative funds	Dec. 31, 1926	1,776,995	83,230	743,228	2,603,453	709,635	1,746,771	147,047
	Sinking funds	Dec. 31, 1926	3,887,724	1,031,365	437,584	5,356,673	245,678	1,796,126	3,314,869
	Public trust fund	Dec. 31, 1926	96		2,361	2,457	2,457		
	Investment funds	Dec. 31, 1926	19,684	52,311	66,236	138,231	108,621		29,610
	Park district		619,295	771	813,494	1,433,560	792,923	565,439	75,198
	General treasury	Dec. 31, 1926	617,626	771	813,494	1,431,891	792,923	563,770	75,198
	General administrative fund	Dec. 31, 1926	1,669			1,669		1,669	
6	ST. LOUIS, MO		42,900,525	14,668,155	21,016,868	78,585,548	20,747,099	46,196,509	11,641,940
	City corporation		31,138,162	12,578,651	14,921,181	58,637,994	14,955,067	34,316,650	9,366,277
	General treasury	Apr. 12, 1926	27,396,380	5,532,409	12,188,103	45,116,892	11,096,523	30,354,659	3,665,710
	General administrative funds	Apr. 12, Dec. 31, 1926	3,319,203	4,014,903	19,731	7,353,837	18,225	3,782,236	3,553,376
	Sinking funds	Apr. 12, 1926	275,122	2,876,059	2,634,434	5,785,615	3,755,736		2,029,879
	Public trust funds	Feb. 28, Apr. 12, Dec. 31, 1926	108,969	128,736	54,627	292,332	58,909	179,599	53,824
	Investment funds	Apr. 12, 1926	38,488	24,576		63,064		156	62,908
	Private trust funds	Apr. 12, 1926		1,968	24,286	26,254	25,674		580
	School district		11,762,363	2,089,504	6,095,687	19,947,554	5,792,032	11,879,859	2,275,663
	General treasury	June 30, 1926	11,278,524	237,976	5,998,611	17,515,111	5,669,368	11,737,056	108,687
	General administrative fund	June 30, 1926	1,994	353,001	43,159	398,154	54,159		343,995
	Sinking fund	June 30, 1926	254,611	163,169	35,974	453,754	55,058	90,560	308,136
	Public trust funds	June 30, 1926	223,687	767,092	3,768	994,547	5,416	52,243	936,888
	Investment fund	June 30, 1926	3,547		4,611	8,158	4,611		3,547
	Private trust funds	June 30, 1926		568,266	9,564	577,830	3,420		574,410

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
7	BALTIMORE, MD.		$40,235,938	$38,786,873	$3,418,743	$82,441,554	$9,298,415	$48,445,300	$24,697,839
	General treasury	Dec. 31, 1926	38,409,631	30,837,328	3,198,177	72,445,136	9,157,514	48,226,202	15,061,420
	General administrative fund	Dec. 31, 1926		3,314,366		3,314,366			3,314,366
	Sinking fund	Dec. 31, 1926	1,325,311	3,514,631	150,865	4,990,807	64,822		4,925,985
	Public trust funds	June 30, Dec. 31, 1926	490,730	1,116,711	19,545	1,626,986	61,007	219,098	1,346,881
	Investment fund	Dec. 31, 1926	10,266		41,106	51,372	2,372		49,000
	Private trust fund	Dec. 31, 1926		3,837	9,050	12,887	12,700		187
8	BOSTON, MASS.		78,154,561	52,254,901	9,957,580	140,367,042	13,435,925	73,417,664	53,513,453
	General treasury	Dec. 31, 1926	71,461,317	38,043,254	6,306,525	115,811,096	8,288,317	65,140,189	42,382,590
	General administrative funds	Dec. 31, 1926	1,158,787	4,764,706	32,406	5,955,899	42,788	5,349,986	563,125
	Sinking fund	Dec. 31, 1926	1,637,675	3,648,817	1,314,672	6,601,164	2,174,130		4,427,034
	Public trust funds	Dec. 31, 1926	1,994,890	2,374,744	1,066,875	5,436,509	818,233	1,188,783	3,429,493
	Investment funds	Dec. 31, 1926	1,901,892	3,212,031	699,813	5,813,736	1,519,654	1,738,706	2,555,376
	Private trust funds	Dec. 31, 1926		211,349	537,289	748,638	592,803		155,835
9	LOS ANGELES, CALIF.		116,790,080	143,518,522	96,116,836	356,425,438	103,268,235	142,094,866	111,062,337
	City corporation		71,468,169	43,917,892	45,508,970	160,895,031	45,738,901	85,704,731	29,451,399
	General treasury	June 30, 1926	52,170,174	24,930,536	33,572,234	110,672,944	33,155,484	60,603,389	16,914,071
	General administrative funds	June 30, 1926	18,835,770	181,379	504,715	19,521,864	67,930	19,016,129	437,805
	Sinking funds	June 30, 1926	340,192	13,201,996	10,654,858	24,197,046	11,547,719	5,785,577	6,863,750
	Public trust funds	June 30, 1926	90,375	1,680,520	28,739	1,799,634	37,954	299,636	1,462,044
	Investment funds	June 30, 1926	31,658	99,680	2,699	134,037	7,514		126,523
	Private trust funds	June 30, 1926		3,823,781	745,725	4,569,506	922,300		3,647,206
	County		25,666,355	78,305,813	33,597,125	137,569,293	36,338,849	26,550,710	74,679,734
	General treasury	June 30, 1926	23,548,702	7,236,483	16,211,412	46,996,597	16,340,795	25,803,374	4,852,428
	General administrative fund	June 30, 1926		68,866,984	14,511,388	83,378,372	16,655,130		66,723,242
	Sinking funds	June 30, 1926	1,999,894	18,364	1,125,231	3,143,489	1,413,466	733,587	996,436
	Public trust funds	June 30, 1926	90,491	262,601	63,331	416,423	8,077	13,749	394,597
	Investment fund	June 30, 1926	27,268			27,268			27,268
	Private trust fund	June 30, 1926		1,921,381	1,685,763	3,607,144	1,921,381		1,685,763
	School district		19,655,556	21,294,817	17,010,741	57,961,114	21,190,485	29,839,425	6,931,204
	General treasury	June 30, 1926	15,693,209	19,521,935	13,394,651	48,609,795	16,719,404	27,796,709	4,093,682
	Sinking funds	June 30, 1926	3,962,347	1,772,882	3,616,090	9,351,319	4,471,081	2,042,716	2,837,522

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10	PITTSBURGH, PA		46,761,062	31,571,703	16,805,132	95,137,897	25,088,010	54,291,462	15,758,425
	City corporation		22,753,943	14,967,851	3,511,704	41,233,498	9,731,779	23,274,393	8,227,326
	General treasury	Dec. 31, 1926	22,550,840	11,536,439	3,240,379	37,327,658	9,356,836	22,646,119	5,324,703
	General administrative funds	Dec. 31, 1926	33,609	477,164	68,006	578,779	76,257	502,368	154
	Sinking fund	Dec. 31, 1926	70,189	2,783,843	142,300	2,996,332	237,579		2,758,753
	Public trust funds	Dec. 31, 1926	78,394	71,837	10,319	160,550	6,707	125,906	27,937
	Investment fund	Dec. 31, 1926	20,911	98,568	50,700	170,179	54,400		115,779
	County		11,049,821	13,777,623	4,966,805	29,794,249	9,996,635	15,812,651	3,984,963
	General treasury	Dec. 31, 1926	6,689,864	12,759,253	3,713,501	23,162,618	7,737,521	12,917,013	2,508,084
	General administrative funds	Dec. 31, 1926	838,212	345,811	450,084	1,634,107	375,649	1,125,397	133,061
	Sinking funds	Dec. 31, 1926	3,499,295	635,112	691,076	4,825,483	1,765,534	1,721,728	1,338,221
	Public trust fund	Dec. 31, 1926	22,450	37,447	112,144	172,041	117,931	48,513	5,597
	School district		12,957,298	2,826,229	8,326,623	24,110,150	5,359,596	15,204,418	3,546,136
	General treasury	Dec. 31, 1926	12,855,958	823,834	7,113,781	20,793,573	3,996,235	14,307,084	2,490,254
	Sinking fund	Dec. 31, 1926	72,649	1,961,846	776,026	2,810,521	887,995	897,334	1,025,192
	Public trust fund	Dec. 31, 1926	28,691		342,990	371,681	371,681		
	Private trust funds	Dec. 31, 1926		40,549	93,826	134,375	103,685		30,690
11	SAN FRANCISCO, CALIF		44,901,847	35,833,459	10,263,002	90,998,308	22,206,210	44,224,635	24,567,463
	General treasury	June 30, 1926	41,493,659	22,029,793	6,841,395	70,364,847	18,760,801	40,701,045	10,903,001
	General administrative funds	June 30, 1926	2,327,380	697,313	101,250	3,125,943	167,618	2,918,871	39,454
	Sinking fund	June 30, 1926		2,861,520	2,062,814	4,924,334	2,233,834		2,690,500
	Public trust funds	June 30, 1926	711,500	784,320	48,137	1,543,957	65,987	269,251	1,208,719
	Investment funds	June 30, 1926	369,308	7,770,470	691,254	8,831,032	475,868	335,468	8,019,696
	Private trust fund	June 30, 1926		1,690,043	518,152	2,208,195	502,102		1,706,093
12	BUFFALO, N. Y		39,992,373	49,146,832	14,618,428	103,757,633	16,740,532	48,889,834	38,127,267
	City corporation		35,592,346	39,202,692	12,628,917	87,423,955	15,073,278	43,429,534	28,921,143
	General treasury	June 30, 1926	34,818,140	29,621,370	6,243,564	70,683,074	10,951,910	42,363,925	17,367,239
	General administrative funds	June 30, Dec. 31, 1926; Jan. 31, 1927.	27,022	366,424	18,685	412,131	43,274	368,187	670
	Sinking funds	June 30, 1926	370,893	3,857,909	6,055,312	10,284,114	3,827,983	354,963	6,101,168
	Public trust funds	June 30, Dec. 31, 1926; Jan. 31, 1927.	251,200	20,188	263,646	535,034	184,765	342,459	7,810
	Investment funds	June 30, 1926	125,091	4,890,142		5,015,233			5,015,233
	Private trust funds	June 30, 1926		446,659	47,710	494,369	65,346		429,023
	County		4,400,027	9,944,140	1,989,511	16,333,678	1,667,254	5,460,300	9,206,124
	General treasury	Dec. 31, 1926	4,399,240	713,860	1,067,652	6,180,752	357,558	5,460,300	362,894
	General administrative funds	Dec. 31, 1926	787	9,003,651	312,061	9,316,499	656,872		8,659,627
	Investment fund	Dec. 31, 1926		275		275			275
	Private trust fund	Dec. 31, 1926		226,354	609,798	836,152	652,824		183,328
13	WASHINGTON, D. C		35,354,922	6,107,053	12,042,232	53,504,207	13,323,071	33,801,139	6,379,997
	General treasury	June 30, 1926	33,929,073	252,776	10,939,668	45,121,517	12,199,469	29,091,499	3,830,549
	General administrative funds	June 30, 1926	997,981	3,685,922	276,058	4,959,961	421,075	4,174,918	363,968
	Sinking fund	June 30, 1926			237,444	237,444	115,308	169	121,967
	Public trust funds	June 30, 1926	427,868	418,260	113,163	959,291	86,683	534,553	338,055
	Private trust funds	June 30, 1926		1,750,095	475,899	2,225,994	500,536		1,725,458

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
14	MILWAUKEE, WIS.		$36,628,165	$46,248,528	$10,593,669	$93,470,362	$9,983,506	$42,497,855	$40,989,001
	City corporation		30,820,732	37,636,558	5,881,632	74,338,922	6,694,700	35,696,410	31,947,812
	General treasury	Dec. 31, 1926	22,744,548	21,100,709	269,119	44,114,376	742,331	25,597,277	17,774,768
	General administrative funds	June 30, Dec. 31, 1926	7,167,662	2,976,425	5,421,683	15,565,770	5,684,970	9,704,375	176,425
	Sinking fund	Dec. 31, 1926	52,716	357,686	674	411,076	295		410,781
	Public trust funds	Aug. 31, Dec. 31, 1926	612,558	702,038	105,936	1,420,532	179,849	394,758	845,925
	Investment fund	Dec. 31, 1926	243,248	11,838,725		12,081,973			12,081,973
	Private trust funds	Dec. 31, 1926		660,975	84,220	745,195	87,255		657,940
	County		5,807,433	8,611,970	4,712,037	19,131,440	3,288,806	6,801,445	9,041,189
	General treasury	Dec. 31, 1926	5,253,527	1,866,157	4,443,106	11,562,790	3,041,563	6,231,626	2,289,601
	General administrative funds	Dec. 31, 1926		4,704,400	15,047	4,719,447	99,440		4,620,007
	Sinking fund	Dec. 31, 1926	540,939	753,364	32,066	1,326,369	21,081	569,819	735,469
	Investment funds	Dec. 31, 1926	12,967			12,967			12,967
	Private trust funds	Dec. 31, 1926		1,288,049	221,818	1,509,867	126,722		1,383,145
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	NEWARK, N. J.		$34,870,813	$65,671,149	$7,925,364	$108,467,326	$8,916,021	$39,688,582	$59,862,723
	City corporation		29,327,064	51,818,368	4,001,288	85,146,720	4,447,048	33,374,005	47,325,667
	General treasury	Dec. 31, 1926	26,314,206	36,306,952	3,176,190	65,797,348	3,095,491	20,570,160	42,131,697
	General administrative funds	June 30, Dec. 31, 1926	2,381,615	9,170,352	267,788	11,819,755	1,262,076	9,593,588	964,091
	Sinking fund	Dec. 31, 1926	461,335	5,627,645	514,177	6,603,157	48,872	2,769,595	3,784,690
	Public trust funds	Dec. 31, 1926	153,702	302,759	10,830	467,291	9,958	359,425	97,908
	Investment fund	Dec. 31, 1926	16,206	342,647	10,462	369,315	11,474	81,237	276,604
	Private trust funds	Dec. 31, 1926		68,013	21,841	89,854	19,177		70,677
	County		5,543,749	13,852,781	3,924,076	23,320,606	4,468,973	6,314,577	12,537,056
	General treasury	Dec. 31, 1926	5,227,622	4,716,574	544,842	10,489,038	985,274	5,084,911	4,418,853
	General administrative funds	Dec. 31, 1926	121,230	6,907,504	3,184,002	10,212,736	3,434,452	1,209,518	5,568,766
	Sinking fund	Dec. 31, 1926	180,825	2,171,008	187,020	2,538,853	43,838	866	2,494,149
	Public trust funds	Dec. 31, 1926	7,566	11,149	8,212	26,927	5,409	3,011	18,507
	Investment fund	Dec. 31, 1926	6,506	46,546		53,052		16,271	36,781

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16	MINNEAPOLIS, MINN.		27,207,580	51,392,704	4,348,259	82,948,543	3,346,390	30,479,655	49,122,498
	City corporation		24,078,915	24,036,163	3,484,390	51,599,468	2,042,705	26,516,506	23,040,257
	General treasury	Dec. 31, 1926	21,503,510	11,177,862	3,283,711	35,965,083	1,639,220	25,958,236	8,367,627
	General administrative funds	Dec. 31, 1926	30,725	2,000	18,672	51,397	19,728	29,669	2,000
	Sinking fund	Dec. 31, 1926	1,798,247	1,168,920	87,200	3,054,367	197,679		2,856,688
	Public trust funds	Dec. 31, 1926	710,473	536,917	91,657	1,339,047	182,607	498,601	657,839
	Investment funds	Dec. 31, 1926	35,960	11,143,984		11,179,944		30,000	11,149,944
	Private trust funds	Dec. 31, 1926		6,480	3,150	9,630	3,471		6,159
	County		3,128,665	27,356,541	863,869	31,349,075	1,303,685	3,963,149	26,082,241
	General treasury	Dec. 31, 1926	3,000,427	2,229,650	279,356	5,509,433	590,283	3,963,149	956,001
	General administrative fund	Dec. 31, 1926		23,469,339	525,453	23,994,792	509,165		23,485,627
	Sinking funds	Dec. 31, 1926	89,621	311,637	4,331	405,589	152,410		253,179
	Investment fund	Dec. 31, 1926	38,617	1,341,369		1,379,986			1,379,986
	Private trust fund	Dec. 31, 1926		4,546	54,729	59,275	51,827		7,448
17	NEW ORLEANS, LA.		22,151,757	29,714,988	9,684,369	61,551,114	10,675,945	25,753,334	25,121,835
	City corporation		20,189,139	28,661,655	8,376,743	57,227,537	9,480,921	22,678,114	25,068,502
	General treasury	Dec. 31, 1926	15,364,644	8,434,883	3,151,902	26,951,429	3,859,674	7,269,064	15,822,691
	General administrative funds	May 31, June 30, Dec. 31, 1926.	4,445,636	13,254,188	3,466,790	21,166,614	2,244,652	13,440,904	5,481,058
	Sinking funds	Dec. 31, 1926	44,581	6,275,915	1,631,189	7,951,685	3,335,584	1,591,093	3,025,008
	Public trust funds	Aug. 31, Dec. 31, 1926	304,568	691,963	126,605	1,123,136	40,748	377,053	705,335
	Investment funds	Dec. 31, 1926	29,710	4,700		34,410			34,410
	Private trust funds	Dec. 31, 1926		6	257	263	263		
	Levee district		1,962,618	1,053,333	1,307,626	4,323,577	1,195,024	3,075,220	53,333
	General treasury	Dec. 31, 1926	1,962,618	1,053,333	1,307,626	4,323,577	1,195,024	3,075,220	53,333
18	CINCINNATI, OHIO		32,548,708	39,948,534	13,632,424	86,129,666	20,500,136	31,175,508	34,454,022
	City corporation		20,145,846	9,070,717	10,058,559	39,275,122	10,254,425	18,459,209	10,561,488
	General treasury	Dec. 31, 1926	11,386,397	2,681,988	8,495,078	22,563,463	8,450,234	11,451,876	2,661,353
	General administrative funds	Dec. 31, 1926	891,953	1,023,966	260,293	2,176,212	75,580	2,066,285	34,347
	Sinking fund	Dec. 31, 1926	5,912,548	4,347,394	841,313	11,101,255	1,365,606	4,294,109	5,441,540
	Public trust funds	Dec. 31, 1926	532,484	652,887	219,358	1,404,729	186,464	559,540	658,725
	Investment funds	Dec. 31, 1926	1,422,464	14,962	114,110	1,551,536	40,262	87,399	1,423,875
	Private trust funds	Dec. 31, 1926		349,520	128,407	477,927	136,279		341,648
	County		5,436,532	24,832,627	2,553,407	32,822,566	6,499,311	5,587,618	20,735,637
	General treasury	Dec. 31, 1926	4,877,910	3,007,809	1,954,368	9,840,087	4,133,909	4,882,725	823,453
	General administrative funds	June 30, Dec. 31, 1926	55,942	18,472,274	24,612	18,552,828	27,787	347,726	18,177,315
	Sinking fund	Dec. 31, 1926	497,688	917,807	57,409	1,472,904	52,924	352,849	1,067,131
	Public trust funds	June 30, Dec. 31, 1926	4,992		194	5,186	757	4,049	380
	Investment fund	June 30, 1926		6,383		6,383		269	6,114
	Private trust funds	Dec. 31, 1926		2,428,354	516,824	2,945,178	2,283,934		661,244
	School district		6,966,330	6,045,190	1,020,458	14,031,978	3,746,400	7,128,681	3,156,897
	General treasury	Dec. 31, 1926	6,815,230	3,881,145	928,720	11,625,095	2,676,767	6,591,929	2,356,399
	General administrative fund	Dec. 31, 1926	32,532			32,532		32,532	
	Sinking fund	Dec. 31, 1926	91,723	2,162,758	72,653	2,327,134	1,068,669	503,322	755,143
	Public trust funds	June 30, 1926	12,643		1,714	14,357	964	898	12,495
	Investment fund	Dec. 31, 1926	14,202	1,287	17,371	32,860			32,860

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued								
19	KANSAS CITY, MO.		$21,271,640	$27,183,739	$17,168,934	$65,624,313	$15,431,863	$31,400,567	$18,791,883
	City corporation		11,066,406	12,393,946	11,251,508	34,711,860	10,525,986	18,611,678	5,574,196
	General treasury	Apr. 30, 1926	10,191,521	11,370,663	9,515,676	31,077,860	8,932,299	18,535,554	3,610,007
	Sinking funds	Apr. 30, 1926	830,579	38,374	1,725,841	2,594,794	1,579,200		1,015,594
	Public trust fund	Dec. 31, 1926	29,711	50,909	9,991	90,611	14,487	76,124	
	Investment fund	Apr. 30, 1926	14,595	934,000		948,595			948,595
	County		2,964,474	11,421,002	1,587,854	15,973,330	1,947,289	3,114,025	10,912,016
	General treasury	Dec. 31, 1926	2,897,942	3,334,167	660,855	6,892,964	726,809	3,079,001	3,087,154
	General administrative funds	Dec. 31, 1926	32,274	8,054,928	914,830	9,002,032	1,210,229	32,274	7,759,529
	Public trust fund	Dec. 31, 1926	34,258	31,907	12,169	78,334	10,251	2,750	65,333
	School district		7,240,760	3,368,791	4,329,572	14,939,123	2,958,588	9,674,864	2,305,671
	General treasury	June 30, 1926	6,473,397	3,130,485	2,817,021	12,420,903	2,553,777	9,674,864	192,262
	Sinking fund	June 30, 1926	767,363	238,306	1,512,551	2,518,220	404,811		2,113,409
20	SEATTLE, WASH.		37,644,137	60,380,871	6,404,909	104,429,917	7,954,314	38,260,625	58,214,978
	City corporation		26,620,834	36,590,206	2,490,571	65,701,611	4,263,498	27,490,510	33,947,603
	General treasury	Dec. 31, 1926	19,842,272	14,136,905	1,023,205	35,002,382	1,722,338	19,447,686	13,832,358
	General administrative fund	Dec. 31, 1926	4,929,766	440,142		5,369,908		5,040,146	329,762
	Sinking fund	Dec. 31, 1926	1,637,605	4,805,757	121,550	6,564,912	1,034,992	2,620,205	2,909,715
	Public trust funds	Dec. 31, 1926	154,892	671	22,534	178,097	36,391	140,838	868
	Investment funds	Dec. 31, 1926	56,299	969,006	87,331	1,112,636	160,986	241,635	710,015
	Private trust funds	Dec. 31, 1926		16,237,725	1,235,951	17,473,676	1,308,791		16,164,885
	County		4,371,843	22,552,109	1,563,388	28,487,340	2,218,456	3,413,514	22,855,370
	General treasury	Dec. 31, 1926	3,577,371	623,804	149,174	4,350,349		3,134,185	1,216,164
	General administrative fund	Dec. 31, 1926		21,868,788	1,131,166	22,999,954	1,945,355		21,054,599
	Sinking fund	Dec. 31, 1926	794,329	8,134	214,545	1,017,008	222,856	279,329	514,823
	Investment funds	Dec. 31, 1926	143	1,138		1,281			1,281
	Private trust fund	Dec. 31, 1926		50,245	68,503	118,748	50,245		68,503
	School district		5,334,799	1,066,746	1,709,072	8,110,617	689,077	6,283,121	1,138,419
	General treasury	June 30, 1926	4,236,554	1,055,322	1,121,864	6,413,740	246,452	5,810,228	357,060
	Sinking fund	June 30, 1926	1,049,709		576,694	1,626,403	432,090	448,843	745,470
	Public trust fund	June 30, 1926	48,536	11,424	10,514	70,474	10,535	24,050	35,889
	Port district		1,316,661	171,810	641,878	2,130,349	783,283	1,073,480	273,586
	General treasury	Dec. 31, 1926	1,004,904	58,830	641,878	1,705,612	771,337	768,470	165,805
	Sinking fund	Dec. 31, 1926	311,757	112,980		424,737	11,946	305,010	107,781
21	INDIANAPOLIS, IND.		19,394,644	25,491,146	5,609,236	50,495,026	7,675,478	17,521,416	25,298,132
	City corporation		9,360,802	5,801,696	4,765,496	19,927,994	4,384,860	9,356,284	6,186,850
	General treasury	Dec. 31, 1926	6,499,727	2,962,323	2,763,540	12,225,590	2,407,383	7,062,021	2,756,186

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	General administrative funds	Dec. 31, 1926	1,821,598	5,702	264	1,827,564	30	1,814,401	13,133
	Sinking funds	Dec. 31, 1926	909,873	155	793,338	1,703,366	517,021	309,080	877,265
	Public trust funds	Dec. 31, 1926	129,604	53,701	30,821	214,126	43,094	170,782	250
	Private trust funds	Dec. 31, 1926		2,779,815	1,177,533	3,957,348	1,417,332		2,540,016
	County		2,813,164	17,029,338	686,573	20,529,075	972,958	2,399,006	17,157,111
	General treasury	Dec. 31, 1926	1,702,675	1,009,881	348,002	3,060,558	514,298	2,068,082	478,178
	General administrative fund	Dec. 31, 1926		15,761,863	57,890	15,819,753	148,481		15,671,272
	Sinking funds	Dec. 31, 1926	1,110,489	113,979	241,455	1,465,923	264,499	330,924	870,500
	Private trust funds	Dec. 31, 1926		143,615	39,226	182,841	45,680		137,161
	School district		7,220,678	2,660,112	157,167	10,037,957	2,317,660	5,766,126	1,954,171
	General treasury	June 30, 1926	7,072,346	2,280,767	129,829	9,482,942	2,075,544	5,705,095	1,702,303
	General administrative fund	June 30, 1926	2,973	271		3,244		2,964	280
	Sinking fund	June 30, 1926	3,064	327,301		330,365	237,673		92,692
	Public trust funds	June 30, 1926	142,295	51,773	27,338	221,406	4,443	58,067	158,896
22	ROCHESTER, N. Y.		23,466,789	27,885,728	8,217,148	59,569,665	7,847,305	28,030,802	23,691,558
	City corporation		21,311,772	23,642,010	7,152,281	52,106,063	7,213,002	25,568,215	19,324,846
	General treasury	Dec. 31, 1926	20,926,164	19,817,400	2,541,965	43,285,529	1,972,574	25,011,023	16,301,932
	General administrative fund	Dec. 31, 1926	126,741	4,512	6,479	137,732	25,900	101,553	10,279
	Sinking funds	Dec. 31, 1926	143,152	1,734,671	3,664,867	5,542,700	4,104,037	321,693	1,116,970
	Public trust funds	Dec. 31, 1926	108,832	60,832	540,666	710,330	576,384	133,946	
	Investment fund	Dec. 31, 1926	6,873	5,477	43,479	55,829	55,006		823
	Private trust funds	Dec. 31, 1926		2,019,118	354,825	2,373,943	479,101		1,894,842
	County		2,155,017	4,243,718	1,064,867	7,463,602	634,303	2,462,587	4,366,712
	General treasury	Dec. 31, 1926	2,155,017	35,718	730,132	2,920,867	401,862	2,462,587	56,418
	General administrative fund	Dec. 31, 1926		3,625,723	127,990	3,753,713	127,614		3,626,099
	Private trust fund	Dec. 31, 1926		582,277	206,745	789,022	104,827		684,195
23	JERSEY CITY, N. J.		23,941,855	49,396,202	14,630,199	87,968,256	15,752,943	28,231,437	43,983,876
	City corporation		18,796,688	37,075,971	10,546,148	66,418,807	12,071,392	21,844,792	32,502,623
	General treasury	Dec. 31, 1926	16,804,711	30,810,058	8,505,489	56,120,258	10,648,911	15,780,471	29,690,876
	General administrative funds	June 30, Dec. 31, 1926	1,533,264	3,755,982	795,361	6,084,607	363,884	5,717,421	3,302
	Sinking funds	Dec. 31, 1926	374,735	2,244,931	1,242,469	3,862,135	1,053,690		2,808,445
	Public trust funds	Dec. 31, 1926	83,978	265,000	2,829	351,807	4,907	346,900	
	County		5,145,167	12,320,231	4,084,051	21,549,449	3,681,551	6,386,645	11,481,253
	General treasury	Dec. 31, 1926	5,019,178	4,262,133	1,868,435	11,149,746	1,408,396	5,965,447	3,775,903
	General administrative funds	Dec. 31, 1926	46,008	7,248,795	1,830,471	9,125,274	1,794,974	415,414	6,914,886
	Sinking fund	Dec. 31, 1926	75,947	796,404	362,037	1,234,388	443,924		790,464
	Public trust funds	Dec. 31, 1926	4,034	12,899	23,108	40,041	34,257	5,784	
24	LOUISVILLE, KY.		14,033,679	10,608,190	4,394,588	29,036,457	5,780,940	15,145,956	8,109,561
	City corporation		12,766,049	10,007,880	4,295,094	27,069,023	5,659,613	14,039,294	7,370,116
	General treasury	Aug. 31, 1926	8,974,728	1,138,772	72,578	10,186,078	477,706	5,379,839	4,328,533
	General administrative funds	June 30, Aug. 31, Nov. 30, Dec. 31, 1926.	2,809,715	7,994,820	2,375,033	13,179,568	3,725,914	7,526,735	1,926,919
	Sinking fund	Dec. 31, 1926	843,518	507,181	1,813,230	3,163,929	1,332,660	903,303	927,966
	Public trust funds	June 30, Aug. 31, 1926	102,024	359,097	30,934	492,055	118,125	229,417	144,513
	Investment funds	Aug. 31, 1926	36,064		18	36,082	18		36,064
	Private trust fund	June 30, 1926		8,010	3,301	11,311	5,190		6,121
	County		1,267,630	600,310	99,494	1,967,434	121,327	1,106,662	739,445
	General treasury	Dec. 31, 1926	1,245,909	407,221	90,942	1,744,072	98,794	1,021,334	623,944
	General administrative funds	Dec. 31, 1926	21,721	193,089	8,552	223,362	22,533	85,328	115,501

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental cost
	GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
25	AKRON, OHIO		$10,809,757	$11,205,958	$8,600,336	$30,616,051	$11,031,997	$14,129,634	$5,454,420
	City corporation		7,194,384	10,227,494	7,693,169	25,115,047	10,183,032	10,107,025	4,824,990
	General treasury	Dec. 31, 1926	5,121,090	7,775,684	6,893,778	19,790,552	9,061,613	8,175,925	2,553,014
	General administrative fund	Dec. 31, 1926	55,320			55,320		55,320	
	Sinking funds	Dec. 31, 1926	1,985,788	2,401,703	706,275	5,093,766	1,020,223	1,814,936	2,258,607
	Public trust funds	Dec. 31, 1926	32,186	39,495	35,809	107,490	41,646	60,844	5,000
	Private trust funds	Dec. 31, 1926		10,612	57,307	67,919	59,550		8,369
	School district		3,615,373	978,464	907,167	5,501,004	848,965	4,022,609	629,430
	General treasury	June 30, 1926	3,583,951	929,461	832,751	5,346,163	837,194	4,002,521	506,448
	General administrative fund	June 30, 1926	19,955			19,955		19,955	
	Sinking fund	June 30, 1926	11,467	49,003	74,416	134,886	11,771	133	122,982
26	TOLEDO, OHIO		14,098,274	7,857,344	6,071,349	28,026,967	5,185,946	15,107,321	7,733,700
	City corporation		9,465,722	6,915,166	3,282,911	19,663,799	4,235,024	9,285,590	6,143,185
	General treasury	Dec. 31, 1926	6,644,690	3,844,895	2,029,677	12,519,262	2,723,505	7,689,196	2,106,561
	General administrative funds	Dec. 31, 1926	291,893		1,739	293,632	1,594	292,038	
	Sinking funds	Dec. 31, 1926	2,505,550	2,440,036	1,191,257	6,136,843	1,444,009	1,287,460	3,405,374
	Public trust funds	Dec. 31, 1926	20,649	7,700	4,668	33,017	11,810	16,716	4,491
	Investment funds	Dec. 31, 1926	2,940		1,916	4,856	1,736	180	2,940
	Private trust funds	Dec. 31, 1926		622,535	53,654	676,189	52,370		623,819
	School district		4,632,552	942,178	2,788,438	8,363,168	950,922	5,821,731	1,590,515
	General treasury	Dec. 31, 1926	3,641,032	697,185	1,892,270	6,230,487	653,130	5,191,367	385,990
	General administrative fund	Dec. 31, 1926	52,808			52,808		52,808	
	Sinking funds	Dec. 31, 1926	938,712	244,993	896,168	2,079,873	297,792	577,556	1,204,525
27	PORTLAND, OREG		16,431,814	18,957,594	2,556,254	37,945,662	4,174,756	20,954,051	12,816,855
	City corporation		10,607,273	11,423,406	2,388,255	24,418,934	3,103,351	12,683,822	8,631,761
	General treasury	Nov. 30, 1926	7,438,841	9,614,871	1,543,051	18,596,763	2,017,337	11,688,060	4,891,366
	General administrative fund	Nov. 30, 1926	1,256,361	63,504	174,308	1,494,173	163,616	904,587	425,970
	Sinking funds	Nov. 30, 1926	1,779,802	455,904	488,343	2,724,049	464,388		2,259,661
	Public trust funds	Nov. 30, 1926	101,039	10,254	17,184	128,477	19,307	91,136	18,034
	Investment funds	Nov. 30, 1926	31,230	325,073	13,798	370,101	21,125	39	348,937
	Private trust funds	Nov. 30, 1926		953,800	151,571	1,105,371	417,578		687,793
	School district		4,693,600	5,122,180	49,458	9,865,238	928,525	6,713,441	2,223,272
	General treasury	June 30, 1926	4,461,530	5,074,369	25,892	9,561,791	915,185	6,702,214	1,944,392
	Public trust funds	June 30, Oct. 16, 1926	232,070	47,811	23,566	303,447	13,340	11,227	278,880

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
32	ST. PAUL, MINN.		$13,361,795	$14,162,275	$1,655,309	$29,179,379	$2,395,205	$15,988,192	$10,795,982
	General treasury	Dec. 31, 1926	12,782,167	4,769,058	1,491,645	19,042,870	2,110,326	15,618,798	1,313,746
	General administrative fund	Dec. 31, 1926		100	5,075	5,175	5,075		100
	Sinking funds	Dec. 31, 1926	474,788	9,118,660	150,342	9,743,790	272,805	155,065	9,315,920
	Public trust funds	Sept. 30, Oct. 13, Dec. 31, 1926.	104,840	273,601	5,483	383,924	3,418	214,329	166,177
	Private trust funds	Dec. 31, 1926		856	2,764	3,620	3,581		39
33	ATLANTA, GA.		10,487,634	4,694,432	945,838	16,127,904	1,078,972	10,480,387	4,568,545
	General treasury	Dec. 31, 1926	10,328,906	3,520,514	945,838	14,795,258	1,078,972	10,324,785	3,391,501
	General administrative fund	Dec. 31, 1926	50,727			50,727		50,727	
	Sinking funds	Dec. 31, 1926	104,875	1,128,360		1,233,235		104,875	1,128,360
	Public trust funds	Dec. 31, 1926	2,330			2,330			2,330
	Investment fund	Dec. 31, 1926	796	45,472		46,268			46,268
	Private trust fund	Dec. 31, 1926		86		86			86
34	OMAHA, NEBR.		13,887,500	8,101,164	2,538,099	24,526,763	1,703,026	16,548,782	6,274,955
	City corporation		5,853,236	3,765,338	432,931	10,051,505	300,397	6,924,840	2,826,268
	General treasury	Dec. 31, 1926	3,691,145	1,982,095	392,676	6,065,916	132,966	4,873,986	1,058,964
	Sinking funds	Dec. 31, 1926	2,081,372	1,515,561	26,625	3,623,558	155,911	1,996,655	1,470,992
	Public trust funds	May 31, Dec. 31, 1926	64,627	20,962	13,134	98,723	11,036	54,199	33,488
	Investment fund	Dec. 31, 1926	16,092	147,477		163,569			163,569
	Private trust funds	Dec. 31, 1926		99,243	496	99,739	484		99,255
	School district		4,314,379	3,615,918	1,821,010	9,751,307	1,085,119	5,928,406	2,737,782
	General treasury	July 31, 1926	4,253,934	3,193,710	1,412,692	8,860,336	657,743	5,844,605	2,357,988
	Sinking fund	July 31, 1926	15,276	236,903	362,152	614,331	409,090		205,241
	Public trust funds	July 31, 1926	44,948	56,532	18,959	120,439	18,286	83,801	18,352
	Investment fund	July 31, 1926	221	128,773	27,207	156,201			156,201
	Public utilities district		3,719,885	719,908	284,158	4,723,951	317,510	3,695,536	710,905
	General treasury	Dec. 31, 1926	3,665,806	408,882	215,174	4,289,862	310,373	3,695,536	283,953
	Sinking fund	Dec. 31, 1926	54,079	229,082	51,358	334,519			334,519
	Private trust fund	Dec. 31, 1926		81,944	17,626	99,570	7,137		92,433
35	BIRMINGHAM, ALA.		8,145,389	11,215,731	2,707,863	22,068,983	2,566,088	9,992,215	9,510,680
	General treasury	Sept. 30, 1926	7,957,475	8,469,439	2,228,957	18,655,871	2,294,502	9,929,829	6,431,540
	General administrative fund	Sept. 30, 1926	32,644			32,644		32,644	
	Sinking fund	Sept. 30, 1926	23,861	444,824	456,430	925,115	245,868	293	678,954

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	Public trust funds	Sept. 30, 1926	29,869	53,270	13,630	96,769	9,970	29,449	57,350
	Investment fund	Sept. 30, 1926	101,540	,239,410		2,340,950			2,340,950
	Private trust fund	Sept. 30, 1926		8,788	8,846	17,634	15,748		1,886
36	SAN ANTONIO, TEX		7,023,951	5,910,522	7,468,161	20,402,634	5,886,829	9,653,690	4,862,115
	City corporation		4,919,313	4,491,606	6,362,891	15,773,810	4,678,724	7,408,887	3,686,199
	General treasury	May 31, 1926	2,849,577	3,839,659	4,584,574	11,273,810	3,102,163	5,538,718	2,632,929
	General administrative funds	May 31, 1926	1,114,731	58,161	497,582	1,670,474	223,184	878,141	569,149
	Sinking funds	May 31, 1926	934,153	504,908	1,267,146	2,706,207	1,344,217	970,885	391,105
	Public trust funds	May 31, 1926	17,315	1,851	9,716	28,882	4,594	21,143	3,145
	Investment funds	May 31, 1926	3,537	76,725	607	80,869	769		80,100
	Private trust funds	May 31, 1926		10,302	3,266	13,568	3,797		9,771
	School district		2,104,638	1,418,916	1,105,270	4,628,824	1,208,105	2,244,803	1,175,916
	General treasury	May 31, 1926	1,853,928	1,405,231	754,429	4,013,588	829,817	2,076,517	1,107,254
	Sinking fund	May 31, 1926	250,710	13,685	350,841	615,236	378,288	168,286	68,662
37	DALLAS, TEX		8,924,762	4,408,640	5,875,784	19,209,186	4,584,766	12,215,505	2,408,915
	General treasury	Apr. 30, 1926	7,435,294	3,854,711	4,669,892	15,959,897	3,136,073	11,099,774	1,724,050
	General administrative fund	Apr. 30, 1926	3,863	33,350	2,679	39,892	4,834	35,020	38
	Sinking fund	Apr. 30, 1926	1,473,857	484,372	1,151,493	3,109,722	1,400,301	1,051,744	657,677
	Public trust funds	Apr. 30, Aug. 31, 1926	10,389	18,003	46,723	75,115	38,414	28,967	7,734
	Investment funds	Apr. 30, 1926	1,359	9,700	19	11,078	19		11,059
	Private trust fund	Apr. 30, 1926		8,504	4,978	13,482	5,125		8,357
38	WORCESTER, MASS		12,630,229	11,961,521	743,637	25,335,387	981,854	11,953,467	12,400,066
	General treasury	Nov. 30, 1926	12,367,504	11,217,463	650,557	24,235,524	896,663	11,944,721	11,394,140
	Sinking fund	Nov. 30, 1926	152,227	410,306	10,277	572,810	6,516		566,294
	Public trust funds	Nov. 30, Dec. 31, 1926	110,498	82,575	7,893	200,966	10,157	8,746	182,063
	Private trust funds	Nov. 30, 1926; Jan. 15, 1927		251,177	74,910	326,087	68,518		257,569
39	RICHMOND, VA		10,147,380	9,254,524	3,535,637	22,937,541	1,693,339	11,257,265	9,986,937
	General treasury	Jan. 31, 1927	9,466,865	4,347,104	1,269,432	15,083,401	586,333	6,701,678	7,795,390
	General administrative funds	June 30, 1926; Jan. 31, 1927	335,176	2,286,459	226,821	2,848,456	174,973	2,658,028	15,455
	Sinking fund	Jan. 31, 1927	301,010	2,571,031	1,902,430	4,774,471	830,384	1,877,977	2,066,110
	Public trust funds	June 30, Oct. 31, 1926; Jan. 31, 1927.	40,348	1,480	2,764	44,592	3,843	19,582	21,167
	Investment funds	Jan. 31, 1927	3,981	6,000	47,403	57,384	7,338		50,046
	Private trust funds	Jan. 31, 1927		42,450	86,787	129,237	90,468		38,769
40	SYRACUSE, N. Y		11,506,801	17,931,621	3,849,358	33,287,780	5,276,129	13,624,724	14,386,927
	City corporation		11,368,991	17,788,423	3,849,358	33,006,772	5,276,129	13,481,526	14,249,117
	General treasury	Dec. 31, 1926	11,314,231	16,235,441	3,766,008	31,315,680	5,248,863	13,261,860	12,804,957
	General administrative fund	Dec. 31, 1926	6,128	114,791	128	121,047	216	114,791	6,040
	Public trust funds	Dec. 31, 1926	48,632	60,727	7,331	116,690	11,765	104,875	50
	Private trust funds	Dec. 31, 1926		1,377,464	75,891	1,453,355	15,285		1,438,070
	County supervisors' fund		137,810	143,198		281,008		143,198	137,810
	General treasury	Oct. 31, 1926	137,810	143,198		281,008		143,198	137,810
	NEW HAVEN, CONN		8,350,696	9,118,331	1,503,354	18,972,381	1,713,099	8,464,568	8,794,714
	General treasury	Dec. 31, 1926	7,963,744	4,996,001	1,365,709	14,325,454	1,455,455	4,679,064	8,190,935
	General administrative funds	Dec. 31, 1926	172,995	3,645,302	51,909	3,870,206	38,554	3,703,083	128,569
	Sinking fund	Dec. 31, 1926	29,124	430,709	50,359	510,192	184,960		325,232
	Public trust funds	Aug. 31, Dec. 31, 1926	184,833	46,319	35,377	266,529	34,130	82,421	149,978

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
42	MEMPHIS, TENN.		$8,246,199	$9,464,214	$2,140,152	$19,850,565	$1,711,550	$8,437,065	$9,701,950
	General treasury	Dec. 31, 1926	6,233,906	3,800,228	309,155	10,343,289		3,870,676	6,472,613
	General administrative funds	June 30, Dec. 31, 1926	1,640,070	2,824,667	1,445,929	5,910,666	1,136,240	3,790,642	983,784
	Sinking funds	Dec. 31, 1926	356,368	2,637,396	142,486	3,136,250	270,494	704,833	2,160,923
	Investment funds	Dec. 31, 1926	15,855	184,370	237,186	437,411	297,358	70,914	69,139
	Private trust fund	Dec. 31, 1926		17,553	5,396	22,949	7,458		15,491
43	DAYTON, OHIO		8,408,612	5,758,443	4,481,521	18,648,576	4,351,673	10,735,809	3,561,094
	City corporation		5,432,813	4,158,761	2,868,217	12,459,791	2,189,147	7,055,095	3,215,549
	General treasury	Dec. 31, 1926	4,086,594	3,002,000	2,352,106	9,440,700	2,004,732	6,228,508	1,207,460
	General administrative funds	Dec. 31, 1926	73,586			73,586		73,586	
	Sinking funds	Dec. 31, 1926	1,210,452	1,113,706	459,145	2,783,303	110,673	691,693	1,980,937
	Public trust funds	Dec. 31, 1926	61,727	16,540	22,086	100,353	24,075	59,583	16,695
	Investment funds	Dec. 31, 1926	454	3,000	19,274	22,728	21,003	1,725	
	Private trust funds	Dec. 31, 1926		23,515	15,606	39,121	28,664		10,457
	School district		2,975,799	1,599,682	1,613,304	6,188,785	2,162,526	3,680,714	345,545
	General treasury	June 30, 1926	2,332,864	1,524,458	1,380,843	5,238,165	1,905,318	3,233,453	99,394
	General administrative funds	June 30, Dec. 31, 1926	249,185		51,080	300,265	22,596	204,858	72,811
	Sinking fund	June 30, 1926	392,730	2,408	177,779	572,917	157,238	242,339	173,340
	Public trust funds	June 30, Dec. 31, 1926	213	5	1,011	1,229	1,165	64	
	Investment fund	Dec. 31, 1926	807	72,811	2,591	76,209	76,209		
44	NORFOLK, VA.		7,093,214	8,542,935	712,435	16,348,584	917,846	7,403,824	8,026,914
	General treasury	Dec. 31, 1926	6,788,662	7,392,083	519,623	14,700,368	527,848	7,317,662	6,854,858
	General administrative funds	Dec. 31, 1926	10,305	36,422	3,343	50,070	1,078	45,653	3,339
	Sinking fund	Dec. 31, 1926	170,593	1,070,992	144,247	1,385,832	329,064		1,056,768
	Public trust funds	Dec. 31, 1926	17,804	35,974	2,128	55,906	15,412	40,494	
	Investment funds	Dec. 31, 1926	105,850	6,931	39,181	151,962	40,092	15	111,855
	Private trust fund	Dec. 31, 1926		533	3,913	4,446	4,352		94
45	HOUSTON, TEX.		8,694,629	18,665,029	3,283,967	30,643,625	5,123,817	13,084,934	12,434,874
	City corporation		5,770,394	14,565,368	1,853,986	22,189,748	4,364,006	7,658,156	10,167,586
	General treasury	Dec. 31, 1926	5,649,723	12,029,619	1,230,567	18,909,909	3,793,222	7,658,156	7,458,531
	Sinking fund	Dec. 31, 1926	119,890	912,132	415,122	1,447,144	403,154		1,043,990
	Investment fund	Dec. 31, 1926	781	6,864		7,645			7,645
	Private trust fund	Dec. 31, 1926		1,616,753	208,297	1,825,050	167,630		1,657,420

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	School district		2,924,235	4,099,661	1,429,981	8,453,877	759,811	5,426,778	2,267,288
	General treasury	Dec. 31, 1926	2,897,251	3,721,761	1,319,534	7,938,546	461,857	5,426,778	2,049,911
	Sinking fund	Dec. 31, 1926	26,714	308,369	110,447	445,530	297,954		147,576
	Investment fund	Dec. 31, 1926	270	69,531		69,801			69,801
46	BRIDGEPORT, CONN.		6,990,820	3,348,055	1,169,852	11,508,727	2,239,628	7,762,630	1,506,469
	General treasury	Mar. 31, 1926	6,919,784	3,312,916	955,920	11,188,620	2,159,675	7,585,279	1,443,666
	General administrative fund	Mar. 31, 1926	32,797	9,169		41,966		1,119	40,847
	Public trust funds	Mar. 31, May 31, 1926	38,239	25,970	213,932	278,141	79,953	176,232	21,956
47	YOUNGSTOWN, OHIO		8,562,852	2,977,047	2,247,552	13,787,451	2,169,685	8,449,792	3,167,974
	City corporation		4,747,790	2,879,924	1,077,064	8,704,778	1,574,495	4,269,462	2,860,821
	General treasury	Dec. 31, 1926	3,298,201	1,550,813	788,645	5,637,659	844,683	3,593,427	1,199,549
	General administrative fund	Dec. 31, 1926	23,923			23,923		23,923	
	Sinking funds	Dec. 31, 1926	1,417,758	1,272,394	264,344	2,954,496	692,408	604,617	1,657,471
	Public trust funds	Dec. 31, 1926	4,107	56,717	24,075	84,899	37,404	47,495	
	Investment fund	Dec. 31, 1926	3,801			3,801			3,801
	School district		3,551,796	92,123	1,076,237	4,720,156	477,299	3,943,078	299,779
	General treasury	June 30, 1926	3,202,917	487	776,276	3,979,680	270,314	3,708,879	487
	General administrative fund	June 30, 1926	27,804			27,804		27,804	
	Sinking fund	June 30, 1926	311,477	85,932	297,547	694,956	205,224	201,527	288,205
	Public trust funds	Oct. 31, 1926	9,598	5,704	2,414	17,716	1,761	4,868	11,087
	Park district		263,266	5,000	94,251	362,517	117,891	237,252	7,374
	General treasury	Dec. 31, 1926	261,234	5,000	94,251	360,485	117,891	235,220	7,374
	General administrative fund	Dec. 31, 1926	2,032			2,032		2,032	
48	HARTFORD, CONN.		10,283,878	5,539,086	1,995,294	17,818,258	1,808,422	10,416,358	5,593,478
	City corporation		9,267,875	2,397,225	1,657,087	13,322,187	943,557	7,858,657	4,519,973
	General treasury	Mar. 31, 1926	7,791,942	1,558,671	1,145,278	10,495,891	322,621	6,682,535	3,490,735
	General administrative fund	Mar. 31, Dec. 31, 1926	1,277,547	382,065	384,373	2,043,985	509,974	1,118,143	415,868
	Sinking funds	Mar. 31, Dec. 31, 1926	168,474	409,653	124,968	703,095	108,508		594,587
	Public trust funds	Mar. 31, 1926	26,834	40,700	500	68,034	250	57,979	9,805
	Investment fund	Mar. 31, 1926	3,078	3,969		7,047			7,047
	Private trust funds	Mar. 31, 1926		2,167	1,968	4,135	2,204		1,931
	School district		1,016,003	3,141,861	338,207	4,496,071	864,865	2,557,701	1,073,505
	General treasury	May 31, 1926	885,443	3,061,651	174,827	4,121,921	671,509	2,557,673	892,739
	Sinking funds	May 31, 1926	130,164	79,816	163,380	373,360	193,356	28	179,976
	Investment fund	May 31, 1926	396	394		790			790
49	FORT WORTH, TEX.		5,110,178	8,168,972	642,817	13,921,967	2,967,982	6,858,593	4,095,392
	City corporation		3,143,269	5,828,075	443,767	9,415,111	1,273,768	4,755,709	3,385,634
	General treasury	Sept. 30, 1926	3,051,871	4,503,795	289,843	7,845,509	1,185,586	4,124,345	2,535,578
	General administrative fund	Dec. 31, 1926	4,488	53,631	1,579	59,698	6,355	49,343	4,000
	Sinking funds	Sept. 30, 1926	69,203	1,270,649	152,345	1,492,197	81,827	580,533	829,837
	Investment fund	Sept. 30, 1926	17,707			17,707		1,488	16,219
	School district		1,966,909	2,340,897	199,050	4,506,856	1,694,214	2,102,884	709,758
	General treasury	June 30, 1926	1,612,377	2,321,102	1,393	3,934,872	1,529,829	1,920,456	484,587
	Sinking fund	June 30, 1926	354,341	19,795	197,657	571,793	164,385	182,428	224,980
	Investment fund	June 30, 1926	191			191			191

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
50	GRAND RAPIDS, MICH.		$9,535,931	$11,948,385	$981,513	$22,465,829	$1,477,827	$12,186,665	$8,801,337
	City corporation		5,670,409	10,972,141	964,892	17,607,442	1,252,287	7,749,494	8,605,661
	General treasury	Mar. 31, 1926	3,968,976	9,029,779	276,235	13,274,990	213,045	7,327,198	5,734,747
	Sinking funds	Mar. 31, 1926	1,690,477	1,607,221	662,764	3,960,462	844,316	421,936	2,694,210
	Public trust funds	Mar. 31, 1926	10,706	389	77	11,172	259	360	10,553
	Investment fund	Mar. 31, 1926	250		345	595	267		328
	Private trust funds	Mar. 31, 1926		334,752	25,471	360,223	194,400		165,823
	School district		3,865,522	976,244	16,621	4,858,387	225,540	4,437,171	195,676
	General treasury	June 30, 1926	3,865,347	976,244	15,597	4,857,188	224,379	4,437,133	195,676
	Public trust funds	June 30, 1926	175		1,024	1,199	1,161	38	
51	SPRINGFIELD, MASS.		10,382,772	7,295,876	1,523,871	19,202,519	1,431,527	9,922,434	7,848,558
	General treasury	Nov. 30, 1926	10,338,438	7,077,729	1,518,903	18,935,070	1,428,314	9,891,144	7,615,612
	General administrative fund	Nov. 30, 1926		23,799		23,799			23,799
	Sinking fund	Nov. 30, 1926	14,593	191,041	3,820	209,454	2,454		207,000
	Public trust funds	Nov. 30, Dec. 31, 1926	29,741	3,307	1,148	34,196	759	31,290	2,147
52	DES MOINES, IOWA		7,867,777	3,158,201	1,942,153	12,968,131	1,502,865	9,441,688	2,023,578
	City corporation		4,702,585	1,568,042	1,270,010	7,540,637	892,509	4,840,018	1,808,110
	General treasury	Mar. 31, 1926	2,356,463	241,324	533,098	3,130,885	349,860	2,597,999	183,026
	General administrative funds	Mar. 31, 1926	1,898,767	177,338	124,175	2,200,280	35,880	1,921,539	242,861
	Sinking funds	Mar. 31, 1926	395,073	106,122	287,579	788,774	198,542	274,510	315,722
	Public trust funds	Dec. 31, 1926	52,282	6,025	23,991	82,298	19,156	45,970	17,172
	Private trust funds	Mar. 31, 1926		1,037,233	301,167	1,338,400	289,071		1,049,329
	School district		3,165,192	1,590,159	672,143	5,427,494	610,356	4,601,670	215,468
	General treasury	June 30, 1926	3,129,077	1,574,869	659,713	5,363,659	604,606	4,590,072	168,981
	Public trust fund	June 30, 1926	36,115	15,290	12,430	63,835	5,750	11,598	46,487
53	SCRANTON, PA.		5,673,769	1,215,609	912,041	7,801,419	1,608,411	5,176,468	1,016,540
	City corporation		3,045,886	312,454	624,466	3,982,806	864,223	2,720,774	397,809
	General treasury	Dec. 31, 1926	2,759,903	257,700	526,655	3,544,258	734,781	2,556,983	252,494
	General administrative fund	Dec. 31, 1926	1,918	35,552	1,035	38,505	1,829	36,676	
	Sinking fund	Dec. 31, 1926	268,396	1,003	74,127	343,526	106,595	110,844	126,087
	Public trust funds	May 31, July 5, Dec. 31, 1926.	13,641	18,199	22,649	54,489	21,018	16,271	17,200
	Investment fund	Dec. 31, 1926	2,028			2,028			2,028

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	School district		2,627,883	903,155	287,575	3,818,613	744,188	2,455,694	618,731
	General treasury	July 5, 1926	2,615,407	733,155	108,797	3,457,359	537,481	2,360,833	559,045
	Sinking fund	July 5, 1926	10,965	170,000	150,550	331,515	186,951	84,878	59,686
	Public trust fund	July 5, 1926	1,452		26,274	27,726	17,743	9,983	
	Investment fund	July 5, 1926	59		1,954	2,013	2,013		
54	PATERSON, N. J		7,150,868	17,473,151	1,346,123	25,970,142	1,137,053	10,938,981	13,894,108
	General treasury	Dec. 31, 1926	6,260,662	12,514,036	1,103,429	19,878,127	977,125	5,761,573	13,139,429
	General administrative funds	June 30, Sept. 1, Dec. 31, 1926.	770,627	4,275,006	224,937	5,270,570	131,596	5,093,983	44,991
	Sinking fund	Dec. 31, 1926	95,767	620,005	3,933	719,705	10,017		709,688
	Public trust funds	Dec. 31, 1926	23,812	64,104	12,554	100,470	17,045	83,425	
	Private trust fund	Dec. 31, 1926			1,270	1,270	1,270		
55	JACKSONVILLE, FLA		6,876,369	4,961,780	2,387,708	14,225,857	3,819,625	8,308,924	2,097,308
	City corporation		5,376,889	2,403,938	2,201,506	9,982,333	2,139,676	6,320,535	1,522,122
	General treasury	Dec. 31, 1926	5,309,203	1,814,408	1,917,038	9,040,649	1,996,781	6,261,060	782,808
	Sinking funds	Dec. 31, 1926	11,614	574,496	164,125	750,235	58,921		691,314
	Public trust funds	Dec. 31, 1926	56,072	15,034	120,343	191,449	83,974	59,475	48,000
	School district		1,499,480	2,557,842	186,202	4,243,524	1,679,949	1,988,389	575,186
	General treasury	June 30, 1926	1,442,933	2,557,842	84,287	4,085,062	1,636,912	1,988,389	459,761
	Sinking fund	June 30, 1926	56,547		101,915	158,462	43,037		115,425
56	NASHVILLE, TENN		4,795,842	2,223,418	4,454,077	11,473,337	3,415,168	5,276,892	2,781,277
	General treasury	Dec. 31, 1926	4,671,238	471,721	3,439,444	8,582,403	2,411,972	4,432,145	1,738,286
	General administrative funds	Dec. 31, 1926	46,398	320,603	63,681	430,682	76,596	307,817	46,269
	Sinking funds	Dec. 31, 1926	71,068	1,404,747	944,638	2,420,453	912,634	511,097	996,722
	Public trust funds	Dec. 31, 1926	7,138	26,347	6,314	39,799	13,966	25,833	
57	TRENTON, N. J		6,319,186	8,040,083	2,255,616	16,614,885	1,919,449	7,868,384	6,827,052
	General treasury	Dec. 31, 1926	6,159,098	6,126,727	1,209,023	13,494,848	872,528	7,663,918	4,958,402
	General administrative funds	Dec. 31, 1926	21,958	145,281	827	168,066	527	143,723	23,816
	Sinking fund	Dec. 31, 1926	108,293	1,604,459	953,789	2,666,541	1,003,243		1,663,298
	Public trust funds	Dec. 31, 1926	29,837	163,616	91,977	285,430	43,151	60,743	181,536
58	SALT LAKE CITY, UTAH		5,863,701	3,847,701	364,542	10,075,944	398,565	5,518,349	4,159,030
	City corporation		3,369,342	3,121,945	303,802	6,795,089	373,439	3,005,527	3,416,123
	General treasury	Dec. 31, 1926	2,902,566	2,661,025	200,624	5,764,215	292,448	2,616,973	2,854,794
	General administrative funds	Dec. 31, 1926	460,597	298,985	74,759	834,341	32,984	388,554	412,803
	Sinking fund	Dec. 31, 1926		25,000	6,000	31,000	26,000		5,000
	Public trust fund	Dec. 31, 1926	206		570	776	260		516
	Investment funds	Dec. 31, 1926	5,973	84,430		90,403			90,403
	Private trust funds	Dec. 31, 1926		52,505	21,849	74,354	21,747		52,607
	School district		2,494,359	725,756	60,740	3,280,855	25,126	2,512,822	742,907
	General treasury	June 30, 1926	2,386,089	706,103	53,525	3,145,717	17,451	2,501,267	626,999
	Sinking fund	June 30, 1926	87,350	429		87,779	5,275		82,504
	Public trust fund	June 30, 1926	20,920	19,224	7,215	47,359	2,400	11,555	33,404

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
59	TULSA, OKLA.		$7,327,190	$4,060,345	$3,061,251	$14,448,786	$3,344,216	$7,737,948	$3,366,622
	City corporation		5,198,486	2,385,073	1,880,689	9,464,248	2,539,258	4,950,364	1,974,626
	General treasury	June 30, 1926	2,105,120	762,486	289,844	3,157,450	224,536	2,696,675	236,239
	General administrative fund	June 30, 1926	1,506,170	43,532		1,549,702		1,549,702	
	Sinking fund	June 30, 1926	1,583,725	267,408	1,487,652	3,338,785	2,157,078	695,136	486,571
	Public trust fund	June 30, 1926	3,471	51,452	40,007	94,930	85,370	8,851	709
	Private trust funds	June 30, 1926		1,260,195	63,186	1,323,381	72,274		1,251,107
	School district		2,128,704	1,675,272	1,180,562	4,984,538	804,958	2,787,584	1,391,996
	General treasury	June 30, 1926	1,781,035	583,489	600,064	2,964,588	271,456	2,515,198	177,934
	Sinking fund	June 30, 1926	347,669	1,091,783	580,498	2,019,950	533,502	272,386	1,214,062
60	FLINT, MICH.		7,122,735	6,719,840	2,444,980	16,287,555	2,011,471	7,895,679	6,380,405
	City corporation		4,573,483	5,696,599	1,730,458	12,000,540	1,566,017	4,691,587	5,742,936
	General treasury	Feb. 28, 1926	3,237,960	4,807,625	1,056,649	9,102,234	772,124	3,407,137	4,922,973
	General administrative funds	Feb. 28, 1926	1,159,733	282,456	486,741	1,928,930	596,903	1,284,082	47,945
	Sinking fund	Feb. 28, 1926	155,901		170,759	326,660	168,326		158,334
	Public trust funds	Feb. 28, 1926	5,490		8,912	14,402	14,034	368	
	Investment fund	Feb. 28, 1926	14,399	598,426		612,825			612,825
	Private trust funds	Feb. 28, 1926		8,092	7,397	15,489	14,630		859
	School district		2,549,252	1,023,241	714,522	4,287,015	445,454	3,204,092	637,469
	General treasury	June 30, 1926	2,549,252	1,023,241	714,522	4,287,015	445,454	3,204,092	637,469
61	FALL RIVER, MASS.		6,959,142	9,922,017	985,319	17,866,478	313,444	7,836,809	9,716,225
	General treasury	Dec. 31, 1926	6,850,709	9,736,113	884,263	17,471,085	227,372	7,834,249	9,409,464
	General administrative funds	Dec. 31, 1926	4,202	10,016	12,482	26,700			26,700
	Sinking fund	Dec. 31, 1926	101,432	155,000	76,821	333,253	83,253		250,000
	Public trust funds	Dec. 31, 1926	2,799		2,581	5,380	2,819	2,560	1
	Private trust fund	Dec. 31, 1926		20,888	9,172	30,060			30,060
62	CAMDEN, N. J.		5,998,758	7,438,814	1,450,418	14,887,990	1,335,063	7,075,257	6,477,670
	General treasury	Dec. 31, 1926	5,387,276	4,722,429	512,214	10,621,919	815,245	4,848,687	4,957,987
	General administrative funds	Dec. 31, 1926	443,178	1,901,015	324,068	2,668,261	363,032	2,151,615	153,614
	Sinking fund	Dec. 31, 1926	114,868	739,500	588,371	1,442,739	116,517		1,326,222
	Public trust funds	Dec. 31, 1926	47,630	48,829	25,765	122,224	40,269	74,955	7,000
	Investment fund	Dec. 31, 1926	5,806	27,041		32,847			32,847

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63	MIAMI, FLA.		6,601,652	13,693,722	3,116,657	23,412,031	3,467,770	16,660,522	3,284,039
	City corporation		5,464,885	8,102,796	2,854,709	16,422,390	2,482,746	12,577,435	1,362,209
	General treasury	June 30, 1926	4,063,821	7,785,544	2,011,557	13,860,922	1,424,533	11,891,235	545,154
	Sinking funds	June 30, 1926	1,399,814	32,057	823,152	2,255,023	1,025,731	676,209	553,083
	Investment fund	June 30, 1926	1,250	265,195		266,445		9,991	256,454
	Private trust fund	June 30, 1926		20,000	20,000	40,000	32,482		7,518
	School district		1,136,767	5,590,926	261,948	6,989,641	984,724	4,083,087	1,921,830
	General treasury	June 30, 1926	843,107	5,590,926	78,749	6,512,782	716,054	3,932,846	1,863,882
	Sinking fund	June 30, 1926	293,660		183,199	476,859	268,670	150,241	57,948
64	WILMINGTON, DEL.		4,055,081	4,018,851	591,345	8,665,277	432,713	4,558,861	3,673,703
	General treasury	June 30, 1926	2,486,076	1,214,559	299,414	4,000,049	278,960	790,186	2,930,903
	General administrative funds	June 30, Dec. 31, 1926	1,502,274	2,564,754	281,031	4,348,059	140,667	3,734,321	473,071
	Sinkng fund	June 30, 1926	15,507	214,332	719	230,558	556		230,002
	Public trust funds	June 30, 1926	50,946	20,504	4,704	76,154	7,377	34,354	34,423
	Investment fund	June 30, 1926	278	4,702	5,477	10,457	5,153		5,304
65	ERIE, PA.		5,091,415	2,162,097	635,925	7,889,437	1,248,187	5,435,914	1,205,336
	City corporation		2,926,603	1,550,165	479,280	4,956,048	798,623	3,181,693	975,732
	General treasury	Jan. 3, 1927	2,284,345	1,457,369	363,235	4,104,949	648,637	2,534,783	921,529
	General administrative fund	Jan. 3, 1927	620,468	31,535	110,737	762,740	62,047	646,910	53,783
	Sinking fund	Jan. 3, 1927	21,370	61,261	5,308	87,939	87,939		
	Investment fund	Jan. 3, 1927	420			420			420
	School district		2,164,812	611,932	156,645	2,933,389	449,564	2,254,221	229,604
	General treasury	July 5, 1926	2,162,223	611,932	156,123	2,930,278	449,021	2,253,726	227,531
	Public trust funds	July 5, 1926	2,589		522	3,111	543	495	2,073
66	CAMBRIDGE, MASS.		6,785,295	5,918,181	284,528	12,988,004	346,631	6,523,302	6,118,071
	General treasury	Mar. 31, 1926	6,639,831	5,231,384	207,064	12,078,279	246,863	6,519,787	5,311,629
	Sinking funds	Mar. 31, 1926	139,167	667,377	72,564	879,108	90,438		788,670
	Public trust funds	Mar. 31, 1926	6,297		3,275	9,572	3,576	3,515	2,481
	Investment fund	Mar. 31, 1926		2,011		2,011			2,011
	Private trust funds	Mar. 31, 1926		17,409	1,625	19,034	5,754		13,280
67	NEW BEDFORD, MASS.		8,158,394	9,419,286	1,630,374	19,208,054	1,938,517	8,314,826	8,954,711
	General treasury	Nov. 30, 1926	8,052,742	8,586,318	1,456,233	18,095,293	1,802,753	8,296,695	7,995,845
	General administrative funds	Nov. 30, 1926	1,624	14,554	21	16,199	23		16,176
	Sinking fund	Nov. 30, 1926	65,732	785,776	117,115	968,623	74,557	218	893,848
	Public trust funds	Nov. 30, 1926	38,296	412	2,972	41,680	2,186	17,913	21,581
	Private trust fund	Nov. 30, 1926		32,223	54,033	86,259	58,998		27,261
68	ALBANY, N. Y.		6,659,134	9,519,229	957,652	17,136,015	1,271,557	9,447,494	6,416,964
	City corporation		6,419,055	9,299,517	957,652	16,676,224	1,271,557	9,182,879	6,221,788
	General treasury	Dec. 31, 1926	6,304,378	8,593,520	265,497	15,163,395	476,467	9,101,458	5,585,470
	General administrative fund	Dec. 31, 1926	5,095	5,073	387	10,555			10,555
	Sinking funds	Dec. 31, 1926	44,797	673,596	632,437	1,350,830	719,231	5,869	625,730
	Public trust funds	Dec. 31, 1926	64,785	27,328	59,331	151,444	75,859	75,552	33
	County supervisors' fund		240,079	219,712		459,791		264,615	195,176
	General treasury	Oct. 31, 1926	240,079	219,712		459,791		264,615	195,176

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING POPULATION OF 100,000 TO 300,000—Continued								
69	KANSAS CITY, KANS.		$7,126,669	$915,266	$1,479,740	$9,521,675	$1,433,261	$5,736,969	$2,351,445
	City corporation		4,785,883	829,302	1,040,545	6,655,730	972,415	3,718,699	1,964,616
	General treasury	Dec. 31, 1926	3,422,557	147,984	804,442	4,374,983	705,658	2,988,638	680,687
	Sinking funds	Dec. 31, 1926	1,348,382	667,209	216,058	2,231,649	237,077	710,684	1,283,888
	Public trust funds	Dec. 31, 1926	13,543	1,500	461	15,504	68	15,436	
	Investment funds	Dec. 31, 1926	1,401	12,609	19,584	33,594	29,612	3,941	41
	School district		2,098,567	84,393	355,677	2,538,637	345,242	1,906,096	287,299
	General treasury	June 30, 1926	1,809,796	41,564	305,687	2,157,047	312,345	1,758,305	86,397
	Sinking fund	June 30, 1926	288,771	42,829	49,990	381,590	32,897	147,791	200,902
	Drainage district		242,219	1,571	83,518	327,308	115,604	112,174	99,530
	General treasury	Dec. 31, 1926	66,967	230	77,942	145,139	111,003	33,906	230
	Sinking fund	Dec. 31, 1926	175,252	1,341	5,576	182,169	4,601	78,268	99,300
70	YONKERS, N. Y.		9,695,162	14,971,075	870,635	25,536,872	634,747	11,582,078	13,320,047
	General treasury	Dec. 31, 1926	9,606,492	14,625,743	841,047	25,073,282	573,705	11,265,983	13,233,594
	General administrative funds	Dec. 31, 1926	12,157	292,990	11,931	317,078	35,945	265,448	15,685
	Public trust funds	Dec. 31, 1926	76,513	52,342	17,657	146,512	25,097	50,647	70,768
71	READING, PA.		4,109,296	3,907,216	1,505,624	9,522,136	3,310,105	4,885,529	1,326,502
	City corporation		2,276,697	1,773,532	419,069	4,469,298	1,759,472	2,107,108	602,718
	General treasury	Jan. 3, 1927	2,264,167	1,489,291	268,518	4,021,976	1,682,781	2,106,838	232,357
	Sinking funds	Jan. 3, 1927	12,260	249,200	132,189	393,649	53,816		339,833
	Public trust fund	Jan. 3, 1927	270			270		270	
	Private trust fund	Jan. 3, 1927		35,041	18,362	53,403	22,875		30,528
	School district		1,832,599	2,133,684	1,086,555	5,052,838	1,550,633	2,778,421	723,784
	General treasury	July 5, 1926	1,823,082	1,826,757	909,846	4,559,685	1,364,396	2,570,705	624,584
	Sinking fund	July 5, 1926	8,787	302,427	176,498	487,712	185,860	202,652	99,200
	Public trust fund	July 5, 1926	730	4,500	211	5,441	377	5,064	
72	DULUTH, MINN.		6,818,723	5,474,935	354,933	12,648,591	519,762	7,563,771	4,565,058
	City corporation		4,304,313	2,615,765	329,107	7,249,185	506,436	4,109,798	2,632,951
	General treasury	Dec. 31, 1926	3,962,191	1,875,996	267,034	6,105,221	431,348	4,061,035	1,612,838
	Sinking fund	Dec. 31, 1926	252,932	236,000	46,222	535,154	22,833	321	512,000
	Public trust funds	Aug. 31, Dec. 31, 1926	80,222	182,569	15,182	277,973	51,586	48,442	177,945
	Investment funds	Dec. 31, 1926	8,968	321,200	669	330,837	669		330,168

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	School district		2,514,410	2,859,170	25,826	5,399,406	13,326	3,453,973	1,932,107
	General treasury	July 31, 1926	2,083,078	1,509,045	1,332	3,593,455	1,444	3,245,467	346,544
	Sinking fund	July 31, 1926	244,322	25,681		270,003	8,207	185,809	75,987
	Public trust fund	July 31, 1926	168,648	205,444	24,494	398,586	3,675	22,697	372,214
	Investment fund	July 31, 1926	18,362	1,119,000		1,137,362			1,137,362
73	ELIZABETH, N. J		4,765,766	9,404,791	1,870,048	16,040,605	2,814,675	5,339,979	7,885,951
	General treasury	Dec. 31, 1926	4,215,537	5,660,411	1,455,650	11,331,598	2,455,294	2,869,770	6,006,534
	General administrative funds	June 30, Nov. 30, Dec. 31, 1926.	444,123	1,907,939	359,947	2,712,009	258,341	2,412,816	40,852
	Sinking fund	Dec. 31, 1926	80,575	1,745,472	15,887	1,841,934	80,925		1,761,009
	Public trust fund	Dec. 31, 1926	23,561	58,591	33,504	115,656	13,676	44,980	57,000
	Investment fund	Dec. 31, 1926	1,970	18,464	3,661	24,095	3,626	12,413	8,056
	Private trust funds	Dec. 31, 1926		13,914	1,399	15,313	2,813		12,500
74	LOWELL, MASS		6,001,066	5,321,572	344,947	11,667,585	498,399	5,608,832	5,560,354
	General treasury	Dec. 31, 1926	5,986,299	5,059,570	338,241	11,384,110	497,999	5,607,847	5,278,264
	General administrative fund	Dec. 31, 1926		7,327		7,327			7,327
	Sinking fund	Dec. 31, 1926	8,265	218,596	6,601	233,462			233,462
	Public trust funds	Dec. 31, 1926	6,502	12,874	105	19,481	400	985	18,096
	Private trust funds	Dec. 31, 1926		23,205		23,205			23,205
75	SAN DIEGO, CALIF		10,157,610	5,111,774	1,566,638	16,836,022	1,378,984	10,949,137	4,507,901
	City corporation		7,669,507	4,579,925	1,107,061	13,356,493	1,087,613	7,944,259	4,324,621
	General treasury	Dec. 31, 1926	3,437,448	1,988,767	572,415	5,998,630	363,321	4,514,553	1,120,756
	General administrative fund	Dec. 31, 1926	2,902,818	700		2,903,518		2,807,318	96,200
	Sinking fund	Dec. 31, 1926	1,249,128		133,692	1,382,820	196,901	595,780	590,139
	Public trust funds	Dec. 31, 1926	14,857	67,008	33,435	115,300	44,032	26,608	44,660
	Investment funds	Dec. 31, 1926	65,256	1,621,613	1,945	1,688,814	948		1,687,866
	Private trust funds	Dec. 31, 1926		901,837	365,574	1,267,411	482,411		785,000
	School district		2,488,103	531,849	459,577	3,479,529	291,371	3,004,878	183,280
	General treasury	June 30, 1926	2,215,584	496,797	318,881	3,031,262	124,992	2,840,503	65,767
	Sinking funds	June 30, 1926	272,519	35,052	140,696	448,267	166,379	164,375	117,513
76	CANTON, OHIO		5,429,645	2,958,467	2,961,486	11,349,598	1,595,599	7,059,015	2,694,984
	City corporation		3,214,213	2,816,977	1,400,593	7,431,783	1,201,759	3,832,050	2,397,974
	General treasury	Dec. 31, 1926	2,097,364	1,965,750	1,150,134	5,213,248	915,150	3,271,828	1,026,270
	General administrative funds	Dec. 31, 1926	18,869	15,699	589	35,157	705	34,452	
	Sinking funds	Dec. 31, 1926	1,072,230	728,257	139,120	1,939,607	123,346	501,459	1,314,802
	Public trust funds	Dec. 31, 1926	25,750	19,296	17,367	62,413	14,900	24,311	23,202
	Private trust fund	Dec. 31, 1926		87,975	93,383	181,358	147,658		33,700
	School district		2,215,432	141,490	1,560,893	3,917,815	393,840	3,226,965	297,010
	General treasury	Dec. 31, 1926	1,558,084	69,490	1,482,327	3,109,901	229,851	2,810,560	69,490
	General administrative fund	Dec. 31, 1926	19,383			19,383		19,383	
	Sinking fund	Dec. 31, 1926	637,965	72,000	78,566	788,531	163,989	397,022	227,520
77	SPOKANE, WASH		4,849,469	1,546,783	986,961	7,383,213	926,599	4,421,469	2,035,145
	City corporation		2,762,347	652,384	356,530	3,771,261	291,963	2,496,944	982,354
	General treasury	Dec. 31, 1926	2,622,053	148,529	297,662	3,068,244	246,559	2,449,791	371,894
	Sinking funds	Dec. 31, 1926	126,425	102,166	17,415	246,006	1,148		244,858
	Public trust funds	Dec. 31, 1926	9,515	38,861	5,295	53,671	5,321	45,068	3,282
	Investment funds	Dec. 31, 1926	4,354	61,904	2,445	68,703	2,364	2,085	64,254
	Private trust fund	Dec. 31, 1926		300,924	33,713	334,637	36,571		298,066

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
77	SPOKANE, WASH.—Continued.								
	School district		$2,087,122	$894,399	$630,431	$3,611,952	$634,636	$1,924,525	$1,052,791
	General treasury	June 30, 1926	1,839,914	851,062	485,471	3,176,447	494,914	1,848,220	833,313
	Sinking fund	June 30, 1926	231,969	39,852	144,387	416,208	138,909	71,727	205,572
	Public trust fund	June 30, 1926	15,239	3,485	573	19,297	813	4,578	13,906
78	OKLAHOMA CITY, OKLA		5,916,501	7,558,648	1,029,981	14,505,130	2,722,955	5,085,219	6,696,956
	City corporation		3,514,978	4,609,657	985,929	9,110,564	2,086,688	3,023.781	4,000,095
	General treasury	June 30, 1926	1,840,356	2,032,564	448,714	4,321,634	1,681,865	1,948,407	691,362
	General administrative fund	June 30, 1926	558,901	42,206		601,107		556,680	44,427
	Sinking fund	June 30, 1926	1,115,149	1,579,438	278,436	2,973,023	170,085	506,179	2,296,759
	Public trust fund	June 30, 1926	572		27,425	27,997	15,482	12,515	
	Private trust fund	June 30, 1926		955,449	231,354	1,186,803	219,256		967,547
	School district		2,401,523	2,948,991	44,052	5,394,566	636,267	2,061,438	2,696,861
	General treasury	June 30, 1926	1,926,263	656,013	23,471	2,605,747	7,836	1,820,082	777,829
	Sinking fund	June 30, 1926	475,260	2,292,978	20,581	2,788,819	628,431	241,356	1,919,032
79	TACOMA, WASH		7,563,239	5,320,718	1,536,577	14,420,534	1,667,296	8,628,063	4,125,175
	City corporation		5,690,720	3,715,164	901,829	10,307,713	1,350,484	5,805,901	3,151,328
	General treasury	Dec. 31, 1926	5,373,887	1,773,289	525,278	7,672,454	980,942	5,453,530	1,237,982
	General administrative fund	Dec. 31, 1926			500	500	350		150
	Sinking funds	Dec. 31, 1926	279,749	888,121	129,133	1,297,003	137,529	332,465	827,009
	Public trust funds	Dec. 31, 1926	14,439	11,242	12,333	38,014	13,111	19,906	4,997
	Investment funds	Dec. 31, 1926	22,645	123,595	76,053	222,293	51,307		170,986
	Private trust funds	Dec. 31, 1926		918,917	158,532	1,077,449	167,245		910,204
	School district		1,730,391	1,603,931	597,267	3,931,589	304,733	2,656,268	970,588
	General treasury	June 30, 1926	1,515,033	1,550,710	360,056	3,425,799	112,413	2,565,320	748,066
	Sinking fund	June 30, 1926	194,378	48,300	190,231	432,909	134,939	84,484	213,486
	Public trust fund	June 30, 1926	13,814	4,921	2,526	21,261	5,761	6,464	9,036
	Investment fund	June 30, 1926	7,166		44,454	51,620	51,620		
	Park district		142,128	1,623	37,481	181,232	12,079	165,894	3,259
	General treasury	Dec. 31, 1926	142,128	1,623	37,481	181,232	12,079	165,894	3,259
80	EL PASO, TEX		2,637,238	2,885,586	1,297,037	6,819,861	964,602	3,115,649	2,739,610
	General treasury	Feb. 28, 1926	2,245,746	1,627,791	791,122	4,664,659	467,330	1,535,961	2,661,368
	General administrative funds	Feb. 28, Aug. 31, 1926	378,920	781,788	107,084	1,267,792	3,681	1,226,106	38,005
	Sinking funds	Feb. 28, 1926	12,196	470,870	382,839	865,905	472,519	353,525	39,861
	Public trust fund	Feb. 28, 1926	376	5,137	15,992	21,505	21,072	57	376

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81	WATERBURY, CONN.		5,467,424	7,954,665	1,446,379	14,868,468	1,113,428	6,391,321	7,363,719
	City corporation		5,423,352	7,943,887	1,439,655	14,806,894	1,104,286	6,346,767	7,355,841
	General treasury	Dec. 31, 1926	5,336,154	7,857,089	1,428,815	14,622,058	1,098,624	6,244,682	7,278,752
	General administrative funds	Dec. 31, 1926	34,212	7,135	1,632	42,979	3,787	11,682	27,510
	Sinking fund	Dec. 31, 1926	12,645	15,000		27,645			27,645
	Public trust funds	Dec. 31, 1926	40,341	64,663	9,208	114,212	1,875	90,403	21,934
	School district		44,072	10,778	6,724	61,574	9,142	44,554	7,878
	General treasury	June 30, 1926	44,037	9,778	6,724	60,539	9,142	44,554	6,843
	Investment fund	June 30, 1926	35	1,000		1,035			1,035
82	LYNN, MASS.		5,275,079	4,404,903	600,909	10,280,891	545,997	5,113,604	4,621,290
	General treasury	Dec. 31, 1926	5,211,560	3,975,046	579,016	9,765,622	522,356	5,108,612	4,134,654
	General administrative fund	Dec. 31, 1926	712	7,776		8,488		712	7,776
	Sinking fund	Dec. 31, 1926	39,330	232,550	5,038	276,918	3,918		273,000
	Public trust funds	Dec. 31, 1926	4,623	7,942	12,924	25,489	13,837	4,280	7,372
	Investment funds	Dec. 31, 1926	18,854	181,589	3,931	204,374	5,886		198,488
83	UTICA, N. Y.		4,888,090	6,724,958	869,859	12,482,907	780,610	6,005,725	5,696,572
	City corporation		4,888,090	6,511,482	869,859	12,269,431	780,610	5,904,248	5,584,573
	General treasury	Dec. 31, 1926	4,820,213	6,279,979	752,370	11,852,562	664,554	5,866,549	5,321,459
	General adminsitrative fund	Dec. 31, 1926	3,647		94	3,741	103	297	3,341
	Sinking funds	Dec. 31, 1926	28,646	155,998	92,454	277,098	92,789		184,309
	Public trust funds	Dec. 31, 1926	35,584	34,298	8,893	78,775	6,208	37,402	35,165
	Private trust fund	Dec. 31, 1926		41,207	16,048	57,255	16,956		40,299
	County supervisors' fund			213,476		213,476		101,477	111,999
	General treasury	Nov. 30, 1926		213,476		213,476		101,477	111,999
84	FORT WAYNE, IND.		5,505,457	2,108,031	1,825,711	9,439,199	1,634,306	5,696,956	2,107,937
	City corporation		3,478,617	1,084,980	460,394	5,023,991	613,130	3,318,266	1,092,595
	General treasury	Dec. 31, 1926	1,371,921	157,786	153,895	1,683,552	291,871	1,246,587	145,094
	General administrative funds	Dec. 31, 1926	2,053,235	56,632	166,098	2,275,965	139,840	1,997,151	138,974
	Sinking fund	Dec. 31, 1926	32,873	67,301	972	101,146	5,424	36,722	59,000
	Public trust funds	Dec. 31, 1926	13,322	71,384	32,449	117,155	22,217	37,806	57,132
	Investment funds	Dec. 31, 1926	7,266	60,453	56,225	123,944	81,709		42,235
	Private trust fund	Dec. 31, 1926		671,474	50,755	722,229	72,069		650,160
	School district		2,026,840	1,023,051	1,365,317	4,415,208	1,021,176	2,378,690	1,015,342
	General treasury	July 31, 1926	2,026,840	1,023,051	1,365,317	4,415,208	1,021,176	2,378,690	1,015,342
85	SOMERVILLE, MASS.		3,915,556	2,572,797	298,507	6,786,860	284,146	3,730,493	2,772,221
	General treasury	Dec. 31, 1926	3,914,409	2,567,772	297,346	6,779,527	282,736	3,729,595	2,767,196
	General administrative fund	Dec. 31, 1926		4,082		4,082			4,082
	Public trust funds	Dec. 31, 1926	1,147		1,161	2,308	1,410	898	
	Investment fund	Dec. 31, 1926		943		943			943

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000								
86	TAMPA, FLA.		$4,685,454	$7,954,170	$2,638,734	$15,278,358	$3,301,275	$9,516,563	$2,460,520
	City corporation		3,673,254	6,000,334	1,786,135	11,459,723	2,101,509	7,167,309	2,190,905
	General treasury	May 31,1926	3,400,646	5,602,867	1,459,778	10,463,291	1,850,395	7,138,922	1,473,974
	General administrative funds	May 31, 1926	50,450		52,191	102,641	167	24,799	77,675
	Sinking fund	May 31, 1926	199,297	181,121	200,099	580,517	174,502	23	405,992
	Public trust funds	May 31, 1926	22,861	2,552	21,178	46,591	13,026	3,565	30,000
	Private trust fund	May 31, 1926		213,794	52,889	266,683	63,419		203,264
	School district		1,012,200	1,953,836	852,599	3,818,635	1,199,766	2,349,254	269,615
	General treasury	June 30, 1926	852,906	1,939,313	737,784	3,530,003	1,091,803	2,224,783	213,417
	Sinking fund	June 30, 1926	159,294	14,523	114,815	288,632	107,963	124,471	56,198
87	KNOXVILLE, TENN.		3,513,277	10,173,893	714,896	14,402,066	2,060,710	4,558,246	7,783,110
	General treasury	Sept. 30, 1926	3,467,667	8,563,504	459,967	12,491,138	2,059,590	4,540,646	5,890,902
	Sinking funds	Sept. 30, 1926	44,197	276,639	254,929	575,765	1,120	17,600	557,045
	Public trust funds	Sept. 30, 1926	1,413			1,413			1,413
	Private trust funds	Sept. 30, 1926		1,333,750		1,333,750			1,333,750
88	SAVANNAH, GA.		2,573,810	2,221,486	346,132	5,141,428	1,561,311	2,912,060	668,057
	City corporation		2,259,117	2,129,880	345,863	4,734,860	1,547,589	2,521,822	665,449
	General treasury	Dec. 31, 1926	2,246,342	1,958,247	8,298	4,212,887	1,269,773	2,521,543	421,571
	General administrative fund	Dec. 31, 1926	39	250	1,625	1,914	1,635	279	
	Sinking fund	Dec. 31, 1926	9,818		239,500	249,318	173,500		75,818
	Investment funds	Dec. 31, 1926	2,918	946		3,864			3,864
	Private trust funds	Dec. 31, 1926		170,437	96,440	266,877	102,681		164,196
	School district		314,693	91,606	269	406,568	13,722	390,238	2,608
	General treasury	Dec. 31, 1926	314,693	91,606	269	406,568	13,722	390,238	2,608
89	EVANSVILLE, IND.		3,837,441	926,897	1,653,470	6,417,808	1,559,036	3,998,323	860,449
	City corporation		2,463,751	604,821	824,055	3,892,627	762,025	2,411,194	719,408
	General treasury	Dec. 31, 1926	1,811,363	23,701	594,034	2,429,098	495,420	1,799,878	133,800
	General administrative funds	Dec. 31, 1926	635,703	16,633	70,279	722,615	62,083	563,781	96,751
	Sinking fund	Dec. 31, 1926	2,300	73,055	84,276	159,631	96,619	12	63,000
	Public trust funds	Dec. 31, 1926	8,774	51,944	32,432	93,150	44,059	47,523	1,568
	Investment fund	Dec. 31, 1926	5,611	22,000		27,611			27,611
	Private trust funds	Dec. 31, 1926		417,488	43,034	460,522	63,844		396,678
	School district		1,373,690	322,076	829,415	2,525,181	797,011	1,587,129	141,041
	General treasury	July 31, 1926	1,373,690	322,076	829,415	2,525,181	797,011	1,587,129	141,041

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90	ALLENTOWN, PA.		2,825,486	1,572,058	1,307,426	5,704,970	1,366,558	3,386,843	951,569
	City corporation		1,327,756	116,494	529,956	1,974,206	509,025	1,350,144	115,037
	General treasury	Jan. 3, 1927	1,175,812	99,934	416,457	1,692,203	367,088	1,277,670	47,445
	Sinking funds	Jan. 3, 1927	151,944	16,560	113,499	282,003	141,937	72,474	67,592
	School district		1,497,730	1,455,564	777,470	3,730,764	857,533	2,036,699	836,532
	General treasury	July 5, 1926	1,481,624	1,098,121	649,369	3,229,114	738,272	2,026,381	464,461
	Sinking fund	July 5, 1926	15,891	331,015	127,072	473,978	117,617	10,308	346,053
	Public trust fund	July 5, 1926	11		101	112	102	10	
	Investment funds	July 5, 1926	204	26,428	928	27,560	1,542		26,018
91	LONG BEACH, CALIF.		10,096,305	6,248,279	2,597,380	18,941,964	2,261,650	12,469,719	4,210,595
	City corporation		7,322,690	4,953,758	1,359,842	13,636,290	1,679,389	8,375,169	3,581,732
	General treasury	June 30, 1926	4,672,623	3,936,951	1,211,308	9,820,882	1,552,094	6,649,775	1,619,013
	General administrative fund	June 30, 1926	1,207,788	191,523		1,399,311		1,321,360	77,951
	Sinking fund	June 30, 1926	210,395	441,100	108,777	760,272	71,044	404,034	285,194
	Investment fund	June 30, 1926	1,231,884	639		1,232,523			1,232,523
	Private trust fund	June 30, 1926		383,545	39,757	423,302	56,251		367,051
	School district		2,773,615	1,294,521	1,237,538	5,305,674	582,261	4,094,550	628,863
	General treasury	June 30, 1926	2,286,840	1,185,712	821,476	4,294,028	231,133	3,797,219	265,676
	Sinking funds	June 30, 1926	421,184	108,809	416,062	946,055	351,128	297,331	297,596
	Investment fund	June 30, 1926	65,591			65,591			65,591
92	LAWRENCE, MASS.		4,946,257	4,176,857	477,960	9,601,074	538,637	5,231,954	3,830,483
	General treasury	Dec. 31, 1926	4,944,412	4,146,219	472,505	9,563,136	529,371	5,231,612	3,802,153
	General administrative fund	Dec. 31, 1926	342	3,191	3	3,536	3	342	3,191
	Sinking fund	Dec. 31, 1926	1,011	2,800	5,452	9,263	9,263		
	Public trust funds	Dec. 31, 1926	492	2		494			494
	Private trust fund	Dec. 31, 1926		24,645		24,645			24,645
93	SCHENECTADY, N. Y.		5,596,179	4,414,478	907,200	10,917,857	598,174	6,158,505	4,161,178
	General treasury	Dec. 31, 1926	5,561,826	4,164,283	744,500	10,470,609	403,237	6,087,003	3,980,369
	General administrative funds	Oct. 31, Dec. 31, 1926	7,226	114,748		121,974		53,210	68,764
	Sinking funds	Dec. 31, 1926	5,342	99,835	37,256	142,433	36,608		105,825
	Public trust funds	Dec. 31, 1926	21,065	35,612	125,444	182,121	158,329	18,292	5,500
	Investment fund	Dec. 31, 1926	720			720			720
94	WICHITA, KANS.		3,959,853	1,689,005	962,134	6,610,992	942,680	4,261,453	1,406,859
	City corporation		2,172,782	1,554,336	392,873	4,119,991	338,956	2,722,701	1,058,334
	General treasury	Dec. 31, 1926	2,078,281	1,295,818	259,776	3,633,875	235,784	2,372,170	1,025,921
	General administrative funds	Dec. 31, 1926	71,735	194,888	119,200	385,823	92,432	284,891	8,500
	Sinking fund	Dec. 31, 1926	4,750			4,750			4,750
	Public trust funds	Dec. 31, 1926	18,016	14,980	13,897	46,893	10,740	19,040	17,113
	Investment fund	Dec. 31, 1926		48,650		48,650		46,600	2,050
	School district		1,787,071	134,669	569,261	2,491,001	603,724	1,538,752	348,525
	General treasury	June 30, 1926	1,564,074	134,523	513,229	2,211,826	585,814	1,440,566	185,446
	Sinking fund	June 30, 1926	222,997	146	56,032	279,175	17,910	98,186	163,079
95	BAYONNE, N. J.		6,267,581	10,152,176	2,032,651	18,452,408	2,454,064	6,531,317	9,467,027
	General treasury	Dec. 31, 1926	5,645,544	7,552,607	1,032,865	14,231,016	1,290,953	4,410,075	8,529,988
	General administrative funds	June 30, Dec. 31, 1926	522,892	1,461,897	342,205	2,326,994	235,380	2,088,730	2,884
	Sinking fund	Dec. 31, 1926	79,605	1,110,687	599,145	1,789,437	855,282		934,155
	Public trust fund	Dec. 31, 1926	19,540	26,985	58,436	104,961	72,449	32,512	

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
96	HAMTRAMCK, MICH.		$3,190,711	$1,104,551	$512,592	$4,807,854	$598,697	$3,071,217	$1,137,940
	City corporation		2,023,139	1,103,641	344,206	3,470,986	332,132	2,059,875	1,078,979
	General treasury	June 30, 1926	1,994,422	1,072,626	303,006	3,370,054	245,267	2,059,875	1,064,912
	Sinking fund	June 30, 1926	24,729	31,015	29,241	84,985	70,918		14,067
	Public trust funds	June 30, 1926	3,988		11,959	15,947	15,947		
	School district		1,167,572	910	168,386	1,336,868	266,565	1,011,342	58,961
	General treasury	July 12, 1926	1,045,756	910	117,571	1,164,237	151,985	1,011,342	910
	Sinking fund	July 12, 1926	121,816		50,815	172,631	114,580		58,051
97	HARRISBURG, PA.		3,450,591	1,387,767	1,058,241	5,896,599	535,915	4,643,630	717,054
	City corporation		1,718,231	595,356	475,536	2,789,123	341,560	1,981,484	466,079
	General treasury	Jan. 3, 1927	1,710,871	381,116	367,011	2,458,998	234,425	1,940,439	284,134
	Sinking fund	Jan. 3, 1927	3,307	186,211	40,191	229,709	49,938	779	178,992
	Invesment funds	Jan. 3, 1927	4,053	28,029	68,334	100,416	57,197	40,266	2,953
	School district		1,732,360	792,411	582,705	3,107,476	194,355	2,662,146	250,975
	General treasury	July 5, 1926	1,725,550	660,711	541,653	2,927,914	95,056	2,653,393	179,465
	Sinking fund	July 5, 1926	5,510	130,900	32,000	168,410	96,900		71,510
	Public trust fund	July 5, 1926	1,300	800	9,052	11,152	2,399	8,753	
98	MANCHESTER, N. H.		3,395,853	3,221,684	68,161	6,685,698	190,995	3,165,303	3,329,400
	General treasury	Dec. 31, 1926	3,351,450	3,145,485	68,161	6,565,096	177,645	3,147,068	3,240,383
	Sinking fund	Dec. 31, 1926	8,023	221		8,244			8,244
	Public trust funds	Dec. 31, 1926	36,210	55,122		91,332		15,735	75,597
	Investment funds	Dec. 31, 1926	170	15,680		15,850	13,350	2,500	
	Private trust fund	Dec. 31, 1926		5,176		5,176			5,176
99	PEORIA, ILL.		2,909,685	1,559,693	374,870	4,844,248	487,439	2,882,933	1,473,876
	City corporation		1,461,576	921,046	205,192	2,587,814	199,527	1,586,126	802,161
	General treasury	Dec. 31, 1926	1,410,279	771,202	194,970	2,376,451	168,450	1,542,816	665,185
	Sinking fund	Dec. 31, 1926	4,031	99,118	727	103,876	9,876		94,000
	Public trust funds	June 30, Dec. 31, 1926	47,266	50,726	9,495	107,487	21,201	43,310	42,976
	School district		1,270,326	525,466	115,276	1,911,068	220,483	1,087,535	603,050
	General treasury	June 30, 1926	1,238,781	478,135	110,989	1,827,905	218,908	1,073,218	535,779
	Public trust fund	Aug. 30, 1926	22,915	41,511	4,287	68,713	1,575	14,317	52,821
	Investment fund	June 30, 1926	8,630	5,820		14,450			14,450
	Park district		177,783	113,181	54,402	345,366	67,429	209,272	68,665
	General treasury	May 31, 1926	174,947	113,181	45,850	333,978	56,041	209,272	68,665
	Sinking fund	May 31, 1926	2,836		8,552	11,388	11,388		

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100	SOUTH BEND, IND.		5,217,870	1,701,493	1,731,959	8,651,322	1,682,688	5,372,826	1,295,808
	City corporation		3,233,511	773,096	1,094,258	5,100,865	1,266,512	3,171,728	662,625
	General treasury	Dec. 31, 1926	2,165,333	128,146	444,692	2,738,171	408,174	2,255,573	74,424
	General administrative fund	Dec. 31, 1926	892,953			892,953		892,953	
	Sinking funds	Dec. 31, 1926	58,483	19,175	135,408	213,066	185,066		28,000
	Public trust funds	Dec. 31, 1926	36,397	26,253	51,069	113,719	80,534	17,089	16,096
	Investment fund	Dec. 31, 1926	80,345		373,031	453,376	447,263	6,113	
	Private trust funds	Dec. 31, 1926		599,522	90,058	689,580	145,475		544,105
	School district		1,984,359	928,397	637,701	3,550,457	716,176	2,201,098	633,183
	General treasury	July 31, 1926	1,984,359	928,397	637,701	3,550,457	716,176	2,201,098	633,183
101	GARY, IND.		4,768,585	1,418,489	967,428	7,154,502	1,150,862	5,058,300	945,340
	City corporation		2,943,123	938,012	730,921	4,612,056	847,337	3,099,435	665,284
	General treasury	Dec. 31, 1926	1,371,444	312,899	382,172	2,066,515	426,139	1,532,925	107,451
	General administrative funds	Dec. 31, 1926	1,410,798	96,951	203,650	1,711,399	164,904	1,512,430	34,065
	Sinking fund	Dec. 31, 1926	141,489	3,042	70,755	215,286	126,857	49,415	39,014
	Public trust funds	Dec. 31, 1926	19,392		54,678	74,070	69,405	4,665	
	Private trust funds	Dec. 31, 1926		525,120	19,666	544,786	60,032		484,754
	School district		1,825,462	480,477	236,507	2,542,446	303,525	1,958,865	280,056
	General treasury	July 31, 1926	1,825,462	480,477	236,507	2,542,446	303,525	1,958,865	280,056
102	ROCKFORD, ILL.		3,468,776	3,329,278	562,014	7,360,068	210,935	4,918,438	2,230,695
	City corporation		1,965,408	2,036,181	479,681	4,481,270	162,142	3,098,850	1,220,278
	General treasury	Dec. 31, 1926	1,759,628	1,837,945	443,526	4,041,099	152,858	3,013,749	874,492
	General administrative fund	Dec. 31, 1926	75,078	40,100	187	115,365	320	71,145	43,900
	Sinking fund	Dec. 31, 1926	70,500	71,000	28,000	169,500			169,500
	Public trust funds	Dec. 31, 1928	60,202	87,136	7,968	155,306	8,964	13,956	132,386
	School district		1,362,201	1,279,992	76,018	2,718,211	34,323	1,707,689	976,199
	General treasury	Dec. 31, 1926	1,362,201	1,279,992	76,018	2,718,211	34,323	1,707,689	976,199
	Park district		141,167	13,105	6,315	160,587	14,470	111,899	34,218
	General treasury	Dec. 31, 1926	130,083	5,173	6,315	141,571	13,659	103,964	23,948
	General administrative fund	Dec. 31, 1926	9,693			9,693	811	7,935	947
	Public trust fund	Dec. 31, 1926	1,341			1,341			1,341
	Investment fund	Dec. 31, 1926	50	7,932		7,982			7,982
103	ST. JOSEPH, MO.		3,147,736	540,895	2,079,529	5,768,160	1,314,305	4,064,389	389,466
	City corporation		2,059,401	273,561	1,908,163	4,241,125	1,170,810	2,863,678	206,637
	General treasury	Apr. 19, 1926	1,942,900	257,268	1,784,068	3,984,236	965,044	2,851,304	167,888
	General administrative fund	Apr. 19, 1926	3,016		1,281	4,297	712	3,585	
	Sinking fund	Apr. 19, 1926	95,373		107,900	203,273	198,957		4,316
	Public trust fund	Dec. 31, 1926	18,112	16,293	14,914	49,319	6,097	8,789	34,433
	School district		1,088,335	267,334	171,366	1,527,035	143,495	1,200,711	182,829
	General treasury	June 30, 1926	954,201	267,334	32,768	1,254,303	51,448	1,200,711	2,144
	Sinking fund	June 30, 1926	134,134		138,598	272,732	92,047		180,685
104	WILKES-BARRE, PA.		3,228,634	1,034,788	219,209	4,482,631	360,493	2,939,362	1,182,776
	City corporation		1,484,781	1,013,184	200,748	2,698,713	228,653	1,348,839	1,121,221
	General treasury	Jan. 3, 1927	1,338,465	865,162	100,618	2,304,245	183,805	1,331,140	789,300
	Sinking funds	Jan. 3, 1927	146,316	147,922	100,130	394,368	44,748	17,699	331,921
	Public trust fund	Jan. 3, 1927		100		100	100		
	School district		1,743,853	21,604	18,461	1,783,918	131,840	1,590,523	61,555
	General treasury	July 5, 1926	1,741,526	11,604	14,920	1,768,050	118,577	1,587,918	61,555
	Public trust fund	July 5, 1926	2,327	10,000	3,541	15,868	13,263	2,605	

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
105	SIOUX CITY, IOWA		$3,800,730	$932,236	$593,840	$5,326,806	$601,917	$3,886,630	$838,259
	City corporation		2,061,082	635,090	346,067	3,042,239	397,696	2,149,175	495,368
	General treasury	Mar. 31, 1926	1,463,539	352,708	181,368	1,997,615	259,027	1,665,020	73,568
	General administrative fund	Mar. 31, 1926	376,174			376,174		363,381	12,793
	Sinking fund	Mar. 31, 1926	194,089	119,126	61,338	374,553		99,945	274,608
	Public trust funds	Mar. 31, 1926	27,280		49,157	76,437	55,608	20,829	
	Private trust fund	Mar. 31, 1926		163,256	54,204	217,460	83,061		134,399
	School district		1,739,648	297,146	247,773	2,284,567	204,221	1,737,455	342,891
	General treasury	June 30, 1926	1,675,209	297,146	203,002	2,175,357	135,011	1,737,455	302,891
	Sinking fund	June 30, 1926	64,439		44,771	109,210	69,210		40,000
106	PORTLAND, ME		3,932,152	4,256,655	316,576	8,505,383	378,343	3,883,707	4,243,333
	City corporation		3,443,219	3,241,082	188,589	6,872,890	146,637	3,349,419	3,376,834
	General treasury	Dec. 31, 1926	3,361,100	3,015,410	51,873	6,428,383		3,348,405	3,079,978
	Sinking fund	Dec. 31, 1926	41,790	190,456	134,131	366,377	144,167		222,210
	Public trust funds	Dec. 31, 1926	40,329	12,629	2,585	55,543	2,470	1,014	52,059
	Private trust fund	Dec. 31, 1926		22,587		22,587			22,587
	Bridge district		28,374		17,011	45,385	22,172	13,993	9,220
	General treasury	Dec. 31, 1926	28,374		17,011	45,385	22,172	13,993	9,220
	Water district		427,923	1,015,573	11,801	1,455,297	93,097	504,921	857,279
	General treasury	Dec. 31, 1926	384,871	629,213	4,711	1,018,795	91,741	504,911	422,143
	Sinking fund	Dec. 31, 1926	43,052	386,360	7,090	436,502	1,356	10	435,136
	State pier-site district		32,636		99,175	131,811	116,437	15,374	
	General treasury	Dec. 31, 1926	32,636		99,175	131,811	116,437	15,374	
107	LITTLE ROCK, ARK		2,311,880	1,196,751	236,012	3,744,643	310,227	2,739,894	694,522
	City corporation		972,906	301,508	74,779	1,349,193	86,415	937,350	325,428
	General treasury	Dec. 31, 1926	804,696	298,570	15,513	1,118,779	15,163	782,701	320,915
	General administrative fund	Dec. 31, 1926	9,441	1,731	2,163	13,335	174	12,606	555
	Sinking fund	Dec. 31, 1926	137,001		5,075	142,076	11,044	129,032	2,000
	Public trust funds	Dec. 31, 1926	21,017		52,028	73,045	60,034	13,011	
	Investment fund	Dec. 31, 1926	751	1,207		1,958			1,958
	School district		799,689	322,295	5,955	1,127,939		1,027,082	100,857
	General treasury	June 30, 1926	799,689	322,295	5,955	1,127,939		1,027,082	100,857
	Sewer and street improvement district		539,285	572,948	155,278	1,267,511	223,812	775,462	268,237
	General treasury	Dec. 31, 1926	539,285	572,948	155,278	1,267,511	223,812	775,462	268,237

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108	HIGHLAND PARK, MICH.		4,935,798	3,828,512	901,899	9,666,209	994,255	5,324,686	3,347,268
	City corporation		3,144,439	3,377,366	699,980	7,221,785	767,017	3,373,206	3,081,562
	General treasury	June 30, 1926	2,886,867	3,128,831	648,756	6,664,454	655,704	3,365,613	2,643,137
	Sinking fund	June 30, 1926	183,190	218,677	29,964	431,831	77,570		354,261
	Public trust fund	June 30, 1926	63,225	1,974	1,971	67,170	2,170	2,426	62,574
	Investment funds	June 30, 1926	11,157	22,300	19,119	52,576	30,109	5,167	17,300
	Private trust fund	June 30, 1926		5,584	170	5,754	1,464		4,290
	School district		1,791,359	451,146	201,919	2,444,424	227,238	1,951,480	265,706
	General treasury	July 12, 1926	1,600,765	406,618	201,919	2,209,302	206,585	1,951,480	51,237
	Sinking fund	July 12, 1926	190,594	44,528		235,122	20,653		214,469
109	CHARLESTON, S. C.		3,619,828	4,536,980	1,027,606	9,184,414	850,055	3,973,721	4,360,638
	City corporation		3,139,306	4,349,662	840,998	8,329,966	565,157	3,491,139	4,273,670
	General treasury	Dec. 31, 1925	1,925,357	3,409,682	498,529	5,833,568	298,647	2,395,969	3,138,952
	General administrative funds	Dec. 31, 1926	1,145,765	43,540	109,407	1,298,712	71,497	1,065,248	161,967
	Sinking funds	Dec. 31, 1926	16,250	817,812	98,981	933,043	49,627	68	883,348
	Public trust funds	Dec. 31, 1926	43,030	13,938	125,901	182,869	141,190	29,721	11,958
	Investment funds	Dec. 31, 1926	8,904	64,690	8,180	81,774	4,196	133	77,445
	School district		480,522	187,318	186,608	854,448	284,898	482,582	86,968
	General treasury	June 30, 1926	475,058	130,904	164,129	770,091	264,952	445,932	59,207
	Sinking fund	June 30, 1926	2,477	47,603	12,805	62,885	11,119	27,546	24,220
	Public trust funds	June 30, 1926	2,320	8,811	8,004	19,135	6,697	9,104	3,334
	Investment funds	June 30, 1926	667		1,670	2,337	2,130		207
110	SACRAMENTO, CALIF.		5,610,726	1,134,623	2,609,221	9,354,570	1,803,439	6,283,568	1,267,563
	City corporation		3,522,593	977,617	1,675,082	6,175,292	1,244,390	3,830,793	1,100,109
	General treasury	Dec. 31, 1926	2,666,773	27,169	1,498,130	4,192,072	1,032,652	2,728,885	430,535
	General administrative funds	Dec. 31, 1926	841,714	69,513	2,000	913,227	2,000	911,227	
	Sinking fund	Dec. 31, 1926	3,551	286,963	47,739	338,253		169,452	168,801
	Public trust funds	Dec. 31, 1926	10,555	20,918	5,711	37,184	15,738	21,229	217
	Private trust funds	Dec. 31, 1926		573,054	121,502	694,556	194,000		500,556
	School district		2,087,340	157,006	891,575	3,135,921	552,194	2,416,273	167,454
	General treasury	June 30, 1926	1,702,941	156,438	651,921	2,511,300	291,979	2,172,455	46,866
	Sinking fund	June 30, 1926	384,399		239,604	624,003	260,185	243,818	120,000
	Private trust fund	June 30, 1926		568	50	618	30		588
	Utility district		793		42,564	43,357	6,855	36,502	
	General treasury	Dec. 31, 1926	793		42,564	43,357	6,855	36,502	
111	BINGHAMTON, N. Y.		4,232,332	2,311,016	1,451,534	7,994,882	1,550,930	4,699,586	1,744,366
	General treasury	Dec. 31, 1926	3,976,592	1,879,241	1,300,323	7,156,156	1,353,587	4,279,078	1,523,491
	General administrative funds	Dec. 31, 1926	221,190	343,481	35,413	600,084	52,614	400,121	147,349
	Sinking fund	Dec. 31, 1926	392	31,595	16,915	48,902	48,902		
	Public trust funds	Dec. 31, 1926	32,489	54,136	6,103	92,728	14,093	20,387	58,248
	Investment fund	Dec. 31, 1926	1,669	2,563	92,768	97,000	81,734		15,266
	Private trust fund	Dec. 31, 1926			12	12			12
112	SAGINAW, MICH.		3,394,913	4,415,539	2,264,821	10,075,273	2,768,619	3,697,141	3,609,513
	City corporation		1,938,143	4,339,779	1,980,726	8,258,648	2,484,637	2,291,481	3,482,530
	General treasury	June 30, 1926	1,881,993	3,478,702	1,666,689	7,027,384	2,221,070	2,060,153	2,746,161
	General administrative fund	June 30, 1926	20,693	377	18,662	39,732	24,692	14,663	377
	Sinking funds	June 30, 1926	5,342	779,149	246,360	1,030,851	154,309	188,659	687,883
	Public trust funds	June 30, 1926	2,616	39,312	12,630	54,558	29,406	10,040	15,112
	Investment funds	June 30, 1926	27,499	27,356	34,085	88,940	46,596	17,966	24,378
	Private trust fund	June 30, 1926		14,883	2,300	17,183	8,564		8,619

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
112	SAGINAW, MICH.—Continued.								
	School district		$1,456,770	$75,760	$284,095	$1,816,625	$283,982	$1,405,660	$126,983
	General treasury	June 30, 1926	1,446,246	40,967	187,350	1,674,563	153,025	1,404,324	117,214
	Sinking fund	June 30, 1926	3,798	30,000	91,847	125,645	125,645		
	Public, trust funds	June 30, 1926	6,726	4,483	1,904	13,113	2,433	1,336	9,344
	Private trust fund	June 30, 1926		310	2,994	3,304	2,879		425
113	EAST ST. LOUIS, ILL.		1,975,177	2,917,907	609,198	5,502,282	538,727	2,951,773	2,011,782
	City corporation		1,019,396	2,754,169	309,432	4,082,997	376,614	1,959,711	1,746,672
	General treasury	Dec. 31, 1926	965,931	2,750,592	295,396	4,011,919	354,048	1,911,199	1,746,672
	General administrative fund	Dec. 31, 1926	38,594		3,118	41,712	8,052	33,660	
	Public trust funds	Dec. 31, 1926	14,871	3,577	10,918	29,366	14,514	14,852	
	School district		815,622	90,014	223,605	1,129,241	70,143	888,603	170,495
	General treasury	June 30, 1926	814,897	58,272	219,358	1,092,527	65,171	888,603	138,753
	General administrative fund	June 30, 1926	725	31,742	4,247	36,714	4,972		31,742
	Park district		140,159	73,724	76,161	290,044	91,970	103,459	94,615
	General treasury	Feb. 28, 1926	130,743	15,148	24,321	170,212	17,657	69,435	83,120
	Sinking fund	Feb. 28, 1926	9,416	58,576	51,840	119,832	74,313	34,024	11,495
114	TROY, N. Y.		3,625,124	2,704,926	197,121	6,527,171	54,122	3,670,617	2,802,432
	City corporation		3,274,120	2,516,844	194,984	5,985,948	53,002	3,314,680	2,618,266
	General treasury	Dec. 31, 1926	3,255,287	2,498,066	181,865	5,935,218	46,567	3,277,639	2,611,012
	General administrative fund	Dec. 31, 1926	3,733	3,088	433	7,254			7,254
	Sinking fund	Dec. 31, 1926			813	813	813		
	Public trust funds	Dec. 31, 1926	15,100	15,690	11,873	42,663	5,622	37,041	
	Lansingburg school district		191,891	13,572	2,137	207,600	1,120	181,427	25,053
	General treasury	July 31, 1926	191,652	11,072	2,137	204,861	1,120	181,427	22,314
	Investment funds	July 31, 1926	239	2,500		2,739			2,739
	County supervisors' fund		159,113	174,510		333,623		174,510	159,113
	General treasury	Oct. 31, 1926	159,113	174,510		333,623		174,510	159,113
115	JOHNSTOWN, PA.		2,908,970	2,247,085	2,093,330	7,249,385	1,879,007	4,439,214	931,164
	City corporation		1,478,725	820,421	1,514,365	3,813,511	1,328,915	2,156,047	328,549
	General treasury	Jan. 3, 1927	1,461,072	636,848	1,033,657	3,131,577	783,887	2,156,047	191,643
	Sinking fund	Jan. 3, 1927	17,653	183,573	480,708	681,934	545,028		136,906
	School district		1,430,245	1,426,664	578,965	3,435,874	550,092	2,283,167	602,615
	General treasury	July 5, 1926	1,411,681	1,093,783	188,867	2,694,331	119,822	2,138,371	436,138
	Sinking fund	July 5, 1926	18,564	332,881	390,098	741,543	430,270	144,796	166,477

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116	CHATTANOOGA, TENN.		2,557,990	2,466,631	741,366	5,765,987	1,073,098	3,657,147	1,035,742
	General treasury	Sept. 30, 1926	2,349,920	2,143,896	730,722	5,224,538	1,051,309	3,389,559	783,670
	General administrative funds	Sept. 30, Dec. 31, 1926	199,685	75,567	6,092	281,344	6,534	267,271	7,539
	Sinking fund	Sept. 30, 1926	7,500	169,317	3,856	180,673	14,710		165,963
	Public trust funds	Sept. 30, Nov. 30, 1926	885		449	1,334	467	317	550
	Investment fund	Sept. 30, 1926		77,715		77,715			77,715
	Private trust fund	Sept. 30, 1926		136	247	383	78		305
117	TERRE HAUTE, IND.		2,829,359	1,179,273	626,946	4,635,578	1,125,865	3,097,560	412,153
	City corporation		1,330,822	215,112	302,703	1,848,637	309,689	1,234,584	304,364
	General treasury	Dec. 31, 1926	1,032,030	31,074	193,585	1,256,689	164,137	918,571	173,981
	General administrative funds	Dec. 31, 1926	276,247		10,101	286,348	4,649	281,699	
	Sinking fund	Dec. 31, 1926	3,019	79,941	59,308	142,268	108,268		34,000
	Public trust funds	Dec. 31, 1926	17,351	36,000	20,920	74,271	12,957	34,314	27,000
	Investment fund	Dec. 31, 1926	2,175	16,275		18,450			18,450
	Private trust fund	Dec. 31, 1926		51,822	18,789	70,611	19,678		50,933
	School district		1,498,537	964,161	324,243	2,786,941	816,176	1,862,976	107,789
	General treasury	July 31, 1926	1,314,349	959,201	229,284	2,502,834	730,328	1,730,844	41,662
	General administrative fund	July 31, 1926	65,370		10,552	75,922	13,757	62,165	
	Sinking fund	July 31, 1926	90,184	3,500	72,925	166,609	65,009	46,600	55,000
	Public trust fund	July 31, 1926	28,634	1,460	11,482	41,576	7,082	23,367	11,127
118	LANSING, MICH.		6,319,427	2,598,371	1,882,429	10,800,227	1,240,092	6,114,608	3,445,527
	City corporation		4,640,853	2,413,137	1,423,005	8,476,995	647,435	4,577,493	3,252,067
	General treasury	Apr. 30, 1926	4,368,602	1,496,585	1,124,533	6,989,720	270,239	4,527,658	2,191,823
	General administrative funds	Apr. 30, 1926		46,455	12,669	59,124	11,744	47,255	125
	Sinking funds	Apr. 30, 1926	186,758	831,448	264,114	1,282,320	328,350		953,970
	Public trust fund	Apr. 30, 1926	85,493	21,200	21,689	128,382	37,102	2,580	88,700
	Investment fund	Apr. 30, 1926		19		19			19
	Private trust fund	Apr. 30, 1926		17,430		17,430			17,430
	School district		1,678,574	185,234	459,424	2,323,232	592,657	1,537,115	193,460
	General treasury	June 30, 1926	1,675,323	168,916	459,424	2,303,663	592,657	1,537,115	173,891
	Investment fund	June 30, 1926	3,251	16,318		19,569			19,569
119	PAWTUCKET, R. I.		3,053,481	5,853,563	417,465	9,324,509	392,756	4,794,638	4,137,115
	General treasury	Dec. 31, 1926	2,930,123	5,574,210	105,702	8,610,035	140,552	4,782,762	3,686,721
	General administrative fund	Dec. 31, 1926		1,469		1,469			1,469
	Sinking fund	Dec. 31, 1926	91,501	250,499	167,424	509,424	120,617		388,807
	Public trust funds	Dec. 31, 1926	13,798	5,097	11,001	29,896	5,002	11,876	13,018
	Investment funds	Dec. 31, 1926	18,059	12,165	22,404	52,628	14,440		38,188
	Private trust funds	Dec. 31, 1926		10,123	110,934	121,057	112,145		8,912
120	CHESTER, PA.		1,777,328	2,075,515	744,957	4,597,800	1,387,008	2,002,132	1,208,660
	City corporation		784,025	1,518,855	234,422	2,537,302	877,005	1,071,796	588,501
	General treasury	Jan. 3, 1927	764,391	1,310,978	92,400	2,167,769	616,182	976,079	575,508
	General administrative fund	Jan. 3, 1927		3,070		3,070		3,070	
	Sinking fund	Jan. 3, 1927	19,634	204,807	142,022	366,463	260,823	92,647	12,993
	School district		993,303	556,660	510,535	2,060,498	510,003	930,336	620,159
	General treasury	July 5, 1926	974,938	380,753	15,906	1,371,597	3,290	850,761	517,546
	Sinking fund	July 5, 1926	17,726	175,907	487,910	681,543	499,380	79,550	102,613
	Public trust fund	July 5, 1926	639		6,719	7,358	7,333	25	

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
121	WINSTON-SALEM, N. C		$2,825,347	$8,540,797	$233,714	$11,599,858	$289,905	$5,438,024	$5,871,929
	General treasury	May 31, 1926	2,792,597	5,739,612	212,730	8,744,939	233,301	5,437,881	3,073,757
	Sinking fund	May 31, 1926	7,018	31,518	1,145	39,681	33,442		6,239
	Public trust funds	May 31, 1926	5,887	12,337	19,839	38,063	23,162	143	14,758
	Investment funds	May 31, 1926	19,845	2,757,330		2,777,175			2,777,175
122	SPRINGFIELD, OHIO		2,585,577	1,185,062	469,691	4,240,330	489,798	2,219,010	1,531,522
	City Corporation		1,469,012	1,148,926	400,290	3,018,228	277,835	1,326,188	1,414,205
	General treasury	Dec. 31, 1926	942,368	604,227	292,032	1,838,627	208,322	1,178,219	452,086
	General administrative fund	Dec. 31, 1926	7,463			7,463		7,463	
	Sinking funds	Dec. 31, 1926	483,785	272,492	72,964	829,241	7,146	125,856	696,239
	Public trust funds	Dec. 31, 1926	35,396	68,673	16,578	120,647	52,454	14,650	53,543
	Private trust funds	Dec. 31, 1926		203,534	18,716	222,250	9,913		212,337
	School district		1,116,565	36,136	69,401	1,222,102	211,963	892,822	117,317
	General treasury	June 30, 1926	886,072	1,819	41,483	929,374	127,015	770,403	31,956
	General administrative funds	June 30, Dec. 31, 1926	10,258	30,136	4,182	44,576	8,020	32,375	4,181
	Sinking fund	June 30, 1926	220,235		23,736	243,971	72,747	90,044	81,180
	Investment fund	Dec 31, 1926		4,181		4,181	4,181		
123	PASSAIC, N. J		3,099,208	7,512,132	726,934	11,338,274	1,402,421	5,112,101	4,823,752
	General treasury	Dec. 31, 1926	2,708,910	5,602,863	569,121	8,880,894	1,121,612	3,795,519	3,963,763
	General administrative funds	June 30, Dec. 31, 1926	334,862	1,638,915	83,502	2,057,279	213,461	1,299,449	544,369
	Sinking fund	Dec. 31, 1926	41,007	213,619	53,280	307,906	48,223		259,683
	Public trust funds	Dec. 31, 1926	14,429	56,735	21,031	92,195	19,125	17,133	55,937
124	RACINE, WIS		3,058,239	952,884	760,706	4,771,829	545,806	3,119,025	1,106,998
	General treasury	Dec. 31, 1926	1,781,649	834,502	264,765	2,880,916	60,991	1,856,232	963,693
	General administrative funds	June 30, 1926	1,249,142	30,647	489,962	1,769,751	480,533	1,252,625	36,593
	Public trust funds	Dec. 31, 1926	16,056	14,616	3,613	34,285	2,170	10,168	21,947
	Investment funds	Dec. 31, 1926	11,392	66,654	1,724	79,770	1,548		78,222
	Private trust fund	Dec. 31, 1926		6,465	642	7,107	564		6,543
125	NEW BRITAIN, CONN		2,937,980	1,841,873	384,116	5,163,969	668,666	3,681,839	813,464
	General treasury	Mar. 31, 1926	2,872,183	1,598,925	376,605	4,847,713	663,405	3,672,598	511,710
	General administrative funds	Mar. 31, 1926	23,761	9,673		33,434		5,383	28,051
	Sinking fund	Mar. 31, 1926	25,212	196,723	7,511	229,446	5,261	545	223,640
	Public trust funds	Mar. 31, 1926	16,824	23,717		40,541		3,313	37,228
	Private trust fund	Mar. 31, 1926		12,835		12,835			12,835

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126	HOBOKEN, N. J		4,466,315	10,190,748	682,295	15,339,358	739,865	4,178,872	10,420,621
	General treasury	Dec. 31, 1926	3,679,772	8,807,328	577,366	13,064,466	425,952	2,380,341	10,258,173
	General administrative funds	June 30, Dec. 31, 1926	705,150	1,070,591	40,544	1,816,285	70,661	1,721,545	24,079
	Sinking fund	Dec. 31, 1926	61,337	237,374	64,305	363,016	229,841		133,175
	Public trust fund	Dec. 31, 1926	20,056	72,147	80	92,283	13,411	76,986	1,886
	Private trust fund	Dec. 31, 1926		3,308		3,308			3,308
127	BERKELEY, CALIF		3,835,810	1,477,834	774,367	6,088,011	1,468,897	3,918,707	700,407
	City corporation		2,076,709	234,244	533,420	2,844,373	564,686	1,740,155	539,532
	General treasury	June 30, 1926	1,719,288	86,599	464,830	2,270,717	475,012	1,414,796	380,909
	General administrative fund	June 30, 1926	276,464			276,464		276,464	
	Sinking fund	June 30, 1926	80,787	2,363	14,515	97,665	8,595	47,755	41,315
	Public trust funds	June 30, 1926	170	8,000	20,583	28,753	27,613	1,140	
	Private trust funds	June 30, 1926		137,282	33,492	170,774	53,466		117,308
	School district		1,687,136	333,393	239,905	2,260,434	346,651	1,755,088	158,695
	General treasury	June 30, 1926	1,487,627	333,393	188,869	2,009,889	289,000	1,644,444	76,445
	Sinking fund	June 30, 1926	199,509		51,036	250,545	57,651	110,644	82,250
	Utility district		71,965	910,197	1,042	983,204	557,560	423,464	2,180
	General treasury	June 30, 1926	71,965	910,197	1,042	983,204	557,560	423,464	2,180
128	ALTOONA, PA		2,068,870	2,797,030	239,448	5,105,348	157,806	2,475,293	2,472,249
	City corporation		959,174	2,365,031	237,300	3,561,505	137,716	1,438,893	1,984,896
	General treasury	Jan. 3, 1927	939,292	2,051,002		2,990,294	137,716	1,356,058	1,496,520
	Sinking fund	Jan. 3, 1927	19,882	302,479	232,474	554,835		82,835	472,000
	Private trust fund	Jan. 3, 1927		11,550	4,826	16,376			16,376
	School district		1,109,696	431,999	2,148	1,543,843	20,090	1,036,400	487,353
	General treasury	July 5, 1926	1,098,503	254,527	593	1,353,623	9,987	934,751	408,885
	Sinking fund	July 5, 1926	7,918	177,472	1,555	186,945	10,103	101,649	75,193
	Investment fund	July 5, 1926	3,275			3,275			3,275
129	MOBILE, ALA		1,849,667	2,242,882	1,114,049	5,206,598	1,355,365	3,160,137	691,096
	City corporation		1,308,027	1,955,754	904,060	4,167,841	1,328,170	2,328,948	510,723
	General treasury	Sept 30, 1926	1,119,915	1,929,132	717,880	3,766,927	1,042,968	2,265,156	458,803
	General administrative fund	Sept. 30, 1926	7,514			7,514		7,514	
	Sinking funds	Sept. 30, 1926	180,287	20,813	178,393	379,493	275,996	51,650	51,847
	Public trust fund	Sept. 30, 1926	238	5,809	7,787	13,834	9,206	4,628	
	Investment fund	Sept. 30, 1926	73			73			73
	School district		541,640	287,128	209,989	1,038,757	27,195	831,189	180,373
	General treasury	Aug. 31, 1926	541,030	287,128	209,989	1,038,147	27,195	831,189	179,763
	Public trust fund	Aug. 31, 1926	610			610			610
130	SHREVEPORT, LA		2,719,673	1,507,993	1,031,478	5,259,144	637,782	3,096,631	1,524,731
	City corporation		1,967,484	1,259,529	504,559	3,731,572	379,027	2,176,869	1,175,676
	General treasury	Dec. 31, 1926	1,672,053	758,895	245,664	2,676,612	127,892	1,511,292	1,037,428
	General administrative funds	Dec. 31, 1926	279,937	222,116	11,140	513,193	11,543	434,242	67,408
	Sinking fund	Dec. 31, 1926	1,215	259,679	170,294	431,188	151,992	219,696	59,500
	Public trust funds	Dec. 31, 1926	14,279	18,839	77,461	110,579	87,600	11,639	11,340
	School district		752,189	248,464	526,919	1,527,572	258,755	919,762	349,055
	General treasury	June 30, 1926	752,189	248,464	526,919	1,527,572	258,755	919,762	349,055

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
131	CICERO, ILL.		$2,618,368	$1,732,882	$774,851	$5,126,101	$635,114	$3,120,688	$1,370,299
	City corporation		1,500,066	979,327	205,862	2,685,255	270,373	1,655,800	759,082
	General treasury	Dec. 31, 1925	1,499,068	960,541	202,528	2,662,137	267,202	1,635,853	759,082
	General administrative fund	Dec. 31, 1926	998	18,786	3,334	23,118	3,171	19,947	
	School district		1,024,171	728,555	386,259	2,138,985	199,404	1,360,299	579,282
	General treasury	June 30, 1926	1,009,075	709,809	385,048	2,103,932	195,045	1,350,565	558,322
	Public trust fund	June 30, 1926	15,096	18,746	1,211	35,053	4,359	9,734	20,960
	Park district		94,131	25,000	182,730	301,861	165,337	104,589	31,935
	General treasury	Apr. 30, 1926	94,131	25,000	182,730	301,861	165,337	104,589	31,935
132	BROCKTON, MASS.		3,728,306	3,085,951	498,582	7,312,839	639,467	3,356,803	3,316,569
	General treasury	Nov. 30, 1926	3,701,719	3,012,367	486,918	7,201,004	624,223	3,356,356	3,220,425
	General administrative fund	Nov. 30, 1926		11,304		11,304			11,304
	Sinking fund	Nov. 30, 1926	22,718	56,466	5,328	84,512	8,858		75,654
	Public trust funds	Nov. 30, 1926	3,869	6	3,478	7,353	3,249	447	3,657
	Private trust fund	Nov. 30, 1926		5,808	2,858	8,666	3,137		5,529
133	BETHLEHEM, PA.		2,534,998	1,332,803	740,766	4,608,567	798,501	2,412,796	1,397,270
	City corporation		1,405,541	819,783	258,729	2,484,053	336,441	1,328,578	819,034
	General treasury	Jan. 3, 1927	1,388,807	556,824	29,357	1,974,988	76,227	1,328,037	570,724
	Sinking fund	Jan. 3, 1927	16,734	262,959	229,372	509,065	260,214	541	248,310
	School district		1,129,457	513,020	482,037	2,124,514	462,060	1,084,218	578,236
	General treasury	July 5, 1926	1,084,523	274,794	87,946	1,447,263	253,749	1,067,102	121,412
	General administrative fund	July 5, 1926	9,051	27,783		36,834	3,165	2,700	30,969
	Sinking fund	July 5, 1926	27,069	203,320	391,068	621,457	199,800		421,657
	Investment funds	July 5, 1926	8,814	7,123	3,023	18,960	346	14,416	4,198
134	HUNTINGTON, W. VA.		3,273,752	1,556,148	316,261	5,146,161	1,508,334	3,228,681	409,146
	City corporation		1,787,228	1,449,302	136,543	3,373,073	1,313,346	1,870,948	188,779
	General treasury	June 30, 1926	700,782	1,392,530	7,868	2,101,180	1,139,692	862,661	98,827
	General administrative fund	June 30, 1926	920,762			920,762		920,762	
	Sinking funds	June 30, 1926	165,598	56,772	126,813	349,183	171,913	87,318	89,952
	Public trust fund	June 30, 1926	86		1,862	1,948	1,741	207	
	School district		1,401,748	78,727	172,126	1,652,601	178,754	1,281,161	192,686
	General treasury	June 30, 1926	1,224,623	7,910	61,698	1,294,231	88,506	1,184,814	20,911
	General administrative fund	June 30, 1926	1,026		100	1,126	141	985	

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	Sinking funds	June 30, 1926	176,032	70,317	110,328	356,677	90,107	95,362	171,208
	Investment fund	June 30, 1926	67	500		567			567
	Park district		84,776	28,119	7,592	120,487	16,234	76,572	27,681
	General treasury	June 30, 1926	84,776	28,119	7,592	120,487	16,234	76,572	27,681
135	SPRINGFIELD, ILL		3,643,677	1,595,726	1,219,229	6,458,632	831,775	3,925,807	1,701,050
	City corporation		2,167,621	1,235,610	666,425	4,069,656	410,017	2,356,931	1,302,708
	General treasury	Feb. 28, 1926	2,085,746	1,172,805	577,794	3,836,345	346,422	2,325,410	1,164,513
	General administrative fund	Feb. 28, 1926	2,886		16,158	19,044		57	18,987
	Sinking fund	Feb. 28, 1926	57,028	18,987	63,437	139,452	56,974	2,920	79,558
	Public trust funds	Feb. 28, 1926	21,009	13,145	3,172	37,326	4,553	17,685	15,088
	Investment fund	Feb. 28, 1926	952	17,557		18,509	10	10,859	7,640
	Private trust fund	Feb. 28, 1926		13,116	5,864	18,980	2,058		16,922
	School district		1,068,973	286,836	65,827	1,421,636	113,503	971,599	336,534
	General treasury	June 30, 1926	1,068,973	286,836	65,827	1,421,636	113,503	971,599	336,534
	Park district		201,830	73,280	2,777	277,887	17,258	205,086	55,543
	General treasury	Apr. 30, 1926	201,830	73,280	2,777	277,887	17,258	205,086	55,543
	Sanitary district		205,253		484,200	689,453	290,997	392,191	6,265
	General treasury	Apr. 30, 1926	205,253		484,200	689,453	290,997	392,191	6,265
136	UNION CITY, N. J		2,558,050	2,679,611	528,598	5,766,259	475,634	2,479,315	2,811,310
	General treasury	Dec. 31, 1926	2,074,977	1,892,630	374,576	4,342,183	359,014	1,326,100	2,657,069
	General administrative funds	June 30, Dec. 31, 1926	453,238	644,654	131,909	1,229,801	107,989	1,118,615	3,197
	Sinking fund	Dec. 31, 1926	19,616	115,000	20,383	154,999	5,630		149,369
	Public trust funds	Dec. 31, 1926	10,219	23,739	1,308	35,266	655	34,600	11
	Private trust funds	Dec. 31, 1926		3,588	422	4,010	2,346		1,664
137	QUINCY, MASS		4,219,643	5,375,596	452,743	10,047,982	836,691	5,462,226	3,749,065
	General treasury	Dec. 31, 1926	4,200,654	5,304,064	442,089	9,946,807	828,417	5,442,657	3,675,733
	General administrative fund	Dec. 31, 1926		6,033		6,033			6,033
	Public trust funds	Dec. 31, 1926	18,989	35,338	10,502	64,829	8,102	19,569	37,158
	Private trust funds	Dec. 31, 1926		30,161	152	30,313	172		30,141
138	ROANOKE, VA		2,021,726	821,927	1,494,969	4,338,622	1,205,358	2,247,597	885,667
	General treasury	Dec. 31, 1926	1,869,891	194,597	1,415,863	3,480,351	1,133,091	1,543,797	803,463
	General administrative funds	June 30, Dec. 31, 1926	129,890	566,637	18,966	715,493	3,522	703,800	8,171
	Sinking fund	Dec. 31, 1926	21,410	60,693	46,971	129,074	55,041		74,033
	Investment fund	Dec. 31, 1926	535		13,169	13,704	13,704		
139	LINCOLN, NEBR		3,661,719	1,745,714	1,708,616	7,116,049	1,194,269	4,487,086	1,434,694
	City corporation		2,066,265	952,863	913,436	3,932,564	663,588	2,030,942	1,238,034
	General treasury	Aug. 31, 1926	1,856,001	905,408	908,179	3,669,588	657,063	1,862,009	1,150,516
	General administrative fund	Aug. 31, 1926	182,813	3,754		186,567		168,933	17,634
	Sinking funds	Aug. 31, 1926	26,750	32,201	4,596	63,547	6,525		57,022
	Investment funds	Aug. 31, 1926	701	11,500		12,201			12,201
	Private trust fund	Aug. 31, 1926			661	661			661
	School district		1,489,069	772,322	772,223	3,033,614	526,283	2,338,231	169,100
	General treasury	June 30, 1926	1,265,343	761,661	758,210	2,785,214	504,593	2,209,574	71,047
	Sinking fund	June 30, 1926	223,726	10,661	14,013	248,400	21,690	128,657	98,053
	Sanitary district		106,385	20,529	22,957	149,871	4,398	117,913	27,560
	General treasury	June 30, 1926	106,385	20,529	22,957	149,871	4,398	117,913	27,560

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
140	EAST ORANGE, N. J.		$3,554,075	$5,834,028	$306,979	$9,695,082	$527,730	$4,028,995	$5,138,357
	General treasury	Dec. 31, 1926	3,212,804	4,099,867	229,838	7,542,509	304,049	2,927,986	4,310,474
	General administrative funds	June 30, Dec. 31, 1926	275,471	799,782	38,045	1,113,298	28,947	1,068,569	15,782
	Sinking fund	Dec. 31, 1926	51,846	905,456	35,598	992,900	189,299	6,000	797,601
	Public trust fund	Dec. 31, 1926	13,954	28,916	3,360	46,230	5,290	26,440	14,500
	Private trust fund	Dec. 31, 1926		7	138	145	145		
141	HOLYOKE, MASS.		4,761,459	3,882,582	660,925	9,304,966	608,192	5,180,929	3,515,845
	General treasury	Nov. 30, 1926	4,705,825	3,833,617	585,697	9,125,139	488,022	5,168,464	3,468,653
	General administrative funds	June 30, Nov. 30, 1926	11,280	15,342	2,575	29,197	4,820	9,035	15,342
	Sinking fund	Nov. 30, 1926	9,782	33,500	70,634	113,916	113,916		
	Public trust funds	June 30, Nov. 30, 1926	1,606		1,836	3,442	1,390	2,035	17
	Investment funds	June 30, Nov. 30, 1926	32,966	17	183	33,166	44	1,395	31,727
	Private trust fund	Nov. 30, 1926		106		106			106
142	PORTSMOUTH, VA.		1,750,067	1,785,052	838,791	4,373,910	852,679	2,226,410	1,294,821
	General treasury	Dec. 31, 1926	1,108,606	1,211,320	152,389	2,472,315	83,428	1,349,042	1,039,845
	General administrative funds	June 30, Dec. 31, 1926	468,052	454,297	103,061	1,025,410	102,256	877,368	45,786
	Sinking funds	Dec. 31, 1926	28,582	119,435	573,633	721,650	651,328		70,322
	Public trust fund	Dec. 31, 1926	24		601	625	625		
	Investment funds	Dec. 31, 1926	144,803		9,107	153,910	15,042		138,868
143	JACKSON, MICH.		2,455,506	3,506,907	663,798	6,626,211	2,039,419	2,543,459	2,043,333
	City corporation		1,619,715	2,275,582	356,815	4,252,112	554,184	1,701,472	1,996,456
	General treasury	Dec. 31, 1926	1,327,098	2,183,405	216,260	3,726,763	354,743	1,605,287	1,766,733
	Sinking fund	Dec. 31, 1926	235,730	8,864	87,835	332,429	126,147	47,558	158,724
	Public trust funds	Dec. 31, 1926	56,887	74,396	4,311	135,594	17,746	48,627	69,221
	Private trust fund	Dec. 31, 1926		8,917	48,409	57,326	55,548		1,778
	School district		835,791	1,231,325	306,983	2,374,099	1,485,235	841,987	46,877
	General treasury	July 13, 1926	835,791	1,231,325	306,983	2,374,099	1,485,235	841,987	46,877
144	LAKEWOOD, OHIO		3,587,456	1,754,751	1,225,745	6,567,952	1,633,374	3,345,864	1,588,714
	City corporation		1,829,609	1,265,401	1,145,511	4,240,521	1,483,166	1,654,258	1,103,097
	General treasury	Dec. 31, 1926	1,329,091	639,793	621,164	2,590,048	702,118	1,382,959	504,971
	General administrative fund	Dec. 31, 1926	9,105			9,105		9,105	
	Sinking funds	Dec. 31, 1926	482,837	585,829	397,141	1,465,807	626,230	260,838	578,739
	Public trust funds	Dec. 31, 1926	8,576	347	16,024	24,947	23,591	1,356	
	Private trust funds	Dec. 31, 1926		39,432	111,182	150,614	131,227		19,387

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	School district		1,757,847	489,350	80,234	2,327,431	150,208	1,691,606	485,617
	General treasury	Dec. 31, 1926	1,211,041	262,901	64,903	1,538,845	121,473	1,370,434	46,938
	General administrative funds	Dec. 31, 1926	80,361	3,231	11,857	95,449	18,360	74,557	2,532
	Sinking funds	Dec. 31, 1926	466,445	223,218	3,474	693,137	10,375	246,615	436,147
145	TOPEKA, KANS.		2,722,133	2,901,090	401,796	6,025,019	1,011,457	3,517,685	1,495,877
	City corporation		1,698,608	2,358,962	391,020	4,448,590	790,289	2,356,445	1,301,856
	General treasury	Dec. 31, 1926	1,678,979	1,649,596	294,015	3,622,590	662,907	2,253,301	706,382
	General administrative fund	Dec. 31, 1926	254	21,193	5,096	26,543	7,097	19,446	
	Sinking fund	Dec. 31, 1926	8,239	674,441	78,438	761,118	114,367	74,533	572,218
	Public trust funds	Dec. 31, 1926	11,114	13,532	13,451	38,097	5,894	9,165	23,038
	Investment fund	Dec. 31, 1926	22	200	20	242	24		218
	School district		1,023,525	542,128	10,776	1,576,429	221,168	1,161,240	194,021
	General treasury	June 30, 1926	1,023,525	468,627	8,790	1,500,942	220,852	1,150,376	129,714
	Sinking fund	June 30, 1926		62,279	1,986	64,265	316	80	63,869
	Public trust fund	June 30, 1926		11,222		11,222		10,784	438
146	FRESNO, CALIF.		2,585,380	1,355,128	857,590	4,798,098	1,203,906	2,739,925	854,267
	City corporation		1,200,627	490,147	319,914	2,010,688	217,409	1,273,239	520,040
	General treasury	June 30, 1926	1,168,498	98,043	263,262	1,529,803	170,427	1,192,380	166,996
	General administrative fund	June 30, 1926	31,830	5,854		37,684		35,976	1,708
	Sinking fund	June 30, 1926		67,849	212	68,061	2,072	33,489	32,560
	Public trust funds	June 30, 1926	124	15,524	2,485	18,133	6,045	11,394	694
	Investment funds	June 30, 1926	175	6,675	3,140	9,990	1,864		8,126
	Private trust funds	June 30, 1926		296,202	50,815	347,017	37,001		310,016
	School district		1,384,753	864,981	537,676	2,787,410	986,497	1,466,686	334,227
	General treasury	June 30, 1926	1,229,711	833,341	440,783	2,503,835	856,759	1,359,684	287,392
	Sinking funds	June 30, 1926	155,042	31,640	96,893	283,575	129,738	107,002	46,835
147	MACON, GA.		2,024,181	2,198,256	240,709	4,463,146	45,177	1,855,954	2,562,015
	City corporation		1,582,810	1,650,341	229,846	3,462,997	43,633	1,420,511	1,998,853
	General treasury	Dec. 31, 1926	1,115,920	453,869	109,296	1,679,085	18,152	879,104	781,829
	General administrative funds	Sept. 30, Dec. 31, 1926	448,917	387,365	30,165	866,447	11,304	539,742	315,401
	Sinking fund	Dec. 31, 1926	6,331	153,699	88,079	248,109	7,030		241,079
	Public trust funds	Dec. 31, 1926	782	1,165	270	2,217	100	1,665	452
	Investment funds	Sept. 30, Dec. 31, 1926	10,860	654,243	2,036	667,139	7,047		660,092
	School district		441,371	547,915	10,863	1,000,149	1,544	435,443	563,162
	General treasury	June 30, 1926	436,320	210,737	8,942	655,999	465	434,059	221,475
	Public trust fund	June 30, 1926	3,005		1,921	4,926	1,079	1,384	2,463
	Investment funds	June 30, 1926	2,046	337,178		339,224			339,224
148	WICHITA FALLS, TEX.		1,729,282	1,441,613	1,144,208	4,315,103	777,314	2,189,074	1,348,715
	City corporation		954,143	1,179,639	580,235	2,714,017	545,382	1,160,383	1,008,252
	General treasury	Mar. 31, 1926	945,030	964,184	114,141	2,023,355	273,608	1,013,887	735,860
	General administrative fund	Mar. 31, 1926	1,051		1,528	2,579	1,102	1,446	31
	Sinking fund	Mar. 31, 1926	7,469	207,735	464,566	679,770	270,672	145,050	264,048
	Investment fund	Mar. 31, 1926	593	7,720		8,313			8,313
	School district		544,787	245,584	404,711	1,195,082	101,823	808,386	284,873
	General treasury	Aug. 31, 1926	542,568	110,254	382,560	1,035,382	75,547	727,117	232,718
	Sinking fund	Aug. 31, 1926	2,219	135,330	22,151	159,700	26,276	81,269	52,155
	Water district		230,352	16,390	159,262	406,004	130,109	220,305	55,590
	General treasury	Aug. 31, 1926	36,013	15,750	84,829	136,592	92,378	28,464	15,750
	Sinking fund	Aug. 31, 1926	194,339	640	74,433	269,412	37,731	191,841	39,840

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. [illegible]. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
149	COVINGTON, KY.		$1,622,860	$2,143,677	$129,119	$3,895,656	$518,073	$1,562,100	$1,815,483
	City corporation		1,168,946	1,267,760	98,075	2,534,781	38,483	1,125,805	1,370,493
	General treasury	Dec. 31, 1926	1,141,916	1,028,553	16,080	2,186,549	7,987	964,385	1,214,177
	General administrative funds	May 31, Dec. 31, 1926; Jan. 31, 1927.	20,311	41,876	23,414	85,601	9,369	51,441	24,791
	Sinking funds	Dec. 31, 1926	1	130,688	42,265	172,954	11,903	105,651	55,400
	Public trust fund	Dec. 31, 1926	6,718	4,617	3,873	15,208	4,303	4,328	6,577
	Private trust funds	Dec. 31, 1926		62,026	12,443	74,469	4,921		69,548
	School district		453,914	875,917	31,044	1,360,875	479,590	436,295	444,990
	General treasury	June 30, 1926	420,565	852,228	10,123	1,282,916	441,844	413,354	427,718
	Sinking fund	June 30, 1926	33,178	22,289	20,921	76,388	37,746	22,941	15,701
	Investment fund	June 30, 1926	171	1,400		1,571			1,571
150	NIAGARA FALLS, N. Y.		4,342,285	3,782,566	2,447,992	10,572,843	2,352,070	5,322,891	2,897,882
	General treasury	Dec. 31, 1926	4,027,282	1,938,130	2,167,166	8,132,578	2,092,565	3,205,330	2,834,683
	General administrative funds	July 31, Dec. 31, 1926	295,110	1,833,285	181,299	2,309,694	156,012	2,102,476	51,206
	Public trust funds	Dec. 31, 1926	12,850	659	14,808	28,317	5,720	11,104	11,493
	Investment fund	Dec. 31, 1926	7,043	9,987	84,594	101,624	97,643	3,981	
	Private trust fund	Dec. 31, 1926		505	125	630	130		500
151	PASADENA, CALIF.		8,350,550	3,618,224	3,532,653	15,501,427	3,049,091	9,970,504	2,481,832
	City corporation		5,999,258	2,666,655	2,021,966	10,687,879	1,756,203	6,710,706	2,220,970
	General treasury	June 30, 1926	4,450,642	1,918,620	1,486,432	7,855,694	1,087,750	5,340,158	1,427,786
	General administrative funds	June 30, 1926	1,035,038	1,796	3,190	1,040,024	3,305	1,036,689	30
	Sinking fund	June 30, 1926	472,243	392,001	506,764	1,371,008	632,488	323,637	414,883
	Public trust funds	June 30, 1926	17,303	557	25,580	43,440	32,660	10,222	558
	Investment funds	June 30, 1926	24,032	353,681		377,713			377,713
	School district		2,351,292	951,569	1,510,687	4,813,548	1,292,888	3,259,798	260,862
	General treasury	June 30, 1926	2,114,266	897,191	1,262,254	4,273,711	1,056,077	3,076,508	141,126
	Sinking funds	June 30, 1926	235,642	50,147	248,433	534,222	236,811	183,290	114,121
	Investment funds	June 30, 1926	1,384	4,231		5,615			5,615
152	LANCASTER, PA.		1,558,319	426,242	547,971	2,532,532	110,979	2,028,927	392,626
	City corporation		807,885	93,007	92,806	993,698	40,771	915,925	37,002
	General treasury	Jan. 3, 1927	805,053	93,007	87,164	985,224	34,558	913,664	37,002
	Public trust fund	Jan. 3, 1927	2,832		5,642	8,474	6,213	2,261	

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	School district		750,434	333,235	455,165	1,538,834	70,208	1,113,002	355,624
	General treasury	July 5, 1926	743,079	267,915	454,786	1,465,780	70,208	1,110,437	285,135
	Sinking fund	July 5, 1926	7,330	63,159		70,489			70,489
	Public trust fund	July 5, 1926	25	2,161	379	2,565		2,565	
153	WHEELING, W. VA.		2,998,250	307,195	416,877	3,722,322	254,269	3,001,445	466,608
	City corporation		1,635,733	289,554	306,954	2,232,241	140,140	1,689,854	402,247
	General treasury	June 30, 1926	1,522,767	82,760	189,888	1,795,415		1,533,910	261,505
	Sinking funds	June 30, 1926	85,683	206,622	90,160	382,465	90,378	151,517	140,570
	Public trust funds	June 30, 1926	27,283	172	26,906	54,361	49,762	4,427	172
	School district		1,362,517	17,641	109,923	1,490,081	114,129	1,311,591	64,361
	General treasury	June 30, 1926	1,320,111	11,381	71,064	1,402,556	99,922	1,274,573	28,061
	Sinking fund	June 30, 1926	36,337		33,078	69,415	8,640	30,360	30,415
	Public trust fund	June 30, 1926	6,069	6,260	5,781	18,110	5,567	6,658	5,885
154	AUGUSTA, GA.		2,341,735	2,297,936	14,395	4,654,066	479,996	2,267,270	1,906,800
	City corporation		1,720,095	1,209,787	14,395	2,944,277	474,757	1,437,041	1,032,479
	General treasury	Dec. 31, 1926	1,541,149	790,676	2,374	2,334,199	454,677	1,173,677	705,845
	General administrative funds	Dec. 31, 1926	173,494	90,000	11,272	274,766	12,165	262,601	
	Sinking fund	Dec. 31, 1926	5,452	321,623	749	327,824	2,420	763	324,641
	Private trust fund	Dec. 31, 1926		7,488		7,488	5,495		1,993
	School district		621,640	1,088,149		1,709,789	5,239	830,229	874,321
	General treasury	Aug. 31, 1926	609,624	490,865		1,100,489	5,239	830,229	265,021
	Public trust fund	Aug. 31, 1926	1,510			1,510			1,510
	Investment fund	Aug. 31, 1926	10,506	597,284		607,790			607,790
155	NEWTON, MASS.		4,475,936	3,413,614	849,230	8,738,780	743,906	4,989,625	3,005,249
	General treasury	Dec. 31, 1926	4,419,200	3,167,089	846,226	8,432,515	739,096	4,982,759	2,710,660
	General administrative funds	Dec. 31, 1926	603	6,369		6,972		603	6,369
	Sinking fund	Dec. 31, 1926	48,181	238,900	685	287,766	2,998	5	284,763
	Public trust funds	Dec. 31, 1926	5,537		2,049	7,586	1,063	6,258	265
	Investment funds	Dec. 31, 1926	2,415	1,233	270	3,918	749		3,169
	Private trust fund	Dec. 31, 1926		23		23			23
156	KALAMAZOO, MICH.		2,717,387	2,991,680	930,704	6,639,771	1,016,487	3,041,869	2,581,415
	City corporation		1,541,892	2,263,827	838,998	4,644,717	781,087	1,571,698	2,291,932
	General treasury	Dec. 31, 1926	1,317,861	2,067,988	623,458	4,009,307	681,298	1,507,284	1,820,725
	Sinking fund	Dec. 31, 1926	219,981	104,207	210,701	534,889	8,553	64,414	371,922
	Investment funds	Dec. 31, 1926	4,050	80,817		84,867			84,867
	Private trust fund	Dec. 31, 1926		10,815	4,839	15,654	1,236		14,418
	School district		1,175,495	727,853	91,706	1,995,054	235,400	1,470,171	289,483
	General treasury	May 31, 1926	1,175,495	727,853	91,706	1,995,054	235,400	1,470,171	289,483
157	DECATUR, ILL.		2,202,928	2,362,232	852,253	5,417,413	879,285	3,067,099	1,471,029
	City corporation		1,198,146	1,556,999	244,494	2,999,639	681,838	1,590,947	726,854
	General treasury	Apr. 30, 1926	1,174,378	1,341,349	121,008	2,636,735	447,638	1,535,074	654,023
	General administrative fund	Apr. 30, 1926	1,860	34,560	14,707	51,127	8,197	42,346	584
	Sinking fund	Apr. 30, 1926	4,124	143,950	95,300	243,374	206,374		37,000
	Public trust funds	Apr. 30, 1926	17,784	37,140	13,479	68,403	19,629	13,527	35,247

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
157	DECATUR, ILL.—Continued.								
	School district		$812,185	$580,974	$372,013	$1,765,172	$58,012	$1,103,683	$603,477
	General treasury	June 30, 1926	798,419	570,979	358,271	1,727,669	46,387	1,103,516	577,766
	Sinking fund	June 30, 1926	13,228	9,995	12,241	35,464	11,541		23,923
	Public trust fund	June 30, 1926	181		70	251	84	167	
	Investment fund	June 30, 1926	357		1,431	1,788			1,788
	Park district		49,935	224,259	48,116	322,310	38,371	184,281	99,658
	General treasury	Apr. 30, 1926	49,935	224,259	48,116	322,310	38,371	184,281	99,658
	Sanitary district		142,662		187,630	330,292	101,064	188,188	41,040
	General treasury	Apr. 30, 1926	142,662		187,630	330,292	101,064	188,188	41,040
158	CHARLOTTE, N. C.		2,604,241	6,865,719	581,349	10,051,309	439,610	3,399,588	6,212,111
	General treasury	May 31, 1926	1,899,154	3,585,107	467,905	5,952,166	352,127	1,880,598	3,719,441
	General administrative funds	May 31, 1926	674,375	1,082,158	113,444	1,869,977	87,483	1,518,955	263,539
	Sinking fund	May 31, 1926	5,858	35,304		41,162			41,162
	Public trust funds	May 31, 1926	35			35		35	
	Investment funds	May 31, 1926	24,819	2,163,150		2,187,969			2,187,969
159	ATLANTIC CITY, N. J.		6,453,194	11,208,157	1,685,563	19,346,914	2,273,078	8,859,024	8,214,812
	General treasury	Dec. 31, 1926	5,710,238	8,797,328	706,676	15,214,242	1,848,875	6,502,544	6,862,823
	General administrative funds	Dec. 31, 1926	560,249	1,675,396	678,893	2,914,538	281,043	2,283,652	349,843
	Sinking fund	Dec. 31, 1926	144,543	668,580	272,292	1,085,415	124,387		961,028
	Public trust funds	Dec. 31, 1926	38,164	66,853	27,702	132,719	18,773	72,828	41,118
160	OAK PARK, ILL.		3,292,411	1,322,532	1,415,253	6,030,196	1,616,934	3,223,367	1,189,895
	City corporation		1,783,543	855,533	904,050	3,543,126	1,144,443	1,551,747	846,936
	General treasury	Dec. 31, 1926	1,731,735	835,727	843,581	3,411,043	1,069,924	1,510,171	830,948
	General administrative fund	Dec. 31, 1926	31,896	412	11,425	43,733	11,645	32,088	
	Public trust funds	May 31, Dec. 31, 1926	19,500	12,391	38,926	70,817	52,247	9,488	9,082
	Investment fund	Dec. 31, 1926	412			412			412
	Private trust funds	Dec. 31, 1926		7,003	10,118	17,121	10,627		6,494
	School district		1,433,410	416,999	502,684	2,353,093	441,686	1,581,448	329,959
	General treasury	June 30, Dec. 31, 1926	1,424,124	405,078	501,914	2,331,116	438,914	1,575,259	316,943
	Public trust fund	June 30, 1926	9,286	11,921	770	21,977	2,772	6,189	13,016
	Park district		75,458	50,000	8,519	133,977	30,805	90,172	13,000
	General treasury	Mar. 31, 1926	75,458	50,000	8,519	133,977	30,805	90,172	13,000

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161	KENOSHA, WIS.		3,148,661	2,885,861	677,049	6,711,571	628,129	3,617,215	2,466,227
	General treasury	Dec. 31, 1926	2,193,460	1,889,516	131,425	4,214,401	149,772	2,015,027	2,049,602
	General administrative funds	June 30, Dec. 31, 1926	938,484	607,050	533,635	2,079,169	469,139	1,595,546	14,484
	Public trust funds	Dec. 31, 1926	16,217	1,314	11,989	29,520	9,218	6,642	13,660
	Investment funds	Dec. 31, 1926	500	387,981		388,481			388,481
162	DAVENPORT, IOWA		2,426,589	660,060	1,294,509	4,381,158	1,338,288	2,210,544	832,326
	City corporation		1,306,693	549,344	697,326	2,553,363	706,829	1,223,499	623,035
	General treasury	Mar. 31, 1926	1,165,032	59,765	594,004	1,818,801	612,124	1,137,104	69,573
	Sinking funds	Mar. 31, 1926	128,593	49,741	84,059	262,393	82,113	71,780	108,500
	Public trust funds	Mar. 31, 1926	13,068	5,156	5,547	23,771	7,156	14,615	2,000
	Private trust fund	Mar. 31, 1926		434,682	13,716	448,398	5,436		442,962
	School district		1,119,896	110,716	597,183	1,827,795	631,459	987,045	209,291
	General treasury	June 30, 1926	1,119,896	96,137	440,678	1,656,711	498,337	987,045	171,329
	Sinking fund	June 30, 1926		4,589	109,511	114,100	76,138		37,962
	Investment fund	June 30, 1926		9,990	46,994	56,984	56,984		
163	MALDEN, MASS.		2,542,948	3,179,356	359,836	6,082,140	228,293	2,490,455	3,363,392
	General treasury	Dec. 31, 1926	2,511,315	2,989,789	337,460	5,838,564	210,622	2,442,330	3,185,612
	General administrative funds	Dec. 31, 1926	2,191	48,912	52	51,155	423	45,520	5,212
	Sinking funds	Dec. 31, 1926	11,131	97,669	18,034	126,834	11,802	32	115,000
	Public trust funds	Dec. 31, 1926	17,728	11,475	165	29,368	1,152	2,573	25,583
	Investment funds	Dec. 31, 1926	583	429	2,449	3,461	3,032		429
	Private trust fund	Dec. 31, 1926		31,082	1,736	32,818	1,262		31,556
164	HAMMOND, IND.		3,636,148	1,635,364	513,556	5,785,068	604,572	3,638,486	1,542,030
	City corporation		2,473,576	1,162,037	187,178	3,822,791	283,272	2,482,183	1,057,336
	General treasury	Dec. 31, 1926	998,409	165,697	144,745	1,308,851	116,946	1,164,965	26,940
	General administrative funds	Dec. 31, 1926	1,370,790		185	1,370,975	2,749	1,295,808	72,418
	Sinking fund	Dec. 31, 1926	73,979		22,907	96,886	60,656	16,730	19,500
	Public trust funds	Dec. 31, 1926	30,398	14,336	18,671	63,405	19,890	4,680	38,835
	Private trust fund	Dec. 31, 1926		982,004	670	982,674	83,031		899,643
	School district		1,162,572	473,327	326,378	1,962,277	321,300	1,156,283	484,694
	General treasury	July 31, 1926	1,162,572	473,327	326,378	1,962,277	321,300	1,156,283	484,694
165	MOUNT VERNON, N. Y.		3,777,360	3,646,923	1,722,814	9,147,097	2,177,504	4,566,641	2,402,952
	City corporation		2,226,629	2,953,565	1,403,447	6,583,641	1,666,733	2,712,083	2,204,825
	General treasury	Dec. 31, 1926	1,824,434	2,478,243	902,986	5,205,663	915,369	2,384,121	1,906,173
	General administrative funds	Dec. 31, 1926	9,756	86,098	15,419	111,273	9,282	94,238	7,753
	Sinking funds	Dec. 31, 1926	375,337	380,625	474,638	1,230,600	728,809	225,891	275,900
	Public trust funds	Dec. 31, 1926	17,102	8,599	10,404	36,105	13,273	7,833	14,999
	School district		1,550,731	693,358	319,367	2,563,456	510,771	1,854,558	198,127
	General treasury	Dec. 31, 1926	1,543,328	634,976	312,176	2,490,480	496,322	1,796,113	198,045
	General administrative fund	Dec. 31, 1926	7,321	58,382	7,191	72,894	14,449	58,445	
	Public trust fund	Dec. 31, 1926	82			82			82
166	BEAUMONT, TEX.		1,715,913	1,388,669	807,053	3,911,635	1,124,339	2,116,568	670,728
	General treasury	June 30, 1926	940,239	1,234,663	473,946	2,648,848	767,478	1,443,334	438,036
	General administrative fund	Aug. 31, 1926	453,955	121,651	30,496	606,102	47,264	433,752	125,086
	Sinking fund	June 30, 1926	321,536	32,238	293,733	647,507	309,597	239,482	98,428
	Investment funds	June 30, Aug. 31, 1926	183	117		300			300
	Private trust fund	June 30, 1926			8,878	8,878			8,878

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
167	CEDAR RAPIDS, IOWA		$2,226,099	$236,090	$499,850	$2,962,039	$627,108	$2,225,531	$109,400
	City corporation		1,101,248	233,384	76,952	1,411,584	216,253	1,097,165	98,166
	General treasury	Mar. 31, 1926	1,094,596	231,336	70,371	1,396,303	210,809	1,089,426	96,068
	Public trust funds	Mar. 31, 1926	6,652	2,048	6,581	15,281	5,444	7,739	2,098
	School district		1,124,851	2,706	422,898	1,550,455	410,855	1,128,366	11,234
	General treasury	June 30, 1926	1,124,851	2,706	422,898	1,550,455	410,855	1,128,366	11,234
168	WOONSOCKET, R. I		2,467,594	4,355,713	889,035	7,712,342	1,004,410	3,187,717	3,520,215
	General treasury	Dec. 31, 1926	2,386,517	4,141,769	867,117	7,395,403	824,827	3,176,713	3,393,863
	General administrative funds	Dec. 31, 1926	488	1,641	2,904	5,033	3,359	33	1,641
	Sinking fund	Dec. 31, 1926	74,724	207,738	5,089	287,551	163,307		124,244
	Public trust funds	Dec. 31, 1926	5,865	4,565	13,925	24,355	12,917	10,971	467
169	NEW CASTLE, PA		1,714,749	511,013	705,101	2,930,863	394,107	1,885,598	651,158
	City corporation		729,218	250,578	523,784	1,503,580	140,557	941,835	421,188
	General treasury	Jan. 3, 1927	609,302	221,654	354,423	1,185,379	112,707	866,484	206,188
	General administrative fund	Jan. 3, 1927	3,578	28,924	1,963	34,465	3,744	20,721	10,000
	Sinking fund	Jan. 3, 1927	116,338		167,398	283,736	24,106	54,630	205,000
	School district		985,531	260,435	181,317	1,427,283	253,550	943,763	229,970
	General treasury	July 5, 1926	985,480	110,873	173,758	1,270,111	243,865	861,989	164,257
	Sinking fund	July 5, 1926	51	149,562	4,295	153,908	6,421	81,774	65,713
	Investment fund	July 5, 1926			3,264	3,264	3,264		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000								
170	CHARLESTON, W. VA		$1,952,995	$939,209	$1,114,795	$4,006,999	$814,532	$2,453,731	$738,736
	City corporation		770,405	451,487	329,835	1,551,727	371,177	770,491	410,059
	General treasury	June 30, 1926	547,846	105,701	22,418	675,965	4,284	653,544	18,137
	General administrative fund	June 30, 1926	36,804			36,804		36,804	
	Sinking funds	June 30, 1926	185,755	81,936	297,397	565,088	364,345	80,143	120,600
	Private trust fund	June 30, 1926		263,850	10,020	273,870	2,548		271,322
	School district		1,182,590	487,722	784,960	2,455,272	443,355	1,683,240	328,677
	General treasury	June 30, 1926	918,210	365,018	531,382	1,814,610	277,339	1,468,511	68,760
	General administrative funds	Dec. 31, June 30, 1926	79,532	3,830	110,601	193,963	83,126	107,161	3,676
	Sinking funds	June 30, 1926	184,726	118,874	137,681	441,281	79,772	105,468	256,041
	Public trust fund	June 30, 1926	122		5,296	5,418	3,118	2,100	200

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171	PONTIAC, MICH		2,984,163	2,557,643	1,020,902	6,562,708	935,124	2,917,809	2,709,775
	City corporation		1,832,038	2,376,864	822,765	5,031,667	757,741	1,721,117	2,552,809
	General treasury	Dec. 31, 1926	1,825,344	2,027,655	698,941	4,551,940	632,107	1,585,085	2,334,748
	Sinking funds	Dec. 31, 1926	539	296,985	120,497	418,021	125,533	135,738	156,750
	Public trust funds	Dec. 31, 1926	317	304	3,221	3,842	101		3,741
	Investment funds	Dec. 31, 1926	5,838	51,920	106	57,864		294	57,570
	School district		1,152,125	180,779	198,137	1,531,041	177,383	1,196,692	156,966
	General treasury	June 30, 1926	1,130,546	29,486	99,825	1,259,857	95,679	1,079,692	84,486
	Sinking fund	June 30, 1926	16,899	49,750	53,627	120,276	62,547		57,729
	Investment fund	June 30, 1926	4,680	87,000	44,430	136,110	19,110	117,000	
	Private trust fund	June 30, 1926		14,543	255	14,798	47		14,751
172	MEDFORD, MASS		2,595,740	1,850,636	618,067	5,064,443	688,491	2,979,271	1,396,681
	General treasury	Dec. 31, 1926	2,580,726	1,784,083	604,156	4,968,965	654,662	2,978,808	1,335,495
	General administrative fund	Dec. 31, 1926	463	5,280		5,743		463	5,280
	Sinking fund	Dec. 31, 1926	9,382	51,000	7,016	67,398	26,398		41,000
	Public trust funds	Dec. 31, 1926	5,169		245	5,414	245		5,169
	Investment fund	Dec. 31, 1926		459		459			459
	Private trust fund	Dec. 31, 1926		9,814	6,650	16,464	7,186		9,278
173	MCKEESPORT, PA		2,022,171	679,937	308,449	3,010,557	322,070	2,196,616	491,871
	City corporation		1,091,883	632,275	23,827	1,747,985	30,969	1,299,807	417,209
	General treasury	Jan. 3, 1927	1,090,055	561,775	19,569	1,671,399	25,217	1,298,473	347,709
	Sinking fund	Jan. 3, 1927	176	67,000	757	67,933	933		67,000
	Invcstment fund	Jan. 3, 1927	1,652	3,500	3,501	8,653	4,819	1,334	2,500
	School district		930,288	47,662	284,622	1,262,572	291,101	896,809	74,662
	General treasury	July 5, 1926	926,245	67	136,119	1,062,431	117,960	896,809	47,662
	Sinking fund	July 5, 1926	4,043	47,595	148,503	200,141	173,141		27,000
174	YORK, PA		1,573,376	145,089	1,285,553	3,004,018	1,056,677	1,871,407	75,934
	City corporation		743,530	142,189	449,399	1,335,118	466,740	839,844	28,534
	General treasury	Jan. 3, 1927	614,737	142,089	176,710	933,536	141,608	777,994	13,934
	Sinking fund	Jan. 3, 1927	120,130	100	272,428	392,658	324,049	60,609	8,000
	Public trust funds	Jan. 3, 1927	8,663		261	8,924	1,083	1,241	6,600
	School district		829,846	2,900	836,154	1,668,900	589,937	1,031,563	47,400
	General treasury	July 5, 1926	756,594		791,671	1,548,265	561,177	984,188	2,900
	General administrative fund	July 5, 1926	529	2,900	411	3,840	475	3,365	
	Sinking fund	July 5, 1926	72,683		44,007	116,690	28,225	43,965	44,500
	Public trust fund	July 5, 1926	40		65	105	60	45	
175	HAVERHILL, MASS		2,594,297	2,531,916	335,276	5,461,489	104,403	2,879,872	2,477,214
	General treasury	Dec. 31, 1926	2,360,252	2,265,136	304,530	4,929,918	68,027	2,703,297	2,158,594
	General administrative funds	Nov. 30, Dec. 31, 1926	197,487	14,222	28,556	240,265	29,875	176,575	33,815
	Sinking funds	Dec. 31, 1926	15,036	242,355	1,562	258,953	3,646		255,307
	Public trust funds	Dec. 31, 1926	18,971	4,895		23,866			23,866
	Investment funds	Dec. 31, 1926	2,551		350	2,901	2,557		344
	Private trust funds	Dec. 31, 1926		5,308	278	5,586	298		5,288
176	BAY CITY, MICH		2,457,112	1,739,842	472,700	4,669,654	384,078	2,273,763	2,011,813
	City corporation		1,514,948	1,329,633	338,989	3,183,570	310,458	1,415,350	1,457,762
	General treasury	June 30, 1926	1,436,929	1,013,307	189,894	2,640,130	144,240	1,291,468	1,204,422
	Sinking funds	June 30, 1926	69,141	221,131	141,295	431,567	165,909	123,882	141,776
	Investment fund	June 30, 1926	8,878	95,195	7,800	111,873	309		111,564

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
176	BAY CITY, MICH.—Continued.								
	School district		$942,164	$410,209	$133,711	$1,486,084	$73,620	$858,413	$554,051
	General treasury	June 30, 1926	918,944	552	114,181	1,033,677	57,119	727,006	249,552
	Sinking fund	June 30, 1926	23,220	409,657	19,530	452,407	16,501	131,407	304,499
177	ELMIRA, N. Y.		2,343,750	635,640	133,871	3,113,261	128,448	2,174,595	810,218
	General treasury	Dec. 31, 1926	2,312,820	319,621	119,107	2,751,548	114,783	2,010,571	626,194
	General administrative funds	Oct. 31, Dec. 31, 1926	3,000	280,834		283,834		147,861	135,973
	Public trust funds	Dec. 31, 1926	22,529	4,359	11,166	38,054	10,080	16,163	11,811
	Investment funds	Dec. 31, 1926	5,401	3,879		9,280			9,280
	Private trust funds	Dec. 31, 1926		26,947	3,598	30,545	3,585		26,960
178	NEWPORT NEWS, VA.		1,268,415	4,076,590	630,757	5,975,762	913,335	4,477,999	584,428
	General treasury	Dec. 31, 1926	1,190,583	3,718,913	187,400	5,096,896	363,451	4,153,174	580,271
	General administrative fund	June 30, 1926	58,239	277,109	7,879	343,227	14,745	324,825	3,657
	Sinking funds	Dec. 31, 1926	19,593	80,568	435,478	535,639	535,139		500
179	STOCKTON, CALIF.		2,673,971	690,301	1,275,391	4,639,663	630,536	3,210,162	798,965
	City corporation		1,578,887	689,017	1,101,631	3,369,535	470,017	2,177,370	722,148
	General treasury	Dec. 31, 1926	1,429,564	240,205	1,025,553	2,695,322	402,851	2,012,922	279,549
	General administrative fund	Dec. 31, 1926	132,803			132,803		132,803	
	Sinking fund	Dec. 31, 1926		126,725	4,675	131,400	4,675		126,725
	Public trust funds	Dec. 31, 1926	16,520	24,743	25,561	66,824	33,607	31,645	1,572
	Private trust funds	Dec. 31, 1926		297,344	45,842	343,186	28,884		314,302
	School district		1,095,084	1,284	173,760	1,270,128	160,519	1,032,792	76,817
	General treasury	June 30, 1926	988,113	1,284	38,984	1,028,381	70,205	956,892	1,284
	Sinking fund	June 30, 1926	106,804		134,776	241,580	90,314	75,900	75,366
	Public trust fund	June 30, 1926	167			167			167
180	GALVESTON, TEX.		2,126,994	2,753,620	1,308,144	6,188,758	2,581,549	3,070,185	537,024
	General treasury	June 30, 1926	1,038,916	2,565,653	970,891	4,575,460	2,158,405	2,340,197	76,858
	General administrative fund	June 30, 1926	368,083	9,444	51,737	429,264	919	421,565	6,780
	Sinking fund	June 30, 1926	687,782	13,514	273,650	974,946	398,089	308,423	268,434
	Public trust fund	June 30, 1926	1,103		828	1,931	978		953
	Investment funds	June 30, 1926	31,110	150,000		181,110			181,110
	Private trust fund	June 30, 1926		15,009	11,038	26,047	23,158		2,889

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181	CHELSEA, MASS.		2,549,570	2,581,550	220,060	5,351,180	184,435	2,674,800	2,491,945
	General treasury	Dec. 31, 1926	2,524,571	2,465,385	219,586	5,209,542	184,326	2,674,693	2,350,523
	General administrative fund	Dec. 31, 1926	37	284		321		37	284
	Sinking fund	Dec. 31, 1926	23,409	114,153		137,562			137,562
	Public trust funds	Dec. 31, 1926	1,553	1,500	474	3,527	109	70	3,348
	Investment fund	Dec. 31, 1926		228		228			228
182	PERTH AMBOY, N. J.		2,244,180	6,688,448	601,196	9,533,824	440,026	2,744,153	6,349,645
	General treasury	Dec. 31, 1926	2,066,147	5,406,797	438,178	7,911,122	410,645	1,895,252	5,605,225
	General administrative funds	June 30, Dec. 31, 1926	138,899	589,623	124,826	853,348	6,926	839,010	7,412
	Sinking fund	Dec. 31, 1926	35,860	685,528	37,128	758,516	21,508		737,008
	Public trust fund	Dec. 31, 1926	3,274	6,500	1,064	10,838	947	9,891	
183	PITTSFIELD, MASS.		2,301,895	1,760,130	231,902	4,293,927	223,476	2,258,087	1,812,364
	General treasury	Dec. 31, 1926	2,300,683	1,712,150	229,544	4,242,377	220,845	2,256,857	1,764,675
	General administrative funds	Dec. 31, 1926	1,212	23,703	70	24,985	52	1,230	23,703
	Private trust fund	Dec. 31, 1926		24,277	2,288	26,565	2,579		23,986
184	GREENSBORO, N. C.		2,118,385	4,139,095	280,746	6,538,226	993,623	3,993,777	1,550,826
	General treasury	May 31, 1926	1,473,090	4,017,739	123,749	5,614,578	630,126	3,906,725	1,077,727
	Sinking funds	May 31, 1926	642,102	29,862	156,633	828,597	361,853	87,052	379,692
	Public trust fund	May 31, 1926	3,193		364	3,557	1,644		1,913
	Investment fund	May 31, 1926		91,494		91,494			91,494
185	MONTGOMERY, ALA.		1,458,474	1,564,300	305,335	3,328,109	345,749	1,778,563	1,203,797
	General treasury	June 30, 1926	1,457,809	1,236,302	196,579	2,890,690	229,924	1,510,327	1,150,439
	General administrative fund	Dec. 31, 1926	665	6,000	741	7,406	1,450	5,956	
	Sinking fund	June 30, 1926		316,998	108,015	425,013	114,375	262,280	48,358
	Investment fund	June 30, 1926		5,000		5,000			5,000
186	LIMA, OHIO		2,035,221	2,444,949	409,979	4,890,149	517,636	1,868,703	2,503,810
	City corporation		1,486,720	2,091,947	406,218	3,984,885	467,231	1,125,694	2,392,560
	General treasury	Dec. 31, 1926	1,422,559	346,942	173,126	1,942,627	261,750	689,614	991,263
	General administrative funds	Dec. 31, 1926	37,539	4,690	1,857	44,086	6,474	34,612	3,000
	Sinking funds	Dec. 31, 1926	25,976	1,729,084	230,009	1,985,069	196,341	393,621	1,395,107
	Public trust funds	Dec. 31, 1926	646	10,031	276	10,953	2,016	7,247	1,690
	Private trust fund	Dec. 31, 1926		1,200	950	2,150	650		1,500
	School district		548,501	353,002	3,761	905,264	50,405	743,609	111,250
	General treasury	June 30, 1926	541,005	353,002	3,761	897,768	50,405	736,113	111,250
	General administrative fund	June 30, 1926	7,496			7,496		7,496	
187	MADISON, WIS.		3,469,431	2,717,161	1,122,176	7,308,768	1,063,704	4,127,152	2,117,912
	General treasury	Dec. 31, 1926	2,229,339	2,111,268	545,749	4,886,356	297,305	2,655,686	1,933,365
	General administrative funds	June 30, Dec. 31, 1926	1,175,295	467,448	369,723	2,012,466	513,185	1,461,916	37,365
	Sinking fund	Dec. 31, 1926	28,808	95,610	189,898	314,316	225,517		88,799
	Public trust funds	June 30, Dec. 31, 1926	35,489	18,791	16,806	71,086	27,697	9,550	33,839
	Investment funds	Dec. 31, 1926	500	7,000		7,500			7,500
	Private trust fund	Dec. 31, 1926		17,044		17,044			17,044

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
188	LEXINGTON, KY.		$1,692,536	$2,145,207	$733,838	$4,571,581	$1,109,471	$1,593,047	$1,869,063
	General treasury	Dec. 31, 1926	1,563,452	884,876	391,412	2,839,740	334,006	1,011,563	1,494,171
	General administrative funds	June 30, Dec. 31, 1926	82,488	995,847	146,417	1,224,752	488,923	471,044	264,785
	Sinking funds	June 30, Dec. 31, 1926	27,610	239,935	165,143	432,688	253,209	103,179	76,300
	Public trust funds	Dec. 31, 1926	17,671	24,549	29,274	71,494	33,231	7,261	31,002
	Investment fund	Dec. 31, 1926	1,315		1,592	2,907	102		2,805
189	EAST CHICAGO, IND.		2,764,316	1,759,598	668,852	5,192,766	993,112	2,775,544	1,424,110
	City corporation		2,013,776	1,447,395	330,030	3,791,201	649,436	2,051,969	1,089,796
	General treasury	Dec. 31, 1926	1,019,333	721,153	264,423	2,005,409	521,784	1,144,975	338,650
	General administrative funds	Dec. 31, 1926	937,805		20,260	958,065	10,787	905,830	41,448
	Sinking fund	Dec. 31, 1926	43,183	53,375	3,538	100,096	17,596		82,500
	Public trust funds	Dec. 31, 1926	12,955	29	5,587	18,571	12,403	1,164	5,004
	Private trust funds	Dec. 31, 1926		672,838	36,222	709,060	86,866		622,194
	School district		750,540	312,203	338,822	1,401,565	343,676	723,575	334,314
	General treasury	July 31, 1926	750,540	312,203	338,822	1,401,565	343,676	723,575	334,314
190	AURORA, ILL.		1,855,042	452,507	494,268	2,801,817	528,971	1,870,338	402,508
	City corporation		1,250,869	397,639	442,496	2,091,004	488,244	1,281,945	320,815
	General treasury	Dec. 31, 1926	1,212,043	350,821	426,997	1,989,861	445,306	1,250,082	294,473
	General administrative fund	Dec. 31, 1926	24,874		2,898	27,772	6,353	21,419	
	Sinking fund	Dec. 31, 1926			3,829	3,829	3,325	4	500
	Public trust funds	Dec. 31, 1926	13,545	45,518	8,772	67,835	33,260	9,832	24,743
	Investment fund	Dec. 31, 1926	407	1,300		1,707		608	1,099
	School district		604,173	54,868	51,772	710,813	40,727	588,393	81,693
	General treasury	June 30, 1926	604,173	54,868	51,772	710,813	40,727	588,393	81,693
191	NEW ROCHELLE, N. Y.		4,009,229	4,449,709	1,040,412	9,499,350	1,221,242	4,610,262	3,667,846
	General treasury	Dec. 31, 1926	3,962,308	4,265,632	1,023,639	9,251,579	1,216,565	4,521,616	3,513,398
	General administrative funds	Dec. 31, 1926	7,725	60,019	10,952	78,696		78,696	
	Public trust funds	Dec. 31, 1926	39,196	124,058	5,821	169,075	4,677	9,950	154,448
192	EVANSTON, ILL.		3,498,577	1,259,020	433,279	5,190,876	574,689	3,588,513	1,027,674
	City corporation		1,966,677	619,175	184,798	2,770,650	415,624	2,015,521	339,505
	General treasury	Dec. 31, 1926	1,921,952	570,653	162,225	2,654,830	407,200	1,945,579	302,051
	General administrative funds	Dec. 31, 1926	9,576	47,018	5,372	61,966	4,408	55,558	2,000

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	Public trust funds	Dec. 31, 1926	34,699	1,504	17,201	53,404	4,016	14,384	35,004
	Investment fund	Dec. 31, 1926	450			450			450
	School district		1,519,351	639,805	247,502	2,406,658	155,043	1,563,486	688,129
	General treasury	June 30, 1926	1,519,351	639,805	247,502	2,406,658	155,043	1,563,486	688,129
	Park district		12,549	40	979	13,568	4,022	9,506	40
	General treasury	Dec. 31, 1926	12,549	40	979	13,568	4,022	9,506	40
193	COLUMBUS, GA		1,455,876	1,295,614	62,427	2,813,917	40,074	1,792,831	981,012
	General treasury	Dec. 31, 1926	1,079,111	477,926	52,934	1,609,971	37,424	1,141,557	430,990
	General administrative funds	Dec. 31, 1926	359,840	379,244	8,622	747,706	2,637	651,274	93,795
	Sinking fund	Dec. 31, 1926	1,858	444	871	3,173	13		3,160
	Investment funds	Dec. 31, 1926	15,067	438,000		453,067			453,067
194	MUNCIE, IND		1,418,375	960,089	623,709	3,002,173	599,003	1,347,564	1,055,606
	City corporation		718,968	138,281	215,031	1,072,280	174,801	672,777	224,702
	General treasury	Dec. 31, 1926	398,427	1,065	60,544	460,036	53,016	406,755	265
	General administrative funds	Dec. 31, 1926	237,755		22,099	259,854	24,155	235,699	
	Sinking funds	Dec. 31, 1926	60,801		28,812	89,613	6,715	22,898	60,000
	Public trust funds	Dec. 31, 1926	21,985	7,533	53,392	82,910	59,130	7,425	16,355
	Private trust funds	Dec. 31, 1926		129,683	50,184	179,867	31,785		148,082
	School district		699,407	821,808	408,678	1,929,893	424,202	674,787	830,904
	General treasury	July 31, 1926	632,830	410,904	390,786	1,434,520	388,029	635,587	410,904
	Sinking fund	July 31, 1926	66,577	410,904	17,892	495,373	36,173	39,200	420,000
195	WACO, TEX		1,800,445	1,002,256	684,752	3,487,453	662,700	2,006,440	818,313
	General treasury	Sept. 30, 1926	1,044,816	458,524	214,319	1,717,659	266,935	986,667	464,057
	General administrative funds	Mar. 31, Aug. 31, Dec. 31, 1926.	411,910	475,408	39,934	927,252	7,205	830,133	89,914
	Sinking fund	Sept. 30, 1926	340,652	20,830	391,160	752,642	358,590	189,622	204,430
	Public trust fund	Sept. 30, 1926	1,996	18,762	21,962	42,720	5,848	18	36,854
	Investment funds	Mar. 31, Sept. 30, 1926	1,071	21,987		23,058			23,058
	Private trust fund	Mar. 31, 1926		6,745	17,377	24,122	24,122		
196	JAMESTOWN, N. Y		3,289,684	2,013,263	335,909	5,638,856	314,486	3,164,541	2,159,829
	City corporation		2,276,883	1,528,307	299,055	4,104,245	246,840	2,251,193	1,606,212
	General treasury	Dec. 31, 1926	2,263,311	1,512,007	259,469	4,034,787	191,026	2,248,349	1,595,412
	Sinking fund	Dec. 31, 1926	1,685	14,850	30,595	47,130	47,130		
	Public trust fund	Dec. 31, 1926	11,887	1,450	8,991	22,328	8,684	2,844	10,800
	School district		978,586	447,043	36,854	1,462,483	67,646	875,435	519,402
	General treasury	July 31, 1926	977,859	447,043	36,169	1,461,071	66,624	875,045	519,402
	Public trust fund	July 31, 1926	727		685	1,412	1,022	390	
	County supervisors' fund		34,215	37,913		72,128		37,913	34,215
	General treasury	Dec. 31, 1926	34,215	37,913		72,128		37,913	34,215
197	MUSKEGON, MICH		2,382,415	3,203,626	177,942	5,763,983	386,411	2,968,112	2,409,460
	City corporation		1,322,317	2,262,007	74,361	3,658,685	153,958	1,226,133	2,278,594
	General treasury	Dec. 31, 1926	1,024,895	1,877,803	58,215	2,960,913	151,880	1,089,487	1,719,546
	Sinking fund	Dec. 31, 1926	273,668	119,885	16,047	409,600	2,078	136,646	270,876
	Public trust fund	Dec. 31, 1926	16,557			16,557			16,557
	Investment funds	Dec. 31, 1926	7,197	219,392		226,589			226,589
	Private trust fund	Dec. 31, 1926		44,927	99	45,026			45,026

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
197	MUSKEGON, MICH.—Continued.								
	School district		$1,060,098	$941,619	$103,581	$2,105,298	$232,453	$1,741,979	$130,866
	General treasury	June 30, 1926	825,283	922,943	33,379	1,781,605	154,414	1,563,507	63,684
	Public trust funds	June 30, 1926	234,815	18,676	70,202	323,693	78,039	178,472	67,182
198	FITCHBURG, MASS		2,286,090	2,443,675	269,169	4,998,934	173,278	2,360,399	2,465,257
	General treasury	Nov. 30, 1926	2,188,772	2,289,611	261,859	4,740,242	169,410	2,239,504	2,331,328
	General administrative funds	Nov. 30, 1926	73,537	52,406	1,003	126,946	914	116,653	9,379
	Sinking funds	Nov. 30, 1926	990	43,000	2,043	46,033			46,033
	Public trust funds	Nov. 30, 1926	22,791	22,059	2,273	47,123	1,647	4,242	41,234
	Private trust funds	Nov. 30, 1926		36,599	1,991	38,590	1,307		37,283
199	SAN JOSE, CALIF		2,697,841	380,592	882,850	3,961,283	415,402	2,992,859	553,022
	City corporation		1,390,548	324,637	487,089	2,202,274	384,194	1,356,138	461,942
	General treasury	Nov. 30, 1926	753,645	157,131	481,135	1,391,911	383,783	675,037	333,091
	General administrative funds	Nov. 30, 1926	631,484	48,599	142	680,225	237	679,988	
	Sinking fund	Nov. 30, 1926		45,573		45,573			45,573
	Public trust fund	Nov. 30, 1926	3,253	9,953	5,636	18,842		1,113	17,729
	Investment fund	Nov. 30, 1926	2,166	62,081		64,247			64,247
	Private trust funds	Nov. 30, 1926		1,300	176	1,476	174		1,302
	School district		1,307,293	55,955	395,761	1,759,009	31,208	1,636,721	91,080
	General treasury	June 30, 1926	1,142,310	55,955	368,107	1,566,372	5,054	1,561,318	
	Sinking fund	June 30, 1926	164,983		27,654	192,637	26,154	75,403	91,080
200	PUEBLO, COLO		2,219,482	1,813,026	258,832	4,291,340	242,485	2,108,535	1,940,320
	City corporation		1,487,102	1,644,620	186,430	3,318,152	168,493	1,381,662	1,767,997
	General treasury	Dec. 31, 1926	698,216	910,888	32,925	1,642,029	59,406	824,392	758,231
	General administrative funds	Dec. 31, 1926	400,341	473,470	3,265	877,076	3,777	362,594	510,705
	Sinking funds	Dec. 31, 1926	374,065	239,109	149,467	762,641	105,310	188,976	468,355
	Public trust funds	Dec. 31, 1926	14,050	21,153	773	35,976		5,700	30,276
	Investment fund	Dec. 31, 1926	430			430			430
	School district		732,380	168,406	72,402	973,188	73,992	726,873	172,323
	General treasury	June 30, 1926	654,696	118,176	37,187	810,059	25,171	658,256	126,632
	Sinking funds	June 30, 1926	74,530		31,335	105,865	22,789	38,489	44,587
	Investment funds	June 30, 1926	3,154	50,230	3,880	57,264	26,032	30,128	1,104

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201	BROOKLINE, MASS.		3,623,096	2,129,935	234,758	5,987,789	378,014	3,588,535	2,021,240
	General treasury	Dec. 31, 1926	3,616,399	2,119,727	221,348	5,957,474	371,417	3,582,305	2,003,752
	General administrative fund	Dec. 31, 1926		4,385		4,385			4,385
	Public trust funds	Dec. 31, 1926	6,697	2,000	8,695	17,392	1,931	6,230	9,231
	Investment fund	Dec. 31, 1926		573		573			573
	Private trust fund	Dec. 31, 1926		3,250	4,715	7,965	4,666		3,299
202	CHICOPEE, MASS.		2,354,267	1,582,475	102,904	4,039,646	276,564	2,232,705	1,530,377
	General treasury	Nov. 30, 1926	2,349,929	1,547,071	9,566	3,906,566	188,093	2,229,589	1,488,884
	General administrative fund	Nov. 30, 1926	3,086	5,023		8,109		3,086	5,023
	Public trust funds	Nov. 30, 1926	1,252		12,297	13,549	10,072	30	3,447
	Private trust funds	Nov. 30, 1926		30,381	81,041	111,422	78,399		33,023
203	LORAIN, OHIO		1,954,548	810,111	345,695	3,110,354	397,785	1,678,745	1,033,824
	City corporation		1,235,310	752,578	290,177	2,278,065	367,769	1,017,351	892,945
	General treasury	Dec. 31, 1926	843,268	366,625	142,533	1,352,426	184,953	782,710	384,763
	General administrative funds	Dec. 31, 1926	35,711	29	1,485	37,225	5,846	31,356	23
	Sinking funds	Dec. 31, 1926	348,070	377,581	85,168	810,819	110,851	197,152	502,816
	Public trust funds	Dec. 31, 1926	8,261		44,072	52,333	46,200	6,133	
	Private trust funds	Dec. 31, 1926		8,343	16,919	25,262	19,919		5,343
	School district		719,238	57,533	55,518	832,289	30,016	661,394	140,879
	General treasury	Dec. 31, 1926	538,091	57,533	33,701	629,325	17,262	555,184	56,879
	General administrative fund	Dec. 31, 1926	11,216			11,216		11,216	
	Sinking fund	Dec. 31, 1926	169,931		21,817	191,748	12,754	94,994	84,000
204	WILLIAMSPORT, PA.		1,476,570	850,264	488,151	2,814,985	1,017,031	1,519,926	278,028
	City corporation		703,149	256,711	284,770	1,244,630	279,529	785,781	179,320
	General treasury	Jan. 3, 1927	658,389	169,385	142,346	970,120	97,336	712,934	159,850
	General administrative fund	Mar. 31, 1926	39,365		25,065	64,430	22,523	41,907	
	Sinking fund	Jan. 3, 1927	5,183	86,826	112,325	204,334	155,837	29,027	19,470
	Investment fund	Jan. 3, 1927	212	500	5,034	5,746	3,833	1,913	
	School district		773,421	593,553	203,381	1,570,355	737,502	734,145	98,708
	General treasury	July 5, 1926	770,412	503,903	145,811	1,420,126	642,143	688,117	89,866
	Sinking fund	July 5, 1926	2,348	89,650	56,470	148,468	94,867	44,759	8,842
	Public trust fund	July 5, 1926	661		1,100	1,761	492	1,269	
205	BUTTE, MONT.		1,199,138	634,372	186,948	2,020,458	196,284	1,148,184	675,990
	City corporation		744,865	631,208	95,995	1,472,068	98,997	716,891	656,180
	General treasury	Apr. 30, 1926	601,745	568,898	67,744	1,238,387	77,754	625,108	535,525
	Sinking funds	Apr. 30, 1926	127,709		20,665	148,374	17,524	85,850	45,000
	Public trust fund	Apr. 30, 1926	15,411	62,310	7,586	85,307	3,719	5,933	75,655
	School district		454,273	3,164	90,953	548,390	97,287	431,293	19,810
	General treasury	June 30, 1926	435,718	3,164	56,355	495,237	57,111	418,316	19,810
	Sinking fund	June 30, 1926	18,555		34,598	53,153	40,176	12,977	
206	SALEM, MASS.		2,274,084	1,898,495	220,143	4,392,722	198,710	2,018,546	2,175,466
	General treasury	Dec. 31, 1926	2,253,377	1,842,726	214,413	4,310,516	191,889	1,961,999	2,156,628
	General administrative funds	Dec. 31, 1926	5,594	45,464	304	51,362	1,403	46,829	3,130
	Sinking fund	Dec. 31, 1926	302	1,070	23	1,395	46		1,349
	Public trust funds	Dec. 31, 1926	13,697	3,385	5,403	22,485	5,372	9,718	7,395
	Investment fund	Dec. 31, 1926	1,114			1,114			1,114
	Private trust fund	Dec. 31, 1926		5,850		5,850			5,850

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
207	HAMILTON, OHIO		$2,862,096	$888,596	$1,011,185	$4,761,877	$1,022,362	$2,498,846	$1,240,669
	City corporation		2,243,636	775,277	912,922	3,931,835	936,787	1,930,884	1,064,164
	General treasury	Dec. 31, 1926	1,754,991	309,969	754,375	2,819,335	755,495	1,681,834	382,006
	General administrative fund	Dec. 31, 1926	15,778			15,778		15,778	
	Sinking funds	Dec. 31, 1926	472,806	455,088	158,498	1,086,392	180,905	223,329	682,158
	Public trust funds	Dec. 31, 1926	61	10,220	49	10,330	387	9,943	
	School district		618,460	113,319	98,263	830,042	85,575	567,962	176,505
	General treasury	Dec. 31, 1926	591,148	21,144	86,845	699,137	74,949	508,118	116,070
	General administrative funds	Dec. 31, 1926	27,113	199	5,241	32,553	8,628	23,925	
	Sinking fund	Dec. 31, 1926		91,976	6,177	98,153	1,998	35,919	60,236
	Public trust fund	Dec. 31, 1926	199			199			199
208	DURHAM, N. C		1,672,928	3,542,514	1,533,383	6,748,825	784,228	3,461,588	2,503,009
	General treasury	May 31, 1926	1,246,987	3,041,066	802,169	5,090,222	202,949	3,006,245	1,881,028
	General administrative fund	June 30, 1926	239,436	245,751	134,968	620,155	29,054	452,039	139,062
	Sinking funds	May 31, 1926	181,200	7,500	592,868	781,568	545,969		235,599
	Public trust fund	June 30, 1926	1,460	1,502	342	3,304		3,304	
	Investment funds	May 31, 1926	3,845	246,695	3,036	253,576	6,256		247,320
209	BATTLE CREEK, MICH		1,818,611	1,889,471	584,798	4,292,880	1,080,859	1,680,914	1,531,107
	City corporation		888,715	1,409,711	173,662	2,472,088	127,024	853,572	1,491,492
	General treasury	Mar. 20, 1926	887,143	1,351,349	168,078	2,406,570	125,003	812,485	1,469,082
	Sinking fund	Mar. 20, 1926		32,526	4,038	36,564		17,564	19,000
	Public trust funds	Mar. 20, 1926	1,572	25,836	1,546	28,954	2,021	23,523	3,410
	School district		929,896	479,760	411,136	1,820,792	953,835	827,342	39,615
	General treasury	July 15, 1926	927,989	479,485	409,818	1,817,292	952,873	825,099	39,320
	Public trust funds	July 15, 1926	1,907	275	1,318	3,500	962	2,243	295
210	EVERETT, MASS		2,359,680	1,759,521	316,413	4,435,614	238,905	2,217,576	1,979,133
	General treasury	Dec. 31, 1926	2,316,063	1,673,281	313,531	4,302,875	234,415	2,216,143	1,852,317
	General administrative fund	Dec. 31, 1926		4,105		4,105			4,105
	Sinking funds	Dec. 31, 1926	14,360	57,655		72,015		15	72,000
	Public trust funds	Dec. 31, 1926	29,257	18,347	2,882	50,486	4,490	1,418	44,578
	Investment fund	Dec. 31, 1926		422		422			422
	Private trust funds	Dec. 31, 1926		5,711		5,711			5,711

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211	SPRINGFIELD, MO		1,173,841	6,311	178,495	1,358,647	169,120	1,172,079	17,448
	City corporation		609,001	3,757	65,642	678,400	65,900	597,559	14,941
	General treasury	June 30, 1926	536,946	1,571	63,661	602,178	63,938	535,020	3,220
	General administrative fund	June 30, 1926	59,820			59,820		59,820	
	Sinking fund	June 30, 1926	12,122		1,782	13,904	1,185	2,719	10,000
	Public trust fund	June 30, 1926	21	1,023		1,044			1,044
	Investment fund	June 30, 1926	92	120		212			212
	Private trust fund	June 30, 1926		1,043	199	1,242	777		465
	School district		564,840	2,554	112,853	680,247	103,220	574,520	2,507
	General treasury	June 30, 1926	534,422	2,554	112,384	649,360	72,794	574,520	2,046
	Sinking fund	June 30, 1926	30,418		469	30,887	30,426		461
212	COLUMBIA, S. C		1,408,760	1,203,327	557,089	3,169,176	494,123	1,422,054	1,252,999
	City corporation		935,775	958,429	452,627	2,346,831	448,124	929,313	969,394
	General treasury	Dec. 31, 1926	926,493	897,897	326,591	2,150,981	325,939	912,957	912,085
	Sinking funds	Dec. 31, 1926	1,418	40,534	119,986	161,938	121,018	10,920	30,000
	Public trust funds	Dec. 31, 1926	7,864	19,922	5,756	33,542	873	5,436	27,233
	Investment fund	Dec. 31, 1926		76		76			76
	Private trust fund	Dec. 31, 1926			294	294	294		
	School district		472,985	244,898	104,462	822,345	45,999	492,741	283,605
	General treasury	June 30, 1926	420,573	224,898	50,459	695,930	14,154	459,611	222,165
	Sinking fund	June 30, 1926	50,529		54,003	104,532	31,845	33,130	39,557
	Investment fund	June 30, 1926	1,883	20,000		21,883			21,883
213	STAMFORD, CONN		2,393,064	3,285,964	271,837	5,950,865	271,333	2,991,708	2,687,824
	City corporation		1,225,683	1,349,638	6,808	2,582,129	120,944	1,406,724	1,054,461
	General treasury	Dec. 15, 1926	1,174,507	1,285,570	2,551	2,462,628	117,210	1,389,489	955,929
	General administrative fund	Dec. 15, 1926	26,562	8,560		35,122			35,122
	Sinking fund	Dec. 15, 1926	11,747	51,633		63,380			63,380
	Public trust funds	Dec. 15, Dec. 31, 1926	12,867	3,875	4,257	20,999	3,734	17,235	30
	Town		1,167,381	1,936,326	265,029	3,368,736	150,389	1,584,984	1,633,363
	General treasury	Sept. 30, 1926	1,100,215	1,607,860	1,577	2,709,652	79,569	1,574,813	1,055,270
	General administrative funds	Sept. 30, 1926	1,788	8,523		10,311		10,171	140
	Sinking fund	Sept. 30, 1926	10,759	7,221		17,980			17,980
	Public trust funds	Sept. 30, 1926	411			411			411
	Investment fund	Sept. 30, 1926	54,208	312,722	263,452	630,382	70,820		559,562
214	DUBUQUE, IOWA		1,877,882	920,081	666,877	3,464,840	762,865	1,831,459	870,516
	City corporation		1,240,471	911,488	348,296	2,500,255	547,776	1,269,594	682,885
	General treasury	Mar. 31, 1926	751,296	454,923	121,019	1,327,238	171,639	783,579	372,620
	General administrative funds	Mar. 31, 1926	354,722	65,866	69	420,657	156	413,595	6,906
	Sinking fund	Mar. 31, 1926	110,052	74,654		184,706		51,075	133,631
	Public trust funds	Mar. 31, 1926	24,401	2,325	1,838	28,564	2,062	21,345	5,157
	Private trust fund	Mar. 31, 1926		313,720	225,370	539,090	373,919		165,171
	School district		637,411	8,593	318,581	964,585	215,089	561,865	187,631
	General treasury	June 30, 1926	599,532	8,593	257,839	865,964	203,789	561,865	100,310
	Sinking fund	June 30, 1926	37,879		60,742	98,621	11,300		87,321

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
215	JOLIET, ILL.		$1,912,365	$935,537	$283,009	$3,130,911	$305,826	$1,754,376	$1,070,709
	City corporation		987,678	403,032	274,252	1,664,962	268,834	951,215	444,913
	General treasury	Dec. 31, 1926	960,799	372,217	269,457	1,602,473	257,129	939,302	406,042
	Public trust funds	May 31, Dec. 31, 1926	19,725	17,515	3,473	40,713	10,249	11,913	18,551
	Investment funds	Dec. 31, 1926	7,154	13,300	1,322	21,776	1,456		20,320
	School district		897,310	532,505	6,364	1,436,179	36,603	773,780	625,796
	General treasury	June 30, 1926	897,310	532,505	6,364	1,436,179	36,603	773,780	625,796
	Park district		27,377		2,393	29,770	389	29,381	
	General treasury	June 30, 1926	27,377		2,393	29,770	389	29,381	
216	COUNCIL BLUFFS, IOWA		2,030,555	590,613	297,715	2,918,883	265,668	1,981,176	672,039
	City corporation		1,275,827	387,557	229,339	1,892,723	177,621	1,269,184	445,918
	General treasury	Mar. 31, 1926	1,109,660	207,575	194,306	1,511,541	128,281	1,136,194	247,066
	General administrative fund	Mar. 31, 1926	83,000			83,000		83,000	
	Sinking fund	Mar. 31, 1926	56,505	21,425	16,447	94,377	19,100	37,277	38,000
	Public trust funds	Mar. 31, 1926	13,401	2,000	973	16,374	893	12,713	2,768
	Investment fund	Mar. 31, 1926	13,261	319		13,580			13,580
	Private trust fund	Mar. 31, 1926		156,238	17,613	173,851	29,347		144,504
	School district		754,728	203,056	68,376	1,026,160	88,047	711,992	226,121
	General treasury	June 30, 1926	754,728	203,056	68,376	1,026,160	88,047	711,992	226,121
217	ROCK ISLAND, ILL.		1,325,391	758,430	373,651	2,457,472	319,876	1,410,879	726,717
	City corporation		806,941	634,918	118,090	1,559,949	114,867	963,492	481,590
	General treasury	Mar. 31, 1926	798,243	623,391	101,195	1,522,829	91,373	957,266	474,190
	Sinking fund	Mar. 31, 1926	101		2,574	2,675	2,275		400
	Public trust funds	Mar. 31, 1926	8,597	11,490	13,384	33,471	20,245	6,226	7,000
	Private trust funds	Mar. 31, 1926		37	937	974	974		
	School district		518,450	123,512	255,561	897,523	205,009	447,387	245,127
	General treasury	June 30, 1926	518,394	123,452	254,610	896,456	204,952	447,387	244,117
	Public trust fund	June 30, 1926	56	60	951	1,067	57		1,010
218	PORTSMOUTH, OHIO		1,664,601	2,764,843	354,096	4,783,540	1,020,962	1,804,046	1,958,532
	City corporation		989,362	2,361,814	293,882	3,645,058	714,300	1,231,679	1,699,079
	General treasury	Dec. 31, 1926	725,200	2,125,133	282,747	3,133,080	705,419	1,039,986	1,387,675
	General administrative fund	Dec. 31, 1926	16,270			16,270		16,270	

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	Sinking funds	Dec. 31, 1926	247,064	213,463	7,545	468,072		169,362	298,710
	Public trust funds	Dec. 31, 1926	241	11,176	2,890	14,307	8,181	6,061	65
	Investment fund	Dec. 31, 1926	587	12,000		12,587			12,587
	Private trust fund	Dec. 31, 1926		42	700	742	700		42
	School district		675,239	403,029	60,214	1,138,482	306,662	572,367	259,453
	General treasury	June 30, 1926	664,115	225,828	25,003	914,946	245,241	490,534	179,171
	General administrative fund	June 30, 1926	7,277			7,277		7,277	
	Sinking fund	June 30, 1926	3,847	177,201	35,211	216,259	61,421	74,556	80,282
219	TAUNTON, MASS.		2,388,588	2,424,753	159,139	4,972,480	324,793	2,529,547	2,118,140
	General treasury	Nov. 30, 1926	2,350,542	2,272,331	142,174	4,765,047	309,739	2,529,543	1,925,765
	General administrative funds	Nov. 30, 1926		6,169	200	6,369	200		6,169
	Sinking funds	Nov. 30, 1926	35,088	94,834	3,326	133,248	1,584		131,664
	Public trust fund	Nov. 30, 1926	1,790		5	1,795		4	1,791
	Investment funds	Nov. 30, 1926	1,168	36,228	1,822	39,218			39,218
	Private trust funds	Nov. 30, 1926		15,191	11,612	26,803	13,270		13,533
220	SUPERIOR, WIS.		1,652,856	800,868	390,875	2,844,599	411,429	1,624,218	808,952
	General treasury	Dec. 31, 1926	642,184	778,516	33,876	1,454,576	32,616	701,510	720,450
	General administrative funds	June 30, Dec. 31, 1926	812,374	7,804	298,927	1,119,105	313,294	798,007	7,804
	Sinking fund	Dec. 31, 1926	171,569		4,457	176,026	2,784	102,017	71,225
	Public trust funds	Apr. 30, June 30, 1926	26,729	5,778	53,615	86,122	62,735	22,684	703
	Investment funds	Dec. 31, 1926		8,770		8,770			8,770
221	QUINCY, ILL.		1,543,705	803,510	640,747	2,987,962	705,194	1,727,078	555,690
	City corporation		958,835	801,476	325,618	2,085,929	404,576	1,159,977	521,376
	General treasury	Apr. 30, 1926	742,923	717,652	274,716	1,735,291	340,590	914,904	479,797
	General administrative funds	Mar. 27, Apr. 30, May 14, Sept. 30, 1926.	214,534	54,998	3,261	272,793	16,344	231,144	25,305
	Public trust funds	Apr. 30, 1926	998	3,900	26,970	31,868	15,418	13,929	2,521
	Investment funds	Apr. 30, Sept. 30, 1926	380	11,226	20,339	31,945	31,071		874
	Private trust fund	May 14, 1926		13,700	332	14,032	1,153		12,879
	School district		566,003	2,034	307,975	876,012	290,676	551,022	34,314
	General treasury	June 30, 1926	565,970	2,034	307,975	875,979	290,676	551,022	34,281
	Public trust fund	June 30, 1926	33			33			33
	Sanitary district		18,867		7,154	26,021	9,942	16,079	
	General treasury	Mar. 31, 1926	18,867		7,154	26,021	9,942	16,079	
222	NEW BRUNSWICK, N. J.		1,993,114	4,015,306	665,824	6,674,244	536,567	2,739,967	3,397,710
	General treasury	Dec. 31, 1926	1,765,490	2,961,962	608,085	5,335,537	442,372	1,937,417	2,955,748
	General administrative funds	June 30, Dec. 31, 1926	193,331	632,010	49,533	874,874	73,523	786,893	14,458
	Sinking fund	Dec. 31, 1926	18,432	412,334	4,246	435,012	16,108		418,904
	Public trust funds	Dec. 31, 1926	15,861	9,000	3,960	28,821	4,564	15,657	8,600
223	LYNCHBURG, VA.		1,689,601	2,262,923	226,325	4,178,849	300,614	2,648,386	1,229,849
	General treasury	Jan. 31, 1927	1,581,300	1,683,573	88,539	3,353,412	136,380	2,278,888	938,144
	General administrative funds	June 30, 1926, Jan. 31, 1927.	43,575	332,744	1,623	377,942	5,812	369,498	2,632
	Sinking fund	Jan. 31, 1927	57,549	105,149	131,489	294,187	151,796		142,391
	Investment funds	Jan. 31, 1927	7,177	141,457	4,674	153,308	6,626		146,682

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
224	AUSTIN, TEX.		$1,977,683	$612,883	$198,214	$2,788,780	$121,407	$1,971,623	$695,750
	City corporation		1,578,330	571,333	113,182	2,262,845	119,623	1,467,666	675,556
	General treasury	Dec. 31, 1926	478,825	203,711	5,876	688,412	21,950	597,506	68,956
	General administrative fund	Dec. 31, 1926	858,857	362,966		1,221,823	10,154	722,582	489,087
	Sinking fund	Dec. 31, 1926	240,457	347	107,306	348,110	87,519	147,578	113,013
	Investment funds	Dec. 31, 1926	191	4,309		4,500			4,500
	School district		399,353	41,550	85,032	525,935	1,784	503,957	20,194
	General treasury	Aug. 31, 1926	389,377	37,050	83,664	510,091	627	489,270	20,194
	Public trust fund	Aug. 31, 1926	9,976	4,500	1,368	15,844	1,157	14,687	
225	KOKOMO, IND.		1,060,955	429,312	308,972	1,799,239	284,005	1,018,310	496,924
	City corporation		639,710	313,824	94,984	1,048,518	87,880	606,782	353,856
	General treasury	Dec. 31, 1926	370,337	25,373	47,428	443,138	43,166	374,599	25,373
	General administrative funds	Dec. 31, 1926	219,592		3,937	223,529	6,836	216,693	
	Sinking fund	Dec. 31, 1926	38,936	116,224	24,111	179,271	4,597	13,925	160,749
	Public trust funds	Dec. 31, 1926	10,845	167	10,617	21,629	14,994	1,565	5,070
	Private trust fund	Dec. 31, 1926		172,060	8,891	180,951	18,287		162,664
	School district		421,245	115,488	213,988	750,721	196,125	411,528	143,068
	General treasury	July 31, 1926	421,245	115,488	213,988	750,721	196,125	411,528	143,068
226	OGDEN, UTAH		[1] 1,719,625	657,848	356,566	2,734,039	87,058	1,568,165	1,078,816
	City corporation		982,187	466,821	260,377	1,709,385	45,894	856,121	807,370
	General treasury	Dec. 31, 1926	943,506	359,054	227,584	1,530,144	9,399	834,562	686,183
	General administrative fund	Dec. 31, 1926	956	16,353	517	17,826	2,188	13,038	2,600
	Public trust fund	Dec. 31, 1926	257	405		662			662
	Investment funds	Dec. 31, 1926	37,468	49,396	4,344	91,208		8,521	82,687
	Private trust fund	Dec. 31, 1926		41,613	27,932	69,545	34,307		35,238
	School district		737,438	191,027	96,189	1,024,654	41,164	712,044	271,446
	General treasury	June 30, 1926	716,291	126,387	31,472	874,150	34,660	712,044	127,446
	Sinking fund	June 30, 1926	21,147	64,640	64,717	150,504	6,504		144,000
227	EASTON, PA.		1,460,707	1,410,457	698,077	3,569,241	550,328	2,518,651	500,262
	City corporation		634,454	1,051,361	404,572	2,090,387	496,151	1,405,192	189,044
	General treasury	Jan. 3, 1927	627,606	990,757	293,363	1,911,726	344,225	1,405,192	162,309
	Sinking fund	Jan. 3, 1927	6,848	60,604	111,209	178,661	151,926		26,735

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	School district		826,253	359,096	293,505	1,478,854	54,177	1,113,459	311,218
	General treasury	July 5, 1926	821,961	172,948	263,804	1,258,713	44,177	1,036,075	178,461
	Sinking fund	July 5, 1926	2,856	178,648	19,701	201,205		77,384	123,821
	Public trust fund	July 5, 1926	510		10,000	10,510	10,000		510
	Investment fund	July 5, 1926	926	7,500		8,426			8,426
228	WILMINGTON, N. C		1,132,957	1,448,426	51,010	2,632,393	89,970	1,352,383	1,190,040
	City corporation		739,443	1,034,686	43,197	1,817,326	30,176	945,383	841,767
	General treasury	May 31, 1926	727,031	853,726	40,602	1,621,359	27,344	899,521	694,494
	General administrative funds	May 31, Dec. 31, 1926	4,294	34,465	574	39,333	298	39,035	
	Sinking fund	May 31, 1926	1,076	6,000		7,076			7,076
	Public trust funds	May 31, June 30, 1926	5,332	10,495	2,021	17,848	2,534	6,827	8,487
	Investment fund	May 31, 1926	1,710	130,000		131,710			131,710
	School district		393,514	413,740	7,813	815,067	59,794	407,000	348,273
	General treasury	June 30, 1926	344,813	404,296	7,813	756,922	59,794	380,683	316,445
	Sinking fund	June 30, 1926	48,701	9,444		58,145		26,317	31,828
229	DANVILLE, ILL		1,221,649	665,681	316,247	2,203,577	533,768	1,059,459	610,350
	City corporation		703,847	467,567	151,517	1,322,931	381,639	558,974	382,318
	General treasury	Apr. 30, 1926	700,446	461,147	151,517	1,313,110	380,489	554,160	378,461
	General administrative funds	Apr. 30, 1926	1,544	4,420		5,964	1,150	4,814	
	Investment fund	Apr. 30, 1926	1,857	2,000		3,857			3,857
	School district		517,802	198,114	164,730	880,646	152,129	500,485	228,032
	General treasury	June 30, 1926	517,802	198,114	164,730	880,646	152,129	500,485	228,032
230	WATERLOO, IOWA		1,642,442	483,839	331,185	2,457,466	462,588	1,384,147	610,731
	City corporation		846,122	266,790	146,043	1,258,955	180,432	714,852	363,671
	General treasury	Mar. 31, 1926	471,385	73,879	31,797	577,061	32,572	457,058	87,431
	General administrative funds	Mar. 31, 1926	240,236	27,521	13,600	281,357	42,857	200,454	38,046
	Sinking funds	Mar. 31, 1926	127,039	3,692	38,365	169,096	56,531	50,878	61,687
	Public trust funds	Mar. 31, 1926	7,402	75	739	8,216	1,356	6,462	398
	Investment fund	Mar. 31, 1926	60	132		192			192
	Private trust fund	Mar. 31, 1926		161,491	61,542	223,033	47,116		175,917
	School district		796,320	217,049	185,142	1,198,511	282,156	669,295	247,060
	General treasury	June 30, 1926	796,320	217,049	185,142	1,198,511	282,156	669,295	247,060
231	HAZLETON, PA		1,118,435	768,406	612,913	2,439,754	1,019,318	1,263,730	156,706
	City corporation		438,446	1,600	457,326	897,372	326,808	550,464	20,100
	General treasury	Jan. 3, 1927	334,332	1,600	417,662	753,594	279,106	472,888	1,600
	Sinking fund	Jan. 3, 1927	104,114		39,664	143,778	47,702	77,576	18,500
	School district		679,989	706,806	155,587	1,542,382	692,510	713,266	136,606
	General treasury	July 5, 1926	679,989	641,290	155,587	1,476,866	626,994	713,266	136,606
	Sinking fund	July 5, 1926		65,516		65,516	65,516		
232	PETERSBURG, VA		1,022,200	1,184,359	340,468	2,547,027	553,968	1,252,939	740,120
	General treasury	June 30, 1926	903,611	825,922	35,837	1,765,370	201,699	862,912	700,759
	General administrative fund	June 30, 1926	77,344	314,824		392,168		390,027	2,141
	Sinking fund	June 30, 1926	41,245	39,253	293,781	374,279	337,569		36,710
	Private trust fund	June 30, 1926		4,360	10,850	15,210	14,700		510

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
233	POUGHKEEPSIE, N. Y		$1,814,517	$842,086	$274,702	$2,931,305	$276,027	$1,952,587	$702,691
	General treasury	Dec. 31, 1926	1,795,011	759,415	264,494	2,818,920	265,673	1,944,822	608,425
	General administrative funds	Dec. 31, 1926	2,289	4,988	250	7,527			7,527
	Sinking fund	Dec. 31 1926	4,164	11,964	2,598	18,726	3,616		15,110
	Public trust funds	Dec. 31, 1926	12,313	11,483	7,360	31,156	6,738	7,765	16,653
	Investment funds	Dec. 31, 1926	740	54,236		54,976			54,976
234	ORANGE, N. J		1,686,237	5,150,383	200,541	7,037,161	220,162	2,890,108	3,926,891
	General treasury	Dec. 31, 1926	1,637,630	3,992,046	194,152	5,823,828	215,312	2,871,185	2,737,331
	General administrative funds	Dec. 31, 1926	2,678	1,408		4,086		2,678	1,408
	Sinking fund	Dec. 31, 1926	37,091	719,739	2,972	759,802	1,155		758,647
	Public trust fund	Dec. 31, 1926	5,418	23,234	3,417	32,069	3,695	16,245	12,129
	Investment fund	Dec. 31, 1926	3,420	413,956		417,376			417,376
235	WALTHAM, MASS		2,061,547	2,073,819	94,506	4,229,872	374,564	2,566,583	1,288,725
	General treasury	Jan. 31, 1927	2,055,433	1,977,969	85,517	4,118,919	350,623	2,563,885	1,204,411
	General administrative fund	Jan. 31, 1927		3,173		3,173			3,173
	Sinking funds	Jan. 31, 1927	2,865	6,636	3,499	13,000	1,924		11,076
	Public trust funds	Jan. 31, 1927	1,267	11,259	693	13,219	378	2,698	10,143
	Investment fund	Jan. 31, 1927	1,982	18,935	1,492	22,409	1,667		20,742
	Private trust funds	Jan. 31, 1927		55,847	3,305	59,152	19,972		39,180
236	AUBURN, N. Y		1,384,458	751,805	158,708	2,294,971	105,992	1,424,924	764,055
	General treasury	June 30, 1926	760,562	651,917	71,310	1,483,789	46,028	798,411	639,350
	General administrative funds	July 31, Oct. 31, Dec. 31, 1926.	607,156	76,280	61,890	745,326	46,391	614,873	84,062
	Sinking fund	Dec. 31, 1926	2,025	3,005	5,137	10,167	167		10,000
	Public trust funds	June 30, 1926	14,715	19,414	13,193	47,322	5,193	11,640	30,489
	Private trust fund	June 30, 1926		1,189	7,178	8,367	8,213		154
237	AMSTERDAM, N. Y		1,486,805	1,552,167	112,893	3,151,865	22,728	1,646,677	1,482,460
	City corporation		743,688	1,428,362	65,592	2,237,642	21,747	788,307	1,427,588
	General treasury	Dec. 31, 1926	723,597	1,321,361	46,848	2,091,806		783,411	1,308,395
	General administrative fund	Dec. 31, 1926	2,617	4,477	317	7,411	313		7,098
	Sinking funds	Dec. 31, 1926	7,598	95,720	10,118	113,436	17,745	113	95,578
	Public trust funds	Dec. 31, 1926	9,876	1,428	6,795	18,099	2,784	4,783	10,532
	Private trust fund	Dec. 31, 1926		5,376	1,514	6,890	905		5,985

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	School district		742,492	100,454	47,301	890,247	981	835,019	54,247
	General treasury	July 31, 1926	742,041	100,454	46,771	889,266		835,019	54,247
	Sinking fund	Dec. 31, 1926	451		530	981	981		
	County supervisors' fund		625	23,351		23,976		23,351	625
	General treasury	Oct. 31, 1926	625	23,351		23,976		23,351	625
238	NORRISTOWN, PA		832,772	332,979	249,319	1,415,070	338,827	871,899	204,344
	City corporation		304,326	294,943	24,427	623,696	162,406	296,982	164,308
	General treasury	Dec. 31, 1926	303,581	243,779	8,073	555,433	110,119	289,313	156,001
	Sinking fund	Dec. 31, 1926	703	51,164	16,354	68,221	52,287	7,627	8,307
	Public trust fund	Dec. 31, 1926	42			42		42	
	School district		528,446	38,036	224,892	791,374	176,421	574,917	40,036
	General treasury	July 5, 1926	521,692	6,754	87,810	616,256	10,091	574,917	31,248
	Sinking fund	July 5, 1926	6,459	31,282	137,082	174,823	166,330		8,493
	Public trust fund	July 5, 1926	295			295			295
239	LEWISTON, ME		962,702	719,829	24,478	1,707,009	38,178	898,502	770,329
	General treasury	Feb. 28, 1926	949,202	669,811	24,478	1,643,491	38,178	898,502	706,811
	Investment funds	Feb. 28, 1926	13,500	50,000		63,500			63,500
	Private trust fund	Feb. 28, 1926		18		18			18
240	GREEN BAY, WIS		1,601,692	788,531	137,924	2,528,147	177,220	1,452,508	898,419
	General treasury	Dec. 31, 1926	779,302	562,070	72,088	1,413,460	48,148	707,942	657,370
	General administrative funds	June 30, Dec. 31, 1926	808,962	223,238	55,465	1,087,665	125,698	735,990	225,977
	Public trust funds	Dec. 31, 1926	13,328	1,553	802	15,683	3,374	8,576	3,733
	Investment fund	Dec. 31, 1926	100	1,670	9,569	11,339			11,339
241	ST. PETERSBURG, FLA		4,635,147	8,453,602	2,019,598	15,108,347	3,069,873	9,973,261	1,465,213
	City corporation		4,183,227	8,297,153	981,648	13,462,028	3,504,500	8,589,704	1,367,824
	General treasury	June 30, 1926	4,162,285	7,808,939	830,201	12,801,425	3,394,457	8,446,784	960,184
	Sinking funds	June 30, 1926	15,311	440,455	120,451	576,217	76,123	142,920	357,174
	Investment fund	June 30, 1926	5,631	47,759	30,996	84,386	33,920		50,466
	School district		451,920	156,449	1,037,950	1,646,319	165,373	1,383,557	97,389
	General treasury	June 30, 1926	366,475	156,449	973,265	1,496,189	111,729	1,290,003	94,457
	Sinking fund	June 30, 1926	85,445		64,685	150,130	53,644	93,554	2,932
242	MOLINE, ILL		1,381,736	529,050	229,202	2,139,988	324,140	1,266,204	549,644
	City corporation		829,348	303,767	141,343	1,274,458	173,404	802,055	298,999
	General treasury	Mar. 31, 1926	789,764	295,674	128,098	1,213,536	151,524	791,233	270,779
	Sinking fund	Mar. 31, 1926	24,831		1,978	26,809	3,697	5,112	18,000
	Public trust funds	Mar. 31, 1926	14,753	7,711	9,095	31,559	16,849	5,710	9,000
	Private trust funds	Mar. 31, 1926		382	2,172	2,554	1,334		1,220
	School district		552,388	225,283	87,859	865,530	150,736	464,149	250,645
	General treasury	June 30, 1926	552,388	225,283	87,859	865,530	150,736	464,149	250,645
243	SHEBOYGAN, WIS		2,049,502	620,716	500,133	3,170,351	551,627	1,939,721	679,003
	General treasury	Dec. 31, 1926	1,161,159	572,189	129,706	1,863,054	138,666	1,159,482	564,906
	General administrative funds	June 30, Dec. 31, 1926	877,247	25,331	317,647	1,220,225	349,227	770,712	100,286
	Public trust funds	Dec. 31, 1926	5,967	7,239	11,882	25,088	15,561	9,527	
	Investment fund	Dec. 31, 1926	5,129	7,095		12,224			12,224
	Private trust funds	Dec. 31, 1926		8,862	40,898	49,760	48,173		1,587

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
244	ELGIN, ILL.		$1,305,816	$482,949	$951,388	$2,740,153	$519,815	$1,748,913	$471,425
	City corporation		711,348	328,223	271,346	1,310,917	262,378	770,361	278,178
	General treasury	Dec. 31, 1926	677,071	282,778	228,834	1,188,683	224,398	726,020	238,265
	General administrative fund	Mar. 31, 1926	12,796		5,661	18,457	124	18,333	
	Sinking fund	Dec. 31, 1926	825	20,280	22,026	43,131	22,751	11,380	9,000
	Public trust funds	Dec. 31, 1926	16,297	19,769	6,965	43,031	9,342	14,628	19,061
	Investment fund	Dec. 31, 1926	4,359	2,998	7,125	14,482	2,984		11,498
	Private trust fund	Dec. 31, 1926		2,398	735	3,133	2,779		354
	School district		468,515	154,726	27,079	650,320	40,570	438,129	171,621
	General treasury	June 30, 1926	468,515	154,726	27,079	650,320	40,570	438,129	171,621
	Sanitary district		125,953		652,963	778,916	216,867	540,423	21,626
	General treasury	Apr. 30, 1926	125,953		652,963	778,916	216,867	540,423	21,626
245	OSHKOSH, WIS.		1,723,394	882,150	299,915	2,905,459	375,189	1,803,301	726,969
	General treasury	Dec. 31, 1926	1,138,208	604,291	43,280	1,785,779	46,825	1,051,301	687,653
	General administrative funds	June 30, 1926	569,514	262,910	243,047	1,075,471	321,109	743,608	10,754
	Public trust funds	Dec. 31, 1926	15,672	8,429	12,438	36,539	5,416	8,392	22,731
	Private trust funds	Dec. 31, 1926		6,520	1,150	7,670	1,839		5,831
246	WATERTOWN, N. Y.		1,765,516	1,190,465	271,311	3,227,292	241,928	1,970,640	1,014,724
	General treasury	June 30, 1926	1,745,441	995,898	229,605	2,970,944	150,249	1,879,978	940,717
	General administrative funds	June 30, Oct. 31, 1926	1,103	11,066	337	12,506	448	6,928	5,130
	Sinking fund	June 30, 1926	3,738	170,694	36,473	210,905	84,665	78,440	47,800
	Public trust funds	June 30, 1926	15,234	12,807	4,896	32,937	6,566	5,294	21,077
247	MUSKOGEE, OKLA.		1,409,548	1,207,139	472,275	3,088,962	323,607	1,159,349	1,606,006
	City corporation		820,965	637,247	258,119	1,716,331	98,278	671,732	946,321
	General treasury	June 30, 1926	523,864	80,526	75,994	680,384	40,726	512,106	127,552
	General administrative funds	June 30, 1926	1,800	1,210	8,592	11,602	4,137	7,455	10
	Sinking fund	June 30, 1926	294,622	441,598	116,305	852,525		149,716	702,809
	Public trust fund	June 30, 1926	679	242	19,041	19,962	17,355	2,455	152
	Investment fund	June 30, 1926			1,058	1,058	1,058		
	Private trust funds	June 30, 1926		113,671	37,129	150,800	35,002		115,798
	School district		588,583	569,892	214,156	1,372,631	225,329	487,617	659,685
	General treasury	June 30, 1926	465,037	139,733	6,421	611,191	2,188	427,183	181,820
	Sinking fund	June 30, 1926	123,546	430,159	207,735	761,440	223,141	60,434	477,865

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248	NEWBURGH, N. Y		1,288,370	1,544,563	83,946	2,916,879	131,141	1,396,892	1,388,846
	General treasury	Dec. 31, 1926	1,138,362	969,608	27,431	2,135,401	34,882	777,140	1,323,379
	General administrative funds	Oct. 31, Dec. 31, 1926	131,655	514,279	14,993	660,927	9,112	617,323	34,492
	Sinking fund	Dec. 31, 1926	8,954	40,346	22,094	71,394	63,894		7,500
	Public trust funds	Oct. 31, Dec. 31, 1926	7,473	10,880	8,435	26,788	8,009	2,429	16,350
	Investment funds	Oct. 31, Dec. 31, 1926	1,926	9,450	10,993	22,369	15,244		7,125
249	LA CROSSE, WIS		1,518,728	915,973	466,046	2,900,747	516,232	1,479,110	905,405
	General treasury	Dec. 31, 1926	951,908	611,372	48,831	1,612,111	50,484	941,308	620,319
	General administrative funds	Mar. 31, June 30, 1926	550,462	17,661	168,875	736,998	195,703	526,123	15,172
	Sinking fund	Dec. 31, 1926	2,171	268,500	234,000	504,671	248,500		256,171
	Public trust funds	Mar. 31, Dec. 31, 1926	14,081	5,440	11,921	31,442	6,126	11,679	13,637
	Investment funds	June 30, Dec. 31 1926	106	13,000	2,419	15,525	15,419		106
250	COLORADO SPRINGS, COLO		2,692,330	777,707	105,158	3,575,195	160,496	2,374,710	1,039,989
	City corporation		1,898,309	665,879	86,042	2,650,230	141,073	1,636,194	872,963
	General treasury	Dec. 31, 1926	1,017,917	317,982	27,707	1,363,606	81,398	986,446	295,762
	General administrative fund	Dec. 31, 1926	868,717	10,531	23,988	903,236	31,766	643,972	227,498
	Sinking funds	Dec. 31, 1926		292,000	29,323	321,323	24,623		296,700
	Public trust funds	Dec. 31, 1926	10,931	6,162	4,240	21,333	2,223	5,776	13,334
	Investment fund	Dec. 31, 1926	744	2,100		2,844			2,844
	Private trust funds	Dec. 31, 1926		37,104	784	37,888	1,063		36,825
	School district		794,021	111,828	19,116	924,965	19,423	738,516	167,026
	General treasury	June 30, 1926	680,574	111,700	10,771	803,045	13,132	686,680	103,233
	Sinking fund	June 30, 1926	104,397	13	8,345	112,755	6,257	51,790	54,708
	Public trust fund	June 30, 1926	9,050	115		9,165	34	46	9,085
HONOLULU, HAWAII [2]		Dec. 31, 1926	5,453,278	3,375,753	1,772,132	10,601,163	3,073,903	6,923,332	603,928

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

[2] Not included in group or grand totals.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	Grand total	$2,738,961,362	$1,747,163,136	$70,474,422	$5,053,748	$78,158,791	$204,902,053	$19,669,306	$134,103,970	$126,482,067	$71,911,348	$281,042,521
	Group I	1,535,420,297	985,502,186	44,727,285	797,687	45,274,493	106,835,649	9,155,254	70,247,217	91,153,772	38,707,747	143,019,007
	Group II	256,531,602	164,766,862	1,842,338	189,311	8,784,390	16,899,009	1,501,644	12,775,762	10,974,575	8,019,749	30,777,962
	Group III	498,804,684	315,264,460	13,304,633	1,647,676	12,705,378	41,142,259	4,969,862	25,322,642	14,266,629	13,084,145	57,097,000
	Group IV	287,457,920	182,019,788	5,628,258	1,618,040	7,313,564	25,331,169	2,538,224	17,092,312	7,105,797	7,640,808	31,169,960
	Group V	160,746,859	99,609,840	4,971,908	801,034	4,080,966	14,693,967	1,504,322	8,666,037	2,981,294	4,458,899	18,978,592
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$510,728,167	$336,126,105	$29,767,135	----------	$14,301,416	$20,226,180	$2,756,247	$29,893,794	$37,077,824	$5,976,382	$34,603,084
2	Chicago, Ill.	226,812,639	149,828,646	97,270	----------	8,335,306	28,884,901	1,155,364	6,063,588	12,594,544	7,490,392	12,362,628
	City corporation	118,879,036	54,585,843	----------	----------	8,213,597	28,505,863	1,034,102	1,592,503	9,813,649	3,190,766	11,942,713
	County	18,083,114	13,751,224	97,270	----------	121,709	----------	101,436	152,120	628,208	3,231,147	----------
	School district	61,035,130	55,277,200	----------	----------	----------	----------	----------	3,919,015	1,438,080	400,835	----------
	Park district	14,917,627	13,082,030	----------	----------	----------	379,038	19,826	399,950	499,932	536,851	----------
	Forest preserve district	2,762,235	2,632,591	----------	----------	----------	----------	----------	----------	32,674	96,970	----------
	Sanitary district	11,135,497	10,499,758	----------	----------	----------	----------	----------	----------	182,001	33,823	419,915
3	Philadelphia, Pa.	120,907,800	82,749,578	----------	$105,440	1,172,218	2,807,595	155,635	4,046,710	18,037,274	4,473,265	7,360,085
	City corporation	88,330,154	54,189,995	----------	105,440	1,172,218	2,807,595	154,968	808,171	17,349,511	4,382,171	7,360,085
	School district	32,319,046	28,327,285	----------	----------	----------	----------	667	3,238,439	685,674	66,981	----------
	Poor district	258,600	232,298	----------	----------	----------	----------	----------	100	2,089	24,113	----------
4	Detroit, Mich.	121,723,948	63,916,795	930,624	----------	2,358,678	11,272,859	621,179	4,813,421	1,440,134	4,095,919	32,274,339
	City corporation	109,562,711	56,449,065	58,000	----------	254,804	11,272,859	415,891	4,371,391	1,293,235	3,173,127	32,274,339
	County	12,161,237	7,467,730	872,624	----------	2,103,874	----------	205,288	442,030	146,899	922,792	----------

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5	Cleveland, Ohio	73, 528, 270	48, 306, 224	288, 955	----------	1, 762, 807	6, 995, 990	811, 751	419, 732	3, 347, 897	3, 008, 842	8, 586, 072
	City corporation	42, 335, 078	21, 279, 847	288, 955	----------	1, 685, 715	5, 508, 756	740, 762	26, 432	2, 339, 175	1, 882, 122	8, 583, 314
	County	7, 515, 794	5, 005, 798	----------	----------	77, 092	1, 487, 234	70, 989	----------	259, 111	612, 812	2, 758
	School district	23, 058, 103	21, 454, 495	----------	----------	----------	----------	----------	393, 300	717, 592	492, 716	----------
	Park district	619, 295	566, 084	----------	----------	----------	----------	----------	----------	32, 019	21, 192	----------
6	St. Louis, Mo	42, 900, 525	27, 664, 863	----------	----------	2, 890, 661	3, 269, 181	229, 935	953, 572	2, 455, 273	1, 692, 983	3, 744, 057
	City corporation	31, 138, 162	17, 268, 757	----------	----------	2, 890, 661	3, 269, 181	207, 973	66, 958	2, 033, 438	1, 657, 137	3, 744, 057
	School district	11, 762, 363	10, 396, 106	----------	----------	----------	----------	21, 962	886, 614	421, 835	35, 846	----------
7	Baltimore, Md	40, 235, 938	27, 588, 119	761, 627	----------	1, 396, 344	849, 585	47, 959	1, 478, 134	2, 973, 719	652, 888	4, 487, 563
8	Boston, Mass	78, 154, 561	55, 475, 554	8, 058, 500	362, 610	537, 791	886, 639	380, 856	870, 486	4, 928, 688	2, 365, 981	4, 287, 456
9	Los Angeles, Calif	116, 790, 080	58, 432, 697	----------	----------	4, 360, 448	21, 942, 624	1, 609, 802	3, 953, 867	3, 101, 183	2, 742, 776	20, 646, 683
	City corporation	71, 468, 169	23, 657, 054	----------	----------	1, 755, 104	21, 100, 474	1, 268, 487	10, 503	1, 901, 827	1, 137, 616	20, 637, 104
	County	25, 666, 355	18, 909, 081	----------	----------	2, 605, 344	842, 150	341, 315	259, 711	1, 183, 612	1, 515, 563	9, 579
	School district	19, 655, 556	15, 866, 562	----------	----------	----------	----------	----------	3, 683, 653	15, 744	89, 597	----------
10	Pittsburgh, Pa	46, 761, 062	37, 143, 796	----------	329, 637	416, 786	760, 973	334, 655	1, 289, 173	2, 307, 865	1, 115, 973	3, 062, 204
	City corporation	22, 753, 943	17, 025, 671	----------	----------	141, 680	760, 761	305, 989	286, 688	933, 286	244, 639	3, 055, 229
	County	11, 049, 821	8, 697, 977	----------	329, 637	275, 106	212	28, 666	18, 262	943, 749	749, 237	6, 975
	School district	12, 957, 298	11, 420, 148	----------	----------	----------	----------	----------	984, 223	430, 830	122, 097	----------
11	San Francisco, Calif	44, 901, 847	29, 699, 794	----------	----------	1, 978, 284	3, 001, 555	86, 575	2, 547, 356	981, 728	1, 234, 437	5, 372, 118
12	Buffalo, N. Y	39, 992, 373	27, 952, 249	1, 257, 700	----------	1, 221, 035	2, 223, 402	116, 707	2, 712, 411	923, 136	773, 113	2, 812, 620
	City corporation	35, 592, 346	24, 436, 757	1, 257, 700	----------	1, 139, 485	1, 902, 632	102, 731	2, 634, 087	851, 109	455, 225	2, 812, 620
	County	4, 400, 027	3, 515, 492	----------	----------	81, 550	320, 770	13, 976	78, 324	72, 027	317, 888	----------
13	Washington, D. C	35, 354, 922	17, 939, 806	5, 020	----------	3, 839, 175	741, 443	487, 332	9, 428, 420	130, 604	1, 488, 664	1, 294, 458
14	Milwaukee, Wis	36, 628, 165	22, 677, 960	3, 560, 454	----------	703, 544	2, 972, 722	361, 257	1, 776, 553	853, 903	1, 596, 132	2, 125, 640
	City corporation	30, 820, 732	18, 814, 004	3, 018, 222	----------	642, 708	2, 972, 722	341, 914	1, 201, 218	691, 811	1, 012, 493	2, 125, 640
	County	5, 807, 433	3, 863, 956	542, 232	----------	60, 836	----------	19, 343	575, 335	162, 092	583, 639	----------

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

15	Newark, N. J	$34, 870, 813	$23, 645, 278	$233, 747	$45, 843	$1, 304, 113	$1, 116, 880	$145, 140	$2, 566, 609	$1, 920, 592	$1, 294, 282	$2, 598, 329
	City corporation	29, 327, 064	19, 669, 170	129, 848	45, 843	1, 286, 773	1, 100, 099	72, 500	2, 323, 880	1, 692, 176	408, 446	2, 598, 329
	County	5, 543, 749	3, 976, 108	103, 899	----------	17, 340	16, 781	72, 640	242, 729	228, 416	885, 836	----------
16	Minneapolis, Minn	27, 207, 580	19, 671, 301	134, 684	----------	358, 396	2, 909, 798	181, 767	1, 539, 095	618, 004	798, 833	995, 702
	City corporation	24, 078, 915	17, 220, 385	75, 490	----------	344, 796	2, 901, 806	154, 337	1, 300, 648	517, 105	568, 646	995, 702
	County	3, 128, 665	2, 450, 916	59, 194	----------	13, 600	7, 992	27, 430	238, 447	100, 899	230, 187	----------
17	New Orleans, La	22, 151, 757	14, 493, 224	----------	92, 403	1, 206, 636	1, 026, 870	90, 948	882, 012	467, 510	664, 780	3, 227, 374
	City corporation	20, 189, 139	12, 575, 866	----------	92, 403	1, 206, 636	1, 026, 870	90, 948	882, 012	430, 496	656, 534	3, 227, 374
	Levee district	1, 962, 618	1, 917, 358	----------	----------	----------	----------	----------	----------	37, 014	8, 246	----------

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
18	Cincinnati, Ohio	$32,548,708	$21,064,924	$478,530	----------	$1,533,380	$596,595	$415,377	$579,866	$3,993,109	$1,409,015	$2,477,912
	City corporation	20,145,846	9,916,521	478,530	----------	1,422,082	446,683	400,716	297,888	3,642,249	1,063,410	2,477,767
	County	5,436,532	4,746,230	----------	----------	111,298	149,912	14,661	4,749	124,128	285,409	145
	School district	6,966,330	6,402,173	----------	----------	----------	----------	----------	277,229	226,732	60,196	----------
19	Kansas City, Mo	21,271,640	14,124,013	----------	----------	1,266,700	755,213	183,078	611,001	1,345,400	814,172	2,172,063
	City corporation	11,066,406	5,319,546	----------	----------	1,259,021	755,213	152,231	22,582	1,008,222	377,528	2,172,063
	County	2,964,474	2,519,250	----------	----------	7,679	----------	29,444	8,013	38,089	361,999	----------
	School district	7,240,760	6,285,217	----------	----------	----------	----------	1,403	580,406	299,089	74,645	----------
20	Seattle, Wash	37,644,137	16,240,965	----------	----------	176,910	4,971,733	287,271	1,920,216	295,084	771,883	12,980,075
	City corporation	26,620,834	8,661,436	----------	----------	136,694	4,951,309	274,418	46,784	186,820	358,162	12,005,211
	County	4,371,843	3,758,248	----------	----------	40,216	20,424	12,544	122,569	84,896	332,155	791
	School district	5,334,799	3,509,524	----------	----------	----------	----------	----------	1,734,596	9,113	81,566	----------
	Port district	1,316,661	311,757	----------	----------	----------	----------	309	16,267	14,255	----------	974,073
21	Indianapolis, Ind	19,394,644	15,724,798	----------	$42,652	200,124	1,794,673	28,140	775,167	190,874	588,709	49,507
	City corporation	9,360,802	6,724,654	----------	21,308	192,932	1,789,447	27,644	157,025	99,173	299,112	49,507
	County	2,813,164	2,544,048	----------	21,344	7,192	5,226	496	25,919	43,815	165,124	----------
	School district	7,220,678	6,456,096	----------	----------	----------	----------	----------	592,223	47,886	124,473	----------
22	Rochester, N. Y	23,466,789	14,827,517	880,586	----------	764,540	2,406,346	56,498	1,769,416	511,042	707,389	1,543,455
	City corporation	21,311,772	13,295,273	880,586	----------	494,543	2,406,346	41,790	1,710,035	457,920	481,824	1,543,455
	County	2,155,017	1,532,244	----------	----------	269,997	----------	14,708	59,381	53,122	225,565	----------
23	Jersey City, N. J	23,941,855	16,109,591	114,791	8,413	1,208,200	237,673	49,505	1,619,152	1,287,286	532,186	2,775,058
	City corporation	18,796,688	11,644,431	54,390	8,413	1,206,400	237,673	10,610	1,565,891	1,161,973	131,849	2,775,058
	County	5,145,167	4,465,160	60,401	----------	1,800	----------	38,895	53,261	125,313	400,337	----------
24	Louisville, Ky	14,033,679	8,865,251	----------	----------	765,391	1,083,228	63,920	513,228	345,674	438,500	1,958,487
	City corporation	12,766,049	7,639,019	----------	----------	761,646	1,083,228	63,819	513,228	343,554	403,068	1,958,487
	County	1,267,630	1,226,232	----------	----------	3,745	----------	101	----------	2,120	35,432	----------

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

25	Akron, Ohio	$10,809,757	$6,682,862	$37,039		$414,907	$1,435,971	$163,562	$119,387	$405,933	$281,052	$1,269,044
	City corporation	7,194,384	3,278,298	37,039		414,907	1,435,971	163,562	19,287	345,294	230,982	1,269,044
	School district	3,615,373	3,404,564						100,100	60,639	50,070	
26	Toledo, Ohio	14,098,274	9,564,096	172,377		618,782	1,163,447	101,661	153,402	633,714	303,240	1,387,555
	City corporation	9,465,722	5,369,920	172,377		618,782	1,163,447	101,661	8,628	459,982	183,370	1,387,555
	School district	4,632,552	4,194,176						144,774	173,732	119,870	
27	Portland, Oreg	16,431,814	8,257,355			296,766	2,786,144	184,142	1,707,551	467,748	244,040	2,488,068
	City corporation	10,607,273	4,610,682			296,766	2,786,144	184,142	19,050	398,478	209,298	2,102,713
	School district	4,693,600	2,934,755						1,688,501	39,012	31,332	
	Port district	1,130,941	711,918							30,258	3,410	385,355
28	Columbus, Ohio	14,225,001	8,978,840	139,526		608,209	1,219,904	110,326	142,522	820,890	357,478	1,847,306
	City corporation	9,459,856	4,624,834	139,526		608,209	1,219,904	110,326	5,722	615,852	288,177	1,847,306
	School district	4,765,145	4,354,006						136,800	205,038	69,301	
29	Denver, Colo	17,455,579	11,267,395			454,349	1,572,481	115,825	229,313	631,245	816,345	2,368,626
	City corporation	12,134,626	6,227,049			454,349	1,572,481	86,683	51,906	614,058	759,474	2,368,626
	School district	5,320,953	5,040,346					29,142	177,407	17,187	56,871	
30	Providence, R. I	13,213,819	9,929,273		$64,267	73,474	131,450	56,695	315,859	732,352	396,565	1,513,884
31	Oakland, Calif	15,366,920	8,503,889			280,443	3,282,856	114,845	2,547,176	175,142	233,751	228,818
	City corporation	9,982,362	5,695,761			273,160	3,282,856	114,845	16,792	146,582	223,717	228,649
	School district	5,107,113	2,556,126			7,283			2,530,384	3,286	10,034	
	Sanitary district	2,388	2,388									
	Utility district	275,057	249,614							25,274		169
32	St. Paul, Minn	13,361,795	8,138,655	41,768		534,507	1,745,789	90,011	847,945	654,185	234,376	1,074,559
33	Atlanta, Ga	10,487,634	5,405,162		61,686	673,139	1,278,846	250,383	288,056	360,583	293,675	1,876,104
34	Omaha, Nebr	13,887,500	7,827,937			217,757	1,235,749	68,742	221,306	457,453	243,626	3,614,930
	City corporation	5,853,236	3,916,428			180,742	1,075,425	41,825	14,974	356,665	149,549	117,628
	School district	4,314,379	3,911,509			37,015		26,801	206,332	38,645	94,077	
	Public utilities district	3,719,885					160,324	116		62,143		3,497,302
35	Birmingham, Ala	8,145,389	3,394,152			1,044,239	1,757,046	376,560	924,719	223,822	250,476	174,375
36	San Antonio, Tex	7,023,951	4,828,335			73,899	106,569	46,139	502,367	162,815	153,640	1,150,187
	City corporation	4,919,313	3,268,120			73,899	106,569	46,139	17,364	145,969	111,066	1,150,187
	School district	2,104,638	1,560,215						485,003	16,846	42,574	
37	Dallas, Tex	8,924,762	5,462,340			33,362	499,181	99,188	496,456	397,756	521,953	1,414,526
38	Worcester, Mass	12,630,229	8,263,664	1,724,977	116,554	57,577	201,188	19,173	305,505	219,418	782,858	939,315
39	Richmond, Va	10,147,380	5,588,332		82,171	841,151	123,987	71,858	309,460	641,241	125,176	2,364,004
40	Syracuse, N. Y	11,506,801	7,348,874	506,154		291,406	1,329,618	21,104	743,354	198,088	205,082	863,121
	City corporation	11,368,991	7,211,064	506,154		291,406	1,329,618	21,104	743,354	198,088	205,082	863,121
	County supervisors' fund	137,810	137,810									

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
41	New Haven, Conn	$8,350,696	$7,138,761	$103,260	$84,138	$64,321	$129,317	$65,287	$269,168	$230,558	$258,962	$6,924
42	Memphis, Tenn	8,246,199	5,428,084			417,847	317,132	90,884	553,618	125,218	198,947	1,114,469
43	Dayton, Ohio	8,408,612	5,938,308	47,015		402,237	395,421	153,753	82,309	278,502	416,609	694,458
	City corporation	5,432,813	3,187,402	47,015		402,237	395,421	153,753	2,130	234,142	316,255	694,458
	School district	2,975,799	2,750,906						80,179	44,360	100,354	
44	Norfolk, Va	7,093,214	4,600,215	18,669	14,932	645,726	61,287	88,487	226,557	324,879	112,893	999,569
45	Houston, Tex	8,694,629	6,731,436			79,000	17,485	95,340	448,655	343,084	246,785	732,844
	City corporation	5,770,394	4,365,237			79,000	17,485	95,340		301,384	179,104	732,844
	School district	2,924,235	2,366,199						448,655	41,700	67,681	
46	Bridgeport, Conn	6,990,820	6,368,044	22,231	55,766	22,698	36,661	31,754	159,240	95,185	186,911	12,330
47	Youngstown, Ohio	8,562,852	6,270,252	53,316		297,831	793,511	118,132	26,567	278,073	105,720	619,450
	City corporation	4,747,790	2,584,158	53,316		297,831	793,511	118,132	1,915	192,194	87,283	619,450
	School district	3,551,796	3,431,227						24,652	82,278	13,659	
	Park district	263,266	254,867							3,601	4,798	
48	Hartford, Conn	10,283,878	5,936,701	1,963,422	136,082	18,613	293,786	92,764	150,513	233,180	356,254	1,102,563
	City corporation	9,267,875	5,565,089	1,484,918	136,082	18,613	293,786	92,764	39,177	197,243	337,640	1,102,563
	School district	1,016,003	371,612	478,504					111,336	35,937	18,614	
49	Fort Worth, Tex	5,110,178	3,647,895			21,909		60,016	315,076	207,230	156,529	701,523
	City corporation	3,143,269	2,080,210			21,909		60,016		150,299	129,312	701,523
	School district	1,966,909	1,567,685						315,076	56,931	27,217	
50	Grand Rapids, Mich	9,535,931	5,755,433			78,594	1,691,549	102,660	665,386	143,859	372,514	725,936
	City corporation	5,670,409	2,625,270			78,594	1,691,549	102,660	25,112	108,786	312,502	725,936
	School district	3,865,522	3,130,163						640,274	35,073	60,012	
51	Springfield, Mass	10,382,772	7,404,435	1,417,899	79,608	52,057	199,044	60,139	171,846	61,055	255,504	681,185

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52	Des Moines, Iowa	7,867,777	5,519,609			58,277	1,078,370	56,967	143,652	112,629	121,229	777,044
	City corporation	4,702,585	2,562,422			58,277	1,078,370	55,973	7,195	95,633	67,671	777,044
	School district	3,165,192	2,957,187					994	136,457	16,996	53,558	
53	Scranton, Pa	5,673,769	4,324,168		135,250	37,412	264,379	101,456	433,450	84,960	291,744	950
	City corporation	3,045,886	2,382,344		35,250	37,412	264,379	101,456	75,050	56,706	92,339	950
	School district	2,627,883	1,941,824		100,000				358,400	28,254	199,405	
54	Paterson, N. J	7,150,868	4,900,615	44,024	13,036	394,693	526,132	16,767	629,817	421,218	204,566	
55	Jacksonville, Fla	6,876,369	3,255,936		17,319	138,340	108,868	140,131	87,456	205,129	90,539	2,832,651
	City corporation	5,376,889	1,902,454			138,340	108,868	140,131	20,203	145,112	89,130	2,832,651
	School district	1,499,480	1,353,482		17,319				67,253	60,017	1,409	
56	Nashville, Tenn	4,795,842	2,914,211			46,345	170,728	113,195	653,979	182,735	128,867	585,782
57	Trenton, N. J	6,319,186	4,343,339	25,554	31,000	117,098	166,778	10,311	528,991	272,495	197,613	626,007
58	Salt Lake City, Utah	5,863,701	3,635,822			144,450	461,023	63,540	844,762	81,401	157,772	474,931
	City corporation	3,369,342	2,048,674			144,450	461,023	63,540	29	48,836	127,859	474,931
	School district	2,494,359	1,587,148						844,733	32,565	29,913	
59	Tulsa, Okla	7,327,190	4,537,049			149,006	1,509,170	49,208	109,150	172,000	56,148	745,459
	City corporation	5,198,486	2,607,335			149,006	1,509,170	47,117		122,677	17,722	745,459
	School district	2,128,704	1,929,714					2,091	109,150	49,323	38,426	
60	Flint, Mich	7,122,735	4,367,227			28,092	761,034	69,996	404,189	77,213	367,278	1,047,706
	City corporation	4,573,483	2,308,316			28,092	761,034	69,996	5,490	48,259	304,590	1,047,706
	School district	2,549,252	2,058,911						398,699	28,954	62,688	
61	Fall River, Mass	6,959,142	4,557,227	1,345,611	65,218	34,427	35,317	28,487	146,599	122,173	194,937	429,146
62	Camden, N. J	5,998,758	3,281,273	30,711	16,260	525,499	573,576	8,977	445,161	408,246	91,172	617,883
63	Miami, Fla	6,601,652	3,699,091		12,892	687,404	517,417	617,645	39,179	76,448	599,454	352,122
	City corporation	5,464,885	2,695,265			687,404	517,417	617,645		57,756	537,276	352,122
	School district	1,136,767	1,003,826		12,892				39,179	18,692	62,178	
64	Wilmington, Del	4,055,081	2,275,401	297		113,696	167,829	42,019	864,140	66,862	36,248	488,589
65	Erie, Pa	5,091,415	3,289,578		172,036	20,681	552,703	10,475	257,807	86,710	67,220	634,205
	City corporation	2,926,603	1,547,655		67,036	20,681	552,703	10,450		59,844	34,029	634,205
	School district	2,164,812	1,741,923		105,000			25	257,807	26,866	33,191	
66	Cambridge, Mass	6,785,295	4,742,790	886,966	69,699	44,133	19,470	18,390	69,674	158,791	213,595	561,787
67	New Bedford, Mass	8,158,394	5,320,456	1,571,679	62,516	37,400	113,450	28,079	210,989	112,054	219,698	482,093
68	Albany, N. Y	6,659,134	4,411,050	372,111		118,893	546,519	17,131	396,942	63,973	37,007	701,508
	City corporation	6,419,055	4,170,971	372,111		118,893	546,519	17,131	396,942	63,973	37,007	701,508
	County supervisors' fund	240,079	240,079									

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
69	Kansas City, Kans.	$7,126,669	$3,834,398			$121,783	$724,517	$13,460	$29,373	$120,437	$36,604	$2,246,097
	City corporation	4,785,883	1,564,477			121,783	724,517	13,460		99,354	16,195	2,246,097
	School district	2,098,567	2,036,347						24,109	17,748	20,363	
	Drainage district	242,219	233,574						5,264	3,335	46	
70	Yonkers, N. Y.	9,695,162	7,346,189	$389,433		159,065	215,526	11,766	674,413	117,681	43,880	737,209
71	Reading, Pa.	4,109,296	2,850,955		$77,723	40,067	139,308	11,258	255,195	116,271	81,065	537,454
	City corporation	2,276,697	1,429,903			40,067	139,308	11,231		48,157	70,577	537,454
	School district	1,832,599	1,421,052		77,723			27	255,195	68,114	10,488	
72	Duluth, Minn.	6,818,723	4,164,203	22,984		58,043	763,801	52,790	273,287	144,198	40,574	1,298,843
	City corporation	4,304,313	1,993,267	8,232		58,043	763,801	52,790	13,299	84,782	31,256	1,298,843
	School district	2,514,410	2,170,936	14,752					259,988	59,416	9,318	
73	Elizabeth, N. J.	4,765,766	3,072,586	15,263	16,039	193,481	535,597	6,810	424,670	404,848	91,604	4,868
74	Lowell, Mass.	6,001,066	4,106,553	974,249	48,685	21,975	52,243	33,897	131,614	28,185	197,445	406,220
75	San Diego, Calif.	10,157,610	4,112,537			133,054	3,008,359	113,239	1,071,567	169,015	210,160	1,339,679
	City corporation	7,669,507	2,722,561			131,491	3,008,359	113,239	15,010	169,015	170,153	1,339,679
	School district	2,488,103	1,389,976			1,563			1,056,557		40,007	
76	Canton, Ohio	5,429,645	3,548,720	23,586		243,733	520,400	172,329	44,728	272,476	145,991	457,682
	City corporation	3,214,213	1,501,298	23,586		243,733	520,400	172,329	1,816	213,992	79,377	457,682
	School district	2,215,432	2,047,422						42,912	58,484	66,614	
77	Spokane, Wash.	4,849,469	2,766,426			24,789	194,700	57,765	899,975	97,327	190,442	618,045
	City corporation	2,762,347	1,641,926			24,789	194,700	57,220	8,066	68,589	149,012	618,045
	School district	2,087,122	1,124,500					545	891,909	28,738	41,430	
78	Oklahoma City, Okla.	5,916,501	3,947,052			112,946	558,901	39,729	306,313	147,562	145,089	658,909
	City corporation	3,514,978	1,892,584			112,946	558,901	39,729		131,385	120,524	658,909
	School district	2,401,523	2,054,468						306,313	16,177	24,565	

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79	Tacoma, Wash	7,563,239	2,349,963			44,501	1,150,867	76,450	822,321	188,657	185,560	2,744,920
	City corporation	5,690,720	1,404,574			44,272	1,150,867	75,899	7,519	185,340	77,329	2,744,920
	School district	1,730,391	856,730					551	814,802	3,317	54,991	
	Park district	142,128	88,659			229					53,240	
80	El Paso, Tex	2,637,238	1,687,632			23,095	57,648	21,609	321,532	22,733	66,070	436,919
18	Waterbury, Conn	5,467,424	4,679,095	29,359	46,224	43,242	79,517	25,516	91,721	39,700	46,771	386,279
	City corporation	5,423,352	4,635,735	29,359	46,224	43,242	79,517	25,516	91,676	39,595	46,209	386,279
	School district	44,072	43,360						45	105	562	
82	Lynn, Mass	5,275,079	3,603,870	610,082	61,380	42,077	62,116	37,920	86,288	73,630	196,574	501,142
83	Utica, N. Y	4,888,090	3,395,149	271,484		84,769	573,600	4,793	452,893	54,342	39,132	11,928
	City corporation	4,888,090	3,395,149	271,484		84,769	573,600	4,793	452,893	54,342	39,132	11,928
	County supervisors' fund											
84	Fort Wayne, Ind	5,505,457	3,001,014		48,395	24,295	1,038,917	9,459	177,426	50,187	70,212	1,085,552
	City corporation	3,478,617	1,178,452		33,663	24,295	1,038,917	9,459	34,926	31,212	42,141	1,085,552
	School district	2,026,840	1,822,562		14,732				142,500	18,975	28,071	
85	Somerville, Mass	3,915,556	2,762,551	443,587	58,800	23,817	88,060	38,868	76,096	11,135	110,924	301,718

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

86	Tampa, Fla	$4,685,454	$2,892,296		$10,157	$391,419	$193,316	$275,770	$66,541	$90,022	$263,213	$502,720
	City corporation	3,673,254	1,959,053			391,419	193,316	275,770	3,958	84,336	262,682	502,720
	School district	1,012,200	933,243		10,157				62,583	5,686	531	
87	Knoxville, Tenn	3,513,277	2,188,132		4,181	79,661	99,774	44,481	306,902	74,383	104,204	611,559
88	Savannah, Ga	2,573,810	1,539,786			289,843	205,668	55,800	71,513	30,846	68,869	311,485
	City corporation	2,259,117	1,323,526			289,843	205,668	55,800		30,846	41,949	311,485
	School district	314,693	216,260						71,513		26,920	
89	Evansville, Ind	3,837,441	2,550,608		15,909	50,610	405,290	5,682	176,098	59,789	72,636	500,819
	City corporation	2,463,751	1,387,572		10,534	50,610	405,290	5,682	33,765	46,235	23,244	500,819
	School district	1,373,690	1,163,036		5,375				142,333	13,554	49,392	
90	Allentown, Pa	2,825,486	2,032,332		114,070	53,690	61,006	6,221	192,776	64,922	26,834	273,635
	City corporation	1,327,756	881,316		19,943	53,690	61,006	6,221		21,172	10,773	273,635
	School district	1,497,730	1,151,016		94,127				192,776	43,750	16,061	
91	Long Beach, Calif	10,096,305	3,821,476			156,991	1,208,870	77,874	1,134,997	1,404,099	72,443	2,219,555
	City corporation	7,322,690	2,251,473			155,899	1,208,870	77,874		1,338,508	70,511	2,219,555
	School district	2,773,615	1,570,003			1,092			1,134,997	65,591	1,932	
92	Lawrence, Mass	4,946,257	3,252,252	$1,104,328	44,654	18,977	30,675	18,291	80,104	15,997	78,424	302,555
93	Schenectady, N. Y	5,596,179	3,899,683	282,671		307,937	220,062	19,554	466,728	47,777	106,577	245,190

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
94	Wichita, Kans.	$3,959,853	$2,690,318			$85,555	$808,313	$56,662	$47,664	$65,450	$194,670	$11,821
	City corporation	2,172,782	978,525			85,555	808,313	56,493	1,321	54,399	176,355	11,821
	School district	1,787,071	1,711,793					169	46,343	11,051	17,715	
95	Bayonne, N. J.	6,267,581	4,158,208	$7,858		71,168	58,789	3,506	521,700	178,298	17,838	1,250,216
96	Hamtramck, Mich.	3,190,711	2,238,787			12,207	285,516	35,613	260,633	38,487	25,961	294,407
	City corporation	2,023,139	1,336,587			12,207	285,516	35,613	3,455	31,655	23,699	294,407
	School district	1,167,572	902,200						257,178	6,832	1,362	
97	Harrisburg, Pa.	3,450,591	2,537,505		33,020	43,244	200,370	11,020	186,736	98,602	52,876	287,218
	City corporation	1,718,231	1,074,900			43,244	200,370	10,954	96	78,258	23,191	287,218
	School district	1,732,360	1,462,605		33,020			66	186,640	20,344	29,685	
98	Manchester, N. H.	3,395,853	2,516,702	358,165	88,803	104,069	10,091	23,294		40,142	24,516	230,071
99	Peoria, Ill.	2,909,685	2,329,707			57,948	233,649	22,651	112,773	40,316	107,389	5,252
	City corporation	1,461,576	1,067,368			57,948	233,649	22,651	21,000	18,682	35,026	5,252
	School district	1,270,326	1,101,498						91,773	20,005	57,050	
	Park district	177,783	160,841							1,629	15,313	
100	South Bend, Ind.	5,217,870	3,067,506		15,310	18,302	1,320,883	3,120	190,114	51,584	81,829	469,222
	City corporation	3,233,511	1,282,424		7,537	18,302	1,320,883	3,120	31,130	43,062	57,831	469,222
	School district	1,984,359	1,785,082		7,773				158,984	8,522	23,998	
101	Gary, Ind.	4,768,585	3,032,517			52,781	1,414,471	16,993	168,880	17,625	52,643	12,675
	City corporation	2,943,123	1,360,716			52,781	1,414,471	16,993	23,412	15,298	46,777	12,675
	School district	1,825,462	1,671,801						145,468	2,327	5,866	
102	Rockford, Ill.	3,468,776	2,392,518			94,692	459,999	18,773	91,546	27,278	132,806	251,164
	City corporation	1,965,408	1,066,649			94,692	459,999	18,773	4,133	25,887	44,111	251,164
	School district	1,362,201	1,208,652						87,413		66,136	
	Park district	141,167	117,217							1,391	22,559	

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103	St. Joseph, Mo	3,147,736	2,017,998			165,614	632,879	27,843	145,538	103,994	49,378	4,492
	City corporation	2,059,401	1,080,920			165,614	632,879	27,843	12,349	96,079	39,225	4,492
	School district	1,088,335	937,078						133,189	7,915	10,153	
104	Wilkes-Barre, Pa	3,228,634	2,550,206		185,714	36,065	106,494	27,753	219,064	20,572	81,341	1,425
	City corporation	1,484,781	1,147,706		55,714	36,065	106,494	27,753	33,038	9,054	67,502	1,425
	School district	1,743,853	1,402,500		130,000				185,996	11,518	13,839	
105	Sioux City, Iowa	3,800,730	2,831,016			48,631	380,410	26,670	54,408	77,199	77,049	305,347
	City corporation	2,061,082	1,171,557			48,631	380,410	26,670	3,126	75,006	50,335	305,347
	School district	1,739,648	1,659,459						51,282	2,193	26,714	
106	Portland, Me	3,932,152	2,746,939	61,389	63,096	62,967	41,746	2,537	295,076	124,236	112,636	421,530
	City corporation	3,443,219	2,692,569	61,389	63,096	62,967	41,746	2,537	295,076	73,597	112,636	37,606
	Bridge district	28,374	25,442							2,932		
	Water district	427,923								43,999		383,924
	State pier-site district	32,636	28,928							3,708		
107	Little Rock, Ark	2,311,880	1,154,882		17,162	234,953	538,787	69,000	152,006	48,272	87,377	9,441
	City corporation	972,906	511,731		17,162	234,548	1,581	69,000	9,337	37,845	82,261	9,441
	School district	799,689	643,151						142,669	8,920	4,949	
	Sewer and street improvement district	539,285				405	537,206			1,507	167	
108	Highland Park, Mich	4,935,798	3,346,007			28,446	310,863	40,102	163,440	180,629	422,097	444,214
	City corporation	3,144,439	1,863,931			28,446	310,863	40,102	7,985	110,657	338,241	444,214
	School district	1,791,359	1,482,076						155,455	69,972	83,856	
109	Charleston, S. C	3,619,828	1,588,496		6,785	154,709	372,451	54,815	175,411	98,631	16,455	1,152,075
	City corporation	3,139,306	1,301,244			153,225	372,451	54,815	1,649	90,810	13,037	1,152,075
	School district	480,522	287,252		6,785	1,484			173,762	7,821	3,418	
110	Sacramento, Calif	5,610,726	2,742,829			106,379	901,812	60,392	1,069,467	51,630	271,036	407,181
	City corporation	3,522,593	1,736,897			106,379	901,812	60,026		50,837	259,461	407,181
	School district	2,087,340	1,005,932					366	1,069,467		11,575	
	Utility district	793								793		
111	Binghamton, N. Y	4,232,332	2,934,292	187,144		75,570	231,512	19,206	344,472	54,728	166,458	218,950
112	Saginaw, Mich	3,394,913	2,276,884			7,013	370,416	13,143	288,389	119,924	66,168	252,976
	City corporation	1,938,143	1,165,786			7,013	370,416	13,122	150	91,250	37,430	252,976
	School district	1,456,770	1,111,098					21	288,239	28,674	28,738	
113	East St. Louis, Ill	1,975,177	1,415,822			123,949	266,324	14,985	66,759	16,542	70,796	
	City corporation	1,019,396	556,689			123,949	258,189	14,985	2,435	14,787	48,362	
	School district	815,622	740,405						64,324		10,893	
	Park district	140,159	118,728				8,135			1,755	11,541	
114	Troy, N. Y	3,625,124	2,472,268	147,373		86,572	239,417	4,076	245,589	19,952	27,447	382,430
	City corporation	3,274,120	2,174,552	147,373		86,572	239,417	4,076	195,476	19,097	25,127	382,430
	Lansingburg school district	191,891	138,603						50,113	855	2,320	
	County supervisors' fund	159,113	159,113									

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
115	Johnstown, Pa	$2,908,970	$2,161,590		$169,868	$61,314	$98,460	$80,423	$215,182	$83,744	$37,369	$1,020
	City corporation	1,478,725	1,071,926		87,976	61,314	98,460	80,423		59,385	18,221	1,020
	School district	1,430,245	1,089,664		81,892				215,182	24,359	19,148	
116	Chattanooga, Tenn	2,557,990	1,715,520			1,529	116,903	69,697	393,820	42,342	178,758	39,421
117	Terre Haute, Ind	2,829,359	2,204,638		9,726	20,567	277,707	2,126	142,953	39,947	96,613	35,082
	City corporation	1,330,822	909,607		3,922	20,567	277,707	2,126	27,053	17,896	36,862	35,082
	School district	1,498,537	1,295,031		5,804				115,900	22,051	59,751	
118	Lansing, Mich	6,319,427	3,009,049			9,022	400,676	36,834	318,141	56,472	141,870	2,347,363
	City corporation	4,640,853	1,613,763			9,022	400,676	36,834	80,835	46,550	105,810	2,347,363
	School district	1,678,574	1,395,286						237,306	9,922	36,060	
119	Pawtucket, R. I	3,053,481	2,185,521		12,989	19,632	66,786	10,691	45,247	111,400	69,255	531,960
120	Chester, Pa	1,777,328	1,333,165		49,442	29,555	123,315	8,634	140,667	43,012	47,239	2,299
	City corporation	784,025	592,510			29,555	123,315	8,634		24,639	3,073	2,299
	School district	993,303	740,655		49,442				140,667	18,373	44,166	
121	Winston-Salem, N. C	2,825,347	1,309,994	$1,370	7,247	71,863	537,201	44,897	406,543	33,238	98,090	314,904
122	Springfield, Ohio	2,585,577	1,708,117	19,635		109,915	207,982	30,175	33,011	79,075	161,712	235,955
	City corporation	1,469,012	685,442	19,635		109,915	207,982	30,175	3,277	69,825	106,806	235,955
	School district	1,116,565	1,022,675						29,734	9,250	54,906	
123	Passaic, N. J	3,099,208	2,307,471	31,915	2,369	108,591	138,177	15,484	314,852	152,031	28,258	60
124	Racine, Wis	3,058,239	1,927,865	184,509		55,386	173,774	27,872	232,595	31,975	55,656	368,607
125	New Britain, Conn	2,937,980	2,245,677	32,517	58,649	13,508	62,838	24,561	76,870	67,206	93,606	262,548
126	Hoboken, N. J	4,466,315	3,240,825	17,039	2,416	195,542	82,759	4,906	389,296	187,479	22,029	324,024

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127	Berkeley, Calif.	3,835,810	2,328,818			53,657	388,378	24,375	712,887	77,813	247,516	2,366
	City corporation	2,076,709	1,308,836			51,092	388,378	24,375	170	71,200	230,336	2,322
	School district	1,687,136	954,674			2,565			712,717		17,180	
	Utility district	71,965	65,308							6,613		44
128	Altoona, Pa.	2,068,870	1,274,503		79,973	62,767	173,399	19,820	168,217	35,646	83,193	171,352
	City corporation	959,174	494,106			62,767	173,399	19,820		20,828	16,902	171,352
	School district	1,109,696	780,397		79,973				168,217	14,818	66,291	
129	Mobile, Ala.	1,849,667	972,035		7,965	196,278	106,078	23,172	92,428	64,220	34,681	352,810
	City corporation	1,308,027	536,733			196,278	106,078	23,172		61,747	31,209	352,810
	School district	541,640	435,302		7,965				92,428	2,473	3,472	
130	Shreveport, La.	2,719,673	1,655,211		9,902	157,259	263,606	80,563	163,153	37,068	63,789	289,122
	City corporation	1,967,484	1,102,365			157,259	263,606	69,535	3,205	20,923	61,469	289,122
	School district	752,189	552,846		9,902			11,028	159,948	16,145	2,320	
131	Cicero, Ill.	2,618,368	1,579,359			169,041	550,374	2,712	75,909	27,687	15,424	197,862
	City corporation	1,500,066	575,583			169,041	550,374	2,712		2,588	1,906	197,862
	School district	1,024,171	915,327						75,909	20,114	12,821	
	Park district	94,131	88,449							4,985	697	
132	Brockton, Mass.	3,728,306	2,416,613	494,630	39,419	18,765	182,100	11,553	38,061	33,119	236,872	257,174
133	Bethlehem, Pa.	2,534,998	1,520,078		179,386	26,451	105,066	50,054	154,321	60,407	63,872	375,363
	City corporation	1,405,541	733,583		76,633	26,451	105,066	50,054		18,476	19,915	375,363
	School district	1,129,457	786,495		102,753				154,321	41,931	43,957	
134	Huntington, W. Va.	3,273,752	2,152,986		13,132	31,062	923,325	49,848	2,585	57,699	20,503	22,612
	City corporation	1,787,228	701,237		13,132	31,062	923,325	49,848		48,957	10,872	8,795
	School district	1,401,748	1,387,390						2,585	8,422	3,351	
	Park district	84,776	64,359							320	6,280	13,817
135	Springfield, Ill.	3,643,677	2,109,102			29,890	369,328	41,083	75,700	90,995	66,396	861,183
	City corporation	2,167,621	777,155			29,841	348,095	40,715	6,868	79,188	24,576	861,183
	School district	1,068,973	970,962						68,832	2,751	26,428	
	Park district	201,830	164,892			49	21,233	368		292	14,996	
	Sanitary district	205,253	196,093							8,764	396	
136	Union City, N. J.	2,558,050	1,823,968	24,991	1,806	116,727	21,201	3,633	357,544	105,485	102,695	
137	Quincy, Mass.	4,219,643	3,026,040	360,116	37,889	15,174	97,358	6,907	84,470	55,997	188,658	347,034
138	Roanoke, Va.	2,021,726	1,370,752	4,487	20,982	261,129	24,804	86,411	100,809	59,809	41,681	50,862
139	Lincoln, Nebr.	3,661,719	2,163,631		13,052	37,332	511,906	23,367	51,809	39,021	221,098	600,503
	City corporation	2,066,265	689,600		13,052	27,484	487,408	9,942	12,134	17,972	208,170	600,503
	School district	1,489,069	1,393,128			9,848		13,425	39,675	20,158	12,835	
	Sanitary district	106,385	80,903				24,498			891	93	
140	East Orange, N. J.	3,554,075	2,303,380	10,163	8,990	156,556	261,196	3,445	268,545	173,305	66,025	302,470
141	Holyoke, Mass.	4,761,459	2,302,504	671,539	32,029	13,468	7,541	29,020	87,777	66,540	112,816	1,438,225
142	Portsmouth, Va.	1,750,067	896,735	1,121	4,544	144,124		16,113	80,290	196,145	23,339	387,656

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
143	Jackson, Mich.	$2,455,506	$1,384,374			$9,205	$352,897	$17,514	$197,749	$69,225	$213,079	$211,463
	City corporation	1,619,715	776,197			9,205	352,897	17,514	15,000	38,518	198,921	211,463
	School district	835,791	608,177						182,749	30,707	14,158	
144	Lakewood, Ohio	3,587,456	2,602,625	$13,105		122,703	386,452	58,600	28,351	109,871	38,280	227,469
	City corporation	1,829,609	920,567	13,105		122,703	386,452	58,600	3,087	84,330	13,296	227,469
	School district	1,757,847	1,682,058						25,264	25,541	24,984	
145	Topeka, Kans.	2,722,133	1,916,436			37,182	283,416	21,617	30,059	41,308	36,093	356,022
	City corporation	1,698,608	938,806			37,182	283,416	21,617	75	37,196	24,294	356,022
	School district	1,023,525	977,630						29,984	4,112	11,799	
146	Fresno, Calif.	2,585,380	1,628,159			107,782	31,830	53,150	698,499	14,037	43,858	8,065
	City corporation	1,200,627	961,350			107,071	31,830	53,150		14,037	25,124	8,065
	School district	1,384,753	666,809			711			698,499		18,734	
147	Macon, Ga.	2,024,181	1,108,348			204,910	23,161	77,543	84,697	44,710	133,478	347,334
	City corporation	1,582,810	774,948			204,910	23,161	60,683	1,971	42,072	127,731	347,334
	School district	441,371	333,400					16,860	82,726	2,638	5,747	
148	Wichita Falls, Tex.	1,729,282	1,115,771			18,075	4,814	28,242	106,025	37,936	98,233	320,186
	City corporation	954,143	530,854			18,075	4,814	28,242		21,298	66,687	284,173
	School district	544,787	394,678						106,025	12,538	31,546	
	Water improvement district	230,352	190,239							4,100		36,013
149	Covington, Ky.	1,622,860	1,048,381			98,751	11,556	12,601	86,584	18,733	12,232	334,022
	City corporation	1,168,946	685,352			98,751	11,556	12,601	5,034	13,242	8,388	334,022
	School district	453,914	363,029						81,550	5,491	3,844	
150	Niagara Falls, N. Y.	4,342,285	2,785,825	213,559		163,980	402,219	15,013	273,799	87,987	55,521	344,382

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151	Pasadena, Calif	8,350,550	3,533,898			71,217	1,119,443	83,439	736,970	68,872	324,464	2,412,247
	City corporation	5,999,258	1,932,307			70,510	1,119,443	83,439	6,099	67,488	307,725	2,412,247
	School district	2,351,292	1,601,591			707			730,871	1,384	16,739	
152	Lancaster, Pa	1,558,319	981,260		$11,549	25,332	31,610	5,437	94,176	27,392	38,749	342,814
	City corporation	807,885	379,417			25,332	31,610	5,437	2,000	8,599	12,676	342,814
	School district	750,434	601,843		11,549				92,176	18,793	26,073	
153	Wheeling, W. Va	2,998,250	2,304,207		13,321	49,669	97,274	25,039	11,746	51,597	29,550	415,847
	City corporation	1,635,733	985,338		13,321	49,669	97,274	25,039	7,259	40,076	1,910	415,847
	School district	1,362,517	1,318,869						4,487	11,521	27,640	
154	Augusta, Ga	2,341,735	1,425,514			162,241	92,905	21,487	109,597	29,982	185,610	314,399
	City corporation	1,720,095	929,234			162,241	92,905	21,487		17,739	182,090	314,399
	School district	621,640	496,280						109,597	12,243	3,520	
155	Newton, Mass	4,475,936	3,249,451	446,117	31,706	44,745	217,549	4,438	99,994	65,210	58,471	258,255
156	Kalamazoo, Mich	2,717,387	1,818,619			12,162	207,164	23,449	171,819	49,680	64,819	369,675
	City corporation	1,541,892	834,955			12,162	207,164	23,449	3,750	44,598	46,139	369,675
	School district	1,175,495	983,664						168,069	5,082	18,680	
157	Decatur, Ill	2,202,928	1,333,439			17,185	363,089	19,054	54,890	37,242	59,790	318,239
	City corporation	1,198,146	452,308			17,185	363,089	19,054	1,811	13,709	12,751	318,239
	School district	812,185	707,627						53,079	17,123	34,356	
	Park district	49,935	37,252								12,683	
	Sanitary district	142,662	136,252							6,410		
158	Charlotte, N. C	2,604,241	1,342,648	3,578	6,018	134,046	335,154	16,197	268,567	45,365	36,691	415,977
159	Atlantic City, N. J	6,453,194	4,476,650	19,112	10	434,894	6,463	11,204	489,025	448,717	134,170	432,949
160	Oak Park, Ill	3,292,411	1,880,468			153,701	792,239	37,178	65,525	68,110	23,908	271,282
	City corporation	1,783,543	469,576			153,701	792,239	37,178	1,830	47,518	10,219	271,282
	School district	1,433,410	1,335,749						63,695	20,277	13,689	
	Park district	75,458	75,143							315		
161	Kenosha, Wis	3,148,661	1,643,983	431,008		40,278	506,935	22,379	108,916	58,408	86,196	250,558
162	Davenport, Iowa	2,426,589	1,943,746			30,905	229,030	14,489	59,332	35,077	62,882	51,128
	City corporation	1,306,693	916,997			30,905	229,030	14,489	7,222	22,617	34,305	51,128
	School district	1,119,896	1,026,749						52,110	12,460	28,577	
163	Malden, Mass	2,542,948	1,780,890	282,767	28,274	19,027	74,398	13,456	38,850	35,920	81,783	187,583
164	Hammond, Ind	3,636,148	1,766,967		12,300	26,373	1,369,913	5,420	136,681	17,492	47,000	254,002
	City corporation	2,473,576	737,874		6,150	26,373	1,369,913	5,420	17,816	14,366	41,662	254,002
	School district	1,162,572	1,029,093		6,150				118,865	3,126	5,338	
165	Mount Vernon, N. Y	3,777,360	2,535,249	216,052		38,411	143,071	10,851	290,500	51,913	44,659	446,654
	City corporation	2,226,629	1,291,316	216,052		38,411	143,071	10,851	13,742	41,811	24,721	446,654
	School district	1,550,731	1,243,933						276,758	10,102	19,938	
166	Beaumont, Tex	1,715,913	1,129,256			9,868	17,761	16,426	125,755	57,385	24,522	334,940

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
167	Cedar Rapids, Iowa	$2,226,099	$1,674,126	----	----	$22,487	$206,839	$13,356	$42,088	$16,158	$50,502	$200,543
	City corporation	1,101,248	625,158	----	----	22,487	206,839	13,356	2,166	8,999	21,700	200,543
	School district	1,124,851	1,048,968	----	----	----	----	----	39,922	7,159	28,802	----
168	Woonsocket, R. I.	2,467,594	1,922,082	----	$14,336	13,657	68,406	1,777	28,753	119,360	57,251	241,972
169	New Castle, Pa.	1,714,749	1,224,297	----	139,890	38,712	73,490	24,665	134,359	27,307	49,538	2,491
	City corporation	729,218	517,871	----	36,985	38,712	73,490	24,665	1,567	20,554	12,883	2,491
	School district	985,531	706,426	----	102,905	----	----	----	132,792	6,753	36,655	----
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000											
170	Charleston, W. Va.	$1,952,995	$1,731,208	----	$7,586	$27,096	$42,107	$23,170	$14,734	$45,935	$53,031	$8,128
	City corporation	770,405	640,176	----	7,586	27,096	42,107	23,170	----	21,284	858	8,128
	School district	1,182,590	1,091,032	----	----	----	----	----	14,734	24,651	52,173	----
171	Pontiac, Mich.	2,984,163	1,967,717	----	----	19,674	306,949	20,370	137,254	70,409	177,691	284,099
	City corporation	1,832,038	1,033,840	----	----	19,674	306,949	20,370	6,936	30,355	129,815	284,099
	School district	1,152,125	933,877	----	----	----	----	----	130,318	40,054	47,876	----
172	Medford, Mass.	2,595,740	1,914,565	$224,056	28,274	9,666	99,568	4,393	39,917	29,193	57,649	188,459
173	McKeesport, Pa.	2,022,171	1,192,245	----	25,540	14,198	194,119	64,134	134,014	32,855	71,777	293,289
	City corporation	1,091,883	500,254	----	----	14,198	194,119	64,134	----	19,547	6,342	293,289
	School district	930,288	691,991	----	25,540	----	----	----	134,014	13,308	65,435	----
174	York, Pa.	1,573,376	1,087,543	----	33,079	41,346	115,962	7,250	125,974	117,219	45,003	----
	City corporation	743,530	458,095	----	12,974	41,346	115,962	7,250	----	84,447	23,456	----
	School district	829,846	629,448	----	20,105	----	----	----	125,974	32,772	21,547	----
175	Haverhill, Mass.	2,594,297	1,807,438	286,093	30,236	15,233	19,016	7,106	47,453	42,833	146,102	192,787

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176	Bay City, Mich	2,457,112	1,389,403			5,654	52,253	14,661	207,619	71,713	52,344	663,465
	City corporation	1,514,948	705,015			5,654	52,253	14,661	5,367	34,495	34,038	663,465
	School district	942,164	684,388						202,252	37,218	18,306	
177	Elmira, N. Y	2,343,750	1,431,099	84,066		62,503	89,615	14,033	273,637	26,500	44,963	317,334
178	Newport News, Va	1,268,415	833,438		4,512	112,706		33,081	52,642	25,175	11,243	195,618
179	Stockton, Calif	2,673,971	1,625,367			72,000	132,803	103,973	580,042	61,611	60,274	37,901
	City corporation	1,578,887	1,090,686			72,000	132,803	103,973	34,742	61,444	45,338	37,901
	School district	1,095,084	534,681						545,300	167	14,936	
180	Galveston, Tex	2,126,994	1,167,176			13,226	695	13,055	344,803	110,151	191,846	286,042
181	Chelsea, Mass	2,549,570	1,940,919	267,530	25,026	15,784	9,737	7,551	39,082	28,998	64,303	150,640
182	Perth Amboy, N. J	2,244,180	1,406,783	6,333	418	52,952	77,431	10,461	130,947	92,989	24,596	441,270
183	Pittsfield, Mass	2,301,895	1,559,373	364,332	26,588	18,527	93,358	12,073	31,336	6,012	41,951	148,345
184	Greensboro, N. C	2,118,385	855,803	910	6,086	94,982	630,907	21,847	153,950	90,945	49,317	213,638
185	Montgomery, Ala	1,458,474	522,730			269,750	177,775	36,253	122,391	6,002	56,916	266,657
186	Lima, Ohio	2,035,221	1,239,288	8,092		86,982	290,064	16,108	36,799	26,025	62,196	269,667
	City corporation	1,486,720	768,343	8,092		86,982	290,064	16,108	2,370	22,354	22,740	269,667
	School district	548,501	470,945						34,429	3,671	39,456	
187	Madison, Wis	3,469,431	2,304,633	200,881		63,049	319,184	13,031	122,205	59,963	52,380	334,105
188	Lexington, Ky	1,692,536	1,308,734			110,755	90,714	10,567	77,155	42,774	41,964	9,873
189	East Chicago, Ind	2,764,316	1,431,578		10,811	28,208	937,805	11,803	97,828	13,300	7,077	225,906
	City corporation	2,013,776	774,447		5,470	28,208	937,805	11,803	16,639	8,912	4,586	225,906
	School district	750,540	657,131		5,341				81,189	4,388	2,491	
190	Aurora, Ill	1,855,042	1,066,281			51,814	369,780	11,795	59,882	23,669	76,171	195,650
	City corporation	1,250,869	540,454			51,814	369,780	11,795	13,093	23,669	44,614	195,650
	School district	604,173	525,827						46,789		31,557	
191	New Rochelle, N. Y	4,009,229	2,752,769	219,172		34,906	604,677	11,232	270,317	45,951	70,007	198
192	Evanston, Ill	3,498,577	2,209,609			147,242	654,831	24,259	61,025	33,450	37,388	330,773
	City corporation	1,966,677	746,054			147,242	654,831	24,259	2,954	29,944	30,620	330,773
	School district	1,519,351	1,451,044						58,071	3,468	6,768	
	Park district	12,549	12,511							38		
193	Columbus, Ga	1,455,876	792,913		7,486	129,625	19,264	45,506	69,952	21,054	178,534	191,542
194	Muncie, Ind	1,418,375	1,068,249		5,502	6,287	184,842	2,650	86,895	14,422	20,875	28,653
	City corporation	718,968	466,153		2,779	6,287	184,842	2,650	13,608	8,453	5,543	28,653
	School district	699,407	602,096		2,723				73,287	5,969	15,332	
195	Waco, Tex	1,800,445	1,323,773			6,097	1,968	9,496	137,182	42,368	23,522	256,039
196	Jamestown, N. Y	3,289,684	1,704,852	133,038		83,125	250,956	20,075	185,441	10,508	119,184	782,505
	City corporation	2,276,883	902,931	117,993		83,125	250,956	20,075	3,627	9,326	106,345	782,505
	School district	978,586	767,706	15,045					181,814	1,182	12,839	
	County supervisors' fund	34,215	34,215									

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
			General property	Special	Poll	Business and non-business license						
			(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 8)	(Table 9)	(Table 10)	(Table 11)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
197	Muskegon, Mich	$2,382,415	$1,241,504			$10,148	$440,248	$24,359	$151,977	$232,280	$68,266	$213,633
	City corporation	1,322,317	546,958			10,148	440,248	24,359		43,487	43,484	213,633
	School district	1,060,098	694,546						151,977	188,793	24,782	
198	Fitchburg, Mass	2,286,090	1,518,817	$338,202	$24,967	14,933	22,132	2,718	31,289	29,066	127,987	175,979
199	San Jose, Calif	2,697,841	1,168,060			58,890	669,435	60,520	574,418	22,702	143,816	
	City corporation	1,390,548	540,773			57,155	669,435	60,520	2,329	22,702	37,634	
	School district	1,307,293	627,287			1,735			572,089		106,182	
200	Pueblo, Colo	2,219,482	1,181,220			23,408	323,032	22,764	205,093	28,513	27,344	408,108
	City corporation	1,487,102	664,799			23,408	323,032	22,763	10,077	25,359	9,556	408,108
	School district	732,380	516,421					1	195,016	3,154	17,788	
201	Brookline, Mass	3,623,096	2,663,039	479,998	22,626	43,158	16,198	3,688	41,139	12,123	69,868	271,259
202	Chicopee, Mass	2,354,267	1,300,410	375,084	21,190	5,976	32,941	7,756	34,552	7,947	25,936	542,475
203	Lorain, Ohio	1,954,548	1,289,859	1,059		56,516	238,324	63,498	21,544	43,237	31,609	208,902
	City corporation	1,235,310	613,561	1,059		56,516	238,324	63,188	3,766	40,013	9,981	208,902
	School district	719,238	676,298					310	17,778	3,224	21,628	
204	Williamsport, Pa	1,476,570	1,064,953		47,024	27,395	107,079	8,045	117,172	38,078	50,265	16,559
	City corporation	703,149	489,937		7,392	27,395	107,079	8,045	10,020	11,507	25,215	16,559
	School district	773,421	575,016		39,632				107,152	26,571	25,050	
205	Butte, Mont	1,199,138	763,323		16,264	20,087	129,794	106,782	132,608	25,225	5,055	
	City corporation	744,865	441,753		16,264	20,087	129,794	106,569	4,497	22,221	3,680	
	School district	454,273	321,570					213	128,111	3,004	1,375	
206	Salem, Mass	2,274,084	1,585,416	293,074	25,348	7,917	10,510	3,055	28,708	20,460	103,632	195,964
207	Hamilton, Ohio	2,862,096	1,345,595	12,000		84,116	241,908	9,609	21,996	47,906	39,198	1,059,768
	City corporation	2,243,636	778,271	12,000		84,116	241,908	9,609	2,000	44,245	11,719	1,059,768
	School district	618,460	567,324						19,996	3,661	27,479	

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208	Durham, N. C	1,672,928	791,802	580	3,569	56,993	147,336	6,343	227,771	41,007	21,615	375,912
209	Battle Creek, Mich	1,818,611	1,331,603			4,305	90,192	14,528	124,994	25,895	56,462	170,632
	City corporation	888,715	559,099			4,305	90,192	14,528	1,500	9,223	39,236	170,632
	School district	929,896	772,504						123,494	16,672	17,226	
210	Everett, Mass	2,359,680	1,645,792	273,875	24,328	9,465	19,472	7,120	75,198	26,303	59,420	218,707
211	Springfield, Mo	1,173,841	852,408		8,754	130,784	62,402	15,385	71,072	9,532	19,392	4,112
	City corporation	609,001	372,639		8,754	130,784	62,402	15,385	500	4,724	9,701	4,112
	School district	564,840	479,769						70,572	4,808	9,691	
212	Columbia, S. C	1,408,760	745,386		9,436	110,000	35,134	40,796	177,876	15,963	15,945	258,224
	City corporation	935,775	471,462		4,581	108,356	35,134	40,796	1,000	6,775	9,447	258,224
	School district	472,985	273,924		4,855	1,644			176,876	9,188	6,498	
213	Stamford, Conn	2,393,064	2,141,461	11,662	1,288	17,366	31,010	23,715	31,896	85,125	49,541	
	City corporation	1,225,683	1,112,467			16,024	31,010	23,715	8,455	16,382	17,630	
	Town	1,167,381	1,028,994	11,662	1,288	1,342			23,441	68,743	31,911	
214	Dubuque, Iowa	1,877,882	1,206,746			17,872	360,111	16,745	35,056	12,857	43,821	184,674
	City corporation	1,240,471	611,083			17,872	360,111	16,745	6,785	3,320	39,881	184,674
	School district	637,411	595,663						28,271	9,537	3,940	
215	Joliet, Ill	1,912,365	1,160,103			76,486	313,998	10,638	65,729	23,888	37,285	224,238
	City corporation	987,678	327,158			76,486	313,998	10,568	1,202	23,693	10,335	224,238
	School district	897,310	805,676					70	64,527	195	26,842	
	Park district	27,377	27,269								108	
216	Council Bluffs, Iowa	2,030,555	1,194,141		8,740	14,775	476,475	10,914	30,525	12,164	49,028	233,793
	City corporation	1,275,827	492,503		8,740	14,775	476,475	10,907	1,019	10,808	26,807	233,793
	School district	754,728	701,638					7	29,506	1,356	22,221	
217	Rock Island, Ill	1,325,391	764,364			38,954	321,483	19,068	38,076	11,039	27,341	105,066
	City corporation	806,941	291,408			38,954	321,483	19,068	997	7,766	22,199	105,066
	School district	518,450	472,956						37,079	3,273	5,142	
218	Portsmouth, Ohio	1,664,601	1,027,733	9,370		109,107	115,141	24,774	17,672	38,968	68,270	253,566
	City corporation	989,362	388,303	9,370		109,107	115,141	24,774	1,785	33,139	54,177	253,566
	School district	675,239	639,430						15,887	5,829	14,093	
219	Taunton, Mass	2,388,588	1,229,492	290,857	20,498	9,517	13,726	5,218	30,805	46,774	72,511	669,190
220	Superior, Wis	1,652,856	1,182,239	60,977		101,884	86,446	71,793	124,503	16,573	8,441	
221	Quincy, Ill	1,543,705	892,967			15,171	345,299	7,907	36,950	13,465	23,865	208,081
	City corporation	958,835	362,320			15,171	345,299	7,907	970	10,385	8,702	208,081
	School district	566,003	512,245						35,980	3,080	14,698	
	Sanitary district	18,867	18,402								465	
222	New Brunswick, N. J	1,993,114	1,155,721	9,903		58,876	198,890	13,380	126,703	98,107	101,932	229,602
223	Lynchburg, Va	1,689,601	913,000	15,815	15,108	215,189	62,286	25,363	64,684	74,669	101,266	202,221

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
224	Austin, Tex.	$1,977,683	$872,710			$4,915		$9,578	$157,247	$21,084	$52,425	$859,724
	City corporation	1,578,330	646,170			4,915		9,578		10,696	47,247	859,724
	School district	399,353	226,540						157,247	10,388	5,178	
225	Kokomo, Ind.	1,060,955	740,823		$4,570	902	$215,601	1,791	59,552	4,930	23,553	9,233
	City corporation	639,710	392,320		2,285	902	215,601	1,791	11,360	2,201	4,017	9,233
	School district	421,245	348,503		2,285				48,192	2,729	19,536	
226	Ogden, Utah	1,719,625	852,577			23,222	327,224	21,492	267,635	8,953	36,371	182,151
	City corporation	982,187	406,747			23,222	327,224	21,492	500	5,266	15,585	182,151
	School district	737,438	445,830						267,135	3,687	20,786	
227	Easton, Pa.	1,460,707	1,118,122		98,747	29,527	56,352	15,279	83,671	29,284	24,807	4,918
	City corporation	634,454	489,238		15,587	29,527	56,352	15,279		18,928	4,625	4,918
	School district	826,253	628,884		83,160				83,671	10,356	20,182	
228	Wilmington, N. C.	1,132,957	825,458	$1,123	16,546	84,419	33,444	3,609	3,017	9,454	29,125	126,762
	City corporation	739,443	448,755	1,123	9,596	83,553	33,444	507	1,403	6,417	27,883	126,762
	School district	393,514	376,703		6,950	866		3,102	1,614	3,037	1,242	
229	Danville, Ill.	1,221,649	894,864			48,384	210,770	11,667	34,108	1,857	19,619	380
	City corporation	703,847	425,513			48,384	210,770	11,667		1,857	5,276	380
	School district	517,802	469,351						34,108		14,343	
230	Waterloo, Iowa	1,642,442	1,295,710		17,827	18,135	59,573	13,769	21,983	10,271	24,669	180,505
	City corporation	846,122	538,254		17,827	18,135	59,573	13,769	1,840	6,217	10,002	180,505
	School district	796,320	757,456						20,143	4,054	14,667	
231	Hazleton, Pa.	1,118,435	802,662		54,665	4,535	75,877	7,702	113,084	21,181	38,729	
	City corporation	438,446	315,209		20,905	4,535	75,877	7,702		12,789	1,429	
	School district	679,989	487,453		33,760				113,084	8,392	37,300	

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232	Petersburg, Va	1,022,200	619,594	8,890	4,516	101,921	1,668	13,777	54,216	62,757	26,502	128,359
233	Poughkeepsie, N. Y	1,814,517	1,170,367	93,616		31,697	90,991	3,943	134,685	27,244	66,531	195,443
234	Orange, N. J	1,686,237	1,034,428	4,902	1,147	67,826	102,121	834	200,448	114,504	26,472	133,555
235	Waltham, Mass	2,061,547	1,515,703	244,922	20,230	12,937	8,988	7,238	35,276	14,325	57,034	144,894
236	Auburn, N. Y	1,384,458	831,984	51,443		66,399	82,273	2,732	122,804	13,039	37,271	176,513
237	Amsterdam, N. Y	1,486,805	908,918	66,910		64,643	70,938	1,975	143,751	20,639	9,341	199,690
	City corporation	743,688	309,767	66,910		64,643	70,938	1,975	2,165	20,188	7,412	199,690
	School district	742,492	598,526						141,586	451	1,929	
	County supervisors' fund	625	625									
238	Norristown, Pa	832,772	613,370		101,049	8,555	3,031	1,624	63,170	11,397	24,913	5,663
	City corporation	304,326	252,708		24,509	8,555	3,031	1,624		1,133	7,103	5,663
	School district	528,446	360,662		76,540				63,170	10,264	17,810	
239	Lewiston, Me	962,702	703,190	7,824	19,431	10,069	2,211	13,787	67,986	15,249	31,208	91,747
240	Green Bay, Wis	1,601,692	1,052,161	101,805		54,236	31,960	9,410	85,557	15,961	59,327	191,275
241	St. Petersburg, Fla	4,635,147	1,419,267		2,022	188,619	1,515,899	100,432	16,873	65,271	149,413	1,177,351
	City corporation	4,183,227	997,206			188,619	1,515,899	100,432		54,409	149,311	1,177,351
	School district	451,920	422,061		2,022				16,873	10,862	102	
242	Moline, Ill	1,381,736	811,500			32,757	293,896	7,668	32,369	5,648	74,369	123,529
	City corporation	829,348	293,805			32,757	293,896	7,668	1,259	4,873	71,561	123,529
	School district	552,388	517,695						31,110	775	2,808	
243	Sheboygan, Wis	2,049,502	1,221,774	98,340		33,212	305,494	7,381	95,380	28,523	35,914	223,484
244	Elgin, Ill	1,305,816	879,039			38,230	166,604	2,429	32,666	28,387	28,976	129,485
	City corporation	711,348	341,833			38,230	166,604	2,429	2,378	16,677	13,712	129,485
	School district	468,515	422,963						30,288		15,264	
	Sanitary district	125,953	114,243							11,710		
245	Oshkosh, Wis	1,723,394	1,090,074	109,318		31,998	108,079	9,741	93,884	25,669	52,926	201,705
246	Watertown, N. Y	1,765,516	1,181,913	79,678		87,646	42,621	4,911	127,762	23,786	60,690	156,509
247	Muskogee, Okla	1,409,548	899,319			22,687		16,521	104,367	97,138	58,876	210,640
	City corporation	820,965	445,677			22,687		16,521		68,671	56,769	210,640
	School district	588,583	453,642						104,367	28,467	2,107	
248	Newburgh, N. Y	1,288,370	819,914	80,337		31,308	41,454	4,996	107,380	16,187	39,111	147,683
249	La Crosse, Wis	1,518,728	1,114,204	55,841		24,872	65,988	5,566	87,358	21,473	34,419	109,007
250	Colorado Springs, Colo	2,692,330	1,327,555			24,640	103,528	8,056	39,326	15,193	48,893	1,125,139
	City corporation	1,898,309	576,446			24,640	103,528	8,056	5,628	15,193	39,679	1,125,139
	School district	794,021	751,109						33,698		9,214	
Honolulu, Hawaii [1]		5,453,278	3,360,899		113,411	669,100	516,001	86,345	12,789	131,515	36,150	527,068

[1] Not included in group or grand totals.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	Grand total	$3,052,645,496	$2,089,202,016	$1,639,281,156	$156,401,974	$293,518,886	$963,443,480	$313,684,134		$649,759,346
	Group I	1,676,692,907	1,153,632,212	908,156,625	77,309,658	168,165,929	523,060,695	141,272,610		381,788,085
	Group II	285,687,882	203,787,855	154,844,835	20,186,402	28,756,618	81,900,027	29,156,280		52,743,747
	Group III	575,467,863	388,368,561	303,551,921	29,452,229	55,364,411	187,099,302	76,663,179		110,436,123
	Group IV	331,779,380	220,453,503	175,109,685	18,767,563	26,576,255	111,325,877	44,321,460		67,004,417
	Group V	183,017,464	122,959,885	97,618,090	10,686,122	14,555,673	60,057,579	22,270,605		37,786,974
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$507,814,620	$410,178,533	$313,829,106	$14,509,237	$81,840,190	$97,636,087		$2,913,547	$100,549,634
2	Chicago, Ill.	234,620,162	148,164,470	128,506,390	6,448,918	13,209,162	86,455,692	$7,807,523		78,648,169
	City corporation	115,163,797	70,508,481	57,930,908	5,613,053	6,964,520	44,655,316			
	County	17,996,684	14,151,916	13,366,026		785,890	3,844,768			
	School district	62,813,248	44,710,562	43,734,074		976,488	18,102,686			
	Park district	16,744,720	8,950,195	7,468,555		1,481,640	7,794,525			
	Forest reserve district	2,130,319	1,231,722	606,703		625,019	898,597			
	Sanitary district	19,771,394	8,611,594	5,400,124	835,865	2,375,605	11,159,800			
3	Philadelphia, Pa.	176,897,210	100,805,731	80,406,497	3,297,227	17,102,007	76,091,479	55,989,410		20,102,069
	City corporation	139,384,286	75,015,137	56,349,961	3,297,227	15,367,949	64,369,149			
	School district	37,266,627	25,544,297	23,810,892		1,733,405	11,722,330			
	Poor district	246,297	246,297	245,644		653				
4	Detroit, Mich.	150,444,552	89,344,426	56,295,952	22,660,319	10,388,155	61,100,126	28,720,604		32,379,522
	City corporation	137,809,936	83,298,225	50,501,625	22,660,319	10,136,281	54,511,711			
	County	12,634,616	6,046,201	5,794,327		251,874	6,588,415			

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5	Cleveland, Ohio	73,057,099	51,359,825	38,081,601	4,292,846	8,985,378	21,697,274		471,171	22,168,445
	City corporation	40,531,066	27,053,781	16,424,976	4,283,143	6,345,662	13,477,285			
	County	10,126,607	5,106,056	4,298,855	9,703	797,498	5,020,551			
	School district	21,833,987	19,096,216	17,315,990		1,780,226	2,737,771			
	Park district	565,439	103,772	41,780		61,992	461,667			
6	St. Louis, Mo	46,196,509	33,127,603	29,293,530	2,270,465	1,563,608	13,068,906	3,295,984		9,772,922
	City corporation	34,316,650	23,194,996	19,451,483	2,270,465	1,473,048	11,121,654			
	School district	11,879,859	9,932,607	9,842,047		90,560	1,947,252			
7	Baltimore, Md	48,445,300	34,685,096	26,663,215	2,237,747	5,784,134	13,760,204	8,209,362		5,550,842
8	Boston, Mass	73,417,664	57,985,695	47,884,339	2,848,642	7,252,714	15,431,969		4,736,897	20,168,866
9	Los Angeles, Calif	142,094,866	70,407,405	52,063,265	9,754,076	8,590,064	71,687,461	25,304,786		46,382,675
	City corporation	85,704,731	36,105,020	20,560,034	9,744,829	5,800,157	49,599,711			
	County	26,550,710	18,058,591	17,313,379	9,247	735,965	8,492,119			
	School district	29,839,425	16,243,794	14,189,852		2,053,942	13,595,631			
10	Pittsburgh, Pa	54,291,462	38,606,195	32,220,124	1,930,494	4,455,577	15,685,267	7,530,400		8,154,867
	City corporation	23,274,393	18,928,237	15,028,071	1,904,283	1,995,883	4,346,156			
	County	15,812,651	8,125,233	6,466,126	26,211	1,632,896	7,687,418			
	School district	15,204,418	11,552,725	10,725,927		826,798	3,651,693			
11	San Francisco, Calif	44,224,635	31,210,037	24,568,522	2,951,795	3,689,720	13,014,598		677,212	13,691,810
12	Buffalo, N. Y	48,889,834	34,996,631	30,026,304	1,659,821	3,310,506	13,893,203	8,897,461		4,995,742
	City corporation	43,429,534	31,225,890	26,479,981	1,659,821	[1]3,086,088	12,203,644			
	County	5,460,300	3,770,741	3,546,323		224,418	1,689,559			
13	Washington, D. C	33,801,139	25,949,339	25,100,274	848,880	185	7,851,800		1,553,783	9,405,583
14	Milwaukee, Wis	42,497,855	26,811,226	23,217,506	1,599,191	1,994,529	15,686,629	5,869,690		9,816,939
	City corporation	35,696,410	22,104,979	19,139,493	1,599,191	1,366,295	13,591,431			
	County	6,801,445	4,706,247	4,078,013		628,234	2,095,198			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Newark, N. J	$39,688,582	$30,515,081	$24,732,531	$1,914,779	$3,867,771	$9,173,501	$4,817,769		$4,355,732
	City corporation	33,374,005	25,790,104	20,736,635	1,914,779	3,138,690	7,583,901			
	County	6,314,577	4,724,977	3,995,896		729,081	1,589,600			
16	Minneapolis, Minn	30,479,655	20,980,801	17,284,364	620,702	3,075,735	9,498,854	3,272,075		6,226,779
	City corporation	26,516,506	18,578,314	15,208,547	620,702	2,749,065	7,938,192			
	County	3,963,149	2,402,487	2,075,817		326,670	1,560,662			
17	New Orleans, La	25,753,334	16,236,629	11,235,945	2,435,175	2,565,509	9,516,705	3,601,577		5,915,128
	City corporation	22,678,114	15,650,544	10,892,296	2,435,175	2,323,073	7,027,570			
	Levee district	3,075,220	586,085	343,649		242,436	2,489,135			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
18	Cincinnati, Ohio	$31,175,508	$23,903,920	$17,552,581	$1,216,405	$5,134,934	$7,271,588		$1,373,200	$8,644,788
	City corporation	18,459,209	14,727,806	9,281,238	1,168,836	4,277,732	3,731,403			
	County	5,587,618	3,023,825	2,621,407	47,569	354,849	2,563,793			
	School district	7,128,681	6,152,289	5,649,936		502,353	976,392			
19	Kansas City, Mo	31,400,567	18,462,253	14,946,400	1,747,972	1,767,881	12,938,314	$10,128,927		2,809,387
	City corporation	18,611,678	8,975,593	6,286,952	1,747,972	940,669	9,636,085			
	County	3,114,025	2,890,874	2,786,253		104,621	223,151			
	School district	9,674,864	6,595,786	5,873,195		722,591	3,079,078			
20	Seattle, Wash	38,260,625	27,650,014	14,148,982	9,789,647	3,711,385	10,610,611	616,488		9,994,123
	City corporation	27,490,510	18,834,465	7,008,810	9,168,305	2,657,350	8,656,045			
	County	3,413,514	2,713,764	2,411,492	8,280	293,992	699,750			
	School district	6,283,121	5,143,310	4,688,277		455,033	1,139,811			
	Port district	1,073,480	958,475	40,403	613,062	305,010	115,005			
21	Indianapolis, Ind	17,521,416	14,011,152	12,516,436	29,844	1,464,872	3,510,264		1,873,228	5,383,492
	City corporation	9,356,284	6,497,326	5,783,186	29,844	684,296	2,858,958			
	County	2,399,006	1,925,529	1,617,522		308,007	473,477			
	School district	5,766,126	5,588,297	5,115,728		472,569	177,829			
22	Rochester, N. Y	28,030,802	19,867,237	16,877,272	693,099	2,296,866	8,163,565	4,564,013		3,599,552
	City corporation	25,568,215	18,258,746	15,287,360	693,099	2,278,287	7,309,469			
	County	2,462,587	1,608,491	1,589,912		18,579	854,096			
23	Jersey City, N. J	28,231,437	22,400,697	17,390,393	1,051,769	3,958,535	5,830,740	4,289,582		1,541,158
	City corporation	21,844,792	18,179,297	13,861,089	1,051,769	3,266,439	3,665,495			
	County	6,386,645	4,221,400	3,529,304		692,096	2,165,245			
24	Louisville, Ky	15,145,956	9,760,071	8,159,931	687,010	913,130	5,385,885	1,112,277		4,273,608
	City corporation	14,039,294	8,803,315	7,230,456	687,010	885,849	5,235,979			
	County	1,106,662	956,756	929,475		27,281	149,906			

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

25	Akron, Ohio	$14,129,634	$8,174,476	$5,647,428	$374,575	$2,152,473	$5,955,158	$3,319,877	$2,635,281
	City corporation	10,107,025	4,993,446	2,811,791	374,575	1,807,080	5,113,579		
	School district	4,022,609	3,181,030	2,835,637		345,393	841,579		
26	Toledo, Ohio	15,107,321	11,334,726	8,644,981	805,993	1,883,752	3,772,595	1,009,047	2,763,548
	City corporation	9,285,590	6,963,829	4,850,937	805,993	1,306,899	2,321,761		
	School district	5,821,731	4,370,897	3,794,044		576,853	1,450,834		
27	Portland, Oreg	20,954,051	13,289,569	8,733,434	2,314,717	2,241,418	7,664,482	4,522,237	3,142,245
	City corporation	12,683,822	7,951,158	4,189,488	1,926,780	1,834,890	4,732,664		
	School district	6,713,441	4,488,578	4,258,771		229,807	2,224,863		
	Port of Portland	1,556,788	849,833	285,175	387,937	176,721	706,955		
28	Columbus, Ohio	14,578,070	11,031,114	7,781,204	935,524	2,314,386	3,546,956	353,069	3,193,887
	City corporation	9,465,506	6,446,324	3,739,417	935,524	1,771,383	3,019,182		
	School district	5,112,564	4,584,790	4,041,787		543,003	527,774		
29	Denver, Colo	20,953,306	14,133,151	11,556,255	770,033	1,806,863	6,820,155	3,497,727	3,322,428
	City corporation	13,206,243	9,126,968	6,984,572	770,033	1,372,363	4,079,275		
	School district	7,747,063	5,006,183	4,571,683		434,500	2,740,880		
30	Providence, R. I	15,195,744	11,046,736	9,040,610	503,361	1,502,765	4,149,008	1,981,925	2,167,083
31	Oakland, Calif	18,182,731	9,954,660	8,965,004	298,415	691,241	8,228,071	2,815,811	5,412,260
	City corporation	10,001,852	5,096,519	4,507,001	298,415	291,103	4,905,333		
	School district	6,562,021	4,841,315	4,458,003		383,312	1,720,706		
	Sanitary district	340	340			340			
	Utility district	1,618,518	16,486			16,486	1,602,032		
32	St. Paul, Minn	15,988,192	10,521,249	8,089,347	682,246	1,749,656	5,466,943	2,626,397	2,840,546
33	Atlanta, Ga	10,480,387	7,656,433	6,443,746	549,360	663,327	2,823,954	$7,247	2,831,201
34	Omaha, Nebr	16,548,782	10,650,641	6,794,984	1,941,621	1,914,036	5,898,141	2,661,282	3,236,859
	City corporation	6,924,840	4,110,379	3,126,407	116,869	867,103	2,814,461		
	School district	5,928,406	4,167,519	3,656,277		511,242	1,760,887		
	Public utilities district	3,695,536	2,372,743	12,300	1,824,752	535,691	1,322,793		
35	Birmingham, Ala	9,992,215	5,659,085	4,595,185	147,740	916,160	4,333,130	1,846,826	2,486,304
36	San Antonio, Tex	9,653,690	6,105,473	4,385,125	494,482	1,225,866	3,548,217	2,629,739	918,478
	City corporation	7,408,887	3,979,181	2,453,502	494,482	1,031,197	3,429,706		
	School district	2,244,803	2,126,292	1,931,623		194,669	118,511		
37	Dallas, Tex	12,215,505	6,871,089	5,284,879	490,165	1,096,045	5,344,416	3,290,743	2,053,673
38	Worcester, Mass	11,953,467	9,751,982	8,732,128	346,261	673,593	2,201,485	676,762	2,878,247
39	Richmond, Va	11,257,265	8,208,112	5,148,351	1,120,853	1,938,908	3,049,153	1,109,885	1,939,268
40	Syracuse, N. Y	13,624,724	8,892,614	7,480,880	327,737	1,083,997	4,732,110	2,117,923	2,614,187
	City corporation	13,481,526	8,749,416	7,337,682	327,737	1,083,997	4,732,110		
	County supervisors' fund	143,198	143,198	143,198					

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
41	New Haven, Conn	$8,464,568	$6,780,025	$6,218,443	$3,550	$558,032	$1,684,543	$113,872		$1,570,671
42	Memphis, Tenn	8,437,065	6,811,061	5,018,538	467,067	1,325,456	1,626,004	190,866		1,435,138
43	Dayton, Ohio	10,735,809	6,147,157	4,992,506	221,894	932,757	4,588,652	2,327,197		2,261,455
	City corporation	7,055,095	3,298,711	2,385,764	221,894	691,053	3,756,384			
	School district	3,680,714	2,848,446	2,606,742		241,704	832,268			
44	Norfolk, Va	7,403,824	6,202,308	3,840,441	372,756	1,989,111	1,201,516	310,610		890,906
45	Houston, Tex	13,084,934	6,942,509	5,325,277	336,281	1,280,951	6,142,425	4,390,305		1,752,120
	City corporation	7,658,156	4,381,619	3,021,310	336,281	1,024,028	3,276,537			
	School district	5,426,778	2,560,890	2,303,967		256,923	2,865,888			
46	Bridgeport, Conn	7,762,630	5,940,680	5,316,556	9,092	615,032	1,821,950	771,810		1,050,140
47	Youngstown, Ohio	8,449,792	5,296,714	4,062,680	368,598	865,436	3,153,078		$113,060	3,266,138
	City corporation	4,269,462	2,763,925	1,731,298	368,598	664,029	1,505,537			
	School district	3,943,078	2,461,410	2,260,003		201,407	1,481,668			
	Park district	237,252	71,379	71,379			165,873			
48	Hartford, Conn	10,416,358	8,037,048	6,566,538	684,754	785,756	2,379,310	132,480		2,246,830
	City corporation	7,858,657	5,961,384	4,725,106	684,754	551,524	1,897,273			
	School district	2,557,701	2,075,664	1,841,432		234,232	482,037			
49	Fort Worth, Tex	6,858,593	4,163,984	3,168,992	246,453	748,539	2,694,609	1,748,415		946,194
	City corporation	4,755,709	2,503,856	1,701,785	246,453	555,618	2,251,853			
	School district	2,102,884	1,660,128	1,467,207		192,921	442,756			
50	Grand Rapids, Mich	12,186,665	6,536,008	5,521,189	352,488	662,331	5,650,657	2,650,734		2,999,923
	City corporation	7,749,494	3,440,608	2,662,743	352,488	425,377	4,308,886			
	School district	4,437,171	3,095,400	2,858,446		236,954	1,341,771			

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51	Springfield, Mass	9,922,434	8,299,611	7,188,191	371,215	740,205	1,622,823		460,338	2,083,161
52	Des Moines, Iowa	9,441,688	6,111,709	5,003,257	276,602	831,850	3,329,979	1,573,911		1,756,068
	City corporation	4,840,018	3,113,109	2,297,458	276,602	539,049	1,726,909			
	School district	4,601,670	2,998,600	2,705,799		292,801	1,603,070			
53	Scranton, Pa	5,176,468	4,435,807	4,193,442	302	242,063	740,661		497,301	1,237,962
	City corporation	2,720,774	2,103,823	1,949,642	302	153,879	616,951			
	School district	2,455,694	2,331,984	2,243,800		88,184	123,710			
54	Paterson, N. J	10,938,981	6,168,825	5,365,412	100	803,313	4,770,156	3,788,113		982,043
55	Jacksonville, Fla	8,308,924	5,569,931	3,407,529	1,475,499	686,903	2,738,993	1,432,555		1,306,438
	City corporation	6,320,535	4,260,284	2,329,531	1,475,499	455,254	2,060,251			
	School district	1,988,389	1,309,647	1,077,998		231,649	678,742			
56	Nashville, Tenn	5,276,892	3,778,089	2,852,177	260,209	665,703	1,498,803	481,050		1,017,753
57	Trenton, N. J	7,868,384	5,791,524	4,647,895	518,749	624,880	2,076,860	1,549,198		527,662
58	Salt Lake City, Utah	5,518,349	4,593,564	3,715,255	285,862	592,447	924,785		345,352	1,270,137
	City corporation	3,005,527	2,336,300	1,632,036	285,862	418,402	669,227			
	School district	2,512,822	2,257,264	2,083,219		174,045	255,558			
59	Tulsa, Okla	7,737,948	4,037,136	2,782,336	273,384	981,416	3,700,812	410,758		3,290,054
	City corporation	4,950,364	2,082,322	1,114,895	273,384	694,043	2,868,042			
	School district	2,787,584	1,954,814	1,667,441		287,373	832,770			
60	Flint, Mich	7,895,679	4,904,506	3,703,607	401,081	799,818	2,991,173	772,944		2,218,229
	City corporation	4,691,587	2,687,621	1,850,668	401,081	435,872	2,003,966			
	School district	3,204,092	2,216,885	1,852,939		363,946	987,207			
61	Fall River, Mass	7,836,809	6,298,722	5,230,370	317,622	750,730	1,538,087	877,667		660,420
62	Camden, N. J	7,075,257	5,063,126	3,994,361	298,194	770,571	2,012,131	1,076,499		935,632
63	Miami, Fla	16,660,522	7,769,233	6,603,122	261,068	905,043	8,891,289	10,058,870		[2] 1,167,581
	City corporation	12,577,435	6,583,145	5,632,290	261,068	689,787	5,994,290			
	School district	4,083,087	1,186,088	970,832		215,256	2,896,999			
64	Wilmington, Del	4,558,861	3,674,212	2,809,251	381,902	483,059	884,649	503,780		380,869
65	Erie, Pa	5,435,914	3,588,230	2,805,536	373,595	409,099	1,847,684	344,499		1,503,185
	City corporation	3,181,693	1,757,250	1,134,399	373,595	249,256	1,424,443			
	School district	2,254,221	1,830,980	1,671,137		159,843	423,241			
66	Cambridge, Mass	6,523,302	5,840,338	4,901,224	404,971	534,143	682,964		261,993	944,957
67	New Bedford, Mass	8,314,826	6,045,606	5,028,765	300,863	715,978	2,269,220	156,432		2,112,788
68	Albany, N. Y	9,447,494	5,957,981	4,596,203	625,243	736,535	3,489,513	2,788,360		701,153
	City corporation	9,182,879	5,693,366	4,331,588	625,243	736,535	3,489,513			
	County supervisors' fund	264,615	264,615	264,615						

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.
[2] Excess of payments for operation, maintenance, and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
69	Kansas City, Kans.	$5,736,969	$5,148,549	$2,794,063	$1,419,372	$935,114	$588,420		$1,389,700	$1,978,120
	City corporation	3,718,699	3,291,239	1,162,504	1,419,372	709,363	427,460			
	School district	1,906,096	1,748,384	1,600,803		147,581	157,712			
	Drainage district	112,174	108,926	30,756		78,170	3,248			
70	Yonkers, N. Y.	11,582,078	7,930,249	6,385,816	462,038	1,082,395	3,651,829	$1,886,916		1,764,913
71	Reading, Pa.	4,885,529	3,212,706	2,657,032	224,968	330,706	1,672,823	776,233		896,590
	City corporation	2,107,108	1,576,955	1,233,432	224,968	118,555	530,153			
	School district	2,778,421	1,635,751	1,423,600		212,151	1,142,670			
72	Duluth, Minn.	7,563,771	4,712,342	3,473,490	774,325	464,527	2,851,429	745,048		2,106,381
	City corporation	4,109,798	2,674,999	1,621,071	774,325	279,603	1,434,799			
	School district	3,453,973	2,037,343	1,852,419		184,924	1,416,630			
73	Elizabeth, N. J.	5,339,979	3,842,554	3,394,345	3,710	444,499	1,497,425	574,213		923,212
74	Lowell, Mass.	5,608,832	5,066,534	4,262,420	402,666	401,448	542,298		392,234	934,532
75	San Diego, Calif.	10,949,137	5,555,883	4,235,046	560,682	760,155	5,393,254	791,527		4,601,727
	City corporation	7,944,259	3,302,361	2,145,899	560,682	595,780	4,641,898			
	School district	3,004,878	2,253,522	2,089,147		164,375	751,356			
76	Canton, Ohio	7,059,015	3,530,422	2,398,582	198,259	933,581	3,528,593	1,629,370		1,899,223
	City corporation	3,832,050	1,733,355	996,562	198,259	538,534	2,098,695			
	School district	3,226,965	1,797,067	1,402,020		395,047	1,429,898			
77	Spokane, Wash.	4,421,469	3,816,701	3,337,655	188,431	290,615	604,768		428,000	1,032,768
	City corporation	2,496,944	1,932,720	1,527,846	188,431	216,443	564,224			
	School district	1,924,525	1,883,981	1,809,809		74,172	40,544			

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78	Oklahoma City, Okla	5,085,219	3,991,603	2,968,422	251,222	771,959	1,093,616		831,282	1,924,898
	City corporation	3,023,781	2,081,759	1,301,409	251,222	529,128	942,022			
	School district	2,061,438	1,909,844	1,667,013		242,831	151,594			
79	Tacoma, Wash	8,628,063	5,178,413	2,940,023	1,580,835	657,555	3,449,650	1,064,824		2,384,826
	City corporation	5,805,901	3,440,521	1,292,501	1,580,835	567,185	2,365,380			
	School district	2,656,268	1,599,304	1,509,095		90,209	1,056,964			
	Park district	165,894	138,588	138,427		161	27,306			
80	El Paso, Tex	3,115,649	2,716,096	2,097,141	191,117	427,838	399,553	478,411		[2] 78,858
81	Waterbury, Conn	6,391,321	4,899,071	4,066,060	107,564	725,447	1,492,250	923,897		568,353
	City corporation	6,346,767	4,856,329	4,038,119	107,564	710,646	1,490,438			
	School district	44,554	42,742	27,941		14,801	1,812			
82	Lynn, Mass	5,113,604	4,058,462	3,420,159	291,977	346,326	1,055,142		161,475	1,216,617
83	Utica, N. Y	6,005,725	3,889,051	3,457,117	500	431,434	2,116,674	1,117,635		999,039
	City corporation	5,904,248	3,787,574	3,355,640	500	431,434	2,116,674			
	County supervisors' fund	101,477	101,477	101,477						
84	Fort Wayne, Ind	5,696,956	3,497,741	2,608,751	661,613	227,377	2,199,215	191,499		2,007,716
	City corporation	3,318,266	1,790,440	1,092,105	661,613	36,722	1,527,826			
	School district	2,378,690	1,707,301	1,516,646		190,655	671,389			
85	Somerville, Mass	3,730,493	3,255,430	2,873,165	140,473	241,792	475,063		185,063	660,126
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
86	Tampa, Fla	$9,516,563	$3,819,348	$2,983,795	$369,584	$465,969	$5,697,215	$4,831,109		$866,106
	City corporation	7,167,309	2,820,309	2,134,616	369,584	316,109	4,347,000			
	School district	2,349,254	999,039	849,179		149,860	1,350,215			
87	Knoxville, Tenn	4,558,246	3,334,231	2,283,925	254,494	795,812	1,224,015	1,044,969		179,046
88	Savannah, Ga	2,912,060	2,191,618	1,798,559	221,108	171,951	720,442	338,250		382,192
	City corporation	2,521,822	1,823,902	1,436,262	221,108	166,532	697,920			
	School district	390,238	367,716	362,297		5,419	22,522			
89	Evansville, Ind	3,998,323	2,557,280	2,093,605	294,101	169,574	1,441,043	160,882		1,280,161
	City corporation	2,411,194	1,460,114	1,075,030	294,101	90,983	951,080			
	School district	1,587,129	1,097,166	1,018,575		78,591	489,963			
90	Allentown, Pa	3,386,843	2,280,066	1,921,436	139,410	219,220	1,106,777	561,357		545,420
	City corporation	1,350,144	1,029,959	823,817	139,410	66,732	320,185			
	School district	2,036,699	1,250,107	1,097,619		152,488	786,592			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54
[2] Excess of payments for operation, maintenance, and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
91	Long Beach, Calif.	$12,469,719	$6,986,216	$4,850,490	$1,430,630	$705,096	$5,483,503	$2,373,414		$3,110,089
	City corporation	8,375,169	4,441,341	2,604,856	1,430,630	405,855	3,933,828			
	School district	4,094,550	2,544,875	2,245,634		299,241	1,549,675			
92	Lawrence, Mass.	5,231,954	4,214,252	3,598,786	307,839	307,627	1,017,702	285,697		732,005
93	Schenectady, N. Y.	6,158,505	4,629,954	4,067,558	154,409	407,987	1,528,551	562,326		966,225
94	Wichita, Kans.	4,261,453	2,881,620	2,443,678	13,534	424,408	1,379,833	301,600		1,078,233
	City corporation	2,722,701	1,428,728	1,091,663	13,534	323,531	1,293,973			
	School district	1,538,752	1,452,892	1,352,015		100,877	85,860			
95	Bayonne, N. J.	6,531,317	5,772,225	3,935,797	1,211,759	624,669	759,092	263,736		495,356
96	Hamtramck, Mich.	3,071,217	2,456,695	1,817,406	349,016	290,273	614,522		$119,494	734,016
	City corporation	2,059,875	1,487,738	1,001,486	349,016	137,236	572,137			
	School district	1,011,342	968,957	815,920		153,037	42,385			
97	Harrisburg, Pa.	4,643,630	2,747,671	2,309,611	142,371	295,689	1,895,959	1,193,039		702,920
	City corporation	1,981,484	1,272,846	965,720	142,371	164,755	708,638			
	School district	2,662,146	1,474,825	1,343,891		130,934	1,187,321			
98	Manchester, N. H.	3,165,303	2,770,139	2,279,698	226,165	264,276	395,164		230,550	625,714
99	Peoria, Ill.	2,882,933	2,314,791	2,191,056	3,516	120,219	568,142		26,752	594,894
	City corporation	1,586,126	1,150,197	1,078,963	3,516	67,718	435,929			
	School district	1,087,535	1,033,669	991,028		42,641	53,866			
	Park district	209,272	130,925	121,065		9,860	78,347			
100	South Bend, Ind.	5,372,826	2,963,206	2,495,096	195,986	272,124	2,409,620	154,956		2,254,664

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	City corporation	3,171,728	1,351,083	1,051,974	195,986	103,123	1,820,645			
	School district	2,201,098	1,612,123	1,443,122		169,001	588,975			
101	Gary, Ind	5,058,300	2,748,745	2,586,858	10,061	151,826	2,309,555	289,715		2,019,840
	City corporation	3,099,435	1,116,127	1,056,651	10,061	49,415	1,983,308			
	School district	1,958,865	1,632,618	1,530,207		102,411	326,247			
102	Rockford, Ill	4,918,438	2,416,841	2,017,452	147,383	252,006	2,501,597	1,449,662		1,051,935
	City corporation	3,098,850	1,202,151	878,796	147,383	175,972	1,896,699			
	School district	1,707,689	1,132,833	1,058,498		74,335	574,856			
	Park district	111,899	81,857	80,158		1,699	30,042			
103	St. Joseph, Mo	4,064,389	2,085,719	1,928,259	1,082	156,378	1,978,670	916,653		1,062,017
	City corporation	2,863,678	1,118,568	1,003,278	1,082	114,208	1,745,110			
	School district	1,200,711	967,151	924,981		42,170	233,560			
104	Wilkes-Barre, Pa	2,939,362	2,447,541	2,257,450	6,763	183,328	491,821		289,272	781,093
	City corporation	1,348,839	1,219,709	1,054,683	6,763	158,263	129,130			
	School district	1,590,523	1,227,832	1,202,767		25,065	362,691			
105	Sioux City, Iowa	3,886,630	2,659,016	2,311,376	145,990	201,650	1,227,614	85,900		1,141,714
	City corporation	2,149,175	1,198,485	951,325	145,990	101,170	950,690			
	School district	1,737,455	1,460,531	1,360,051		100,480	276,924			
106	Portland, Me	3,883,707	3,275,805	2,621,224	184,647	469,934	607,902		48,445	656,347
	City corporation	3,349,419	2,948,944	2,613 233	80,047	255,664	400,475			
	Bridge district	13,993	13,993	6,893		7,100				
	Water district	504,921	297,494	799	104,600	192,095	207,427			
	State pier-site district	15,374	15,374	299		15,075				
107	Little Rock, Ark	2,739,894	1,795,476	1,437,813	10,935	346,728	944,418	428,014		516,404
	City corporation	937,350	902,779	757,650	10,935	134,194	34,571			
	School district	1,027,082	690,315	649,909		40,406	336,767			
	Sewer and street improvement district	775,462	202,382	30,254		172,128	573,080			
108	Highland Park, Mich	5,324,686	3,711,764	3,063,016	202,634	446,114	1,612,922	388,888		1,224,034
	City corporation	3,373,206	2,143,660	1,701,852	202,634	239,174	1,229,546			
	School district	1,951,480	1,568,104	1,361,164		206,940	383,376			
109	Charleston, S. C	3,973,721	2,904,658	1,549,140	794,330	561,188	1,069,063	353,893		715,170
	City corporation	3,491,139	2,451,609	1,125,426	794,330	531,853	1,039,530			
	School district	482,582	453,049	423,714		29,335	29,533			
110	Sacramento, Calif	6,283,568	4,162,764	3,343,034	244,097	575,633	2,120,804	672,842		1,447,962
	City corporation	3,830,793	2,303,223	1,727,311	244,097	331,815	1,527,570			
	School district	2,416,273	1,853,671	1,609,853		243,818	562,602			
	Utility district	36,502	5,870	5,870			30,632			
111	Binghamton, N. Y	4,699,586	3,438,394	2,993,053	178,940	266,401	1,261,192	467,254		793,938

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
112	Saginaw, Mich	$3,697,141	$2,536,322	$2,079,893	$155,804	$300,625	$1,160,819	$302,228		$858,591
	City corporation	2,291,481	1,209,911	865,017	155,804	189,090	1,081,570			
	School district	1,405,660	1,326,411	1,214,876		111,535	79,249			
113	East St. Louis, Ill	2,951,773	1,687,580	1,473,605		213,975	1,264,193	976,596		287,597
	City corporation	1,959,711	823,241	678,166		145,075	1,136,470			
	School district	888,603	769,506	735,450		34,056	119,097			
	Park district	103,459	94,833	59,989		34,844	8,626			
114	Troy, N. Y	3,670,617	3,116,708	2,664,244	125,910	326,554	553,909	45,493		508,416
	City corporation	3,314,680	2,762,230	2,314,235	125,910	322,085	552,450			
	Lansingburg school district	181,427	180,298	175,829		4,469	1,129			
	County supervisors' fund	174,510	174,180	174,180			330			
115	Johnstown, Pa	4,439,214	2,403,841	2,073,150	862	329,829	2,035,373	1,530,244		505,129
	City corporation	2,156,047	1,066,318	869,985	862	195,471	1,089,729			
	School district	2,283,167	1,337,523	1,203,165		134,358	945,644			
116	Chattanooga, Tenn	3,657,147	2,262,755	1,824,971	46,739	391,045	1,394,392	1,099,157		295,235
117	Terre Haute, Ind	3,097,560	2,117,882	1,958,594	30,391	128,897	979,678	268,201		711,477
	City corporation	1,234,584	887,778	775,090	30,391	82,297	346,806			
	School district	1,862,976	1,230,104	1,183,504		46,600	632,872			
118	Lansing, Mich	6,114,608	3,839,289	2,172,138	1,247,596	419,555	2,275,319		$204,819	2,480,138
	City corporation	4,577,493	2,735,930	1,069,085	1,247,596	419,249	1,841,563			
	School district	1,537,115	1,103,359	1,103,053		306	433,756			
119	Pawtucket, R. I	4,794,638	2,500,465	1,862,871	184,414	453,180	2,294,173	1,741,157		553,016

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120	Chester, Pa	2,002,132	1,475,188	1,268,226	600	206,362	526,944	224,804	302,140
	City corporation	1,071,796	601,150	485,316	600	115,234	470,646		
	School district	930,336	874,038	782,910		91,128	56,298		
121	Winston-Salem, N. C	5,438,024	2,195,911	1,391,571	140,963	663,377	3,242,113	2,612,677	629,436
122	Springfield, Ohio	2,219,010	1,795,205	1,459,181	105,696	230,328	423,805		366,567 790,372
	City corporation	1,326,188	915,299	669,319	105,696	140,284	410,889		
	School district	892,822	879,906	789,862		90,044	12,916		
123	Passaic, N. J	5,112,101	3,195,065	2,714,963		480,102	1,917,036	2,012,893	[1] 95,857
124	Racine, Wis	3,119,025	2,047,552	1,730,935	121,275	195,342	1,071,473	60,786	1,010,687
125	New Britain, Conn	3,681,839	2,462,538	2,026,969	192,309	243,260	1,219,301	743,859	475,442
126	Hoboken, N. J	4,178,872	4,172,311	3,216,599	264,669	691,043	6,561		287,443 294,004
127	Berkeley, Calif	3,918,707	2,728,399	2,541,922	7,686	178,791	1,190,308	82,897	1,107,411
	City corporation	1,740,155	1,180,551	1,125,110	7,686	47,755	559,604		
	School district	1,755,088	1,543,535	1,416,812		126,723	211,553		
	Utility district	423,464	4,313			4,313	419,151		
128	Altoona Pa	2,475,293	1,724,263	1,440,675	73,334	210,254	751,030	406,423	344,607
	City corporation	1,438,893	739,395	551,744	73,334	114,317	699,498		
	School district	1,036,400	984,868	888,931		95,937	51,532		
129	Mobile, Ala	3,160,137	1,739,282	1,314,191	160,743	264,348	1,420,855	1,310,470	110,385
	City corporation	2,328,948	1,238,630	820,449	160,743	257,438	1,090,318		
	School district	831,189	500,652	493,742		6,910	330,537		
130	Shreveport, La	3,096,631	2,003,734	1,516,807	146,486	340,441	1,092,897	376,958	715,939
	City corporation	2,176,869	1,303,251	911,330	146,486	245,435	873,618		
	School district	919,762	700,483	605,477		95,006	219,279		
131	Cicero, Ill	3,120,688	1,865,539	1,458,820	187,665	219,054	1,255,149	502,320	752,829
	City corporation	1,655,800	968,231	637,151	187,665	143,415	687,569		
	School district	1,360,299	861,526	800,458		61,068	498,773		
	Park district	104,589	35,782	21,211		14,571	68,807		
132	Brockton, Mass	3,356,803	2,829,715	2,437,491	153,006	239,218	527,088		371,503 898,591
133	Bethlehem, Pa	2,412,796	1,839,304	1,361,331	130,069	347,904	573,492		122,202 695,694
	City corporation	1,328,578	832,348	539,537	130,069	162,742	496,230		
	School district	1,084,218	1,006,956	821,794		185,162	77,262		
134	Huntington, W. Va	3,228,681	1,953,186	1,751,097	17,768	184,321	1,275,495		45,071 1,320,566
	City corporation	1,870,948	717,773	624,405	5,332	88,036	1,153,175		
	School district	1,281,161	1,199,534	1,103,686		95,848	81,627		
	Park district	76,572	35,879	23,006	12,436	437	40,693		
135	Springfield, Ill	3,925,807	2,290,913	1,708,685	422,000	160,228	1,634,894	282,130	1,352,764
	City corporation	2,356,931	1,196,562	672,100	422,000	102,462	1,160,369		
	School district	971,599	932,838	892,675		40,163	38,761		
	Park district	205,086	139,601	137,101		2,500	65,485		
	Sanitary district	392,191	21,912	6,809		15,103	370,279		

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.
[2] Excess of payments for operation, maintenance, and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
136	Union City, N. J.	$2,479,315	$2,313,937	$2,054,930		$259,007	$165,378		$78,735	$244,113
137	Quincy, Mass.	5,462,226	3,122,806	2,659,889	$132,565	330,352	2,339,420	$1,242,583		1,096,837
138	Roanoke, Va.	2,247,597	1,683,495	1,387,944	17,367	278,184	564,102	225,871		338,231
139	Lincoln, Nebr.	4,487,086	2,684,730	1,956,437	438,997	289,296	1,802,356	825,367		976,989
	City corporation	2,030,942	1,407,295	809,607	438,997	158,691	623,647			
	School district	2,338,231	1,187,794	1,059,137		128,657	1,150,437			
	Sanitary district	117,913	89,641	87,693		1,948	28,272			
140	East Orange, N. J.	4,028,995	2,897,384	2,329,559	244,099	323,726	1,131,611	474,920		656,691
141	Holyoke, Mass.	5,180,929	3,824,870	2,517,226	1,052,599	255,045	1,356,059	419,470		936,589
142	Portsmouth, Va.	2,226,410	1,681,842	963,129	161,883	556,830	544,568	476,343		68,225
143	Jackson, Mich.	2,543,459	1,747,722	1,359,827	133,528	254,367	795,737	87,953		707,784
	City corporation	1,701,472	1,048,678	725,134	133,528	190,016	652,794			
	School district	841,987	699,044	634,693		64,351	142,943			
144	Lakewood, Ohio	3,345,864	2,747,703	2,015,591	224,682	507,430	598,161		241,592	839,753
	City corporation	1,654,258	1,233,472	747,975	224,682	260,815	420,786			
	School district	1,691,606	1,514,231	1,267,616		246,615	177,375			
145	Topeka, Kans.	3,517,685	1,839,392	1,434,150	259,861	145,381	1,678,293	795,552		882,741
	City corporation	2,356,445	1,072,704	667,462	259,861	145,381	1,283,741			
	School district	1,161,240	766,688	766,688			394,552			
146	Fresno, Calif.	2,739,925	2,465,271	2,318,693	5,564	141,014	274,654	154,545		120,109
	City corporation	1,273,239	1,162,613	1,123,037	5,564	34,012	110,626			
	School district	1,466,686	1,302,658	1,195,656		107,002	164,028			

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147	Macon, Ga	1,855,954	1,528,920	1,227,548	183,433	117,939	327,034		168,227	495,261
	City corporation	1,420,511	1,127,820	827,045	183,433	117,342	292,691			
	School district	435,443	401,100	400,503		597	34,343			
148	Wichita Falls, Tex	2,189,074	1,413,000	799,733	176,395	436,872	776,074	459,792		316,282
	City corporation	1,160,383	704,527	390,566	151,212	162,749	455,856			
	School district	808,386	491,449	402,000		89,449	316,937			
	Water improvement district	220,305	217,024	7,167	25,183	184,674	3,281			
149	Covington, Ky	1,562,100	1,442,682	1,130,801	160,586	151,295	119,418		60,760	180,178
	City corporation	1,125,805	1,025,771	745,040	160,586	120,145	100,034			
	School district	436,295	416,911	385,761		31,150	19,384			
150	Niagara Falls, N. Y	5,322,891	3,179,310	2,462,826	185,118	531,366	2,143,581	980,606		1,162,975
151	Pasadena, Calif	9,970,504	5,072,154	3,447,755	1,116,739	507,660	4,898,350	1,619,954		3,278,396
	City corporation	6,710,706	3,215,313	1,775,134	1,116,739	323,440	3,495,393			
	School district	3,259,798	1,856,841	1,672,621		184,220	1,402,957			
152	Lancaster, Pa	2,028,927	1,434,971	1,068,682	232,803	133,486	593,956	470,608		123,348
	City corporation	915,925	750,100	474,797	232,803	42,500	165,825			
	School district	1,113,002	684,871	593,885		90,986	428,131			
153	Wheeling, W. Va	3,001,445	2,089,148	1,662,231	197,755	229,162	912,297	3,195		909,102
	City corporation	1,689,854	1,151,654	760,812	197,755	193,087	538,200			
	School district	1,311,591	937,494	901,419		36,075	374,097			
154	Augusta, Ga	2,267,270	1,703,912	1,424,326	125,219	154,367	563,358		74,465	637,823
	City corporation	1,437,041	1,195,848	931,294	125,219	139,335	241,193			
	School district	830,229	508,064	493,032		15,032	322,165			
155	Newton, Mass	4,989,625	3,652,914	3,176,482	163,805	312,627	1,336,711	513,689		823,022
156	Kalamazoo, Mich	3,041,869	1,964,321	1,549,480	211,697	203,144	1,077,548	324,482		753,066
	City corporation	1,571,698	934,915	643,110	211,697	80,108	636,783			
	School district	1,470,171	1,029,406	906,370		123,036	440,765			
157	Decatur, Ill	3,067,099	1,686,288	1,184,108	285,779	216,401	1,380,811	864,171		516,640
	City corporation	1,590,947	785,426	373,618	285,779	126,029	805,521			
	School district	1,103,683	813,115	762,070		51,045	290,568			
	Park district	184,281	37,934	27,951		9,983	146,347			
	Sanitary district	188,188	49,813	20,469		29,344	138,375			
158	Charlotte, N. C	3,399,588	2,055,981	1,342,465	277,006	436,510	1,343,607	795,347		548,260
159	Atlantic City, N. J	8,859,024	6,074,157	4,917,942	258,842	897,373	2,784,867	2,405,830		379,037
160	Oak Park, Ill	3,223,367	2,095,255	1,642,509	186,433	266,313	1,128,112		69,044	1,197,156
	City corporation	1,551,747	972,086	597,803	186,433	187,850	579,661			
	School district	1,581,448	1,073,510	1,007,982		65,528	507,938			
	Park district	90,172	49,659	36,724		12,935	40,513			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				Fo. outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
161	Kenosha, Wis.	$3,617,215	$1,858,153	$1,621,769	$91,924	$144,460	$1,759,062	$468,554		$1,290,508
162	Davenport, Iowa	2,210,544	1,789,614	1,624,931	24,061	140,622	420,930		$216,045	636,975
	City corporation	1,223,499	867,825	760,872	24,061	82,892	355,674			
	School district	987,045	921,789	864,059		57,730	65,256			
163	Malden, Mass.	2,490,455	2,142,037	1,838,106	98,298	205,633	348,418		52,493	400,911
164	Hammond, Ind.	3,638,466	2,122,300	1,751,828	231,192	139,280	1,516,166	2,318		1,513,848
	City corporation	2,482,183	1,035,234	731,171	231,192	72,871	1,446,949			
	School district	1,156,283	1,087,066	1,020,657		66,409	69,217			
165	Mount Vernon, N. Y.	4,566,641	3,332,998	2,614,510	281,718	436,770	1,233,643	789,281		444,362
	City corporation	2,712,083	1,889,311	1,268,811	281,718	338,782	822,772			
	School district	1,854,558	1,443,687	1,345,699		97,988	410,871			
166	Beaumont, Tex.	2,116,568	1,470,610	945,295	258,620	266,695	645,958	400,655		245,303
167	Cedar Rapids, Iowa	2,225,531	1,620,362	1,364,869	94,405	161,088	605,169		568	605,737
	City corporation	1,097,165	672,776	516,065	94,405	62,306	424,389			
	School district	1,128,366	947,586	848,804		98,782	180,780			
168	Woonsocket, R. I.	3,187,717	2,027,176	1,484,263	97,813	445,100	1,160,541	720,123		440,418
169	New Castle, Pa.	1,885,598	1,339,106	1,201,751	8	137,347	546,492	170,849		375,643
	City corporation	941,835	491,096	430,385	8	60,703	450,739			
	School district	943,763	848,010	771,366		76,644	95,753			

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

170	Charleston, W. Va	$2,453,731	$1,408,174	$1,211,272	$11,731	$185,171	$1,045,557	$500,736		$544,821
	City corporation	770,491	623,447	531,824	11,731	79,892	147,044			
	School district	1,683,240	784,727	679,448		105,279	898,513			
171	Pontiac, Mich	2,917,809	1,999,512	1,535,451	182,952	281,109	918,297		$66,354	984,651
	City corporation	1,721,117	1,092,133	751,023	182,952	158,158	628,984			
	School district	1,196,692	907,379	784,428		122,951	289,313			
172	Medford, Mass	2,979,271	2,000,895	1,705,315	110,306	185,274	978,376	383,531		594,845
173	McKeesport, Pa	2,196,616	1,604,363	1,325,475	146,143	132,745	592,253	174,445		417,808
	City Corporation	1,299,807	744,620	522,759	146,143	75,718	555,187			
	School district	896,809	859,743	802,716		57,027	37,066			
174	York, Pa	1,871,407	1,161,254	1,059,627		101,627	710,153	298,031		412,122
	City corporation	839,844	490,766	430,139		60,627	349,078			
	School district	1,031,563	670,488	629,488		41,000	361,075			
175	Haverhill, Mass	2,879,872	2,148,428	1,951,678	91,204	105,546	731,444	285,575		445,869
176	Bay City, Mich	2,273,763	2,007,429	1,367,636	361,766	278,027	266,334		183,349	449,683
	City corporation	1,415,350	1,164,198	655,355	361,766	147,077	251,152			
	School district	858,413	843,231	712,281		130,950	15,182			
177	Elmira, N. Y	2,174,595	1,921,997	1,604,798	162,527	154,672	252,598		169,155	421,753
178	Newport News, Va	4,477,999	997,352	745,853	68,730	182,769	3,480,647	3,209,584		271,063
179	Stockton, Calif	3,210,162	2,080,731	1,836,968	18,910	224,853	1,129,431	536,191		593,240
	City corporation	2,177,370	1,157,081	989,218	18,910	148,953	1,020,289			
	School district	1,032,792	923,650	847,750		75,900	109,142			
180	Galveston, Tex	3,070,185	1,730,343	1,261,080	160,840	308,423	1,339,842	943,191		396,651
181	Chelsea, Mass	2,674,800	2,237,207	1,928,709	49,243	259,255	437,593	125,230		312,363
182	Perth Amboy, N. J	2,744,153	2,087,703	1,362,074	289,349	436,280	656,450	499,973		156,477
183	Pittsfield, Mass	2,258,087	1,698,956	1,532,563	39,705	126,688	559,131		43,808	602,939
184	Greensboro, N. C	3,993,777	1,535,099	907,905	122,001	505,193	2,458,678	1,875,392		583,286
185	Montgomery, Ala	1,778,563	1,355,063	940,548	111,065	303,450	423,500	320,089		103,411
186	Lima, Ohio	1,868,703	1,695,639	1,105,068	138,043	452,528	173,064		166,518	339,582
	City corporation	1,125,094	972,167	436,920	138,043	397,204	152,927			
	School district	743,609	723,472	668,148		55,324	20,137			
187	Madison, Wis	4,127,152	2,626,319	2,076,378	249,217	300,724	1,500,833	657,721		843,112
188	Lexington, Ky	1,593,047	1,263,161	1,132,134	3,172	127,855	329,886		99,489	429,375
189	East Chicago, Ind	2,775,544	1,647,458	1,353,621	65,790	228,047	1,128,086	11,228		1,116,858
	City corporation	2,051,969	957,556	731,969	65,790	159,797	1,094,413			
	School district	723,575	689,902	621,652		68,250	33,673			
190	Aurora, Ill	1,870,338	1,284,699	960,004	178,342	146,353	585,639	15,296		570,343
	City corporation	1,281,945	755,968	466,401	178,342	111,225	525,977			
	School district	588,393	528,731	493,603		35,128	59,662			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
191	New Rochelle, N. Y	$4,610,262	$3,424,007	$3,114,036		$309,971	$1,186,255	$601,033		$585,222
192	Evanston, Ill	3,588,513	2,449,804	2,035,887	$152,491	261,426	1,138,709	89,936		1,048,773
	City corporation	2,015,521	1,281,373	975,531	152,491	153,351	734,148			
	School district	1,563,486	1,158,925	1,050,850		108,075	404,561			
	Park district	9,506	9,506	9,506						
193	Columbus, Ga	1,792,831	1,177,326	978,395	71,304	127,627	615,505	336,955		278,550
194	Muncie, Ind	1,347,564	1,078,139	984,928	19,852	73,359	269,425		$70,811	340,236
	City corporation	672,777	418,916	376,166	19,852	22,898	253,861			
	School district	674,787	659,223	608,762		50,461	15,564			
195	Waco, Tex	2,006,440	1,458,954	1,123,351	137,963	197,640	547,486	205,995		341,491
196	Jamestown, N. Y	3,164,541	2,106,602	1,566,729	326,124	213,749	1,057,939		125,143	1,183,082
	City corporation	2,251,193	1,226,358	754,123	326,124	146,111	1,024,835			
	School district	875,435	842,331	774,693		67,638	33,104			
	County supervisors' fund	37,913	37,913	37,913						
197	Muskegon, Mich	2,968,112	1,666,371	1,266,886	161,282	238,203	1,301,741	585,697		716,044
	City corporation	1,226,133	832,355	504,558	161,282	166,515	393,778			
	School district	1,741,979	834,016	762,328		71,688	907,963			
198	Fitchburg, Mass	2,360,399	1,932,436	1,675,345	108,248	148,843	427,963	74,309		353,654
199	San Jose, Calif	2,992,859	1,708,338	1,584,431		123,907	1,284,521	295,018		989,503
	City corporation	1,356,138	588,487	539,983		48,504	767,651			
	School district	1,636,721	1,119,851	1,044,448		75,403	516,870			
200	Pueblo, Colo	2,108,535	1,682,925	1,140,574	249,726	292,625	425,610		110,947	536,557
	City corporation	1,381,662	1,041,348	542,856	249,726	248,766	340,314			
	School district	726,873	641,577	597,718		43,859	85,296			
201	Brookline, Mass	3,588,535	2,791,513	2,453,117	158,889	179,507	797,022		34,561	831,583
202	Chicopee, Mass	2,232,705	1,729,901	1,322,721	309,691	97,489	502,804		121,562	624,366

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203	Lorain, Ohio	1,678,745	1,413,113	1,010,648	103,190	299,275	265,632		275,803	541,435
	City corporation	1,017,351	753,712	446,697	103,190	203,825	263,639			
	School district	661,394	659,401	563,951		95,450	1,993			
204	Williamsport, Pa	1,519,926	1,108,751	1,038,134	800	69,817	411,175	43,356		367,819
	City corporation	785,781	520,651	488,901	800	30,950	265,130			
	School district	734,145	588,100	549,233		38,867	146,045			
205	Butte, Mont	1,148,184	1,029,746	888,684		141,062	118,438		50,954	169,392
	City corporation	716,891	603,665	476,399		127,266	113,226			
	School district	431,293	426,081	412,285		13,796	5,212			
206	Salem, Mass	2,018,546	1,870,367	1,627,781	122,131	120,455	148,179		255,538	403,717
207	Hamilton, Ohio	2,498,846	1,968,451	997,126	710,619	260,706	530,395		363,250	893,645
	City corporation	1,930,884	1,411,559	476,180	710,619	224,760	519,325			
	School district	567,962	556,892	520,946		35,946	11,070			
208	Durham, N. C	3,461,588	1,325,476	836,031	191,283	298,162	2,136,112	1,788,660		347,452
209	Battle Creek, Mich	1,680,914	1,281,455	1,108,279	101,658	71,518	399,459		137,697	537,156
	City corporation	853,572	602,788	449,223	101,658	51,907	250,784			
	School district	827,342	678,667	659,056		19,611	148,675			
210	Everett, Mass	2,217,576	1,994,060	1,704,036	90,612	199,412	223,516		142,104	365,620
211	Springfield, Mo	1,172,079	967,527	927,820	4,602	35,105	204,552		1,762	206,314
	City corporation	597,559	463,560	451,983	4,602	6,975	133,999			
	School district	574,520	503,967	475,837		28,130	70,553			
212	Columbia, S. C	1,422,054	1,239,649	932,243	115,444	191,962	182,405	13,294		169,111
	City corporation	929,313	842,379	576,125	115,444	150,810	86,934			
	School district	492,741	397,270	356,118		41,152	95,471			
213	Stamford, Conn	2,991,708	1,987,143	1,762,185	48	224,910	1,004,565	598,644		405,921
	City corporation	1,406,724	965,268	898,642		66,626	441,456			
	Town	1,584,984	1,021,875	863,543	48	158,284	563,109			
214	Dubuque, Iowa	1,831,459	1,228,909	1,012,975	77,800	138,134	602,550		46,423	648,973
	City corporation	1,269,594	692,946	546,440	77,800	68,706	576,648			
	School district	561,865	535,963	466,535		69,428	25,902			
215	Joliet, Ill	1,754,376	1,413,244	1,096,772	151,520	164,952	341,132		157,989	499,121
	City corporation	951,215	705,356	463,954	151,520	89,882	245,859			
	School district	773,780	680,756	605,686		75,070	93,024			
	Park district	29,381	27,132	27,132			2,249			
216	Council Bluffs, Iowa	1,981,176	1,227,348	942,886	176,712	107,750	753,828		49,379	803,207
	City corporation	1,269,184	606,920	363,138	176,712	67,070	662,264			
	School district	711,992	620,428	579,748		40,680	91,564			
217	Rock Island, Ill	1,410,879	899,485	721,570	69,516	108,399	511,394	85,488		425,906
	City corporation	963,492	478,217	320,466	69,516	88,235	485,275			
	School district	447,387	421,268	401,104		20,164	26,119			
218	Portsmouth, Ohio	1,804,046	1,219,855	811,039	133,907	274,909	584,191	139,445		444,746
	City corporation	1,231,679	703,231	368,961	133,907	200,363	528,448			
	School district	572,367	516,624	442,078		74,546	55,743			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, 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—	
		All governmental costs	For operation, maintenance, and interest				For outlays [1]		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 12)	Operation and maintenance of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
219	Taunton, Mass	$2,529,547	$1,877,274	$1,271,437	$450,274	$155,563	$652,273	$140,959		$511,314
220	Superior, Wis	1,624,218	1,509,025	1,407,008		102,017	115,193		$28,638	143,831
221	Quincy, Ill	1,727,078	947,983	804,176	93,638	50,169	779,095	183,373		595,722
	City corporation	1,159,977	524,947	387,185	93,638	44,124	635,030			
	School district	551,022	407,085	401,040		6,045	143,937			
	Sanitary district	16,079	15,951	15,951			128			
222	New Brunswick, N. J	2,739,967	1,714,600	1,303,682	170,041	240,877	1,025,367	746,853		278,514
223	Lynchburg, Va	2,648,386	1,325,382	1,036,994	71,940	216,448	1,323,004	958,785		364,219
224	Austin, Tex	1,971,623	1,604,329	926,342	520,646	157,341	367,294		6,060	373,354
	City corporation	1,467,666	1,199,860	526,184	520,646	153,030	267,806			
	School district	503,957	404,469	400,158		4,311	99,488			
225	Kokomo, Ind	1,018,310	693,533	649,434	11,005	33,094	324,777		42,645	367,422
	City corporation	606,782	317,211	291,906	11,005	14,300	289,571			
	School district	411,528	376,322	357,528		18,794	35,206			
226	Ogden, Utah	1,568,165	1,255,078	918,405	66,841	269,832	313,087		151,460	464,547
	City corporation	856,121	664,319	373,832	66,841	223,646	191,802			
	School district	712,044	590,759	544,573		46,186	121,285			
227	Easton, Pa	2,518,651	1,244,856	1,087,196	17	157,643	1,273,795	1,057,944		215,851
	City corporation	1,405,192	504,058	423,782	17	80,259	901,134			
	School district	1,113,459	740,798	663,414		77,384	372,661			
228	Wilmington, N. C	1,352,383	1,022,592	759,839	90,015	172,738	329,791	219,426		110,365
	City corporation	945,383	648,962	424,222	90,015	134,725	296,421			
	School district	407,000	373,630	335,617		38,013	33,370			
229	Danville, Ill	1,059,459	776,747	705,862	822	70,063	282,712		162,190	444,902
	City corporation	558,974	339,225	302,248	822	36,155	219,749			
	School district	500,485	437,522	403,614		33,908	62,963			

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230	Waterloo, Iowa	1,384,147	1,213,643	988,282	76,046	149,315	170,504		258,295	428,799
	City corporation	714,852	553,927	408,873	76,046	69,008	160,925			
	School district	669,295	659,716	579,409		80,307	9,579			
231	Hazleton, Pa	1,263,730	943,921	833,700		110,221	319,809	145,295		174,514
	City corporation	550,464	351,675	279,577		72,098	198,789			
	School district	713,266	592,246	554,123		38,123	121,020			
232	Petersburg, Va	1,252,939	970,805	706,256	73,719	190,830	282,134	230,739		51,395
233	Poughkeepsie, N. Y	1,952,587	1,514,831	1,220,453	118,370	176,008	437,756	138,070		299,686
234	Orange, N. J	2,890,108	1,551,868	1,285,692	74,797	191,379	1,338,240	1,203,871		134,369
235	Waltham, Mass	2,566,583	1,581,163	1,372,012	98,010	111,141	985,420	505,036		480,384
236	Auburn, N. Y	1,424,924	1,209,345	1,026,613	116,720	66,012	215,579	40,466		175,113
237	Amsterdam, N. Y	1,646,677	1,299,696	1,071,518	84,566	143,612	346,981	159,872		187,109
	City corporation	788,307	598,936	480,392	84,566	33,978	189,371			
	School district	835,019	677,409	567,775		109,634	157,610			
	County supervisors' fund	23,351	23,351	23,351						
238	Norristown, Pa	871,899	688,610	635,640	3,454	49,516	183,289	39,127		144,162
	City corporation	296,982	242,972	230,702	3,454	8,816	54,010			
	School district	574,917	445,638	404,938		40,700	129,279			
239	Lewiston, Me	898,502	799,836	688,827	47,468	63,541	98,666		64,200	162,866
240	Green Bay, Wis	1,452,508	1,213,628	1,005,566	70,174	137,888	238,880		149,184	388,064
241	St. Petersburg, Fla	9,973,261	2,845,057	1,488,416	871,324	485,317	7,128,204	5,338,114		1,790,090
	City corporation	8,589,704	2,396,406	1,142,814	871,324	382,268	6,193,298			
	School district	1,383,557	448,651	345,602		103,049	934,906			
242	Moline, Ill	1,266,204	964,793	796,478	72,970	95,345	301,411		115,532	416,943
	City corporation	802,055	514,014	361,699	72,970	79,345	288,041			
	School district	464,149	450,779	434,779		16,000	13,370			
243	Sheboygan, Wis	1,939,721	1,226,366	1,055,999	97,059	73,308	713,355		109,781	823,136
244	Elgin, Ill	1,748,913	917,881	761,074	60,023	96,784	831,032	443,097		387,935
	City corporation	770,361	433,995	325,123	60,023	48,849	336,366			
	School district	438,129	428,711	414,198		14,513	9,418			
	Sanitary district	540,423	55,175	21,753		33,422	485,248			
245	Oshkosh, Wis	1,803,301	1,322,137	1,155,128	92,430	74,579	481,164	79,907		401,257
246	Watertown, N. Y	1,970,640	1,370,552	1,137,662	88,046	144,844	600,088	205,124		394,964
247	Muskogee, Okla	1,159,349	1,128,854	825,322	82,364	221,168	30,495		250,199	280,694
	City corporation	671,732	649,962	414,588	82,364	153,010	21,770			
	School district	487,617	478,892	410,734		68,158	8,725			
248	Newburgh, N. Y	1,396,892	1,143,812	981,436	78,902	83,474	253,080	108,522		144,558
249	La Crosse, Wis	1,479,110	1,156,995	1,002,017	57,905	97,073	322,115		39,618	361,733
250	Colorado Springs, Colo	2,374,710	2,052,016	1,140,858	640,088	271,070	322,694		317,620	640,314
	City corporation	1,636,194	1,327,861	469,718	640,088	218,055	308,333			
	School district	738,516	724,155	671,140		53,015	14,361			
Honolulu, Hawaii [2]		6,923,332	3,339,136	2,747,001	319,015	273,120	3,584,196	1,470,054		2,114,142

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.
[2] Not included in group or grand totals.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest
		All revenues	Taxes				Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	Grand total	$65.46	$41.76	$1.68	$0.12	$1.87	$4.90	$0.47	$3.21	$3.02	$1.72	$6.72	$49.93	$39.18	$3.74	$7.02	$15.53
	Group I	80.14	51.44	2.33	0.04	2.36	5.58	0.48	3.67	4.76	2.02	7.46	60.21	47.40	4.03	8.78	19.93
	Group II	67.97	43.65	0.49	0.05	2.33	4.48	0.40	3.38	2.91	2.12	8.15	53.99	41.03	5.35	7.62	13.97
	Group III	51.09	32.29	1.36	0.17	1.30	4.21	0.51	2.59	1.46	1.34	5.85	39.78	31.09	3.02	5.67	11.31
	Group IV	49.73	31.49	0.97	0.28	1.27	4.38	0.44	2.96	1.23	1.32	5.39	38.14	30.29	3.25	4.60	11.59
	Group V	47.80	29.62	1.48	0.24	1.21	4.37	0.45	2.58	0.89	1.33	5.64	36.56	29.03	3.18	4.36	11.24
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																
1	New York, N. Y.	$86.21	$56.74	$5.02	-------	$2.41	$3.41	$0.47	$5.05	$6.26	$1.01	$5.84	$69.24	$52.98	$2.45	$13.82	$16.97
2	Chicago, Ill.	74.41	49.16	0.03	-------	2.73	9.48	0.38	1.99	4.13	2.46	4.06	48.61	42.16	2.12	4.33	25.80
3	Philadelphia, Pa.	60.21	41.21	-------	$0.05	0.58	1.40	0.08	2.02	8.98	2.23	3.67	50.20	40.04	1.64	8.52	10.01
4	Detroit, Mich.	96.00	50.41	0.73	-------	1.86	8.89	0.49	3.80	1.14	3.23	25.45	70.46	44.40	17.87	8.19	25.54
5	Cleveland, Ohio	76.59	50.32	0.30	-------	1.84	7.29	0.85	0.44	3.49	3.13	8.94	53.50	39.67	4.47	9.36	23.09
6	St. Louis, Mo.	52.06	33.57	-------	-------	3.51	3.97	0.28	1.16	2.98	2.05	4.54	40.20	35.55	2.76	1.90	11.86
7	Baltimore, Md.	49.80	34.14	0.94	-------	1.73	1.05	0.06	1.83	3.68	0.81	5.55	42.93	33.00	2.77	7.16	6.87
8	Boston, Mass.	99.31	70.49	10.24	0.46	0.68	1.13	0.48	1.11	6.26	3.01	5.45	73.68	60.84	3.62	9.22	25.63
9	Los Angeles, Calif.[1]																
10	Pittsburgh, Pa.	73.41	58.31	-------	0.52	0.65	1.19	0.53	2.02	3.62	1.75	4.81	60.61	50.58	3.03	6.99	12.80
11	San Francisco, Calif.	79.90	52.85	-------	-------	3.52	5.34	0.15	4.53	1.75	2.20	9.56	55.53	43.72	5.25	6.57	24.36
12	Buffalo, N. Y.	73.92	51.67	2.32	-------	2.26	4.11	0.22	5.01	1.71	1.43	5.20	64.69	55.50	3.07	6.12	9.23
13	Washington, D. C.	67.86	34.43	0.01	-------	7.37	1.42	0.94	18.10	0.25	2.86	2.48	49.81	48.18	1.63	(2)	18.05
14	Milwaukee, Wis.	70.85	43.86	6.89	-------	1.36	5.75	0.70	3.44	1.65	3.09	4.11	51.86	44.91	3.09	3.86	18.99

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

15	Newark, N. J	$75.97	$51.51	$0.51	$0.10	$2.84	$2.43	$0.32	$5.59	$4.18	$2.82	$5.66	$66.48	$53.88	$4.17	$8.43	$9.49
16	Minneapolis, Minn	62.69	45.33	0.31		0.83	6.70	0.42	3.55	1.42	1.84	2.29	48.34	39.83	1.43	7.09	14.35
17	New Orleans, La	52.87	34.59		0.22	2.88	2.45	0.22	2.11	1.12	1.59	7.70	38.75	26.82	5.81	6.12	14.12
18	Cincinnati, Ohio	79.19	51.25	1.16		3.73	1.45	1.01	1.41	9.72	3.43	6.03	58.16	42.71	2.96	12.49	21.03
19	Kansas City, Mo	57.49	38.17			3.42	2.04	0.49	1.65	3.64	2.20	5.87	49.90	40.40	4.72	4.78	7.59
20	Seattle, Wash.[1]																
21	Indianapolis, Ind	52.85	42.85		0.12	0.55	4.89	0.08	2.11	0.52	1.60	0.13	38.18	34.10	0.08	3.99	14.67
22	Rochester, N. Y	73.11	46.19	2.74		2.38	7.50	0.18	5.51	1.59	2.20	4.81	61.89	52.58	2.16	7.16	11.21
23	Jersey City, N. J	75.29	50.66	0.36	0.03	3.80	0.75	0.16	5.09	4.05	1.67	8.73	70.44	54.69	3.31	12.45	4.85
24	Louisville, Ky	45.56	28.78			2.49	3.52	0.21	1.67	1.12	1.42	6.36	31.69	26.49	2.23	2.96	13.88

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

25	Akron, Ohio[1]															
26	Toledo, Ohio	$47.79	$32.42	$0.58		$2.10	$3.94	$0.34	$0.52	$2.15	$1.03	$4.70	$38.42	$29.30	$2.73	$6.39	$9.37
27	Portland, Oreg.[1]															
28	Columbus, Ohio	49.91	31.50	0.49		2.13	4.28	0.39	0.50	2.88	1.25	6.48	38.71	27.30	3.28	8.12	11.21
29	Denver, Colo	61.25	39.53			1.59	5.52	0.41	0.80	2.21	2.86	8.31	49.59	40.55	2.70	6.34	11.66
30	Providence, R. I	48.40	36.37		$0.24	0.27	0.48	0.21	1.16	2.68	1.45	5.55	40.46	33.12	1.84	5.50	7.94
31	Oakland, Calif	59.79	33.09			1.09	12.77	0.45	9.91	0.68	0.91	0.89	38.73	34.88	1.16	2.69	21.06
32	St. Paul, Minn	53.88	32.82	0.17		2.16	7.04	0.36	3.42	2.64	0.95	4.33	42.42	32.62	2.75	7.06	11.45
33	Atlanta, Ga.[1]															
34	Omaha, Nebr	64.29	36.24			1.01	5.72	0.32	1.02	2.12	1.13	16.74	49.31	31.46	8.99	8.86	14.99
35	Birmingham, Ala	38.97	16.24			5.00	8.41	1.80	4.42	1.07	1.20	0.83	27.08	21.99	0.71	4.38	11.90
36	San Antonio, Tex	34.95	24.02			0.37	0.53	0.23	2.50	0.81	0.76	5.72	30.38	21.82	2.46	6.10	4.57
37	Dallas, Tex	45.07	27.59			0.17	2.52	0.50	2.51	2.01	2.64	7.14	34.70	26.69	2.48	5.54	10.37
38	Worcester, Mass	65.44	42.82	8.94	0.60	0.30	1.04	0.10	1.58	1.14	4.06	4.87	50.53	45.24	1.79	3.49	14.91
39	Richmond, Va	53.69	29.57		0.43	4.45	0.66	0.38	1.64	3.39	0.66	12.51	43.43	27.24	5.93	10.26	10.26
40	Syracuse, N. Y	62.20	39.72	2.74		1.58	7.19	0.11	4.02	1.07	1.11	4.67	48.07	40.44	1.77	5.86	14.13
41	New Haven, Conn	45.88	39.22	0.57	0.46	0.35	0.71	0.36	1.48	1.27	1.42	0.04	37.25	34.17	0.02	3.07	8.63
42	Memphis, Tenn	46.59	30.67			2.36	1.79	0.51	3.13	0.71	1.12	6.30	38.48	28.35	2.64	7.49	8.11
43	Dayton, Ohio	47.51	33.55	0.27		2.27	2.23	0.87	0.47	1.57	2.35	3.92	34.73	28.21	1.25	5.27	12.78
44	Norfolk, Va	40.77	26.44	0.11	0.09	3.71	0.35	0.51	1.30	1.87	0.65	5.74	35.65	22.07	2.14	11.43	5.12
45	Houston, Tex.[1]															
46	Bridgeport, Conn.[1]															
47	Youngstown, Ohio	51.90	38.00	0.32		1.81	4.81	0.72	0.16	1.69	0.64	3.75	32.10	24.62	2.23	5.25	19.79
48	Hartford, Conn	63.88	36.87	12.20	0.85	0.12	1.82	0.58	0.93	1.45	2.21	6.85	49.92	40.79	4.25	4.88	13.96
49	Fort Worth, Tex	32.34	23.09			0.14		0.38	1.99	1.31	0.99	4.44	26.35	20.06	1.56	4.74	5.99
50	Grand Rapids, Mich	61.92	37.37			0.51	10.98	0.67	4.32	0.93	2.42	4.71	42.44	35.85	2.29	4.30	19.48
51	Springfield, Mass	71.61	51.07	9.78	0.55	0.36	1.37	0.41	1.19	0.42	1.76	4.70	57.24	49.57	2.56	5.10	14.37
52	Des Moines, Iowa	54.64	38.33			0.40	7.49	0.40	1.00	0.78	0.84	5.40	42.44	34.74	1.92	5.78	12.19
53	Scranton, Pa	39.68	30.24		0.95	0.26	1.85	0.71	3.03	0.59	2.04	0.01	31.02	29.32	(2)	1.69	8.66
54	Paterson, N. J	50.01	34.27	0.31	0.09	2.76	3.68	0.12	4.40	2.95	1.43		43.14	37.52	(2)	5.62	6.87

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

[2] Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest
		All revenues	Taxes			Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license										
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
55	Jacksonville, Fla.[1]															
56	Nashville, Tenn.	$35.01	$21.27			$0.34	$1.25	$0.83	$4.77	$1.33	$0.94	$4.28	$27.58	$20.82	$1.90	$4.86	$7.43
57	Trenton, N. J.	47.16	32.41	$0.19	$0.23	0.87	1.24	0.08	3.95	2.03	1.47	4.67	43.22	34.69	3.87	4.66	3.94
58	Salt Lake City, Utah	44.09	27.34			1.09	3.47	0.48	6.35	0.61	1.19	3.57	34.54	27.93	2.15	4.45	9.55
59	Tulsa, Okla.	55.51	34.37			1.13	11.43	0.37	0.83	1.30	0.43	5.65	30.58	21.08	2.07	7.43	24.92
60	Flint, Mich.	54.37	33.34			0.21	5.81	0.53	3.09	0.59	2.80	8.00	37.44	28.27	3.06	6.11	16.93
61	Fall River, Mass.	53.12	34.79	10.27	0.50	0.26	0.27	0.22	1.12	0.93	1.49	3.28	48.08	39.93	2.42	5.73	5.04
62	Camden, N. J.	45.79	25.05	0.23	0.12	4.01	4.38	0.07	3.40	3.12	0.70	4.72	38.65	30.49	2.28	5.88	7.14
63	Miami, Fla.	51.98	29.13		0.10	5.41	4.07	4.86	0.31	0.60	4.72	2.77	61.18	51.99	2.06	7.13	[3] 9.19
64	Wilmington, Del.	32.97	18.50	[2]		0.92	1.36	0.34	7.03	0.54	0.29	3.97	29.87	22.84	3.10	3.93	3.10
65	Erie, Pa.[1]																
66	Cambridge, Mass.	56.08	39.20	7.33	0.58	0.36	0.16	0.15	0.58	1.31	1.77	4.64	48.27	40.51	3.35	4.41	7.81
67	New Bedford, Mass.	68.25	44.51	13.15	0.52	0.31	0.95	0.23	1.76	0.94	1.84	4.03	50.57	42.07	2.52	5.99	17.67
68	Albany, N. Y.	55.96	37.07	3.13		1.00	4.59	0.14	3.29	0.54	0.31	5.90	50.07	38.62	5.25	6.19	5.89
69	Kansas City, Kans.	60.91	32.77			1.04	6.19	0.12	0.25	1.03	0.31	19.20	44.00	23.88	12.13	7.99	16.91
70	Yonkers, N. Y.	83.58	63.33	3.36		1.37	1.86	0.10	5.81	1.01	0.38	6.36	68.36	55.05	3.98	9.33	15.21
71	Reading, Pa.	36.05	25.01		0.68	0.35	1.22	0.10	2.24	1.02	0.71	4.71	28.18	23.31	1.97	2.90	7.86
72	Duluth, Minn.	60.34	36.85	0.20		0.51	6.76	0.47	2.42	1.28	0.36	11.49	41.70	30.74	6.85	4.11	18.64
73	Elizabeth, N. J.[1]																
74	Lowell, Mass.	54.41	37.23	8.83	0.44	0.20	0.47	0.31	1.19	0.26	1.79	3.68	45.94	38.65	3.65	3.64	8.47
75	San Diego, Calif.	92.34	37.39			1.21	27.35	1.03	9.74	1.54	1.91	12.18	50.51	38.50	5.10	6.91	41.83
76	Canton, Ohio	49.36	32.26	0.21		2.22	4.73	1.57	0.41	2.48	1.33	4.16	32.09	21.81	1.80	8.49	17.27
77	Spokane, Wash.	44.49	25.38			0.23	1.79	0.53	8.26	0.89	1.75	5.67	35.02	30.62	1.73	2.67	9.47

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78	Oklahoma City, Okla.[1]															
79	Tacoma, Wash	71.35	22.17			0.42	10.86	0.72	7.76	1.78	1.75	25.90	48.85	27.74	14.91	6.20	22.50
80	El Paso, Tex	24.88	15.92			0.22	0.54	0.20	3.03	0.21	0.62	4.12	25.62	19.78	1.80	4.04	[3] 0.74
81	Waterbury, Conn.[1]																
82	Lynn, Mass	50.72	34.65	5.87	0.59	0.40	0.60	0.36	0.83	0.71	1.89	4.82	39.02	32.89	2.81	3.33	11.70
83	Utica, N. Y	47.46	32.96	2.64		0.82	5.57	0.05	4.40	0.53	0.38	0.12	37.76	33.56	[2]	4.19	9.70
84	Fort Wayne, Ind	55.05	30.01		0.48	0.24	10.39	0.09	1.77	0.50	0.70	10.86	34.98	26.09	6.62	2.27	20.08
85	Somerville, Mass	39.16	27.63	4.44	0.59	0.24	0.88	0.39	0.76	0.11	1.11	3.02	32.55	28.73	1.40	2.42	6.60
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000																
86	Tampa, Fla	$47.38	$29.24		$0.10	$3.96	$1.95	$2.79	$0.67	$0.91	$2.66	$5.08	$38.62	$30.17	$3.74	$4.71	$8.76
87	Knoxville, Tenn	35.89	22.35		0.04	0.81	1.02	0.45	3.13	0.76	1.06	6.25	34.06	23.33	2.60	8.13	1.83
88	Savannah, Ga	26.70	15.97			3.01	2.13	0.58	0.74	0.32	0.71	3.23	22.73	18.66	2.29	1.78	3.96
89	Evansville, Ind	40.35	26.82		0.17	0.53	4.26	0.06	1.85	0.63	0.76	5.27	26.89	22.01	3.09	1.78	13.46
90	Allentown, Pa	29.87	21.48		1.21	0.57	0.64	0.07	2.04	0.69	0.28	2.89	24.10	20.31	1.47	2.32	5.77
91	Long Beach, Calif	106.95	40.48			1.66	12.81	0.82	12.02	14.87	0.77	23.51	74.01	51.38	15.15	7.47	32.95
92	Lawrence, Mass	52.89	34.77	$11.81	0.48	0.20	0.33	0.20	0.86	0.17	0.84	3.23	45.06	38.48	3.29	3.29	7.83
93	Schenectady, N. Y	60.17	41.93	3.04		3.31	2.37	0.21	5.02	0.51	1.15	2.64	49.78	43.74	1.66	4.39	10.39
94	Wichita, Kans	42.81	29.08			0.92	8.74	0.61	0.52	0.71	2.10	0.13	31.15	26.42	0.15	4.59	11.66
95	Bayonne, N. J	68.87	45.69	0.09		0.78	0.65	0.04	5.73	1.96	0.20	13.74	63.43	43.25	13.32	6.86	5.44
96	Hamtramck, Mich	37.67	26.43			0.14	3.37	0.42	3.08	0.45	0.30	3.48	29.00	21.46	4.12	3.43	8.67
97	Harrisburg, Pa	40.79	29.99		0.39	0.51	2.37	0.13	2.20	1.17	0.63	3.40	32.48	27.30	1.68	3.50	8.31
98	Manchester, N. H	40.43	29.96	4.26	1.06	1.24	0.12	0.28		0.48	0.29	2.74	32.98	27.14	2.69	3.15	7.45
99	Peoria, Ill	35.27	28.24			0.70	2.83	0.27	1.37	0.49	1.30	0.06	28.06	26.56	0.04	1.46	7.21
100	South Bend, Ind	63.87	37.55		0.19	0.22	16.17	0.04	2.33	0.63	1.00	5.74	36.27	30.54	2.40	3.33	27.60
101	Gary, Ind	59.02	37.53			0.65	17.51	0.21	2.09	0.22	0.65	0.16	34.02	32.02	0.12	1.88	25.00
102	Rockford, Ill	44.08	30.40			1.20	5.84	0.24	1.16	0.35	1.69	3.19	30.71	25.63	1.87	3.20	13.37
103	St. Joseph, Mo	40.15	25.74			2.11	8.07	0.36	1.86	1.33	0.63	0.06	26.60	24.60	0.01	1.99	13.55
104	Wilkes-Barre, Pa	41.23	32.57		2.37	0.46	1.36	0.35	2.80	0.26	1.04	0.02	31.26	28.83	0.09	2.34	9.98
105	Sioux City, Iowa	49.23	36.67			0.63	4.93	0.35	0.70	1.00	1.00	3.96	34.44	29.94	1.89	2.61	14.79
106	Portland, Me	51.47	35.95	0.80	0.83	0.82	0.55	0.03	3.86	1.63	1.47	5.52	42.88	34.31	2.42	6.15	8.59
107	Little Rock, Ark	30.46	15.22		0.23	3.10	7.10	0.91	2.00	0.64	1.15	0.12	23.66	18.94	0.14	4.57	6.80
108	Highland Park, Mich	66.16	44.85			0.38	4.17	0.54	2.19	2.42	5.66	5.95	49.76	41.06	2.72	5.98	16.41
109	Charleston, S. C	48.85	21.44		0.09	2.09	5.03	0.74	2.37	1.33	0.22	15.55	39.20	20.91	10.72	7.57	9.65
110	Sacramento, Calif	76.44	37.37			1.45	12.29	0.82	14.57	0.70	3.69	5.55	56.71	45.55	3.33	7.84	19.73
111	Binghamton, N. Y	58.06	40.25	2.57		1.04	3.18	0.26	4.73	0.75	2.28	3.00	47.17	41.06	2.45	3.65	10.89
112	Saginaw, Mich	46.70	31.32			0.10	5.10	0.18	3.97	1.65	0.91	3.48	34.89	28.61	2.14	4.14	11.81
113	East St. Louis, Ill	27.32	19.58			1.71	3.68	0.21	0.92	0.23	0.98		23.34	20.38		2.96	3.98
114	Troy, N. Y	50.14	34.19	2.04		1.20	3.31	0.06	3.40	0.28	0.38	5.29	43.11	36.85	1.74	4.52	7.03
115	Johnstown, Pa	40.29	29.94		2.35	0.85	1.36	1.11	2.98	1.16	0.52	0.01	33.29	28.71	0.01	4.57	7.00

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[2] Less than one-half of 1 cent.
[3] Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest
		All revenues	Taxes			Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	
			General property	Special	Poll	Business and nonbusiness license										
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued															
116	Chattanooga, Tenn	$35.48	$23.79	-------	-------	$0.02	$1.62	$0.97	$5.46	$0.59	$2.48	$0.55	$31.38	$25.31	$0.65	$5.42	$4.09
117	Terre Haute, Ind	39.35	30.66	-------	$0.14	0.29	3.86	0.03	1.99	0.56	1.34	0.49	29.46	27.24	0.42	1.79	9.90
118	Lansing, Mich	88.26	42.03	-------	-------	0.13	5.60	0.51	4.44	0.79	1.98	32.78	53.62	30.34	17.42	5.86	34.64
119	Pawtucket, R. I	43.01	30.78	-------	0.18	0.28	0.94	0.15	0.64	1.57	0.98	7.49	35.22	26.24	2.60	6.38	7.79
120	Chester, Pa	25.25	18.94	-------	0.70	0.42	1.75	0.12	2.00	0.61	0.67	0.03	20.95	18.01	0.01	2.93	4.29
121	Winston-Salem, N. C	40.25	18.66	$0.02	0.10	1.02	7.65	0.64	5.79	0.47	1.40	4.49	31.28	19.82	2.01	9.45	8.97
122	Springfield, Ohio	36.83	24.33	0.28	-------	1.57	2.96	0.43	0.47	1.13	2.30	3.36	25.57	20.79	1.51	3.28	11.26
123	Passaic, N. J	44.34	33.01	0.46	0.03	1.55	1.98	0.22	4.50	2.17	0.40	(2)	45.71	38.84	-------	6.87	[3] 1.37
124	Racine, Wis	44.07	27.78	2.66	-------	0.80	2.50	0.40	3.35	0.46	0.80	5.31	29.50	24.94	1.75	2.81	14.56
125	New Britain, Conn	42.95	32.83	0.48	0.86	0.20	0.92	0.36	1.12	0.98	1.37	3.84	36.00	29.63	2.81	3.56	6.95
126	Hoboken, N. J	65.52	47.54	0.25	0.04	2.87	1.21	0.07	5.71	2.75	0.32	4.75	61.21	47.19	3.88	10.14	4.31
127	Berkeley, Calif	57.25	34.76	-------	-------	0.80	5.80	0.36	10.64	1.16	3.69	0.04	40.72	37.94	0.11	2.67	16.53
128	Altoona, Pa	30.88	19.02	-------	1.19	0.94	2.59	0.30	2.51	0.53	1.24	2.56	25.74	21.50	1.09	3.14	5.14
129	Mobile, Ala	27.77	14.60	-------	0.12	2.95	1.59	0.35	1.39	0.96	0.52	5.30	26.12	19.73	2.41	3.97	1.66
130	Shreveport, La	44.95	27.36	-------	0.16	2.60	4.36	1.33	2.70	0.61	1.05	4.78	33.12	25.07	2.42	5.63	11.83
131	Cicero, Ill	40.04	24.15	-------	-------	2.58	8.42	0.04	1.16	0.42	0.24	3.03	28.52	22.31	2.87	3.35	11.51
132	Brockton, Mass	57.06	36.98	7.57	0.60	0.29	2.79	0.18	0.58	0.51	3.63	3.94	43.31	37.30	2.34	3.66	13.75
133	Bethlehem, Pa	39.36	23.60	-------	2.79	0.41	1.63	0.78	2.40	0.94	0.99	5.83	28.56	21.14	2.02	5.40	10.80
134	Huntington, W. Va	50.99	33.54	-------	0.20	0.48	14.38	0.78	0.04	0.90	0.32	0.35	30.42	27.28	0.28	2.87	20.57
135	Springfield, Ill	56.93	32.95	-------	-------	0.47	5.77	0.64	1.18	1.42	1.04	13.46	35.80	26.70	6.59	2.50	21.14

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136	Union City, N. J	40.22	28.68	0.39	0.03	1.84	0.33	0.06	5.62	1.66	1.61	-------	36.38	32.31	-------	4.07	3.84
137	Quincy, Mass	66.98	48.03	5.72	0.60	0.24	1.55	0.11	1.34	0.89	2.99	5.51	49.57	42.22	2.10	5.24	17.41
138	Roanoke, Va	32.66	22.14	0.07	0.34	4.22	0.40	1.40	1.63	0.97	0.67	0.82	27.20	22.42	0.28	4.49	5.46
139	Lincoln, Nebr	59.35	35.07	-------	0.21	0.61	8.30	0.38	0.84	0.63	3.58	9.73	43.51	31.71	7.12	4.69	15.83
140	East Orange, N. J	57.60	37.33	0.16	0.15	2.54	4.23	0.06	4.35	2.81	1.07	4.90	46.96	37.76	3.96	5.25	10.64
141	Holyoke, Mass	78.70	38.06	11.10	0.53	0.22	0.12	0.48	1.45	1.10	1.86	23.77	63.22	41.61	17.40	4.22	15.48
142	Portsmouth, Va	29.22	14.97	0.02	0.08	2.41	-------	0.27	1.34	3.27	0.39	6.47	28.08	16.08	2.70	9.30	1.14
143	Jackson, Mich	41.13	23.19	-------	-------	0.15	5.91	0.29	3.31	1.16	3.57	3.54	29.28	22.78	2.24	4.26	11.86
144	Lakewood, Ohio	60.29	43.74	0.22	-------	2.06	6.49	0.98	0.48	1.85	0.64	3.82	46.18	33.88	3.78	8.53	14.11
145	Topeka, Kans	45.75	32.21	-------	-------	0.62	4.76	0.36	0.51	0.69	0.61	5.98	30.91	24.10	4.37	2.44	14.84
146	Fresno, Calif	43.52	27.41	-------	-------	1.81	0.54	0.89	11.76	0.24	0.74	0.14	41.50	39.04	0.09	2.37	2.02
147	Macon, Ga	34.19	18.72	-------	-------	3.46	0.39	1.31	1.43	0.76	2.25	5.87	25.83	20.74	3.10	1.99	8.37
148	Wichita Falls, Tex.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
149	Covington, Ky	27.74	17.92	-------	-------	1.69	0.20	0.22	1.48	0.32	0.21	5.71	24.66	19.33	2.75	2.59	3.08
150	Niagara Falls, N. Y	74.48	47.78	3.66	-------	2.81	6.90	0.26	4.70	1.51	0.95	5.91	54.53	42.24	3.18	9.11	19.95
151	Pasadena, Calif	145.23	61.46	-------	-------	1.24	19.47	1.45	12.82	1.20	5.64	41.95	88.21	59.96	19.42	8.83	57.02
152	Lancaster, Pa	27.29	17.18	-------	0.20	0.44	0.55	0.10	1.65	0.48	0.68	6.00	25.13	18.72	4.08	2.34	2.16
153	Wheeling, W. Va	53.34	40.99	-------	0.24	0.88	1.73	0.45	0.21	0.92	0.53	7.40	37.17	29.57	3.52	4.08	16.17
154	Augusta, Ga	42.04	25.59	-------	-------	2.91	1.67	0.39	1.97	0.54	3.33	5.64	30.59	25.57	2.25	2.77	11.45
155	Newton, Mass	81.83	59.40	8.16	0.58	0.82	3.98	0.08	1.83	1.19	1.07	4.72	66.78	58.07	2.99	5.72	15.05
156	Kalamazoo, Mich	49.86	33.37	-------	-------	0.22	3.80	0.43	3.15	0.91	1.19	6.78	36.04	28.43	3.88	3.73	13.82
157	Decatur, Ill	40.64	24.60	-------	-------	0.32	6.70	0.35	1.01	0.69	1.10	5.87	31.11	21.85	5.27	3.99	9.53
158	Charlotte, N. C	48.41	24.96	0.07	0.11	2.49	6.23	0.30	4.99	0.84	0.68	7.73	38.22	24.95	5.15	8.11	10.19
159	Atlantic City, N. J	119.95	83.21	0.36	(2)	8.08	0.12	0.21	9.09	8.34	2.49	8.05	112.90	91.41	4.81	16.68	7.05
160	Oak Park, Ill	61.54	35.15	-------	-------	2.87	14.81	0.69	1.22	1.27	0.45	5.07	39.16	30.70	3.48	4.98	22.38
161	Kenosha, Wis	59.75	31.20	8.18	-------	0.76	9.62	0.42	2.07	1.11	1.64	4.75	35.26	30.77	1.74	2.74	24.49
162	Davenport, Iowa	46.25	37.05	-------	-------	0.59	4.37	0.28	1.13	0.67	1.20	0.97	34.11	30.97	0.46	2.68	12.14
163	Malden, Mass	48.53	33.99	5.40	0.54	0.36	1.42	0.26	0.74	0.69	1.56	3.58	40.88	35.08	1.88	3.92	7.65
164	Hammond, Ind	69.52	33.79	-------	0.24	0.50	26.19	0.10	2.61	0.33	0.90	4.86	40.58	33.50	4.42	2.66	28.95
165	Mount Vernon, N. Y	72.78	48.85	4.16	-------	0.74	2.76	0.21	5.60	1.00	0.86	8.61	64.22	50.38	5.43	8.42	8.56
166	Beaumont, Tex	33.25	21.88	-------	-------	0.19	0.34	0.32	2.44	1.11	0.48	6.49	28.50	18.32	5.01	5.17	4.75
167	Cedar Rapids, Iowa	43.39	32.63	-------	-------	0.44	4.03	0.26	0.82	0.31	0.98	3.91	31.59	26.61	1.84	3.14	11.81
168	Woonsocket, R. I	48.29	37.61	-------	0.28	0.27	1.34	0.03	0.56	2.34	1.12	4.74	39.67	29.05	1.91	8.71	8.62
169	New Castle, Pa	33.82	24.15	-------	2.76	0.76	1.45	0.49	2.65	0.54	0.98	0.05	26.41	23.70	(2)	2.71	7.41
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000																
170	Charleston, W. Va	$39.14	$34.69	-------	$0.15	$0.54	$0.84	$0.46	$0.30	$0.92	$1.06	$0.16	$28.22	$24.27	$0.24	$3.71	$10.92
171	Pontiac, Mich	59.92	39.51	-------	-------	0.40	6.16	0.41	2.76	1.41	3.57	5.70	40.15	30.83	3.67	5.64	19.77
172	Medford, Mass	52.23	38.52	$4.51	0.57	0.19	2.00	0.09	0.80	0.59	1.16	3.79	40.26	34.31	2.22	3.73	11.97
173	McKeesport, Pa	40.85	24.09	-------	0.52	0.29	3.92	1.30	2.71	0.66	1.45	5.93	32.41	26.78	2.95	2.68	8.44
174	York, Pa	31.85	22.02	-------	0.67	0.84	2.35	0.15	2.55	2.37	0.91	-------	23.51	21.45	-------	2.06	8.34

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[2] Less than one-half of 1 cent.
[3] Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—											PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest
		All revenues	Taxes				Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																
175	Haverhill, Mass	$52.70	$36.71	$5.81	$0.61	$0.31	$0.39	$0.14	$0.96	$0.87	$2.97	$3.92	$43.64	$39.64	$1.85	$2.14	$9.06
176	Bay City, Mich	50.15	28.36			0.12	1.07	0.30	4.24	1.46	1.07	13.54	40.97	27.91	7.38	5.67	9.18
177	Elmira, N. Y	47.83	29.21	1.72		1.28	1.83	0.29	5.58	0.54	0.92	6.48	39.22	32.75	3.32	3.16	8.61
178	Newport News, Va	25.99	17.08		0.09	2.31		0.68	1.08	0.52	0.23	4.01	20.44	15.28	1.41	3.75	5.55
179	Stockton, Calif	55.02	33.44			1.48	2.73	2.14	11.94	1.27	1.24	0.78	42.81	37.80	0.39	4.63	12.21
180	Galveston, Tex	43.95	24.12			0.27	0.01	0.27	7.12	2.28	3.96	5.91	35.75	26.06	3.32	6.37	8.20
181	Chelsea, Mass	52.90	40.27	5.55	0.52	0.33	0.20	0.16	0.81	0.60	1.33	3.13	46.42	40.01	1.02	5.38	6.48
182	Perth Amboy, N. J	46.66	29.25	0.13	0.01	1.10	1.61	0.22	2.72	1.93	0.51	9.17	43.40	28.32	6.02	9.07	3.25
183	Pittsfield, Mass	47.86	32.42	7.57	0.55	0.39	1.94	0.25	0.65	0.12	0.87	3.08	35.32	31.86	0.83	2.63	12.54
184	Greensboro, N. C	44.32	17.90	0.02	0.13	1.99	13.20	0.46	3.22	1.90	1.03	4.47	32.12	18.99	2.55	10.57	12.20
185	Montgomery, Ala	30.51	10.94			5.64	3.72	0.76	2.56	0.13	1.19	5.58	28.35	19.68	2.32	6.35	2.16
186	Lima, Ohio	42.67	25.98	0.17		1.82	6.08	0.34	0.77	0.55	1.30	5.65	35.55	23.17	2.89	9.49	7.12
187	Madison, Wis	72.89	48.42	4.22		1.32	6.71	0.27	2.57	1.26	1.10	7.02	55.17	43.62	5.24	6.32	17.71
188	Lexington, Ky	35.63	27.55			2.33	1.91	0.22	1.62	0.90	0.88	0.21	26.59	23.83	0.07	2.69	9.04
189	East Chicago, Ind	58.44	30.27		0.23	0.60	19.83	0.25	2.07	0.28	0.15	4.78	34.83	28.62	1.39	4.82	23.61
190	Aurora, Ill	40.41	23.23			1.13	8.06	0.26	1.30	0.52	1.66	4.26	27.99	20.92	3.89	3.19	12.43
191	New Rochelle, N. Y	87.54	60.10	4.79		0.76	13.20	0.25	5.90	1.00	1.53	(2)	74.76	67.99		6.77	12.78
192	Evanston, Ill	77.57	48.99			3.26	14.52	0.54	1.35	0.74	0.83	7.33	54.32	45.14	3.38	5.80	23.25
193	Columbus, Ga	32.35	17.62		0.17	2.88	0.43	1.01	1.55	0.47	3.97	4.26	26.16	21.74	1.58	2.84	6.19
194	Muncie, Ind	31.73	23.90		0.12	0.14	4.14	0.06	1.94	0.32	0.47	0.64	24.12	22.03	0.44	1.64	7.61

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195	Waco, Tex	40.37	29.68			0.14	0.04	0.21	3.08	0.95	0.53	5.74	32.71	25.19	3.09	4.43	7.66
196	Jamestown, N. Y	74.26	38.48	3.00		1.88	5.66	0.45	4.19	0.24	2.69	17.66	47.55	35.37	7.36	4.83	26.71
197	Muskegon, Mich	53.78	28.02			0.23	9.94	0.55	3.43	5.24	1.54	4.82	37.62	28.60	3.64	5.38	16.16
198	Fitchburg, Mass	51.72	34.36	7.65	0.56	0.34	0.50	0.06	0.71	0.66	2.90	3.98	43.72	37.90	2.45	3.37	8.00
199	San Jose, Calif	61.18	26.49			1.34	15.18	1.37	13.03	0.51	3.26		38.74	35.93		2.81	22.44
200	Pueblo, Colo	50.56	26.91			0.53	7.36	0.52	4.67	0.65	0.62	9.30	38.34	25.98	5.69	6.67	12.22
201	Brookline, Mass	82.53	60.66	10.93	0.52	0.98	0.37	0.08	0.94	0.28	1.59	6.18	63.59	55.88	3.62	4.09	18.94
202	Chicopee, Mass	54.62	30.17	8.70	0.49	0.14	0.76	0.18	0.80	0.18	0.60	12.59	40.14	30.69	7.19	2.26	14.49
203	Lorain, Ohio	45.35	29.93	0.02		1.31	5.53	1.47	0.50	1.00	0.73	4.85	32.79	23.45	2.39	6.94	12.56
204	Williamsport, Pa	34.26	24.71		1.09	0.64	2.48	0.19	2.72	0.88	1.17	0.38	25.73	24.09	0.02	1.62	8.53
205	Butte, Mont	27.95	17.79		0.38	0.47	3.03	2.49	3.09	0.59	0.12		24.00	20.72		3.29	3.95
206	Salem, Mass	53.01	36.96	6.83	0.59	0.18	0.24	0.07	0.67	0.48	2.42	4.57	43.60	37.94	2.85	2.81	9.41
207	Hamilton, Ohio	66.87	31.44	0.28		1.97	5.65	0.22	0.51	1.12	0.92	24.76	45.99	23.30	16.60	6.09	20.88
208	Durham, N. C	39.09	18.50	0.01	0.08	1.33	3.44	0.15	5.32	0.96	0.51	8.78	30.97	19.53	4.47	6.97	8.12
209	Battle Creek, Mich	42.69	31.26			0.10	2.12	0.34	2.93	0.61	1.33	4.01	30.08	26.02	2.39	1.68	12.61
210	Everett, Mass	55.52	38.72	6.44	0.57	0.22	0.46	0.17	1.77	0.62	1.40	5.15	46.92	40.09	2.13	4.69	8.60
211	Springfield, Mo	27.68	20.10		0.21	3.08	1.47	0.36	1.68	0.22	0.46	0.10	22.82	21.88	0.11	0.83	4.87
212	Columbia, S. C	33.70	17.83		0.23	2.63	0.84	0.98	4.26	0.38	0.38	6.18	29.66	22.30	2.76	4.59	4.05
213	Stamford, Conn	57.39	51.35	0.28	0.03	0.42	0.74	0.57	0.76	2.04	1.19		47.65	42.26	(2)	5.39	9.73
214	Dubuque, Iowa	45.47	29.22			0.43	8.72	0.41	0.85	0.31	1.06	4.47	29.76	24.53	1.88	3.34	15.71
215	Joliet, Ill	46.64	28.30			1.87	7.66	0.26	1.60	0.58	0.91	5.47	34.47	26.75	3.70	4.02	12.17
216	Council Bluffs, Iowa	50.39	29.63		0.22	0.37	11.82	0.27	0.76	0.30	1.22	5.80	30.46	23.40	4.38	2.67	19.93
217	Rock Island, Ill	32.89	18.97			0.97	7.98	0.47	0.94	0.27	0.68	2.61	22.32	17.90	1.72	2.69	10.57
218	Portsmouth, Ohio	41.82	25.82	0.24		2.74	2.89	0.62	0.44	0.98	1.72	6.37	30.65	20.38	3.36	6.91	11.17
219	Taunton, Mass	60.17	30.97	7.33	0.52	0.24	0.35	0.13	0.78	1.18	1.83	16.86	47.29	32.03	11.34	3.92	12.88
220	Superior, Wis	41.66	29.80	1.54		2.57	2.18	1.81	3.14	0.42	0.21		38.04	35.47		2.57	3.63
221	Quincy, Ill	39.48	22.84			0.39	8.83	0.20	0.95	0.34	0.61	5.32	24.25	20.57	2.39	1.28	15.24
222	New Brunswick, N. J	51.24	29.71	0.25		1.51	5.11	0.34	3.26	2.52	2.62	5.90	44.08	33.51	4.37	6.19	7.16
223	Lynchburg, Va	43.89	23.71	0.41	0.39	5.59	1.62	0.66	1.68	1.94	2.63	5.25	34.43	26.93	1.87	5.62	9.46
224	Austin, Tex	51.77	22.85			0.13		0.25	4.12	0.55	1.37	22.51	42.00	24.25	13.63	4.12	9.77
225	Kokomo, Ind	27.92	19.50		0.12	0.02	5.67	0.05	1.57	0.13	0.62	0.24	18.25	17.09	0.29	0.87	9.67
226	Ogden, Utah	45.73	22.67			0.62	8.70	0.57	7.12	0.24	0.97	4.84	33.38	24.43	1.78	7.18	12.35
227	Easton, Pa	39.06	29.90		2.64	0.79	1.51	0.41	2.24	0.78	0.66	0.13	33.28	29.07	(2)	4.22	5.77
228	Wilmington, N. C	30.37	22.13	0.03	0.44	2.26	0.90	0.10	0.08	0.25	0.78	3.40	27.42	20.37	2.41	4.63	2.96
229	Danville, Ill	32.84	24.06			1.30	5.67	0.31	0.92	0.05	0.53	0.01	20.88	18.97	0.02	1.88	11.96
230	Waterloo, Iowa	44.51	35.11		0.48	0.49	1.61	0.37	0.60	0.28	0.67	4.89	32.89	26.78	2.06	4.05	11.62
231	Hazleton, Pa	30.39	21.81		1.49	0.12	2.06	0.21	3.07	0.58	1.05		25.65	22.65		3.00	4.74
232	Petersburg, Va	28.32	17.16	0.25	0.13	2.82	0.05	0.38	1.50	1.74	0.73	3.56	26.89	19.56	2.04	5.29	1.42
233	Poughkeepsie, N. Y	50.68	32.69	2.61		0.89	2.54	0.11	3.76	0.76	1.86	5.46	42.31	34.09	3.31	4.92	8.37
234	Orange, N. J	47.10	28.89	0.14	0.03	1.89	2.85	0.02	5.60	3.20	0.74	3.73	43.35	35.91	2.09	5.35	3.75

[2] Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest
		All revenues	Taxes			Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license										
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued															
235	Waltham, Mass.	$57.75	$42.46	$6.86	$0.57	$0.36	$0.25	$0.20	$0.99	$0.40	$1.60	$4.06	$44.29	$38.43	$2.75	$3.11	$13.46
236	Auburn, N. Y.	38.81	23.32	1.44	-------	1.86	2.31	0.08	3.44	0.37	1.04	4.95	33.90	28.78	3.27	1.85	4.91
237	Amsterdam, N. Y.	41.76	25.53	1.88	-------	1.82	1.99	0.06	4.04	0.58	0.26	5.61	36.51	30.10	2.38	4.03	5.26
238	Norristown, Pa.	23.59	17.38	-------	2.86	0.24	0.09	0.05	1.79	0.32	0.71	0.16	19.51	18.01	0.10	1.40	4.08
239	Lewiston, Me.	27.51	20.09	0.22	0.56	0.29	0.06	0.39	1.94	0.44	0.89	2.62	22.85	19.68	1.36	1.82	4.65
240	Green Bay, Wis.	45.89	30.15	2.92	-------	1.55	0.92	0.27	2.45	0.46	1.70	5.48	34.77	28.81	2.01	3.95	11.12
241	St. Petersburg, Fla.	134.35	41.14	-------	0.06	5.47	43.94	2.91	0.49	1.89	4.33	34.13	82.47	43.14	25.26	14.07	51.89
242	Moline, Ill.	40.52	23.80	-------	-------	0.96	8.62	0.22	0.95	0.17	2.18	3.62	28.29	23.36	2.14	2.80	12.23
243	Sheboygan, Wis.	60.28	35.93	2.89	-------	0.98	8.99	0.22	2.81	0.84	1.06	6.57	36.07	31.06	2.85	2.16	24.21
244	Elgin, Ill.	38.41	25.85	-------	-------	1.12	4.90	0.07	0.96	0.83	0.85	3.81	27.00	22.38	1.77	2.85	11.41
245	Oshkosh, Wis.	51.91	32.83	3.29	-------	0.96	3.26	0.29	2.83	0.77	1.59	6.08	39.82	34.79	2.78	2.25	12.09
246	Watertown, N. Y.	53.50	35.82	2.41	-------	2.66	1.29	0.15	3.87	0.72	1.84	4.74	41.53	34.47	2.67	4.39	11.97
247	Muskogee, Okla.	43.64	27.84	-------	-------	0.70	-------	0.51	3.23	3.01	1.82	6.52	34.95	25.55	2.55	6.85	8.69
248	Newburgh, N. Y.	42.38	26.97	2.64	-------	1.03	1.36	0.16	3.53	0.53	1.29	4.86	37.63	32.28	2.60	2.75	4.76
249	La Crosse, Wis.	49.96	36.65	1.84	-------	0.82	2.17	0.18	2.87	0.71	1.13	3.59	38.06	32.96	1.90	3.19	11.90
250	Colorado Springs, Colo.	89.43	44.10	-------	-------	0.82	3.44	0.27	1.31	0.50	1.62	37.37	68.16	37.90	21.26	9.00	21.27
	Honolulu, Hawaii [4]	36.04	22.21	-------	0.75	4.42	3.41	0.57	0.08	0.87	0.24	3.48	22.07	18.16	2.11	1.81	13.97

[4] Not included in group or grand totals.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting operation and maintenance	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays	
	Grand total	63.8	2.6	0.2	2.9	7.5	0.7	4.9	4.6	2.6	10.3	65.6	10.7	23.7	53.7	5.1	9.6	31.6	89.7
	Group I	64.2	2.9	0.1	2.9	7.0	0.6	4.6	5.9	2.5	9.3	64.2	11.0	24.8	54.2	4.6	10.0	31.2	91.6
	Group II	64.2	0.7	0.1	3.4	6.6	0.6	5.0	4.3	3.1	12.0	68.2	11.2	20.6	54.2	7.1	10.1	28.7	89.8
	Group III	63.2	2.7	0.3	2.5	8.2	1.0	5.1	2.9	2.6	11.4	66.8	11.1	22.1	52.7	5.1	9.6	32.5	86.7
	Group IV	63.3	2.0	0.6	2.5	8.8	0.9	5.9	2.5	2.7	10.8	67.4	9.2	23.4	52.8	5.7	8.0	33.6	86.6
	Group V	62.0	3.1	0.5	2.5	9.1	0.9	5.4	1.9	2.8	11.8	67.4	9.1	23.5	53.3	5.8	8.0	32.8	87.8
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																		
1	New York, N. Y	65.8	5.8	-------	2.8	4.0	0.5	5.9	7.3	1.2	6.8	64.3	16.0	19.7	61.8	2.9	16.1	19.2	100.6
2	Chicago, Ill	66.1	(1)	-------	3.7	12.7	0.5	2.7	5.6	3.3	5.5	59.5	5.8	34.7	54.8	2.7	5.6	36.8	96.7
3	Philadelphia, Pa	68.4	-------	0.1	1.0	2.3	0.1	3.3	14.9	3.7	6.1	69.2	14.1	16.7	45.5	1.9	9.7	43.0	68.3
4	Detroit, Mich	52.5	0.8	-------	1.9	9.3	0.5	4.0	1.2	3.4	26.5	64.9	8.5	26.6	37.4	15.1	6.9	40.6	80.9
5	Cleveland, Ohio	65.7	0.4	-------	2.4	9.5	1.1	0.6	4.6	4.1	11.7	57.6	12.2	30.2	52.1	5.9	12.3	29.7	100.6
6	St. Louis, Mo	64.5	-------	-------	6.7	7.6	0.5	2.2	5.7	3.9	8.7	73.6	3.6	22.8	63.4	4.9	3.4	28.3	92.9
7	Baltimore, Md	68.6	1.9	-------	3.5	2.1	0.1	3.7	7.4	1.6	11.2	71.8	14.4	13.8	55.0	4.6	11.9	28.4	83.1
8	Boston, Mass	71.0	10.3	0.5	0.7	1.1	0.5	1.1	6.3	3.0	5.5	64.9	9.3	25.8	65.2	3.9	9.9	21.0	106.5
9	Los Angeles, Calif	50.0	-------	-------	3.7	18.8	1.4	3.4	2.7	2.3	17.7	52.9	7.4	39.7	36.6	6.9	6.0	50.5	82.2
10	Pittsburgh, Pa	79.4	-------	0.7	0.9	1.6	0.7	2.8	4.9	2.4	6.5	73.0	9.5	17.5	59.3	3.6	8.2	28.9	86.1
11	San Francisco, Calif	66.1	-------	-------	4.4	6.7	0.2	5.7	2.2	2.7	12.0	61.3	8.2	30.5	55.6	6.7	8.3	29.4	101.5
12	Buffalo, N. Y	69.9	3.1	-------	3.1	5.6	0.3	6.8	2.3	1.9	7.0	79.2	8.3	12.5	61.4	3.4	6.8	28.4	81.8
13	Washington, D. C	50.7	(1)	-------	10.9	2.1	1.4	26.7	0.4	4.2	3.7	73.4	(1)	26.6	74.3	2.5	(1)	23.2	104.6
14	Milwaukee, Wis	61.9	9.7	-------	1.9	8.1	1.0	4.9	2.3	4.4	5.8	67.8	5.4	26.8	54.6	3.8	4.7	36.9	86.2

[1] Less than one-twentieth of 1 per cent.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1926—Con.

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting operation and maintenance	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license										Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																		
15	Newark, N. J.	67.8	0.7	0.1	3.7	3.2	0.4	7.4	5.5	3.7	7.5	76.4	11.1	12.5	62.3	4.8	9.7	23.1	87.9
16	Minneapolis, Minn.	72.3	0.5	------	1.3	10.7	0.7	5.7	2.3	2.9	3.7	65.8	11.3	22.9	56.7	2.0	10.1	31.2	89.3
17	New Orleans, La.	65.4	------	0.4	5.4	4.6	0.4	4.0	2.1	3.0	14.6	61.7	11.6	26.7	43.6	9.5	10.0	37.0	86.0
18	Cincinnati, Ohio	64.7	1.5	------	4.7	1.8	1.3	1.8	12.3	4.3	7.6	57.7	15.8	26.5	56.3	3.9	16.5	23.3	104.4
19	Kansas City, Mo.	66.4	------	------	6.0	3.6	0.9	2.9	6.3	3.8	10.2	78.5	8.3	13.2	47.6	5.6	5.6	41.2	67.7
20	Seattle, Wash.	43.1	------	------	0.5	13.2	0.8	5.1	0.8	2.1	34.5	63.6	9.9	26.5	37.0	25.6	9.7	27.7	98.4
21	Indianapolis, Ind.	71.1	------	0.2	1.0	9.3	0.1	4.0	1.0	3.0	0.3	64.7	7.6	27.7	71.4	0.2	8.4	20.0	110.7
22	Rochester, N. Y.	63.2	3.8	------	3.3	10.3	0.2	7.5	2.2	3.0	6.6	74.9	9.8	15.3	60.2	2.5	8.2	29.1	83.7
23	Jersey City, N. J.	67.3	0.5	(1)	5.0	1.0	0.2	6.8	5.4	2.2	11.6	77.0	16.5	6.5	61.6	3.7	14.0	20.7	84.8
24	Louisville, Ky.	63.2	------	------	5.5	7.7	0.5	3.7	2.5	3.1	14.0	63.0	6.5	30.5	53.9	4.5	6.0	35.6	92.7
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																		
25	Akron, Ohio	61.8	0.3	------	3.8	13.3	1.5	1.1	13.8	2.6	11.7	55.7	19.9	24.4	40.0	2.7	15.2	42.1	76.5
26	Toledo, Ohio	67.8	1.2	------	4.4	8.3	0.7	1.1	4.5	2.2	9.8	67.0	13.4	19.6	57.2	5.3	12.5	25.0	93.3
27	Portland, Oreg.	50.3	------	------	1.8	17.0	1.1	10.4	2.8	1.5	15.1	67.2	13.6	19.2	41.7	11.0	10.7	36.6	78.4
28	Columbus, Ohio	63.1	1.0	------	4.3	8.6	0.8	1.0	5.8	2.5	13.0	61.2	16.3	22.5	53.4	6.4	15.9	24.3	97.6
29	Denver, Colo.	64.5	------	------	2.6	9.0	0.7	1.3	3.6	4.7	13.6	70.6	10.4	19.0	55.2	3.7	8.6	32.5	83.3

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30	Providence, R. I.	75.1	-------	0.5	0.6	1.0	0.4	2.4	5.5	3.0	11.5	72.2	11.4	16.4	59.5	3.3	9.9	27.3	87.0
31	Oakland, Calif.	55.3	-------	-------	1.8	21.4	0.7	16.6	1.1	1.5	1.5	60.3	4.5	35.2	49.3	1.6	3.8	45.3	84.5
32	St. Paul, Minn.	60.9	0.3	-------	4.0	13.1	0.7	6.3	4.9	1.8	8.0	65.6	13.1	21.3	50.6	4.3	10.9	34.2	83.6
33	Atlanta, Ga.	51.5	-------	0.6	6.4	12.2	2.4	2.7	3.4	2.8	17.9	66.7	6.3	27.0	61.5	5.2	6.3	26.9	100.1
34	Omaha, Nebr.	56.4	-------	-------	1.6	8.9	0.5	1.6	3.3	1.8	26.0	62.9	13.8	23.3	41.1	11.7	11.6	35.6	83.9
35	Birmingham, Ala.	41.7	-------	-------	12.8	21.6	4.6	11.4	2.7	3.1	2.1	58.2	11.2	30.6	46.0	1.5	9.2	43.4	81.5
36	San Antonio, Tex.	68.7	-------	-------	1.1	1.5	0.7	7.2	2.3	2.2	16.4	69.5	17.5	13.0	45.4	5.1	12.7	36.8	72.8
37	Dallas, Tex.	61.2	-------	-------	0.4	5.6	1.1	5.6	4.5	5.8	15.8	64.7	12.3	23.0	43.3	4.0	9.0	43.8	73.1
38	Worcester, Mass.	65.4	13.7	0.9	0.5	1.6	0.2	2.4	1.7	6.2	7.4	71.9	5.3	22.8	73.1	2.9	5.6	18.4	105.7
39	Richmond, Va.	55.1	-------	0.8	8.3	1.2	0.7	3.0	6.3	1.2	23.3	61.8	19.1	19.1	45.7	10.0	17.2	27.1	90.1
40	Syracuse, N. Y.	63.9	4.4	-------	2.5	11.6	0.2	6.5	1.7	1.8	7.5	67.9	9.4	22.7	54.9	2.4	8.0	34.7	84.5
41	New Haven, Conn.	85.5	1.2	1.0	0.8	1.5	0.8	3.2	2.8	3.1	0.1	74.5	6.7	18.8	73.5	(1)	6.6	19.9	98.7
42	Memphis, Tenn.	65.8	-------	-------	5.1	3.8	1.1	6.7	1.5	2.4	13.5	66.5	16.1	17.4	59.5	5.5	15.7	19.3	97.7
43	Dayton, Ohio	70.6	0.6	-------	4.8	4.7	1.8	1.0	3.3	5.0	8.3	62.0	11.1	26.9	46.5	2.1	8.7	42.7	78.3
44	Norfolk, Va.	64.9	0.3	0.2	9.1	0.9	1.2	3.2	4.6	1.6	14.1	59.4	28.0	12.6	51.9	5.0	26.9	16.2	95.8
45	Houston, Tex.	77.4	-------	-------	0.9	0.2	1.1	5.2	3.9	2.8	8.4	65.1	14.7	20.2	40.7	2.6	9.8	46.9	66.4
46	Bridgeport, Conn.	91.1	0.3	0.8	0.3	0.5	0.5	2.3	1.4	2.7	0.2	76.2	8.8	15.0	68.5	0.1	7.9	23.5	90.1
47	Youngstown, Ohio	73.2	0.6	-------	3.5	9.3	1.4	0.3	3.2	1.2	7.2	51.8	10.1	38.1	48.1	4.4	10.2	37.3	101.3
48	Hartford, Conn.	57.7	19.1	1.3	0.2	2.9	0.9	1.5	2.3	3.5	10.7	70.5	7.6	21.9	63.0	6.6	7.5	22.8	98.7
49	Fort Worth, Tex.	71.4	-------	-------	0.4	-------	1.2	6.2	4.1	3.1	13.7	66.8	14.6	18.6	46.2	3.6	10.9	39.3	74.5
50	Grand Rapids, Mich.	60.4	-------	-------	0.8	17.7	1.1	7.0	1.5	3.9	7.6	61.6	6.9	31.5	45.3	2.9	5.4	46.4	78.2
51	Springfield, Mass.	71.3	13.7	0.8	0.5	1.9	0.6	1.7	0.6	2.5	6.6	72.8	7.1	20.1	72.4	3.7	7.5	16.4	104.6
52	Des Moines, Iowa	70.2	-------	-------	0.7	13.7	0.7	1.8	1.4	1.5	9.9	67.1	10.6	22.3	53.0	2.9	8.8	35.3	83.3
53	Scranton, Pa.	76.2	-------	2.4	0.7	4.7	1.8	7.6	1.5	5.1	(1)	73.9	4.3	21.8	81.0	(1)	4.7	14.3	109.6
54	Paterson, N. J.	68.5	0.6	0.2	5.5	7.4	0.2	8.8	5.9	2.9	-------	75.0	11.2	13.8	49.0	(1)	7.3	43.6	65.4
55	Jacksonville, Fla.	47.3	-------	0.3	2.0	1.6	2.0	1.3	3.0	1.3	41.2	71.0	10.0	19.0	41.0	17.8	8.3	33.0	82.8
56	Nashville, Tenn.	60.8	-------	-------	1.0	3.6	2.4	13.6	3.8	2.7	12.2	64.9	13.9	21.2	54.1	4.9	12.6	28.4	90.9
57	Trenton, N. J.	68.7	0.4	0.5	1.9	2.6	0.2	8.4	4.3	3.1	9.9	81.8	9.9	8.3	59.1	6.6	7.9	26.4	80.3
58	Salt Lake City, Utah	62.0	-------	-------	2.5	7.9	1.1	14.4	1.4	2.7	8.1	68.2	10.1	21.7	67.3	5.2	10.7	16.8	106.3
59	Tulsa, Okla.	61.9	-------	-------	2.0	20.6	0.7	1.5	2.3	0.8	10.2	41.7	13.4	44.9	36.0	3.5	12.7	47.8	94.7
60	Flint, Mich.	61.3	-------	-------	0.4	10.7	1.0	5.7	1.1	5.2	14.7	57.6	11.2	31.2	46.9	5.1	10.1	37.9	90.2
61	Fall River, Mass.	65.5	19.3	0.9	0.5	0.5	0.4	2.1	1.8	2.8	6.2	79.7	10.8	9.5	66.7	4.1	9.6	19.6	88.8
62	Camden, N. J.	54.7	0.5	0.3	8.8	9.6	0.1	7.4	6.8	1.5	10.3	71.6	12.8	15.6	56.5	4.2	10.9	28.4	84.8
63	Miami, Fla.	56.0	-------	0.2	10.4	7.8	9.4	0.6	1.2	9.1	5.3	104.0	13.7	(2)	39.6	1.6	5.4	53.4	39.6
64	Wilmington, Del.	56.1	(1)	-------	2.8	4.1	1.0	21.3	1.6	0.9	12.0	78.7	11.9	9.4	61.6	8.4	10.6	19.4	88.9
65	Erie, Pa.	64.6	-------	3.4	0.4	10.9	0.2	5.1	1.7	1.3	12.5	62.4	8.0	29.6	51.6	6.9	7.5	34.0	93.7
66	Cambridge, Mass.	69.9	13.1	1.0	0.7	0.3	0.3	1.0	2.3	3.1	8.3	78.2	7.9	13.9	75.1	6.2	8.2	10.5	104.0
67	New Bedford, Mass.	65.2	19.3	0.8	0.5	1.4	0.3	2.6	1.4	2.7	5.9	65.3	8.8	25.9	60.5	3.6	8.6	27.3	98.1
68	Albany, N. Y.	66.2	5.6	-------	1.8	8.2	0.3	5.9	1.0	0.6	10.5	78.4	11.1	10.5	48.6	6.6	7.8	36.9	70.5
69	Kansas City, Kans.	53.8	-------	-------	1.7	10.2	0.2	0.4	1.7	0.5	31.5	59.1	13.1	27.8	48.7	24.7	16.3	10.3	124.2
70	Yonkers, N. Y.	75.8	4.0	-------	1.6	2.2	0.1	7.0	1.2	0.5	7.6	70.6	11.2	18.2	55.1	4.0	9.3	31.5	83.7
71	Reading, Pa.	69.4	-------	1.9	1.0	3.4	0.3	6.2	2.8	2.0	13.1	70.1	8.0	21.9	54.4	4.6	6.8	34.2	84.1
72	Duluth, Minn.	61.1	0.3	-------	0.9	11.2	0.8	4.0	2.1	0.6	19.0	62.3	6.8	30.9	45.9	10.2	6.1	37.7	90.1
73	Elizabeth, N. J.	64.5	0.3	0.3	4.1	11.2	0.1	8.9	8.5	1.9	0.1	71.3	9.3	19.4	63.6	0.1	8.3	28.0	89.2

[1] Less than one-twentieth of 1 per cent.

[2] Payments for operation, maintenance, and interest are in excess of revenue receipts.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1926—Con.

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting operation and maintenance	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																		
74	Lowell, Mass	68.4	16.2	0.8	0.4	0.9	0.6	2.2	0.5	3.3	6.8	77.7	6.7	15.6	76.0	7.2	7.2	9.7	107.0
75	San Diego, Calif	40.5	-------	-------	1.3	29.6	1.1	10.5	1.7	2.1	13.2	47.2	7.5	45.3	38.7	5.1	6.9	49.3	92.8
76	Canton, Ohio	65.4	0.4	-------	4.5	9.6	3.2	0.8	5.0	2.7	8.4	47.8	17.2	35.0	34.0	2.8	13.2	50.0	76.9
77	Spokane, Wash	57.0	-------	-------	0.5	4.0	1.2	18.6	2.0	3.9	12.7	72.7	6.0	21.3	75.5	4.3	6.6	13.7	109.7
78	Oklahoma City, Okla	66.7	-------	-------	1.9	9.4	0.7	5.2	2.5	2.5	11.1	54.4	13.0	32.6	58.4	4.9	15.2	21.5	116.3
79	Tacoma, Wash	31.1	-------	-------	0.6	15.2	1.0	10.9	2.5	2.5	36.3	59.8	8.7	31.5	34.1	18.3	7.6	40.0	87.7
80	El Paso, Tex	64.0	-------	-------	0.9	2.2	0.8	12.2	0.9	2.5	16.6	86.8	16.2	(2)	67.3	6.1	13.7	12.8	84.6
81	Waterbury, Conn	85.6	0.5	0.8	0.8	1.5	0.5	1.7	0.7	0.9	7.1	76.3	13.3	10.4	63.6	1.7	11.4	23.3	85.5
82	Lynn, Mass	68.3	11.6	1.2	0.8	1.2	0.7	1.6	1.4	3.7	9.5	70.4	6.6	23.0	66.9	5.7	6.8	20.6	103.2
83	Utica, N. Y	69.5	5.6	-------	1.7	11.7	0.1	9.3	1.1	0.8	0.2	70.7	8.8	20.5	57.6	(1)	7.2	35.2	81.4
84	Fort Wayne, Ind	54.5	-------	0.9	0.4	18.9	0.2	3.2	0.9	1.3	19.7	59.4	4.1	36.5	45.8	11.6	4.0	38.6	96.6
85	Somerville, Mass	70.6	11.3	1.5	0.6	2.2	1.0	1.9	0.3	2.8	7.7	77.0	6.2	16.8	77.0	3.8	6.5	12.7	105.0
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000																		
86	Tampa, Fla	61.7	-------	0.2	8.4	4.1	5.9	1.4	1.9	5.6	10.7	71.6	9.9	18.5	31.4	3.9	4.9	59.9	49.2
87	Knoxville, Tenn	62.3	-------	0.1	2.3	2.8	1.3	8.7	2.1	3.0	17.4	72.3	22.7	5.0	50.1	5.6	17.5	26.9	77.1
88	Savannah, Ga	59.8	-------	-------	11.3	8.0	2.2	2.8	1.2	2.7	12.1	78.5	6.7	14.8	61.8	7.6	5.9	24.7	88.4
89	Evansville, Ind	66.5	-------	0.4	1.3	10.6	0.1	4.6	1.6	1.9	13.1	62.2	4.4	33.4	52.4	7.4	4.2	36.0	96.0
90	Allentown, Pa	71.9	-------	4.0	1.9	2.2	0.2	6.8	2.3	0.9	9.7	72.9	7.8	19.3	56.7	4.1	6.5	32.7	83.4

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91	Long Beach, Calif	37.9	-------	-------	1.6	12.0	0.8	11.2	13.9	0.7	22.0	62.2	7.0	30.8	38.9	11.5	5.7	44.0	81.0
92	Lawrence, Mass	65.8	22.3	0.9	0.4	0.6	0.4	1.6	0.3	1.6	6.1	79.0	6.2	14.8	68.8	5.9	5.9	19.5	94.5
93	Schenectady, N. Y	69.7	5.1	-------	5.5	3.9	0.3	8.3	0.9	1.9	4.4	75.4	7.3	17.3	66.0	2.5	6.6	24.8	90.9
94	Wichita, Kans	67.9	-------	-------	2.2	20.4	1.4	1.2	1.7	4.9	0.3	62.1	10.7	27.2	57.3	0.3	10.0	32.4	92.9
95	Bayonne, N. J	66.3	0.1	-------	1.1	0.9	0.1	8.3	2.8	0.3	19.9	82.1	10.0	7.9	60.3	18.6	9.6	11.6	96.0
96	Hamtramck, Mich	70.2	-------	-------	0.4	8.9	1.1	8.2	1.2	0.8	9.2	67.9	9.1	23.0	59.2	11.4	9.5	20.0	103.9
97	Harrisburg, Pa	73.5	-------	1.0	1.3	5.8	0.3	5.4	2.9	1.5	8.3	71.1	8.6	20.3	49.7	3.1	6.4	40.8	74.3
98	Manchester, N. H	74.1	10.5	2.6	3.1	0.3	0.7	-------	1.2	0.7	6.8	73.8	7.8	18.4	72.0	7.1	8.3	12.5	107.3
99	Peoria, Ill	80.1	-------	-------	2.0	8.0	0.8	3.9	1.4	3.7	0.2	75.4	4.1	20.5	76.0	0.1	4.2	19.7	100.9
100	South Bend, Ind	58.8	-------	0.3	0.4	25.3	0.1	3.6	1.0	1.6	9.0	51.6	5.2	43.2	46.4	3.6	5.1	44.8	97.1
101	Gary, Ind	63.6	-------	-------	1.1	29.7	0.4	3.5	0.4	1.1	0.3	54.5	3.2	42.3	51.1	0.2	3.0	45.7	94.3
102	Rockford, Ill	69.0	-------	-------	2.7	13.3	0.5	2.6	0.8	3.8	7.2	62.4	7.3	30.3	41.0	3.0	5.1	50.9	70.5
103	St. Joseph, Mo	64.1	-------	-------	5.3	20.1	0.9	4.6	3.3	1.6	0.1	61.3	5.0	33.7	47.4	(1)	3.8	48.7	77.4
104	Wilkes-Barre, Pa	79.0	-------	5.8	1.1	3.3	0.9	6.8	0.6	2.5	(1)	70.1	5.7	24.2	76.8	0.2	6.2	16.7	109.8
105	Sioux City, Iowa	74.5	-------	-------	1.3	10.0	0.7	1.4	2.0	2.0	8.0	64.7	5.3	30.0	59.5	3.8	5.2	31.6	97.8
106	Portland, Me	69.9	1.6	1.6	1.6	1.1	0.1	7.5	3.2	2.9	10.7	71.4	12.0	16.6	67.5	4.8	12.1	15.7	101.2
107	Little Rock, Ark	50.0	-------	0.7	10.2	23.3	3.0	6.6	2.1	3.8	0.4	62.7	15.0	22.3	52.5	0.4	12.7	34.5	84.4
108	Highland Park, Mich	67.8	-------	-------	0.6	6.3	0.8	3.3	3.7	8.6	9.0	66.2	9.0	24.8	57.5	3.8	8.4	30.3	92.7
109	Charleston, S. C	43.9	-------	0.2	4.3	10.3	1.5	4.8	2.7	0.5	31.8	64.7	15.5	19.8	39.0	20.0	14.1	26.9	91.1
110	Sacramento, Calif	48.9	-------	-------	1.9	16.1	1.1	19.1	0.9	4.8	7.3	63.9	10.3	25.8	53.2	3.9	9.2	33.8	89.3
111	Binghamton, N. Y	69.3	4.4	-------	1.8	5.5	0.5	8.1	1.3	3.9	5.2	74.9	6.3	18.8	63.7	3.8	5.7	26.8	90.1
112	Saginaw, Mich	67.1	-------	-------	0.2	10.9	0.4	8.5	3.5	1.9	7.5	65.9	8.9	25.2	56.3	4.2	8.1	31.4	91.8
113	East St. Louis, Ill	71.7	-------	-------	6.3	13.5	0.8	3.4	0.8	3.6	-------	74.6	10.8	14.6	49.9	-------	7.2	42.8	66.9
114	Troy, N. Y	68.2	4.1	-------	2.4	6.6	0.1	6.8	0.6	0.8	10.5	77.0	9.0	14.0	72.6	3.4	8.9	15.1	98.8
115	Johnstown, Pa	74.3	-------	5.8	2.1	3.4	2.8	7.4	2.9	1.3	(1)	71.3	11.3	17.4	46.7	(1)	7.4	45.8	65.5
16	Chattanooga, Tenn	67.1	-------	-------	0.1	4.6	2.7	15.4	1.7	7.0	1.5	73.2	15.3	11.5	49.9	1.3	10.7	38.1	69.9
117	Terre Haute, Ind	77.9	-------	0.3	0.7	9.8	0.1	5.1	1.4	3.4	1.2	70.3	4.6	25.1	63.2	1.0	4.2	31.6	91.3
118	Lansing, Mich	47.6	-------	-------	0.1	6.3	0.6	5.0	0.9	2.2	37.1	54.1	6.6	39.3	35.5	20.4	6.9	37.2	103.3
119	Pawtucket, R. I	71.6	-------	0.4	0.6	2.2	0.4	1.5	3.6	2.3	17.4	67.0	14.8	18.2	38.9	3.8	9.5	47.8	63.7
120	Chester, Pa	75.0	-------	2.8	1.7	6.9	0.5	7.9	2.4	2.7	0.1	71.4	11.6	17.0	63.3	(1)	10.3	26.3	88.8
121	Winston-Salem, N. C	46.4	(1)	0.3	2.5	19.0	1.6	14.4	1.2	3.5	11.1	54.2	23.5	22.3	25.6	2.6	12.2	59.6	52.0
122	Springfield, Ohio	66.1	0.8	-------	4.3	8.0	1.2	1.3	3.1	6.3	9.1	60.5	8.9	30.6	65.8	4.8	10.4	19.1	116.5
123	Passaic, N. J	74.5	1.0	0.1	3.5	4.5	0.5	10.2	4.9	0.9	(1)	87.6	15.5	(2)	53.1	-------	9.4	37.5	60.6
124	Racine, Wis	63.0	6.0	-------	1.8	5.7	0.9	7.6	1.0	1.8	12.1	60.6	6.4	33.0	55.5	3.9	6.3	34.4	98.1
125	New Britain, Conn	76.4	1.1	2.0	0.5	2.1	0.8	2.6	2.3	3.2	8.9	75.5	8.3	16.2	55.1	5.2	6.6	33.1	79.8
126	Hoboken, N. J	72.6	0.4	0.1	4.4	1.9	0.1	8.7	4.2	0.5	7.3	77.9	15.5	6.6	77.0	6.3	16.5	0.2	106.9
127	Berkeley, Calif	60.7	-------	-------	1.4	10.1	0.6	18.6	2.0	6.5	0.1	66.5	4.7	28.8	64.9	0.2	4.6	30.4	97.9
128	Altoona, Pa	61.6	-------	3.9	3.0	8.4	1.0	8.1	1.7	4.0	8.3	73.2	10.2	16.6	58.2	3.0	8.5	30.3	83.6
129	Mobile, Ala	52.6	-------	0.4	10.6	5.7	1.3	5.0	3.5	1.9	19.1	79.7	14.3	6.0	41.6	5.1	8.4	45.0	58.5
130	Shreveport, La	60.9	-------	0.4	5.8	9.7	3.0	6.0	1.4	2.3	10.6	61.2	12.5	26.3	49.0	4.7	11.0	35.3	87.8
131	Cicero, Ill	60.3	-------	-------	6.5	21.0	0.1	2.9	1.1	0.6	7.6	62.9	8.4	28.7	46.7	6.0	7.0	40.2	83.9
132	Brockton, Mass	64.8	13.3	1.1	0.5	4.9	0.3	1.0	0.9	6.4	6.9	69.5	6.4	24.1	72.6	4.6	7.1	15.7	111.1
133	Bethlehem, Pa	60.0	-------	7.1	1.0	4.1	2.0	6.1	2.4	2.5	14.8	58.8	13.7	27.5	56.4	5.4	14.4	23.8	105.1
134	Huntington, W. Va	65.8	-------	0.4	0.9	28.2	1.5	0.1	1.8	0.6	0.7	54.0	5.6	40.4	54.2	0.6	5.7	39.5	101.4
135	Springfield, Ill	57.9	-------	-------	0.8	10.1	1.1	2.1	2.5	1.8	23.6	58.5	4.4	37.1	43.5	10.7	4.1	41.6	92.8

[1] Less than one-twentieth of 1 per cent.

[2] Payments for operation, maintenance, and interest are in excess of revenue receipts.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1926—Con.

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting operation and maintenance	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																		
136	Union City, N. J	71.3	1.0	0.1	4.6	0.8	0.1	14.0	4.1	4.0	------	80.3	10.1	9.6	82.9	------	10.4	6.7	103.2
137	Quincy, Mass	71.7	8.5	0.9	0.4	2.3	0.2	2.0	1.3	4.5	8.2	66.2	7.8	26.0	48.7	2.4	6.0	42.8	77.3
138	Roanoke, Va	67.8	0.2	1.0	12.9	1.2	4.3	5.0	3.0	2.1	2.5	69.5	13.8	16.7	61.8	0.8	12.4	25.1	90.0
139	Lincoln, Nebr	59.1	------	0.4	1.0	14.0	0.6	1.4	1.1	6.0	16.4	65.4	7.9	26.7	43.6	9.8	6.4	40.2	81.6
140	East Orange, N. J	64.8	0.3	0.3	4.4	7.3	0.1	7.6	4.9	1.9	8.5	72.4	9.1	18.5	57.8	6.1	8.0	28.1	88.2
141	Holyoke, Mass	48.4	14.1	0.7	0.3	0.2	0.6	1.8	1.4	2.4	30.2	75.0	5.4	19.6	48.6	20.3	4.9	26.2	91.9
142	Portsmouth, Va	51.2	0.1	0.3	8.2	------	0.9	4.6	11.2	1.3	22.2	64.3	31.8	3.9	43.3	7.3	25.0	24.5	78.6
143	Jackson, Mich	56.4	------	------	0.4	14.4	0.7	8.1	2.8	8.7	8.6	60.8	10.4	28.8	53.5	5.2	10.0	31.3	96.5
144	Lakewood, Ohio	72.5	0.4	------	3.4	10.8	1.6	0.8	3.1	1.1	6.3	62.4	14.1	23.5	60.2	6.7	15.2	17.9	107.2
145	Topeka, Kans	70.4	------	------	1.4	10.4	0.8	1.1	1.5	1.3	13.1	62.2	5.3	32.5	40.8	7.4	4.1	47.7	77.4
146	Fresno, Calif	63.0	------	------	4.2	1.2	2.1	27.0	0.5	1.7	0.3	89.9	5.5	4.6	84.6	0.2	5.1	10.0	94.4
147	Macon, Ga	54.8	------	------	10.1	1.1	3.8	4.2	2.2	6.6	17.2	69.7	5.8	24.5	66.1	9.9	6.4	17.6	109.1
148	Wichita Falls, Tex	64.5	------	------	1.0	0.3	1.6	6.1	2.2	5.7	18.5	56.4	25.3	18.3	36.5	8.1	20.0	35.5	79.0
149	Covington, Ky	64.6	------	------	6.1	0.7	0.8	5.3	1.2	0.8	20.6	79.6	9.3	11.1	72.4	10.3	9.7	7.6	103.9
150	Niagara Falls, N. Y	64.2	4.9	------	3.8	9.3	0.3	6.3	2.0	1.3	7.9	61.0	12.2	26.8	46.3	3.5	10.0	40.3	81.6
151	Pasadena, Calif	42.3	------	------	0.9	13.4	1.0	8.8	0.8	3.9	28.9	54.7	6.1	39.2	34.6	11.2	5.1	49.1	83.8
152	Lancaster, Pa	63.0	------	0.7	1.6	2.0	0.3	6.0	1.8	2.5	22.0	83.5	8.6	7.9	52.7	11.5	6.6	29.3	76.8
153	Wheeling, W. Va	76.9	------	0.4	1.7	3.2	0.8	0.4	1.7	1.0	13.9	62.0	7.6	30.4	55.4	6.6	7.6	30.4	99.9
154	Augusta, Ga	60.9	------	------	6.9	4.0	0.9	4.7	1.3	7.9	13.4	66.2	6.6	27.2	62.8	5.5	6.8	24.8	103.3
155	Newton, Mass	72.6	10.0	0.7	1.0	4.9	0.1	2.2	1.5	1.3	5.8	74.6	7.0	18.4	63.7	3.3	6.3	26.8	89.7

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156	Kalamazoo, Mich	66.9	-------	-------	0.4	7.6	0.9	6.3	1.8	2.4	13.6	64.8	7.5	27.7	50.9	7.0	6.7	35.4	89.3
157	Decatur, Ill	60.5	-------	-------	0.8	16.5	0.9	2.5	1.7	2.7	14.4	66.7	9.8	23.5	38.6	9.3	7.1	45.0	71.8
158	Charlotte, N. C	51.6	0.1	0.2	5.1	12.9	0.6	10.3	1.7	1.4	16.0	62.2	16.8	21.0	39.5	8.1	12.8	39.5	76.6
159	Atlantic City, N. J	69.4	0.3	(1)	6.7	0.1	0.2	7.6	7.0	2.1	6.7	80.2	13.9	5.9	55.5	2.9	10.1	31.4	72.8
160	Oak Park, Ill	57.1	-------	-------	4.7	24.1	1.1	2.0	2.1	0.7	8.2	55.6	8.1	36.3	51.0	5.8	8.3	35.0	102.1
161	Kenosha, Wis	52.2	13.7	-------	1.3	16.1	0.7	3.5	1.9	2.7	8.0	54.4	4.6	41.0	44.8	2.5	4.0	48.6	87.0
162	Davenport, Iowa	80.1	-------	-------	1.3	9.4	0.6	2.4	1.4	2.6	2.1	68.0	5.8	26.2	73.5	1.1	6.4	19.0	109.8
163	Malden, Mass	70.0	11.1	1.1	0.7	2.9	0.5	1.5	1.4	3.2	7.4	76.1	8.1	15.8	73.8	3.9	8.3	14.0	102.1
164	Hammond, Ind	48.6	-------	0.3	0.7	37.7	0.1	3.8	0.5	1.3	7.0	54.5	3.8	41.7	48.1	6.4	3.8	41.7	99.9
165	Mount Vernon, N. Y	67.1	5.7	-------	1.0	3.8	0.3	7.7	1.4	1.2	11.8	76.7	11.6	11.7	57.3	6.2	9.6	27.0	82.7
166	Beaumont, Tex	65.8	-------	-------	0.6	1.0	1.0	7.3	3.3	1.4	19.5	70.2	15.5	14.3	44.7	12.2	12.6	30.5	81.1
167	Cedar Rapids, Iowa	75.2	-------	-------	1.0	9.3	0.6	1.9	0.7	2.3	9.0	65.6	7.2	27.2	61.3	4.2	7.2	27.2	100.0
168	Woonsocket, R. I	77.9	-------	0.6	0.6	2.8	0.1	1.2	4.8	2.3	9.8	64.1	18.0	17.9	46.6	3.1	14.0	36.4	77.4
169	New Castle, Pa	71.4	-------	8.2	2.3	4.3	1.4	7.8	1.6	2.9	0.1	70.1	8.0	21.9	63.7	(1)	7.3	29.0	90.9

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

170	Charleston, W. Va	88.6	-------	0.4	1.4	2.2	1.2	0.8	2.4	2.7	0.4	62.6	9.5	27.9	49.4	0.5	7.5	42.6	79.6
171	Pontiac, Mich	65.9	-------	-------	0.7	10.3	0.7	4.6	2.4	6.0	9.5	57.6	9.4	33.0	52.6	6.3	9.6	31.5	102.3
172	Medford, Mass	73.8	8.6	1.1	0.4	3.8	0.2	1.5	1.1	2.2	7.3	69.9	7.1	23.0	57.2	3.7	6.2	32.8	87.1
173	McKeesport, Pa	59.0	-------	1.3	0.7	9.6	3.2	6.6	1.6	3.5	14.5	72.8	6.6	20.6	60.3	6.7	6.0	27.0	92.1
174	York, Pa	69.1	-------	2.1	2.6	7.4	0.5	8.0	7.5	2.9	-------	67.3	6.5	26.2	56.6	-------	5.4	37.9	84.1
175	Haverhill, Mass	69.7	11.0	1.2	0.6	0.7	0.3	1.8	1.7	5.6	7.4	78.7	4.1	17.2	67.8	3.2	3.7	25.4	90.1
176	Bay City, Mich	56.5	-------	-------	0.2	2.1	0.6	8.4	2.9	2.1	27.0	70.4	11.3	18.3	60.1	15.9	12.2	11.7	108.1
177	Elmira, N. Y	61.1	3.6	-------	2.7	3.8	0.6	11.7	1.1	1.9	13.5	75.4	6.6	18.0	73.8	7.5	7.1	11.6	107.8
178	Newport News, Va	65.7	-------	0.4	8.9	-------	2.6	4.2	2.0	0.9	15.4	64.2	14.4	21.4	16.7	1.5	4.1	77.7	28.3
179	Stockton, Calif	60.8	-------	-------	2.7	5.0	3.9	21.7	2.3	2.3	1.4	69.4	8.4	22.2	57.2	0.6	7.0	35.2	83.3
180	Galveston, Tex	54.9	-------	-------	0.6	(1)	0.6	16.2	5.2	9.0	13.4	66.9	14.5	18.6	41.1	5.2	10.0	43.6	69.3
181	Chelsea, Mass	76.1	10.5	1.0	0.6	0.4	0.3	1.5	1.1	2.5	5.9	77.6	10.2	12.2	72.1	1.8	9.7	16.4	95.3
182	Perth Amboy, N. J	62.7	0.3	(1)	2.4	3.5	0.5	5.8	4.1	1.1	19.7	73.6	19.4	7.0	49.6	10.5	15.9	23.9	81.8
183	Pittsfield, Mass	67.7	15.8	1.2	0.8	4.1	0.5	1.4	0.3	1.8	6.4	68.3	5.5	26.2	67.9	1.8	5.6	24.8	101.9
184	Greensboro, N. C	40.4	(1)	0.3	4.5	29.8	1.0	7.3	4.3	2.3	10.1	48.6	23.8	27.6	22.7	3.1	12.6	61.6	53.0
185	Montgomery, Ala	35.8	-------	-------	18.5	12.2	2.5	8.4	0.4	3.9	18.3	72.1	20.8	7.1	52.9	6.2	17.1	23.8	82.0
186	Lima, Ohio	60.9	0.4	-------	4.3	14.3	0.8	1.8	1.3	3.1	13.3	61.1	22.2	16.7	59.1	7.4	24.2	9.3	108.9
187	Madison, Wis	66.4	5.8	-------	1.8	9.2	0.4	3.5	1.7	1.5	9.6	67.0	8.7	24.3	50.3	6.0	7.3	36.4	84.1
188	Lexington, Ky	77.3	-------	-------	6.5	5.4	0.6	4.6	2.5	2.5	0.6	67.1	7.6	25.3	71.1	0.2	8.0	20.7	106.2
189	East Chicago, Ind	51.8	-------	0.4	1.0	33.9	0.4	3.5	0.5	0.3	8.2	51.3	8.2	40.5	48.8	2.4	8.2	40.6	99.6
190	Aurora, Ill	57.5	-------	-------	2.8	19.9	0.6	3.2	1.3	4.1	10.5	61.4	7.9	30.7	51.3	9.5	7.8	31.3	99.2
191	New Rochelle, N. Y	68.7	5.5	-------	0.9	15.1	0.3	6.7	1.1	1.7	(1)	77.7	7.7	14.6	67.5	-------	6.7	25.7	87.0
192	Evanston, Ill	63.2	-------	-------	4.2	18.7	0.7	1.7	1.0	1.1	9.5	62.6	7.5	29.9	56.7	4.2	7.3	31.7	97.5
193	Columbus, Ga	54.5	-------	0.5	8.9	1.3	3.1	4.8	1.4	12.3	13.2	72.1	8.8	19.1	54.6	4.0	7.1	34.3	81.2
194	Muncie, Ind	75.3	-------	0.4	0.4	13.0	0.2	6.1	1.0	1.5	2.0	70.8	5.2	24.0	73.1	1.5	5.4	20.0	105.3

[1] Less than one-twentieth of 1 per cent.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1926—Con.

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting operation and maintenance	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																		
195	Waco, Tex	73.5	------	------	0.3	0.1	0.5	7.6	2.4	1.3	14.2	70.1	11.0	19.0	56.0	6.9	9.9	27.3	89.7
196	Jamestown, N. Y	51.8	4.0	------	2.5	7.6	0.6	5.6	0.3	3.6	23.8	57.5	6.5	36.0	49.5	10.3	6.8	33.4	104.0
197	Muskegon, Mich	52.1	------	------	0.4	18.5	1.0	6.5	9.7	2.9	9.0	59.9	10.0	30.1	42.7	5.4	8.0	43.9	80.3
198	Fitchburg, Mass	66.4	14.8	1.1	0.7	1.0	0.1	1.4	1.3	5.6	7.7	78.0	6.5	15.5	71.0	4.6	6.3	18.1	96.9
199	San Jose, Calif	43.3	------	------	2.2	24.8	2.2	21.3	0.8	5.3	------	58.7	4.6	36.7	52.9	------	4.1	42.9	90.1
200	Pueblo, Colo	53.2	------	------	1.1	14.6	1.0	9.2	1.3	1.2	18.4	62.6	13.2	24.2	54.1	11.8	13.9	20.2	105.3
201	Brookline, Mass	73.5	13.2	0.6	1.2	0.4	0.1	1.1	0.3	1.9	7.5	72.1	5.0	22.9	68.4	4.4	5.0	22.2	101.0
202	Chicopee, Mass	55.2	15.9	0.9	0.3	1.4	0.3	1.5	0.3	1.1	23.0	69.3	4.1	26.6	59.2	13.9	4.4	22.5	105.4
203	Lorain, Ohio	66.0	0.1	------	2.9	12.2	3.2	1.1	2.2	1.6	10.7	57.0	15.3	27.7	60.2	6.1	17.8	15.8	116.4
204	Williamsport, Pa	72.1	------	3.2	1.9	7.3	0.5	7.9	2.6	3.4	1.1	70.4	4.7	24.9	68.3	0.1	4.6	27.1	97.1
205	Butte, Mont	63.7	------	1.4	1.7	10.8	8.9	11.1	2.1	0.4	------	74.1	11.8	14.1	77.4	------	12.3	10.3	104.4
206	Salem, Mass	69.7	12.9	1.1	0.3	0.5	0.1	1.3	0.9	4.6	8.6	77.0	5.3	17.7	80.6	6.1	6.0	7.3	112.7
207	Hamilton, Ohio	47.0	0.4	------	2.9	8.5	0.3	0.8	1.7	1.4	37.0	59.7	9.1	31.2	39.9	28.4	10.4	21.2	114.5
208	Durham, N. C	47.3	(1)	0.2	3.4	8.8	0.4	13.6	2.5	1.3	22.5	61.4	17.8	20.8	24.2	5.5	8.6	61.7	48.3
209	Battle Creek, Mich	73.2	------	------	0.2	5.0	0.8	6.9	1.4	3.1	9.4	66.5	3.9	29.6	65.9	6.0	4.3	23.8	108.2
210	Everett, Mass	69.7	11.6	1.0	0.4	0.8	0.3	3.2	1.1	2.5	9.3	76.1	8.5	15.4	76.8	4.1	9.0	10.1	106.4
211	Springfield, Mo	72.6	------	0.7	11.1	5.3	1.3	6.1	0.8	1.7	0.4	79.4	3.0	17.6	79.2	0.4	3.0	17.5	100.2
212	Columbia, S. C	52.9	------	0.7	7.8	2.5	2.9	12.6	1.1	1.1	18.3	74.4	13.6	12.0	65.6	8.1	13.5	12.8	99.1
213	Stamford, Conn	89.5	0.5	0.1	0.7	1.3	1.0	1.3	3.6	2.1	------	72.6	9.4	18.0	58.9	(1)	7.5	33.6	80.0
214	Dubuque, Iowa	64.3	------	------	1.0	19.2	0.9	1.9	0.7	2.3	9.8	58.1	7.4	34.5	55.3	4.2	7.5	32.9	120.5

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215	Joliet, Ill	60.7	------	------	4.0	16.4	0.6	3.4	1.2	1.9	11.7	65.3	8.6	26.1	62.5	8.6	9.4	19.4	109.0
216	Council Bluffs, Iowa	58.8	------	0.4	0.7	23.5	0.5	1.5	0.6	2.4	11.5	55.1	5.3	39.6	47.6	8.9	5.4	38.0	102.5
217	Rock Island, Ill	57.7	------	------	2.9	24.3	1.4	2.9	0.8	2.1	7.9	59.7	8.2	32.1	51.1	4.9	7.7	36.2	93.9
218	Portsmouth, Ohio	61.7	0.6	------	6.6	6.9	1.5	1.1	2.3	4.1	15.2	56.8	16.5	26.7	45.0	7.4	15.2	32.4	92.3
219	Taunton, Mass	51.5	12.2	0.9	0.4	0.6	0.2	1.3	2.0	3.0	28.0	72.1	6.5	21.4	50.3	17.8	6.1	25.8	94.4
220	Superior, Wis	71.5	3.7	------	6.2	5.2	4.3	7.5	1.0	0.5	------	85.1	6.2	8.7	86.6	------	6.3	7.1	101.8
221	Quincy, Ill	57.8	------	------	1.0	22.4	0.5	2.4	0.9	1.5	13.5	58.2	3.2	38.6	46.6	5.4	2.9	45.1	89.4
222	New Brunswick, N. J	58.0	0.5	------	3.0	10.0	0.7	6.4	4.9	5.1	11.5	73.9	12.1	14.0	47.6	6.2	8.8	37.4	72.7
223	Lynchburg, Va	54.0	0.9	0.9	12.7	3.7	1.5	3.8	4.4	6.0	12.0	65.6	12.8	21.6	39.2	2.7	8.2	50.0	63.8
224	Austin, Tex	44.1	------	------	0.2	------	0.5	8.0	1.1	2.7	43.5	73.2	8.0	18.8	47.0	26.4	8.0	18.6	100.3
225	Kokomo, Ind	69.8	------	0.4	0.1	20.3	0.2	5.6	0.5	2.2	0.9	62.2	3.1	34.7	63.8	1.1	3.2	31.9	104.2
226	Ogden, Utah	49.6	------	------	1.4	19.0	1.2	15.6	0.5	2.1	10.6	57.3	15.7	27.0	58.6	4.3	17.2	20.0	109.7
227	Easton, Pa	76.5	------	6.8	2.0	3.9	1.0	5.7	2.0	1.7	0.3	74.4	10.8	14.8	43.2	(1)	6.3	50.6	58.0
228	Wilmington, N. C	72.9	0.1	1.5	7.5	3.0	0.3	0.3	0.8	2.6	11.2	75.0	15.2	9.8	56.2	6.7	12.8	24.4	83.8
229	Danville, Ill	73.3	------	------	4.0	17.3	1.0	2.8	0.2	1.6	(1)	57.8	5.7	36.5	66.6	0.1	6.6	26.7	115.3
230	Waterloo, Iowa	78.9	------	1.1	1.1	3.6	0.8	1.3	0.6	1.5	11.0	64.8	9.1	26.1	71.4	5.5	10.8	12.3	118.7
231	Hazleton, Pa	71.8	------	4.9	0.4	6.8	0.7	10.1	1.9	3.5	------	74.5	9.9	15.6	66.0	------	8.7	25.3	88.5
232	Petersburg, Va	60.6	0.9	0.4	10.0	0.2	1.3	5.3	6.1	2.6	12.6	76.3	18.7	5.0	56.4	5.9	15.2	22.5	81.6
233	Poughkeepsie, N. Y	64.5	5.2	------	1.7	5.0	0.2	7.4	1.5	3.7	10.8	73.8	9.7	16.5	62.5	6.1	9.0	22.4	92.9
234	Orange, N. J	61.3	0.3	0.1	4.0	6.1	(1)	11.9	6.8	1.6	7.9	80.7	11.3	8.0	44.5	2.6	6.6	46.3	58.3
235	Waltham, Mass	73.5	11.9	1.0	0.6	0.4	0.4	1.7	0.7	2.8	7.0	71.3	5.4	23.3	53.5	3.8	4.3	38.4	80.3
236	Auburn, N. Y	60.1	3.7	------	4.8	5.9	0.2	8.9	0.9	2.7	12.7	82.6	4.8	12.6	72.0	8.2	4.6	15.1	97.2
237	Amsterdam, N. Y	61.1	4.5	------	4.3	4.8	0.1	9.7	1.4	0.6	13.4	77.8	9.7	12.5	65.1	5.1	8.7	21.1	90.3
238	Norristown, Pa	73.7	------	12.1	1.0	0.4	0.2	7.6	1.4	3.0	0.7	76.7	5.9	17.4	72.9	0.4	5.7	21.0	95.5
239	Lewiston, Me	73.0	0.8	2.0	1.0	0.2	1.4	7.1	1.6	3.2	9.5	76.5	6.6	16.9	76.7	5.3	7.1	11.0	107.1
240	Green Bay, Wis	65.7	6.4	------	3.4	2.0	0.6	5.3	1.0	3.7	11.9	67.2	8.6	24.2	69.2	4.8	9.5	16.4	110.3
241	St. Petersburg, Fla	30.6	------	(1)	4.1	32.7	2.2	0.4	1.4	3.2	25.4	50.9	10.5	38.6	14.9	8.7	4.9	71.5	46.5
242	Moline, Ill	58.7	------	------	2.4	21.3	0.6	2.3	0.4	5.4	8.9	62.9	6.9	30.2	62.9	5.8	7.5	23.8	109.1
243	Sheboygan, Wis	59.6	4.8	------	1.6	14.9	0.4	4.7	1.4	1.8	10.9	56.3	3.6	40.1	54.5	5.0	3.8	36.8	105.8
244	Elgin, Ill	67.3	------	------	2.9	12.8	0.2	2.5	2.2	2.2	9.9	62.9	7.4	29.7	43.5	3.4	5.5	47.5	74.7
245	Oshkosh, Wis	63.3	6.3	------	1.9	6.3	0.6	5.4	1.5	3.1	11.7	72.4	4.3	23.3	64.1	5.1	4.1	26.7	95.6
246	Watertown, N. Y	66.9	4.5	------	5.0	2.4	0.3	7.2	1.3	3.4	8.9	69.4	8.2	22.4	57.7	4.5	7.4	30.5	89.6
247	Muskogee, Okla	63.8	------	------	1.6	------	1.2	7.4	6.9	4.2	14.9	64.4	15.7	19.9	71.2	7.1	19.1	2.6	121.6
248	Newburgh, N. Y	63.6	6.2	------	2.4	3.2	0.4	8.3	1.3	3.0	11.5	82.3	6.5	11.2	70.3	5.6	6.0	18.1	92.2
249	La Crosse, Wis	73.4	3.7	------	1.6	4.3	0.4	5.8	1.4	2.3	7.2	69.8	6.4	23.8	67.7	3.9	6.6	21.8	102.7
250	Colorado Springs, Colo	49.3	------	------	0.9	3.8	0.3	1.5	0.6	1.8	41.8	66.1	10.1	23.8	48.0	27.0	11.4	13.6	113.4
Honolulu, Hawaii [3]		61.6	------	2.1	12.3	9.5	1.6	0.2	2.4	0.7	9.7	56.2	5.0	38.8	39.7	4.6	3.9	51.8	78.8

[1] Less than one-twentieth of 1 per cent.

[3] Not included in group or grand totals.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926

[This table is presented in two sections, the second section beginning on p. 216. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	Grand total	$2,125,421,456	$1,900,850,097	$1,747,163,136	$1,734,286,253	$12,876,883	$21,721,611	$48,752,811	$5,053,748
	Group I	1,192,292,554	1,076,301,651	985,502,186	978,342,877	7,159,309	11,098,687	33,628,598	797,687
	Group II	193,983,554	175,582,901	164,766,862	163,384,267	1,382,595	426,149	1,416,189	189,311
	Group III	389,034,268	342,922,147	315,264,460	312,771,344	2,493,116	6,680,151	6,624,482	1,647,676
	Group IV	224,449,043	196,579,650	182,019,788	180,830,862	1,188,926	2,046,798	3,581,460	1,618,040
	Group V	125,662,037	109,463,748	99,609,840	98,956,903	652,937	1,469,826	3,502,082	801,034
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y	$403,177,083	$380,194,656	$336,126,105	$332,210,671	$3,915,434	$7,043,057	$22,724,078	
2	Chicago, Ill	188,301,487	158,261,222	149,828,646	149,309,355	519,291		97,270	
3	Philadelphia, Pa	86,990,466	84,027,236	82,749,578	82,537,006	212,572			$105,440
4	Detroit, Mich	79,100,135	67,206,097	63,916,795	63,173,618	743,177	94,615	836,009	
5	Cleveland, Ohio	58,165,727	50,357,986	48,306,224	48,306,224			288,955	
6	St. Louis, Mo	34,054,640	30,555,524	27,664,863	27,508,939	155,924			
7	Baltimore, Md	30,643,634	29,746,090	27,588,119	27,262,567	325,552	761,627		
8	Boston, Mass	65,701,950	64,434,455	55,475,554	55,151,385	324,169	3,109,927	4,948,573	362,610
9	Los Angeles, Calif	86,345,571	62,793,145	58,432,697	58,317,039	115,658			
10	Pittsburgh, Pa	38,985,847	37,890,219	37,143,796	36,984,786	159,010			329,637
11	San Francisco, Calif	34,766,208	31,678,078	29,699,794	29,596,540	103,254			
12	Buffalo, N. Y	32,771,093	30,430,984	27,952,249	27,744,973	207,276	89,398	1,168,302	
13	Washington, D. C	23,012,776	21,784,001	17,939,806	17,737,862	201,944		5,020	
14	Milwaukee, Wis	30,275,937	26,941,958	22,677,960	22,501,912	176,048	63	3,560,391	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	Newark, N. J	$26,491,001	$25,228,981	$23,645,278	$23,311,067	$334,211	$233,747		$45,843
16	Minneapolis, Minn	23,255,946	20,164,381	19,671,301	19,594,526	76,775		$134,684	
17	New Orleans, La	16,910,081	15,792,263	14,493,224	14,402,167	91,057			92,403
18	Cincinnati, Ohio	24,088,806	23,076,834	21,064,924	21,064,924			478,530	
19	Kansas City, Mo	16,329,004	15,390,713	14,124,013	13,976,365	147,648			

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20	Seattle, Wash	21,676,879	16,417,875	16,240,965	16,006,256	234,709			
21	Indianapolis, Ind	17,790,387	15,967,574	15,724,798	15,724,798				42,652
22	Rochester, N. Y	18,935,487	16,472,643	14,827,517	14,654,536	172,981	77,611	802,975	
23	Jersey City, N. J	17,728,173	17,440,995	16,109,591	15,880,395	229,196	114,791		8,413
24	Louisville, Ky	10,777,790	9,630,642	8,865,251	8,769,233	96,018			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
25	Akron, Ohio	$8,734,341	$7,134,808	$6,682,862	$6,682,862			$37,039	
26	Toledo, Ohio	11,620,363	10,355,255	9,564,096	9,564,096			172,377	
27	Portland, Oreg	11,524,407	8,554,121	8,257,355	8,255,198	$2,157			
28	Columbus, Ohio	11,056,805	9,726,575	8,978,840	8,978,840			139,526	
29	Denver, Colo	13,410,050	11,721,744	11,267,395	11,241,417	25,978			
30	Providence, R. I	10,255,159	10,067,014	9,929,273	9,896,951	32,322			$64,267
31	Oakland, Calif	12,182,033	8,784,332	8,503,889	8,474,717	29,172			
32	St. Paul, Minn	10,550,730	8,714,930	8,138,655	8,084,476	54,179		41,768	
33	Atlanta, Ga	7,669,216	6,139,987	5,405,162	5,310,082	95,080			61,686
34	Omaha, Nebr	9,350,185	8,045,694	7,827,937	7,809,627	18,310			
35	Birmingham, Ala	6,571,997	4,438,391	3,394,152	3,387,576	6,576			
36	San Antonio, Tex	5,054,942	4,902,234	4,828,335	4,779,543	48,792			
37	Dallas, Tex	6,094,071	5,495,702	5,462,340	5,371,182	91,158			
38	Worcester, Mass	10,383,133	10,162,772	8,263,664	8,156,331	107,333	$708,686	1,016,291	116,554
39	Richmond, Va	6,707,499	6,511,654	5,588,332	5,552,381	35,951			82,171
40	Syracuse, N. Y	9,497,156	8,146,434	7,348,874	7,261,519	87,355	78,403	427,751	
41	New Haven, Conn	7,585,084	7,390,480	7,138,761	7,049,221	89,540	103,260		84,138
42	Memphis, Tenn	6,253,947	5,845,931	5,428,084	5,399,702	28,382			
43	Dayton, Ohio	6,936,734	6,387,560	5,938,308	5,938,308			47,015	
44	Norfolk, Va	5,429,316	5,279,542	4,600,215	4,488,687	111,528		18,669	14,932
45	Houston, Tex	6,923,261	6,810,436	6,731,436	6,693,175	38,261			
46	Bridgeport, Conn	6,537,154	6,468,739	6,368,044	6,249,538	118,506	22,231		55,766
47	Youngstown, Ohio	7,533,042	6,621,399	6,270,252	6,270,252			53,316	
48	Hartford, Conn	8,441,368	8,054,818	5,936,701	5,873,956	62,745	1,963,422		136,082
49	Fort Worth, Tex	3,729,820	3,669,804	3,647,895	3,542,874	105,021			
50	Grand Rapids, Mich	7,628,236	5,834,027	5,755,433	5,755,433				
51	Springfield, Mass	9,213,182	8,953,999	7,404,435	7,334,626	69,809	560,492	857,407	79,608
52	Des Moines, Iowa	6,713,223	5,577,886	5,519,609	5,518,099	1,510			
53	Scranton, Pa	4,862,665	4,496,830	4,324,168	4,287,842	36,326			135,250
54	Paterson, N. J	5,895,267	5,352,368	4,900,615	4,801,613	99,002	44,024		13,036
55	Jacksonville, Fla	3,660,594	3,411,595	3,255,936	3,202,883	53,053			17,319
56	Nashville, Tenn	3,244,479	2,960,576	2,914,211	2,885,800	28,411			
57	Trenton, N. J	4,694,080	4,546,991	4,343,339	4,298,345	44,994	25,554		31,000
58	Salt Lake City, Utah	4,304,835	3,780,272	3,635,822	3,628,969	6,853			
59	Tulsa, Okla	6,244,433	4,686,055	4,537,049	4,399,311	137,738			

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 216. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
60	Flint, Mich	$5,226,349	$4,395,319	$4,367,227	$4,290,391	$76,836			
61	Fall River, Mass	6,066,287	6,002,483	4,557,227	4,499,132	58,095	$726,289	$619,322	$65,218
62	Camden, N. J	4,436,296	3,853,743	3,281,273	3,233,797	47,476	30,711		16,260
63	Miami, Fla	5,534,449	4,399,387	3,699,091	3,699,091				12,892
64	Wilmington, Del	2,599,242	2,389,394	2,275,401	2,275,401		297		
65	Erie, Pa	4,045,473	3,482,295	3,289,578	3,247,185	42,393			172,036
66	Cambridge, Mass	5,781,448	5,743,588	4,742,790	4,694,831	47,959	446,550	440,416	69,699
67	New Bedford, Mass	7,133,580	6,992,051	5,320,456	5,294,766	25,690	836,048	735,631	62,516
68	Albany, N. Y	5,465,704	4,902,054	4,411,050	4,403,083	7,967	113,996	258,115	
69	Kansas City, Kans	4,694,158	3,956,181	3,834,398	3,834,398				
70	Yonkers, N. Y	8,121,979	7,894,687	7,346,189	7,161,092	185,097	10,032	379,401	
71	Reading, Pa	3,119,311	2,968,745	2,850,955	2,832,270	18,685			77,723
72	Duluth, Minn	5,061,821	4,245,230	4,164,203	4,157,433	6,770	6,520	16,464	
73	Elizabeth, N. J	3,839,776	3,297,369	3,072,586	3,018,506	54,080	15,263		16,039
74	Lowell, Mass	5,237,602	5,151,462	4,106,553	4,062,041	44,512	515,841	458,408	48,685
75	San Diego, Calif	7,367,189	4,245,591	4,112,537	4,090,880	21,657			
76	Canton, Ohio	4,508,758	3,816,039	3,548,720	3,548,720			23,586	
77	Spokane, Wash	3,043,680	2,791,215	2,766,426	2,766,426				
78	Oklahoma City, Okla	4,658,628	4,059,998	3,947,052	3,893,030	54,022			
79	Tacoma, Wash	3,621,781	2,394,464	2,349,963	2,349,963				
80	El Paso, Tex	1,789,984	1,710,727	1,687,632	1,657,444	30,188			
81	Waterbury, Conn	4,902,953	4,797,920	4,679,095	4,648,497	30,598	29,359		46,224
82	Lynn, Mass	4,417,445	4,317,409	3,603,870	3,568,039	35,831	239,317	370,765	61,380
83	Utica, N. Y	4,329,795	3,751,402	3,395,149	3,371,330	23,819	68,799	202,685	
84	Fort Wayne, Ind	4,122,080	3,073,704	3,001,014	3,001,014				48,395
85	Somerville, Mass	3,415,683	3,288,755	2,762,551	2,747,152	15,399	135,057	308,530	58,800

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

86	Tampa, Fla	$3,762,958	$3,293,872	$2,892,296	$2,856,485	$35,811		$10,157
87	Knoxville, Tenn	2,416,229	2,271,974	2,188,132	2,165,020	23,112		4,181
88	Savannah, Ga	2,091,097	1,829,629	1,539,786	1,536,185	3,601		
89	Evansville, Ind	3,028,099	2,617,127	2,550,608	2,550,608			15,909
90	Allentown, Pa	2,267,319	2,200,092	2,032,332	2,017,410	14,922		114,070
91	Long Beach, Calif	5,265,211	3,978,467	3,821,476	3,818,652	2,824		
92	Lawrence, Mass	4,469,177	4,420,211	3,252,252	3,223,936	28,316	$657,839	$446,489	44,654
93	Schenectady, N. Y	4,729,907	4,490,291	3,899,683	3,874,908	24,775	18,322	264,349	
94	Wichita, Kans	3,640,848	2,775,873	2,690,318	2,690,318				
95	Bayonne, N. J	4,299,529	4,237,234	4,158,208	4,062,470	95,738	7,858		
96	Hamtramck, Mich	2,572,123	2,250,994	2,238,787	2,222,506	16,281			
97	Harrisburg, Pa	2,825,159	2,613,769	2,537,505	2,537,505				33,020
98	Manchester, N. H	3,101,124	3,067,739	2,516,702	2,506,228	10,474	218,108	140,057	88,803
99	Peoria, Ill	2,643,955	2,387,655	2,329,707	2,329,707				
100	South Bend, Ind	4,425,121	3,101,118	3,067,506	3,067,506				15,310
101	Gary, Ind	4,516,762	3,085,298	3,032,517	3,032,517				
102	Rockford, Ill	2,965,982	2,487,210	2,392,518	2,392,518				
103	St. Joseph, Mo	2,844,334	2,183,612	2,017,998	2,014,756	3,242			
104	Wilkes-Barre, Pa	2,906,232	2,771,985	2,550,206	2,535,582	14,624			185,714
105	Sioux City, Iowa	3,286,727	2,879,647	2,831,016	2,831,016				
106	Portland, Me	2,978,674	2,934,391	2,746,939	2,736,336	10,603	61,389		63,096
107	Little Rock, Ark	2,014,784	1,406,997	1,154,882	1,154,882				17,162
108	Highland Park, Mich	3,725,418	3,374,453	3,346,007	3,315,875	30,132			
109	Charleston, S. C	2,177,256	1,749,990	1,588,496	1,575,162	13,334			6,785
110	Sacramento, Calif	3,811,412	2,849,208	2,742,829	2,742,829				
111	Binghamton, N. Y	3,447,724	3,197,006	2,934,292	2,916,778	17,514	21,169	165,975	
112	Saginaw, Mich	2,667,456	2,283,897	2,276,884	2,242,604	34,280			
113	East St. Louis, Ill	1,821,080	1,539,771	1,415,822	1,415,822				
114	Troy, N. Y	2,949,706	2,706,213	2,472,268	2,451,665	20,603	53,315	94,058	
115	Johnstown, Pa	2,571,655	2,392,772	2,161,590	2,144,348	17,242			169,868
116	Chattanooga, Tenn	1,903,649	1,717,049	1,715,520	1,706,652	8,868			
117	Terre Haute, Ind	2,514,764	2,234,931	2,204,638	2,204,638				9,726
118	Lansing, Mich	3,455,581	3,018,071	3,009,049	2,984,439	24,610			
119	Pawtucket, R. I	2,295,619	2,218,142	2,185,521	2,177,652	7,869			12,989
120	Chester, Pa	1,544,111	1,412,162	1,333,165	1,314,650	18,515			49,442
121	Winston-Salem, N. C	1,972,572	1,390,474	1,309,994	1,299,243	10,751	1,370		7,247
122	Springfield, Ohio	2,075,824	1,837,667	1,708,117	1,708,117			19,635	
123	Passaic, N. J	2,604,007	2,450,346	2,307,471	2,267,112	40,359	31,915		2,369
124	Racine, Wis	2,369,406	2,167,760	1,927,865	1,927,665	200		184,509	
125	New Britain, Conn	2,437,750	2,350,351	2,245,677	2,226,687	18,990	32,517		58,649

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 216. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
126	Hoboken, N. J.	$3,543,487	$3,455,822	$3,240,825	$3,178,963	$61,862	$17,039		$2,416
127	Berkeley, Calif.	2,795,228	2,382,475	2,328,818	2,327,547	1,271			
128	Altoona, Pa.	1,610,462	1,417,243	1,274,503	1,263,319	11,184			79,973
129	Mobile, Ala.	1,305,528	1,176,278	972,035	968,608	3,427			7,965
130	Shreveport, La.	2,166,541	1,822,372	1,655,211	1,648,084	7,127			9,902
131	Cicero, Ill.	2,301,486	1,748,400	1,579,359	1,579,359				
132	Brockton, Mass.	3,163,080	2,969,427	2,416,613	2,385,416	31,197	202,345	$292,285	39,419
133	Bethlehem, Pa.	1,881,035	1,725,915	1,520,078	1,504,899	15,179			179,386
134	Huntington, W. Va.	3,170,353	2,197,180	2,152,986	2,143,718	9,268			13,132
135	Springfield, Ill.	2,549,403	2,138,992	2,109,102	2,109,102				
136	Union City, N. J.	1,992,326	1,967,492	1,823,968	1,795,004	28,964	24,991		1,806
137	Quincy, Mass.	3,543,484	3,439,219	3,026,040	2,981,628	44,412	99,714	260,402	37,889
138	Roanoke, Va.	1,768,565	1,657,350	1,370,752	1,368,114	2,638		4,487	20,982
139	Lincoln, Nebr.	2,749,288	2,214,015	2,163,631	2,144,063	19,568			13,052
140	East Orange, N. J.	2,743,730	2,479,089	2,303,380	2,265,060	38,320	10,163		8,990
141	Holyoke, Mass.	3,056,101	3,019,540	2,302,504	2,271,573	30,931	347,527	324,012	32,029
142	Portsmouth, Va.	1,062,637	1,046,524	896,735	871,988	24,747		1,121	4,544
143	Jackson, Mich.	1,763,990	1,393,579	1,384,374	1,381,986	2,388			
144	Lakewood, Ohio	3,183,485	2,738,433	2,602,625	2,602,625			13,105	
145	Topeka, Kans.	2,258,651	1,953,618	1,916,436	1,916,436				
146	Fresno, Calif.	1,820,921	1,735,941	1,628,159	1,621,794	6,365			
147	Macon, Ga.	1,413,962	1,313,258	1,108,348	1,099,745	8,603			
148	Wichita Falls, Tex.	1,166,902	1,133,846	1,115,771	1,097,471	18,300			
149	Covington, Ky.	1,171,289	1,147,132	1,048,381	1,045,359	3,022			
150	Niagara Falls, N. Y.	3,580,596	3,163,364	2,785,825	2,773,860	11,965	32,647	180,912	

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151	Pasadena, Calif	4,807,997	3,605,115	3,533,898	3,529,819	4,079		
152	Lancaster, Pa	1,055,188	1,018,141	981,260	981,260			11,549
153	Wheeling, W. Va	2,489,510	2,367,197	2,304,207	2,295,719	8,488		13,321
154	Augusta, Ga	1,702,147	1,587,755	1,425,514	1,418,738	6,776		
155	Newton, Mass	3,994,006	3,772,019	3,249,451	3,225,251	24,200	81,079	365,038	31,706
156	Kalamazoo, Mich	2,061,394	1,830,781	1,818,619	1,809,164	9,455			
157	Decatur, Ill	1,732,767	1,350,624	1,333,439	1,333,439				
158	Charlotte, N. C	1,837,641	1,486,290	1,342,648	1,334,527	8,121	3,578		6,018
159	Atlantic City, N. J	4,948,333	4,930,666	4,476,650	4,409,556	67,094	19,112		10
160	Oak Park, Ill	2,863,586	2,034,169	1,880,468	1,880,468				
161	Kenosha, Wis	2,644,583	2,115,269	1,643,983	1,642,695	1,288		431,008	
162	Davenport, Iowa	2,218,170	1,974,651	1,943,746	1,940,268	3,478			
163	Malden, Mass	2,198,812	2,110,958	1,780,890	1,753,855	27,035	91,274	191,493	28,274
164	Hammond, Ind	3,180,973	1,805,640	1,766,967	1,766,967				12,300
165	Mount Vernon, N. Y	2,943,634	2,789,712	2,535,249	2,477,619	57,630	13,527	202,525	
166	Beaumont, Tex	1,173,311	1,139,124	1,129,256	1,111,101	18,155			
167	Cedar Rapids, Iowa	1,916,808	1,696,613	1,674,126	1,674,126				
168	Woonsocket, R. I	2,020,258	1,950,075	1,922,082	1,907,082	15,000			14,336
169	New Castle, Pa	1,501,054	1,402,899	1,224,297	1,214,498	9,799			139,890

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

170	Charleston, W. Va	$1,831,167	$1,765,890	$1,731,208	$1,720,340	$10,868			$7,586
171	Pontiac, Mich	2,314,710	1,987,391	1,967,717	1,930,852	36,865			
172	Medford, Mass	2,280,522	2,176,561	1,914,565	1,895,617	18,948	$47,461	$176,595	28,274
173	McKeesport, Pa	1,490,236	1,231,983	1,192,245	1,185,237	7,008			25,540
174	York, Pa	1,285,180	1,161,968	1,087,543	1,080,133	7,410			33,079
175	Haverhill, Mass	2,165,122	2,139,000	1,807,438	1,782,447	24,991	81,105	204,988	30,236
176	Bay City, Mich	1,461,971	1,395,057	1,389,403	1,371,917	17,486			
177	Elmira, N. Y	1,681,316	1,577,668	1,431,099	1,420,288	10,811	17,159	66,907	
178	Newport News, Va	983,737	950,656	833,438	830,070	3,368			4,512
179	Stockton, Calif	1,934,143	1,697,367	1,625,367	1,619,061	6,306			
180	Galveston, Tex	1,194,152	1,180,402	1,167,176	1,156,272	10,904			
181	Chelsea, Mass	2,266,547	2,249,259	1,940,919	1,899,281	41,638	98,676	168,854	25,026
182	Perth Amboy, N. J	1,554,378	1,466,486	1,406,783	1,382,591	24,192	6,333		418
183	Pittsfield, Mass	2,074,251	1,968,820	1,559,373	1,548,841	10,532	155,479	208,853	26,588
184	Greensboro, N. C	1,610,535	957,781	855,803	830,783	25,020	910		6,086
185	Montgomery, Ala	1,006,508	792,480	522,730	517,319	5,411			
186	Lima, Ohio	1,640,534	1,334,362	1,239,288	1,239,288			8,092	
187	Madison, Wis	2,900,778	2,568,563	2,304,633	2,302,540	2,093		200,881	
188	Lexington, Ky	1,520,770	1,419,489	1,308,734	1,303,358	5,376			
189	East Chicago, Ind	2,420,205	1,470,597	1,431,578	1,431,578				10,811

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 216. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

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			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
190	Aurora, Ill	$1,499,670	$1,118,095	$1,066,281	$1,066,281				
191	New Rochelle, N. Y	3,622,756	3,006,847	2,752,769	2,730,290	$22,479	$10,568	$208,604	
192	Evanston, Ill	3,035,941	2,356,851	2,209,609	2,209,609				
193	Columbus, Ga	994,794	930,024	792,913	787,408	5,505			$7,486
194	Muncie, Ind	1,267,530	1,080,038	1,068,249	1,068,249				5,502
195	Waco, Tex	1,341,334	1,329,870	1,323,773	1,314,809	8,964			
196	Jamestown, N. Y	2,192,046	1,921,015	1,704,852	1,688,252	16,600	45,136	87,902	
197	Muskegon, Mich	1,716,259	1,251,652	1,241,504	1,241,504				
198	Fitchburg, Mass	1,921,769	1,896,919	1,518,817	1,496,675	22,142	157,115	181,087	24,967
199	San Jose, Calif	1,956,905	1,226,950	1,168,060	1,168,051	9			
200	Pueblo, Colo	1,550,424	1,204,628	1,181,220	1,181,220				
201	Brookline, Mass	3,228,707	3,208,821	2,663,039	2,654,795	8,244	71,717	408,281	22,626
202	Chicopee, Mass	1,743,357	1,702,660	1,300,410	1,288,647	11,763	191,638	183,446	21,190
203	Lorain, Ohio	1,649,256	1,347,434	1,289,859	1,289,859			1,059	
204	Williamsport, Pa	1,254,496	1,139,372	1,064,963	1,058,561	6,392			47,024
205	Butte, Mont	1,036,250	799,674	763,323	761,042	2,281			16,264
206	Salem, Mass	1,925,320	1,911,755	1,585,416	1,569,781	15,635	124,687	168,387	25,348
207	Hamilton, Ohio	1,693,228	1,441,711	1,345,595	1,345,595			12,000	
208	Durham, N. C	1,006,623	852,944	791,802	784,263	7,539	580		3,569
209	Battle Creek, Mich	1,440,628	1,335,908	1,331,603	1,330,179	1,424			
210	Everett, Mass	1,980,052	1,953,460	1,645,792	1,635,447	10,345	99,959	173,916	24,328
211	Springfield, Mo	1,069,733	991,946	852,408	848,926	3,482			8,754
212	Columbia, S. C	940,752	864,822	745,386	735,409	9,977			9,436
213	Stamford, Conn	2,226,502	2,171,777	2,141,461	2,123,695	17,766	11,662		1,288
214	Dubuque, Iowa	1,601,474	1,224,618	1,206,746	1,206,357	389			

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215	Joliet, Ill	1,561,225	1,236,589	1,160,103	1,159,953	150			
216	Council Bluffs, Iowa	1,705,045	1,217,656	1,194,141	1,194,141				8,740
217	Rock Island, Ill	1,143,869	803,318	764,364	764,364				
218	Portsmouth, Ohio	1,286,125	1,146,210	1,027,733	1,027,733			9,370	
219	Taunton, Mass	1,569,308	1,550,364	1,229,492	1,217,809	11,683	127,150	163,707	20,498
220	Superior, Wis	1,503,339	1,345,100	1,182,239	1,182,017	222		60,977	
221	Quincy, Ill	1,261,344	908,138	892,967	892,967				
222	New Brunswick, N. J	1,436,770	1,224,500	1,155,721	1,126,229	29,492	9,903		
223	Lynchburg, Va	1,246,761	1,159,112	913,000	907,690	5,310		15,815	15,108
224	Austin, Tex	887,203	877,625	872,710	854,526	18,184			
225	Kokomo, Ind	963,687	746,295	740,823	740,823				4,570
226	Ogden, Utah	1,224,515	875,799	852,577	852,577				
227	Easton, Pa	1,318,027	1,246,396	1,118,122	1,108,274	9,848			98,747
228	Wilmington, N. C	964,599	927,546	825,458	817,672	7,786	1,123		16,546
229	Danville, Ill	1,165,685	943,248	894,864	894,864				
230	Waterloo, Iowa	1,405,014	1,331,672	1,295,710	1,295,710				17,827
231	Hazleton, Pa	945,441	861,862	802,662	799,774	2,888			54,665
232	Petersburg, Va	750,366	734,921	619,594	613,769	5,825		8,890	4,516
233	Poughkeepsie, N. Y	1,390,614	1,295,680	1,170,367	1,156,956	13,411	22,324	71,292	
234	Orange, N. J	1,211,258	1,108,303	1,034,428	1,011,734	22,694	4,902		1,147
235	Waltham, Mass	1,810,018	1,793,792	1,515,703	1,498,429	17,274	103,512	141,410	20,230
236	Auburn, N. Y	1,034,831	949,826	831,984	823,781	8,203	9,679	41,764	
237	Amsterdam, N. Y	1,113,384	1,040,471	908,918	904,183	4,735	22,598	44,312	
238	Norristown, Pa	727,629	722,974	613,370	613,370				101,049
239	Lewiston, Me	756,512	740,514	703,190	702,611	579	7,824		19,431
240	Green Bay, Wis	1,249,572	1,208,202	1,052,161	1,050,767	1,394		101,805	
241	St. Petersburg, Fla	3,226,239	1,609,908	1,419,267	1,417,140	2,127			2,022
242	Moline, Ill	1,145,821	844,257	811,500	811,500				
243	Sheboygan, Wis	1,666,201	1,353,326	1,221,774	1,221,358	416		98,340	
244	Elgin, Ill	1,086,302	917,269	879,039	879,039				
245	Oshkosh, Wis	1,349,210	1,231,390	1,090,074	1,088,990	1,084		109,318	
246	Watertown, N. Y	1,396,769	1,349,237	1,181,913	1,169,273	12,640	21,519	58,159	
247	Muskogee, Okla	938,527	922,006	899,319	873,710	25,609			
248	Newburgh, N. Y	978,009	931,559	819,914	817,554	2,360	19,107	61,230	
249	La Crosse, Wis	1,266,471	1,194,917	1,114,204	1,112,284	1,920		55,841	
250	Colorado Springs, Colo	1,463,779	1,352,195	1,327,555	1,320,615	6,940			
	Honolulu, Hawaii [1]	4,745,756	4,143,410	3,360,899	3,360,899				113,411

[1] Not included in group or grand totals.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for operation and maintenance	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	Grand total	$52,818,557	$1,157,633	$16,972,639	$7,209,962	$5,154,274	$199,747,779	$19,195,308	$97,290	$376,708
	Group I	28,667,181	539,440	12,358,759	3,709,113	1,860,980	104,974,669	8,855,387	23,026	276,841
	Group II	6,674,543	126,683	1,194,309	788,855	710,841	16,188,168	1,452,676	21,732	27,236
	Group III	8,750,863	270,093	2,179,376	1,505,046	1,950,065	39,192,194	4,877,536	48,385	43,941
	Group IV	5,644,520	142,831	718,728	807,485	317,442	25,013,727	2,512,712	3,737	21,775
	Group V	3,081,450	78,586	521,467	399,463	314,946	14,379,021	1,496,997	410	6,915
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$10,248,329		$2,755,169	$1,297,918		$20,226,180	$2,691,064	$910	$64,273
2	Chicago, Ill.	3,331,831	$104,691	4,274,696	624,088	$1,398	28,883,503	1,138,833	3,805	12,726
3	Philadelphia, Pa.	887,313	38,307		246,598		2,807,595	154,120		1,515
4	Detroit, Mich.	190,667	62,574	2,086,942	18,495	38,043	11,234,816	607,913	375	12,891
5	Cleveland, Ohio	809,676	39,480	845,058	68,593		6,995,990	754,808		56,943
6	St. Louis, Mo.	2,261,700	15,420	461,257	152,284	417,743	2,851,438	224,202	400	5,333
7	Baltimore, Md.	629,429	45,390	567,037	154,488		849,585	45,430		2,529
8	Boston, Mass.	337,145	24,807	4,641	171,198	5,974	880,665	380,806	50	
9	Los Angeles, Calif.	2,920,233	89,975	799,109	551,131	1,025,034	20,917,590	1,515,485	1,035	93,282
10	Pittsburgh, Pa.	367,850	20,748	11,412	16,776		760,973	334,470		185
11	San Francisco, Calif.	1,559,789	14,301	267,847	136,347		3,001,555	75,861		10,714
12	Buffalo, N. Y.	1,067,270	42,293	83,260	28,212	69,034	2,154,368	114,330		2,377
13	Washington D. C.	3,512,099	30,967	161,344	134,765	1,856	739,587	474,462	50	12,820
14	Milwaukee, Wis.	543,850	10,487	40,987	108,220	301,898	2,670,824	343,603	16,401	1,253

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

15	Newark, N. J	$1,088,734	$22,578	$8,641	$184,160		$1,116,880	$141,439		$3,701
16	Minneapolis, Minn	254,604	5,589		98,203	$429,161	2,480,637	181,567		200
17	New Orleans, La	1,083,545	3,153	52,063	67,875	2,120	1,024,750	90,017		931
18	Cincinnati, Ohio	1,037,945	23,538	377,622	94,275		596,595	415,298		79
19	Kansas City, Mo	892,502	23,611	234,992	115,595	38,432	716,781	176,948		6,130
20	Seattle, Wash	123,133	[2] 16,983	28,839	7,955		4,971,733	268,054	$4,663	14,554
21	Indianapolis, Ind	123,659	8,877		67,588	1,104	1,793,569	27,644		496
22	Rochester, N. Y	439,832	14,764	269,904	40,040	240,024	2,166,322	55,862		636
23	Jersey City, N. J	1,127,172	3,268	2,330	75,430		237,673	49,505		
24	Louisville, Ky	503,417	4,322	219,918	37,734		1,083,228	46,342	17,069	509

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

25	Akron, Ohio	$201,210		$190,767	$22,930	$174,397	$1,261,574	$162,572		$990
26	Toledo, Ohio	284,720		262,441	71,621	513,469	649,978	96,542		5,119
27	Portland, Oreg	158,504	$22,940		115,322		2,786,144	178,540	$1,732	3,870
28	Columbus, Ohio	294,388		229,470	84,351	178,223	1,041,681	110,326		
29	Denver, Colo	179,381	29,726	223,309	21,933		1,572,481	115,825		
30	Providence, R. I	51,938	15,914	1,458	4,164		131,450	24,908	31,545	242
31	Oakland, Calif	167,248	7,089		106,106		3,282,856	114,845		
32	St. Paul, Minn	507,557	5,909	18	21,023	182,160	1,563,629	85,231	3,467	1,313
33	Atlanta, Ga	669,115	4,024			189,059	1,089,787	249,939		444
34	Omaha, Nebr	71,334	10,537	100,504	35,382		1,235,749	60,393	3,246	4,603
35	Birmingham, Ala	903,734	10,185	91,041	39,279		1,757,046	374,878		1,682
36	San Antonio, Tex	28,922	907	2,806	41,264	20	106,549	46,139		
37	Dallas, Tex	30,827	2,418		117		499,181	99,188		
38	Worcester, Mass	53,759			3,818	119,190	81,998	19,053		120
39	Richmond, Va	647,605	16,060	177,455	31	99,798	24,189	71,840		18
40	Syracuse, N. Y	259,001	6,612		25,793	123,175	1,206,443	21,104		
41	New Haven, Conn	19,581	3,239	186	41,315		129,317	65,287		
42	Memphis, Tenn	185,637		174,387	57,823		317,122	90,884		
43	Dayton, Ohio	174,879		131,992	95,366	70,281	325,140	152,477		1,276
44	Norfolk, Va	408,279	8,057	229,218	172		61,287	88,453		34
45	Houston, Tex	22,747	5,798		50,455		17,485	88,617	5,650	1,073
46	Bridgeport, Conn	12,102	2,066	122	8,408	621	36,040	31,625		129
47	Youngstown, Ohio	183,117		114,459	255		793,511	118,132		
48	Hartford, Conn	9,501	2,521	78	6,513	2	293,784	92,764		
49	Fort Worth, Tex	17,506	3,849		554			60,016		

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

[2] Includes $1,798 receipts from cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for operation and maintenance	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
50	Grand Rapids, Mich	$43,588	[3] $165		$34,841		$1,691,549	$102,660		
51	Springfield, Mass	50,323			1,734	$54,820	144,224	60,139		
52	Des Moines, Iowa	38,974	1,048		18,255	6,187	1,072,183	54,922	$1,744	$301
53	Scranton, Pa	14,422	9,234		13,756		264,379	101,456		
54	Paterson, N. J	338,594	6,333		49,766		526,132	16,767		
55	Jacksonville, Fla	135,302	3,038				108,868	140,131		
56	Nashville, Tenn	36,945			9,400		170,728	113,195		
57	Trenton, N. J	97,663	10,136		9,299		166,778	10,311		
58	Salt Lake City, Utah	99,401	11,943		33,106		461,023	63,390		150
59	Tulsa, Okla	27,308	6,236	$90,246	25,216		1,509,170	47,077		2,131
60	Flint, Mich	15,771			12,321		761,034	64,703		5,293
61	Fall River, Mass	33,225		41	1,161		35,317	28,487		
62	Camden, N. J	504,846	341		20,309		573,576	8,307	670	
63	Miami, Fla	605,470	644		81,290		517,417	616,856		789
64	Wilmington, Del	87,118	6,551		20,027		167,829	42,019		
65	Erie, Pa	13,981			6,700		552,703	10,211		264
66	Cambridge, Mass	19,159		355	24,619	12	19,458	17,018		1,372
67	New Bedford, Mass	36,417			983		113,450	28,079		
68	Albany, N. Y	114,516	3,021		1,356		546,519	16,602		529
69	Kansas City, Kans	90,489	7,441		23,853		724,517	13,193		267
70	Yonkers, N. Y	139,363	8,792		10,910		215,526	11,766		
71	Reading, Pa	30,564			9,503	847	138,461	11,258		
72	Duluth, Minn	45,432	2,649		9,962	46,771	717,030	52,790		
73	Elizabeth, N. J	156,749	1,801		34,931		535,597	6,810		
74	Lowell, Mass	20,736			1,239	28,504	23,739	33,897		
75	San Diego, Calif	72,486	7,256		53,312	79,208	2,929,151	109,818		3,421
76	Canton, Ohio	106,458		91,977	45,298	13,259	507,141	172,329		
77	Spokane, Wash	19,043	5,741		5		194,700	57,350	46	369

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78	Oklahoma City, Okla	17,533	6,843	66,343	22,227		558,901	33,282		6,447
79	Tacoma, Wash	31,989	4,248		8,264		1,150,867	75,848		602
80	El Paso, Tex	20,316	2,709	70			57,648	21,609		
81	Waterbury, Conn	5,758	1,373		36,111	22,780	56,737	24,423		1,093
82	Lynn, Mass	33,742		44	7,931		62,116	37,920		
83	Utica, N. Y	79,182	4,696		891	1,244	572,356	4,508	285	
84	Fort Wayne, Ind	12,135			12,160		1,038,917	9,459		
85	Somerville, Mass	13,273		229	10,315	46,038	42,022	38,868		

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

86	Tampa, Fla	$308,820	$2,916		$79,683		$193,316	$274,986		$784
87	Knoxville, Tenn	53,947		$8,140	17,574		99,774	44,481		
88	Savannah, Ga	281,351	1,929		6,563		205,668	55,800		
89	Evansville, Ind	35,501	4,734	2,350	8,025	$568	404,722	5,682		
90	Allentown, Pa	42,694			10,996		61,006	6,221		
91	Long Beach, Calif	105,047	4,369		47,575	1,082	1,207,788	77,784	$90	
92	Lawrence, Mass	16,482			2,495	4,162	26,513	18,291		
93	Schenectady, N. Y	301,586	4,027		2,324		220,062	19,554		
94	Wichita, Kans	67,282	1,941	50	16,282	4,972	803,341	56,493		169
95	Bayonne, N. J	58,483	1,652		11,033		58,789	3,506		
96	Hamtramck, Mich	10,137	1,210		860		285,516	35,613		
97	Harrisburg, Pa	34,034			9,210		200,370	11,020		
98	Manchester, N. H	4,968	4,799	90,901	3,401		10,091	23,294		
99	Peoria, Ill	35,099			22,849		233,649	22,651		
100	South Bend, Ind	16,493			1,809		1,320,883	2,928		192
101	Gary, Ind	23,371	2,321		27,089		1,414,471	16,993		
102	Rockford, Ill	20,505	2,719	53,632	17,836		459,999	18,773		
103	St. Joseph, Mo	122,382	1,095	34,311	7,826		632,879	27,652		191
104	Wilkes-Barre, Pa	20,147		2,407	13,511		106,494	27,753		
105	Sioux City, Iowa	31,586	2,706	143	14,196	4,236	376,174	26,670		
106	Portland, Me	60,012			2,955	25,323	16,423	2,537		
107	Little Rock, Ark	137,156	3,327	79,127	15,343	1,581	537,206	69,000		
108	Highland Park, Mich	25,584	761		2,101		310,863	40,102		
109	Charleston, S. C	132,719	1,065	20,212	713		372,451	54,731		84
110	Sacramento, Calif	103,209	3,170				901,812	60,026		366
111	Binghamton, N. Y	71,603	3,253		714	35,821	195,691	19,206		
112	Saginaw, Mich	7,013					370,416	13,122		21
113	East St. Louis, Ill	62,985	2,408	49,484	9,072		266,324	14,985		
114	Troy, N. Y	83,327	2,571		674		239,417	3,806		270
115	Johnstown, Pa	46,523			14,791		98,460	80,423		

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

[3] Cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIA ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for operation and maintenance	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
116	Chattanooga, Tenn				$1,529		$116,903	$69,646		$51
117	Terre Haute, Ind	$11,331	$64		9,172		277,707	2,052		74
118	Lansing, Mich	4,775			4,247	$1,685	398,991	21,032		15,802
119	Pawtucket, R. I	14,052	4,990		590		66,786	10,691		
120	Chester, Pa	14,299			15,256		123,315	8,634		
121	Winston-Salem, N. C	48,337		$23,526			537,201	44,897		
122	Springfield, Ohio	52,486		50,096	7,333		207,982	30,175		
123	Passaic, N. J	84,400	4,364		19,827		138,177	15,484		
124	Racine, Wis	41,557	1,827		12,002	6,801	166,973	27,872		
125	New Britain, Conn	4,742	618	88	8,060	11,571	51,267	23,681	$812	68
126	Hoboken, N. J	188,939	2,372		4,231		82,759	4,906		
127	Berkeley, Calif	25,416	4,122		24,119	15,447	372,931	24,375		
128	Altoona, Pa	49,090			13,677		173,399	19,820		
129	Mobile, Ala	171,766	224	20,972	3,316		106,078	23,172		
130	Shreveport, La	153,415	3,562		282		263,606	80,563		
131	Cicero, Ill	69,556	5,498	75,685	18,302		550,374	2,712		
132	Brockton, Mass	17,808			957	1,763	180,337	11,553		
133	Bethlehem, Pa	19,723			6,728		105,066	50,054		
134	Huntington, W. Va	25,505	200		5,357		923,325	49,848		
135	Springfield, Ill	17,199			12,691		369,328	41,083		
136	Union City, N. J	106,540	472		9,715		21,201	3,633		
137	Quincy, Mass	11,895			3,279	11,455	85,903	5,868		1,039
138	Roanoke, Va	200,589	4,674	55,866			24,804	86,411		
139	Lincoln, Nebr	27,695	3,440		6,197		511,906	22,598		769
140	East Orange, N. J	106,700	1,740		48,116		261,196	3,445		

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141	Holyoke, Mass	12,907			561	378	7,163	29,020		
142	Portsmouth, Va	138,861	2,922	1,725	616			16,113		
143	Jackson, Mich	7,319			1,886		352,897	16,700		814
144	Lakewood, Ohio	60,338		53,359	9,006	8,048	378,404	58,532		68
145	Topeka, Kans	28,732	3,289		5,161	2,121	281,295	21,617		
146	Fresno, Calif	91,257	5,364		11,161		31,830	53,150		
147	Macon, Ga	197,646	1,625	2,866	2,773		23,161	77,398		145
148	Wichita Falls, Tex	5,884	1,532		10,659		4,814	28,242		
149	Covington, Ky	94,889			3,862		11,556	12,601		
150	Niagara Falls, N. Y	156,462	6,783		735		402,219	14,889		124
151	Pasadena, Calif	40,720	[4] 6,081		24,416	33,521	1,085,922	83,439		
152	Lancaster, Pa	4,762			20,570		31,610	5,437		
153	Wheeling, W. Va	45,341	1,159		3,169		97,274	25,039		
154	Augusta, Ga	156,298	2,670	3,273			92,905	21,487		
155	Newton, Mass	43,117			1,628	88,703	128,846	4,438		
156	Kalamazoo, Mich	7,864		7	4,291	534	206,630	23,449		
157	Decatur, Ill	11,457	455	794	4,479		363,089	19,054		
158	Charlotte, N. C	110,123		15,347	8,576		335,154	16,197		
159	Atlantic City, N. J	397,758	2,228		34,908		6,463	10,484		720
160	Oak Park, Ill	52,168	3,951	74,365	23,217		792,239	37,178		
161	Kenosha, Wis	28,919	733		10,626	11,823	495,112	19,854	2,525	
162	Davenport, Iowa	27,770	3,135			5,015	224,015	14,489		
163	Malden, Mass	12,629			6,398	38,081	36,317	13,146	310	
164	Hammond, Ind	25,252	1,095		26		1,369,913	5,420		
165	Mount Vernon, N. Y	32,682	[5] 4,621		1,108	133	142,938	10,827		24
166	Beaumont, Tex	2,375			7,493		17,761	16,426		
167	Cedar Rapids, Iowa	16,952	1,625		3,910	2,618	204,221	13,356		
168	Woonsocket, R. I	10,745	2,423	2	487		68,406	1,777		
169	New Castle, Pa	35,432			3,280		73,490	24,665		

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

170	Charleston, W. Va	$21,572	$232		$5,292	$290	$41,817	$23,170		
171	Pontiac, Mich	7,392		$34	12,248	1,595	305,354	20,370		
172	Medford, Mass	7,402		178	2,086		99,568	4,248		$145
173	McKeesport, Pa	4,965			9,233		194,119	64,132		2
174	York, Pa	35,388		434	5,524		115,962	7,250		
175	Haverhill, Mass	14,194			1,039	12,951	6,065	7,106		
176	Bay City, Mich	4,137			1,517		52,253	14,661		
177	Elmira, N. Y	62,017			486		89,615	13,945		88
178	Newport News, Va	91,496	654	17,930	2,626			33,070		11
179	Stockton, Calif	67,895	677		3,428		132,803	103,973		

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.
[4] Includes $6 receipts from cat licenses.
[5] Includes $66 receipts from cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for operation and maintenance	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
180	Galveston, Tex	$6,393	$200		$6,633		$695	$13,055		
181	Chelsea, Mass	8,725	1,933		5,126	$856	8,881	7,551		
182	Perth Amboy, N. J	51,197	199		1,556		77,431	10,461		
183	Pittsfield, Mass	18,205			322	23,333	70,025	12,073		
184	Greensboro, N. C	66,321	4,030	$15,877	8,754		630,907	21,847		
185	Montgomery, Ala	251,042		16,602	2,106		177,775	36,239		$14
186	Lima, Ohio	32,403		52,642	1,937	57,986	232,078	16,108		
187	Madison, Wis	51,890			11,159	2,902	316,282	12,993		38
188	Lexington, Ky	110,655			100		90,714	9,904		663
189	East Chicago, Ind	21,391	304		6,513		937,805	11,803		
190	Aurora, Ill	15,687		34,810	1,317		369,780	11,587		208
191	New Rochelle, N. Y	25,476	3,096		6,334		604,677	11,055		177
192	Evanston, Ill	22,616	3,904	72,289	48,433		654,831	24,259		
193	Columbus, Ga	128,143			1,482		19,264	45,449		57
194	Muncie, Ind	930			5,357		184,842	2,650		
195	Waco, Tex	2,160	655		3,282	442	1,526	9,479		17
196	Jamestown, N. Y	78,240	4,262		623		250,956	19,972		103
197	Muskegon, Mich	5,599	352		4,197		440,248	24,359		
198	Fitchburg, Mass	13,584		34	1,315	432	21,700	1,898		820
199	San Jose, Calif	44,256	1,318		13,316		669,435	60,490		30
200	Pueblo, Colo	13,554	1,984	40	7,830		323,032	22,763		1
201	Brookline, Mass	40,900			2,258	6,074	10,124	3,116		572
202	Chicopee, Mass	5,578			398	2,245	30,696	7,756		
203	Lorain, Ohio	29,318		24,601	2,597	15,963	222,361	63,498		
204	Williamsport, Pa	27,395				5,327	101,752	8,045		
205	Butte, Mont	13,207	2,775		4,105	54,030	75,764	106,569		213
206	Salem, Mass	6,881			1,036	10,510		3,055		
207	Hamilton, Ohio	41,892		34,570	7,654	7,305	234,603	9,573		36
208	Durham, N. C	45,449	2,841	4,636	4,067		147,336	6,343		
209	Battle Creek, Mich	4,180			125	2,237	87,955	14,528		

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210	Everett, Mass	4,504			4,961	5,750	13,722	7,120		
211	Springfield, Mo	101,276	749	22,029	6,730	324	62,078	15,385		
212	Columbia, S. C	106,928	1,644	34	1,394		35,134	40,766		30
213	Stamford, Conn	3,115	962	78	13,211		31,010	23,715		
214	Dubuque, Iowa	16,325	835		712	34	360,077	14,359		2,386
215	Joliet, Ill	41,243	4,070	22,432	8,741		313,998	10,568		70
216	Council Bluffs, Iowa	11,735	1,418		1,622	3,025	473,450	10,907	$7	
217	Rock Island, Ill	8,244	1,812	23,031	5,867		321,483	19,068		
218	Portsmouth, Ohio	45,187		57,582	6,338		115,141	24,774		
219	Taunton, Mass	9,358			159		13,726	5,218		
220	Superior, Wis	101,229			655	1,958	84,488	71,512		281
221	Quincy, Ill	9,047	2,865		3,259		345,299	7,907		
222	New Brunswick, N. J	51,734	908		6,234		198,890	12,885		495
223	Lynchburg, Va	207,966	2,009	2,637	2,577		62,286	25,261		102
224	Austin, Tex	3,398	1,282		235			9,578		
225	Kokomo, Ind	902				67	215,534	1,791		
226	Ogden, Utah	12,649	3,120		7,453		327,224	21,455		37
227	Easton, Pa	27,257			2,270		56,352	15,279		
228	Wilmington, N. C	70,459	3,267	10,160	533		33,444	3,578		31
229	Danville, Ill	14,997	1,139	30,592	1,656		210,770	11,667		
230	Waterloo, Iowa	10,953	690	875	5,617	3,420	56,153	13,569		200
231	Hazleton, Pa	3,214			1,321		75,877	7,702		
232	Petersburg, Va	74,826	1,383	23,929	1,783		1,668	13,777		
233	Poughkeepsie, N. Y	29,296	2,083		318		90,991	3,943		
234	Orange, N. J	51,697	885		15,244		102,121	746		88
235	Waltham, Mass	12,317			620	859	8,129	6,835	403	
236	Auburn, N. Y	66,112			287	5,033	77,240	2,732		
237	Amsterdam, N. Y	62,008	2,005		630		70,938	1,975		
238	Norristown, Pa	4,109			4,446		3,031	1,624		
239	Lewiston, Me	9,439			630		2,211	13,787		
240	Green Bay, Wis	52,626	353		1,257	737	31,223	9,410		
241	St. Petersburg, Fla	121,911	1,655		65,053		1,515,899	100,432		
242	Moline, Ill	8,109	2,268	19,175	3,205		293,896	7,668		
243	Sheboygan, Wis	24,518	875		7,819	10,780	294,714	7,381		
244	Elgin, Ill	13,582	783	20,650	3,215		166,604	2,429		
245	Oshkosh, Wis	25,823	299		5,876	22,738	85,341	9,741		
246	Watertown, N. Y	86,071	1,262		313	42,621		4,911		
247	Muskogee, Okla	7,127	766	13,586	1,208			16,521		
248	Newburgh, N. Y	28,627	2,393		288	13,113	28,341	4,996		
249	La Crosse, Wis	22,297	1,363		1,212	9	65,979	5,566		
250	Colorado Springs, Colo	19,510	4,027		1,103		103,528	8,056		
	Honolulu, Hawaii [6]	158,482	1,299	484,164	25,155		516,001	85,752	593	

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

[6] Not included in group or grand totals.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For operation and maintenance		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	Grand total	$134,103,970	$109,995,033	$84,717,896	$12,021,386	$12,768,744	$487,007	$2,442,540	$350,425	$306,175	$670,401	$1,115,539	$21,666,397
	Group I	70,247,217	53,979,386	42,927,874		11,051,512		784,933	102,281	8,579	176,911	497,162	15,482,898
	Group II	12,775,762	10,547,552	9,636,249	182,471	728,832		584,351	144,750	106,824	141,972	190,805	1,643,859
	Group III	25,322,642	22,196,652	15,596,564	5,985,206	199,207	415,675	546,560	55,039	92,232	160,239	239,050	2,579,430
	Group IV	17,092,312	15,623,360	11,060,184	4,127,424	374,004	61,748	291,108	40,716	66,019	87,547	96,826	1,177,844
	Group V	8,666,037	7,648,083	5,497,025	1,726,285	415,189	9,584	235,588	7,639	32,521	103,732	91,696	782,366
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$29,893,794	$21,560,670	$21,560,670				$156,760		$6,760	$150,000		$8,176,364
2	Chicago, Ill.	6,063,588	3,479,944	3,479,944				640	$620	20			2,583,004
3	Philadelphia, Pa.	4,046,710	2,630,342	2,492,372		$137,970		440,063	5,558			$434,505	976,305
4	Detroit, Mich.	4,813,421	4,565,484	4,123,454		442,030		9,958	5,158		4,800		237,979
5	Cleveland, Ohio	419,732	41,677	39,677		2,000		2,132	639			1,493	375,923
6	St. Louis, Mo.	953,572	886,614	886,614				43,639	40,000	1,539	2,100		23,319
7	Baltimore, Md.	1,478,134	1,067,542	1,067,542									410,592
8	Boston, Mass.	870,486	90,133	86,233		3,900		61,651	5,100			56,551	718,702
9	Los Angeles, Calif.	3,953,867	3,872,478	3,683,653		188,825		13,311	7,245		1,453	4,613	68,078
10	Pittsburgh, Pa.	1,289,173	1,163,711	947,818		215,893		36	36				125,426
11	San Francisco, Calif.	2,547,356	1,918,217	1,585,319		332,898		432	432				628,707
12	Buffalo, N. Y.	2,712,411	2,136,898	[1] 2,085,021		51,877							575,513
13	Washington, D. C.	9,428,420	9,000,000	(2)		[3] 9,000,000		56,051	37,493		18,558		372,369
14	Milwaukee, Wis.	1,776,553	1,565,676	889,557		676,119		260		260			210,617

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

15	Newark, N. J	$2,566,609	$2,222,294	$2,053,186		$169,108		$2,771	$1,695	$1,076			$341,544
16	Minneapolis, Minn	1,539,095	1,106,388	891,868	$33,007	181,513		64,496	12,144	22,350	$30,002		368,211
17	New Orleans, La	882,012	698,840	698,840				84,461	1,340	42,286	40,835		98,711
18	Cincinnati, Ohio	579,866	134,119	129,815		4,304		280,611	91,451		70,110	$119,050	165,136
19	Kansas City, Mo	611,001	588,019	580,006		8,013		16,579		16,179	400		6,403
20	Seattle, Wash	1,920,216	1,840,865	1,561,253	136,714	142,898							79,351
21	Indianapolis, Ind	775,167	706,809	559,633	12,750	134,426		27,176	9,626	17,550			41,182
22	Rochester, N. Y	1,769,416	1,454,538	[4] 1,415,195		39,343		5,372	50	5,322			309,506
23	Jersey City, N. J	1,619,152	1,399,987	1,350,760		49,227		5,117	3,056	2,061			214,048
24	Louisville, Ky	513,228	395,693	395,693				97,768	25,388		625	71,755	19,767

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

25	Akron, Ohio	$119,387	$27,493	$24,215		$3,278		$10,376		$10,376			$81,518
26	Toledo, Ohio	153,402	42,442	40,442		2,000		3,561	$2,529	682	$350		107,399
27	Portland, Oreg	1,707,551	1,497,650	116,097	$1,381,553			168,755		65		$168,690	41,146
28	Columbus, Ohio	142,522	34,345	32,345		2,000		2,304	1,322	922	60		105,873
29	Denver, Colo	229,313	209,253	176,283		32,970		4,846	3,356	1,490			15,214
30	Providence, R. I	315,859	131,934	86,872		45,062		346			346		183,579
31	Oakland, Calif	2,547,176	2,530,384	1,100,231	1,430,153								16,792
32	St. Paul, Minn	847,945	803,813	424,661			$379,152	6,857	439	998	5,420		37,275
33	Atlanta, Ga	288,056	286,056	286,056				2,000	2,000				
34	Omaha, Nebr	221,306	171,908	169,108			2,800	3,542	14	3,528			45,856
35	Birmingham, Ala	924,719	915,739	263,696	652,043			115				115	8,865
36	San Antonio, Tex	502,367	485,003	481,669	3,334			11,469	20	9,449	2,000		5,895
37	Dallas, Tex	496,456	480,427	480,427				8,645		1,235	7,410		7,384
38	Worcester, Mass	305,505	151,499	139,634	11,865			30,175				30,175	123,831
39	Richmond, Va	309,460	283,350	283,350				1,484		1,484			24,626
40	Syracuse, N. Y	743,354	628,175	620,040			8,135	1,123		1,123			114,056
41	New Haven, Conn	269,168	119,164	108,352		10,812		13,821	696		13,125		136,183
42	Memphis, Tenn	553,618	553,618	87,282	443,836		22,500						
43	Dayton, Ohio	82,309	22,694	20,694		2,000		130	28	102			59,485
44	Norfolk, Va	226,557	197,264	197,264				1,234	1,234				28,059
45	Houston, Tex	448,655	448,655	448,324	331								
46	Bridgeport, Conn	159,240	88,846	86,448		2,398							70,394
47	Youngstown, Ohio	26,567	26,542	24,652		1,890		25		25			
48	Hartford, Conn	150,513	87,908	83,597		4,311		3,906	496	110		3,300	58,699
49	Fort Worth, Tex	315,076	315,076	315,076									

[1] Includes $326,461 from boards of education.
[2] Included with "Other subventions and grants."
[3] Includes subventions for education by United States.
[4] Includes $210,790 from boards of education.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For operation and maintenance		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
50	Grand Rapids, Mich	$665,386	$641,324	$640,876		$448		$9,910			$24	$9,886	$14,152
51	Springfield, Mass	171,846	70,332	60,380	$9,952			26,381	$14		26,367		75,133
52	Des Moines, Iowa	143,652	114,811	114,811				2,035	1,740	$295			26,806
53	Scranton, Pa	433,450	297,127	297,127				75,050			75,050		61,273
54	Paterson, N. J	629,817	543,042	543,042				1,422		1,422			85,353
55	Jacksonville, Fla	87,456	67,253	67,253				3,614		3,614			16,589
56	Nashville, Tenn	653,979	647,254	86,774	560,480			75	75				6,650
57	Trenton, N. J	528,991	448,870	448,870				1,882		1,882			78,239
58	Salt Lake City, Utah	844,762	833,109	833,109				1,029	29		1,000		10,624
59	Tulsa, Okla	109,150	109,150	57,300	51,850								
60	Flint, Mich	404,189	391,857	366,639	25,218								12,332
61	Fall River, Mass	146,599	88,621	81,823	6,798								57,978
62	Camden, N. J	445,161	346,864	346,864				27,000		27,000			71,297
63	Miami, Fla	39,179	39,179	39,179									
64	Wilmington, Del	864,140	844,692	844,692				5,188	550	736	3,902		14,260
65	Erie, Pa	257,807	211,249	211,249				3,446			3,446		43,112
66	Cambridge, Mass	69,674	26,884	23,684	3,200			3,330	930			2,400	39,460
67	New Bedford, Mass	210,969	144,382	134,651	9,731			15,208				15,208	51,379
68	Albany, N. Y	390,942	312,679	309,591			$3,088	19,681		19,681			58,582
69	Kansas City, Kans	29,373	29,373	24,109		5,264							
70	Yonkers, N. Y	674,413	535,864	524,082		11,782		3,049		2,149	900		135,500
71	Reading, Pa	255,195	217,064	217,064									38,131
72	Duluth, Minn	273,287	211,504	204,292	7,212			10,300		300	10,000		51,483
73	Elizabeth, N. J	424,670	373,652	373,652				230	230				50,788

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74	Lowell, Mass	131,614	86,872	82,553	4,319								44,742
75	San Diego, Calif	1,071,567	1,056,557	446,138	610,419			9,169	4,998			4,171	5,841
76	Canton, Ohio	44,728	3,685	2,685		1,000		816	816				40,227
77	Spokane, Wash	899,975	879,192	578,427	300,765			225		225			20,558
78	Oklahoma City, Okla	306,313	306,313	123,212	183,101								
79	Tacoma, Wash	822,321	803,014	530,202	272,812			1,015		1,015			18,292
80	El Paso, Tex	321,532	316,395	305,681	10,714			1,010		1,010			4,127
81	Waterbury, Conn	91,721	11,614	5,555		6,059		49,427	33,523	315	10,589	5,000	30,680
82	Lynn, Mass	86,288	51,056	27,175	3,103	20,778							35,232
83	Utica, N. Y	452,893	395,435	395,435				1,073		968		105	56,385
84	Fort Wayne, Ind	177,426	159,342	129,452		29,890		281		31	250		17,803
85	Somerville, Mass	76,096	41,803	22,121	2,417	17,265							34,293

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

86	Tampa, Fla	$66,541	$62,583	$62,583				$150		$150			$3,808
87	Knoxville, Tenn	306,902	305,902	61,395	$244,307			1,000	$1,000				
88	Savannah, Ga	71,513	71,513	71,513									
89	Evansville, Ind	176,098	163,556	132,405	1,705	$29,446		939	327	612			11,603
90	Allentown, Pa	192,776	167,088	167,088									25,688
91	Long Beach, Calif	1,134,997	1,134,997	413,020	721,977								
92	Lawrence, Mass	80,104	46,316	45,173	1,143			1,500	1,500				32,288
93	Schenectady, N. Y	466,728	406,738	404,884			$1,854	3	3				59,987
94	Wichita, Kans	47,064	46,343	30,880	15,463			150		150			1,171
95	Bayonne, N. J	521,700	457,760	457,760									63,940
96	Hamtramck, Mich	260,633	254,408	254,408									6,225
97	Harrisburg, Pa	186,736	154,753	154,753									31,983
98	Manchester, N. H												
99	Peoria, Ill	112,773	77,083	77,083				18,553		17,653	$900		17,137
100	South Bend, Ind	190,114	173,965	148,672	779	24,514		3,379		3,379			12,770
101	Gary, Ind	168,880	157,015	132,170	5,720	19,125		2,085		2,085			9,780
102	Rockford, Ill	91,546	82,553	82,553				850		850			8,143
103	St. Joseph, Mo	145,538	133,189	125,641	7,548			8,190		8,190			4,159
104	Wilkes-Barre, Pa	219,064	151,778	151,778				33,068			33,068		34,218
105	Sioux City, Iowa	54,408	51,082	51,082				450	200	250			2,876
106	Portland, Me	295,076	278,097	156,654		121,443		16,979	1,147			$15,832	
107	Little Rock, Ark	152,006	152,006	142,669		9,337							
108	Highland Park, Mich	163,440	150,526	150,526				110		110			12,804
109	Charleston, S. C	175,411	173,651	18,734	154,917			361	6	250	105		1,399
110	Sacramento, Calif	1,069,467	1,069,467	363,791	705,676								
111	Binghamton, N. Y	344,472	296,274	294,885			1,389	4,301		4,301			43,897
112	Saginaw, Mich	288,389	282,583	280,008	2,425	150		670				670	5,136
113	East St. Louis, Ill	66,759	60,247	60,247				85	85				6,427
114	Troy, N. Y	245,589	223,752	223,752				1,091	150	941			20,746
115	Johnstown, Pa	215,182	184,366	184,366									30,816

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For operation and maintenance		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
116	Chattanooga, Tenn	$393,820	$393,158	$53,510	$316,148		$23,500	$662	$300		$362		
117	Terre Haute, Ind	142,953	134,483	110,745	916	$22,822		392		$392			$8,078
118	Lansing, Mich	318,141	233,735	232,900		835		80,000				$80,000	4,406
119	Pawtucket, R. I	45,247	43,118	25,351		17,767							2,129
120	Chester, Pa	140,667	117,982	117,982									22,685
121	Winston-Salem, N. C	406,543	394,295		394,295			12,248	14		12,234		
122	Springfield, Ohio	33,011	11,509	9,509		2,000		1,277		1,277			20,225
123	Passaic, N. J	314,852	276,005	276,005									38,847
124	Racine, Wis	232,595	197,563	152,982		32,581	12,000	5,326			5,326		29,706
125	New Britain, Conn	76,870	45,382	43,827		1,555		5,965	2,755	3,210			25,523
126	Hoboken, N. J	389,296	335,177	335,177				50		50			54,069
127	Berkeley, Calif	712,887	712,717	296,590	416,127			170	170				
128	Altoona, Pa	168,217	141,527	141,527									26,690
129	Mobile, Ala	92,428	86,318	86,318				6,110	1,161		4,949		
130	Shreveport, La	163,153	158,156	158,156				2,327		535	1,792		2,670
131	Cicero, Ill	75,909	73,685	73,685									2,224
132	Brockton, Mass	38,061	8,444	1,371	7,073								29,617
133	Bethlehem, Pa	154,321	135,554	135,554				1,200	1,200				17,567
134	Huntington, W. Va	2,585											2,585
135	Springfield, Ill	75,700	64,531	64,531				4,406		4,406			6,763
136	Union City, N. J	357,544	319,585	319,585				1,050		1,050			36,909
137	Quincy, Mass	84,470	54,332	39,035		15,297		5,935	5,935				24,203
138	Roanoke, Va	100,809	95,561	95,561									5,248
139	Lincoln, Nebr	51,809	45,360	37,355			8,005	6,449	2,320		4,129		
140	East Orange, N. J	268,545	231,323	231,323				59		59			37,163

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141	Holyoke, Mass	87,777	64,908	62,760	2,148			4,374	4,098		276		18,495
142	Portsmouth, Va	80,290	77,005	77,005									3,285
143	Jackson, Mich	197,749	194,375	174,963	4,412		15,000						3,374
144	Lakewood, Ohio	28,351	2,377	377		2,000		106	106				25,868
145	Tokepa, Kans	30,059	21,254	21,254				75		75			8,730
146	Fresno, Calif	698,499	698,499	308,176	390,323								
147	Macon, Ga	84,697	80,153	80,153				2,131	760		1,321	50	2,413
148	Wichita Falls, Tex	106,025	106,025	105,426	599								
149	Covington, Ky	86,584	77,889	77,889				2,858		2,858			5,837
150	Niagara Falls, N. Y	273,799	242,921	237,758		5,163		1,000		1,000			29,878
151	Pasadena, Calif	736,970	730,871	275,984	454,887			6,099	5,999	100			
152	Lancaster, Pa	94,176	79,586	79,586				2,000	2,000				12,590
153	Wheeling, W. Va	11,746	423	423				6,620	887	5,459		274	4,703
154	Augusta, Ga	109,597	99,894	99,894				9,703			9,703		
155	Newton, Mass	99,994	71,065	47,424	4,601	19,040		1,500			1,500		27,429
156	Kalamazoo, Mich	171,819	163,985	161,006	2,979			3,977	227		3,750		3,857
157	Decatur, Ill	54,890	49,984	49,984				291		291			4,615
158	Charlotte, N. C	268,567	265,223	1,822	263,401			3,344	3,344				
159	Atlantic City, N. J	489,025	426,695	426,695									62,330
160	Oak Park, Ill	65,525	60,172	60,172									5,353
161	Kenosha, Wis	108,916	88,745	67,144		21,601		485		485			19,686
162	Davenport, Iowa	59,332	51,111	51,111				6,168	3,455		2,713		2,053
163	Malden, Mass	38,850	19,685	8,199	2,164	9,322		400			400		18,765
164	Hammond, Ind	136,681	124,238	107,561	4,243	12,434		3,369		3,369			9,074
165	Mount Vernon, N. Y	290,500	246,883	246,883				1,910		1,910			41,707
166	Beaumont, Tex	125,755	120,736	119,288	1,448			5,019			5,019		
167	Cedar Rapids, Iowa	42,088	39,922	39,922				572		572			1,594
168	Woonsocket, R. I	28,753	25,232	17,660		7,572							3,521
169	New Castle, Pa	134,359	114,413	114,413				1,567	1,567				18,379

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

170	Charleston, W. Va	$14,734	$1,554	$1,554				$13,180			$13,180		
171	Pontiac, Mich	137,254	133,319	123,056	$3,985		$6,278	658	$658				$3,277
172	Medford, Mass	39,917	17,649	4,444	3,646	$9,559							22,268
173	McKeesport, Pa	134,014	114,796	114,796									19,218
174	York, Pa	125,974	111,472	111,472									14,502
175	Haverhill, Mass	47,453	17,005	13,472	3,533			11,364			1,000	$10,364	19,084
176	Bay City, Mich	207,619	203,861	198,494	5,367								3,758
177	Elmira, N. Y	273,637	233,802	228,972	2,000	456	2,374	14,026		$1,026	13,000		25,809
178	Newport News, Va	52,642	50,362	50,362									2,280
179	Stockton, Calif	580,042	574,050	219,396	354,654								5,992
180	Galveston, Tex	344,803	327,611	125,708	2,246	199,657		17,192			17,192		
181	Chelsea, Mass	39,082	17,710	8,537		9,173		400				400	20,972
182	Perth Amboy, N. J	130,947	109,937	109,937				25		25			20,985
183	Pittsfield, Mass	31,336	13,622	11,061	2,561								17,714
184	Greensboro, N. C	153,950	153,150		153,150			800			800		

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For operation and maintenance		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
185	Montgomery, Ala	$122,391	$122,391	$55,422	$66,969								
186	Lima, Ohio	36,799	15,706	13,706		$2,000		$370	$150	$220			$20,723
187	Madison, Wis	122,205	86,584	74,427		12,157		400			$400		35,221
188	Lexington, Ky	77,155	69,820	67,879	1,041	900		243		243			7,092
189	East Chicago, Ind	97,828	90,129	74,177	3,531	12,421		2,650		2,650			5,049
190	Aurora, Ill	59,882	44,761	44,761				10,623	79	25	10,519		4,498
191	New Rochelle, N. Y	270,317	211,040	209,953		1,087		13,332				$13,332	45,945
192	Evanston, Ill	61,025	52,903	52,903				771		702	69		7,351
193	Columbus, Ga	69,952	55,041	55,041				14,911	700		14,211		
194	Muncie, Ind	86,895	80,150	60,140	7,396	12,614		85		85			6,660
195	Waco, Tex	137,182	136,032	136,032				1,150	150		1,000		
196	Jamestown, N. Y	185,441	165,967	165,967				2,547	300	2,247			16,927
197	Muskegon, Mich	151,977	148,684	145,270	3,414								3,293
198	Fitchburg, Mass	31,289	15,932	13,474	2,458			2,850	850			2,000	12,507
199	San Jose, Calif	574,418	572,089	225,813	346,276			355			355		1,974
200	Pueblo, Colo	205,093	200,401	994	193,891	5,516		3,267	131			3,136	1,425
201	Brookline, Mass	41,139	29,701	4,048	3,228	22,425							11,438
202	Chicopee, Mass	34,552	21,639	18,732	2,907								12,913
203	Lorain, Ohio	21,544	5,971	2,612		3,359		50		50			15,523
204	Williamsport, Pa	117,172	93,323	93,323				10,020			10,020		13,829
205	Butte, Mont	132,608	128,111	67,308	60,803			3,985				3,985	512
206	Salem, Mass	28,708	11,437	10,617	820			2,640	1,440			1,200	14,631
207	Hamilton, Ohio	21,996	7,746	5,746		2,000		496	496				13,754
208	Durham, N. C	227,771	227,771		227,771								
209	Battle Creek, Mich	124,994	120,690	118,686	2,004			1,571				1,571	2,733

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210	Everett, Mass	75,198	26,593	14,464	2,594	9,535		26,790			1,790	25,000	21,815
211	Springfield, Mo	71,072	70,572	58,528	12,044			500			500		
212	Columbia, S. C	177,876	166,577	37,724	128,853			11,299			11,299		
213	Stamford, Conn	31,896	23,441	22,595		846		5,719		5,719			2,736
214	Dubuque, Iowa	35,056	28,256	28,256				5,170	15	155		5,000	1,630
215	Joliet, Ill	65,729	62,184	62,184				25		25			3,520
216	Council Bluffs, Iowa	30,525	29,506	29,506				133		133			886
217	Rock Island, Ill	38,076	35,079	35,079				175		175			2,822
218	Portsmouth, Ohio	17,672	3,823	2,473		1,350		435		435			13,414
219	Taunton, Mass	30,805	16,635	13,337	3,298								14,170
220	Superior, Wis	124,503	100,416	59,922		40,494							24,087
221	Quincy, Ill	36,950	33,473	33,473				25	25				3,452
222	New Brunswick, N. J	126,703	100,720	100,720				8,685		85		8,600	17,298
223	Lynchburg, Va	64,684	61,854	61,854									2,830
224	Austin, Tex	157,247	157,247	146,069	11,178								
225	Kokomo, Ind	59,552	55,282	44,898		10,384							4,270
226	Ogden, Utah	267,635	267,135	267,135				500	500				
227	Easton, Pa	83,671	65,804	65,804				2,837			2,837		15,030
228	Wilmington, N. C	3,017	2,002	1,377		625		756	756				259
229	Danville, Ill	34,108	32,535	32,535									1,573
230	Waterloo, Iowa	21,983	20,143	20,143				495	80	415			1,345
231	Hazleton, Pa	113,084	99,133	99,133									13,951
232	Petersburg, Va	54,216	50,024	50,024				2,000			2,000		2,192
233	Poughkeepsie, N. Y	134,685	109,081	109,081				6,846		6,846			18,758
234	Orange, N. J	200,448	177,714	177,714				70		70			22,664
235	Waltham, Mass	35,276	22,306	11,378	2,483	8,445							12,970
236	Auburn, N. Y	122,804	99,796	98,864			$932	3,910		3,910			19,038
237	Amsterdam, N. Y	143,751	131,306	130,506		800		303		303			12,142
238	Norristown, Pa	63,170	51,829	51,829				10			10		11,331
239	Lewiston, Me	67,986	67,986	57,186		10,800							
240	Green Bay, Wis	85,557	66,156	66,156				2,623				2,623	16,778
241	St. Petersburg, Fla	16,873	16,873	16,873									
242	Moline, Ill	32,369	26,249	26,249				430	400	30			5,690
243	Sheboygan, Wis	95,380	75,708	66,048		9,660		3,785		235	3,550		15,887
244	Elgin, Ill	32,666	28,342	28,342				1,223		1,223			3,101
245	Oshkosh, Wis	93,884	76,769	65,555		11,214		541		541			16,574
246	Watertown, N. Y	127,762	102,534	101,786	748			5,435				5,435	19,793
247	Muskogee, Okla	104,367	104,367	16,674	87,693								
248	Newburgh, N. Y	107,380	91,593	91,413		180		4,082	4	4,078			11,705
249	La Crosse, Wis	87,358	69,508	55,846		13,662		246		246			17,604
250	Colorado Springs, Colo	39,326	27,613		23,743	3,870		10,579	905	624		9,050	1,134
Honolulu, Hawaii [5]		12,789											12,789

[5] Not included in group or grand totals.

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	Grand total	$126,482,067	$24,046,606	$22,388,293	$7,218,218	$15,170,075	$80,047,168	$47,715,695	$9,732,171	$3,823,985	$18,775,417
	Group I	91,153,772	16,181,822	18,459,982	6,994,948	11,465,034	56,511,968	35,971,782	7,372,195	2,822,719	10,345,272
	Group II	10,974,575	2,540,327	1,792,203	178,909	1,613,294	6,642,045	3,617,986	659,425	187,627	2,177,007
	Group III	14,266,629	3,520,182	502,443	34,633	467,810	10,244,004	6,690,518	789,602	396,358	3,367,526
	Group IV	7,105,797	1,427,478	1,573,109	4,355	1,568,754	4,105,210	1,581,904	468,217	211,212	1,873,877
	Group V	2,981,294	376,797	60,556	5,373	55,183	2,543,941	883,405	442,732	206,069	1,011,735
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$37,077,824	$3,598,939	$3,385,095		$3,385,095	$30,093,790	$26,428,131	$2,704,479	$31,521	$929,659
2	Chicago, Ill	12,594,544	6,922,648	1,001,262	$874,089	127,173	4,670,634	1,320	1,190,433	1,893,842	1,585,039
3	Philadelphia, Pa	18,037,274	701,771	10,729,875	5,449,947	5,279,928	6,605,628	3,397,598	2,165,125	98,649	944,256
4	Detroit, Mich	1,440,134	218,215	147,615		147,615	1,074,304	777,223	48,690		248,391
5	Cleveland, Ohio	3,347,897	2,127	32,251		32,251	3,313,519	1,376,253	1,939	19,803	1,915,524
6	St. Louis, Mo	2,455,273	1,385,308	232,704	192,958	39,746	837,261	296,476	87,640	8,795	444,350
7	Baltimore, Md	2,973,719	1,293,142	77,174	28,439	48,735	1,603,403	1,296,872	80,138	10,266	216,127
8	Boston, Mass	4,928,688	87,813	2,343,533	446,915	1,896,618	2,497,342	1,637,675	638,267	46,406	174,994
9	Los Angeles, Calif	3,101,183	561,460	196,078		196,078	2,343,645	20,975	93,299	44,306	2,185,065
10	Pittsburgh, Pa	2,307,865	924,819	39,596		39,596	1,343,450	447,236	40,514	20,911	834,789
11	San Francisco, Calif	981,728	286,463	111,839	1,800	110,039	583,426		109,511	266,914	207,001
12	Buffalo, N. Y	923,136	99,579	24,325	800	23,525	799,232	234,805	19,873	125,091	419,463
13	Washington, D. C	130,604	71,344	5,411		5,411	53,849		53,382		467
14	Milwaukee, Wis	853,903	28,194	133,224		133,224	692,485	57,218	138,905	256,215	240,147
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Newark, N. J	$1,920,592	$1,114,784	$19,498		$19,498	$786,310	$642,160	$30,657	$22,056	$91,437
16	Minneapolis, Minn	618,004	91,271	17,245		17,245	509,488	259,100	112,649	74,577	63,162
17	New Orleans, La	467,510	178,722	9,010		9,010	279,778	44,517	79,942	26,270	129,049
18	Cincinnati, Ohio	3,993,109	85,351	1,587,569	$119,705	1,467,864	2,320,189	1,472,136	297,744	17,291	533,018
19	Kansas City, Mo	1,345,400	369,567	1,712		1,712	974,121	400,700	24,655	14,595	534,171

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20	Seattle, Wash	295,084	909	97,592	59,204	38,388	196,583	50,641	9,107	25,951	110,884
21	Indianapolis, Ind	190,874	6,012	2,052		2,052	182,810	34,996	49,760		98,054
22	Rochester, N. Y	511,042	167,358	19,978		19,978	323,706	143,162	29,585	6,873	144,086
23	Jersey City, N. J	1,287,286	494,534	521		521	792,231	450,682	421		341,128
24	Louisville, Ky	345,674	31,819	37,026		37,026	276,829	119,892	24,905	14	132,018
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
25	Akron, Ohio	$405,933	$204	$21,881		$21,881	$383,848	$106,374	$18,895		$258,579
26	Toledo, Ohio	633,714	552	30,401		30,401	602,761	307,601	9,582	$2,940	282,638
27	Portland, Oreg	467,748	144,117	10,410		10,410	313,221	168,005	53,761	40,709	50,746
28	Columbus, Ohio	820,890	1,561	15,738	$4,372	11,366	803,591	613,362	4,275	375	185,579
29	Denver, Colo	631,245	374,443	13,840	8,400	5,440	242,962	23,199	104,771	2,143	112,849
30	Providence, R. I	732,352	6,893	47,992	14,382	33,610	677,467	487,501	40,441	17,538	131,987
31	Oakland, Calif	175,142	103,030	4,359		4,359	67,753				67,753
32	St. Paul, Minn	654,185	67,784	53,849		53,849	532,552	474,788	26,308		31,456
33	Atlanta, Ga	360,583	252,582				108,001	104,875	2,330	796	
34	Omaha, Nebr	457,453	317,113	347		347	139,993	69,355	21,362	16,313	32,963
35	Birmingham, Ala	223,822	6,789	2,809	100	2,709	214,224	23,861	13,458	101,540	75,365
36	San Antonio, Tex	162,815	7,447	300		300	155,068	38,802	817	3,537	111,912
37	Dallas, Tex	397,756	154,254	2,469		2,469	241,033	215,523	1,770	1,359	22,381
38	Worcester, Mass	219,418		794		794	218,624	152,227	45,330		21,067
39	Richmond, Va	641,241	291,511	1,752		1,752	347,978	301,010	19,235	3,981	23,752
40	Syracuse, N. Y	198,088	47,217				150,871		1,087		149,784
41	New Haven, Conn	230,558	47,886	10,950		10,950	171,722	29,124	48,650		93,948
42	Memphis, Tenn	125,218	3,450	8,291		8,291	113,477	54,511		15,855	43,111
43	Dayton, Ohio	278,502	6,740	11,395		11,395	260,367	153,939	4,561	1,261	100,606
44	Norfolk, Va	324,879	42,353	109,733		109,733	172,793	170,593	478	1,471	251
45	Houston, Tex	343,084	99,712	42,052		42,052	201,320	146,604		1,051	53,665
46	Bridgeport, Conn	95,185		4,771		4,771	90,414		6,091		84,323
47	Youngstown, Ohio	278,073	29,534	11,811	5,000	6,811	236,728	158,693	8,580		69,455
48	Hartford, Conn	233,180	11,490	13,050		13,050	208,640	108,060	16,679	3,474	80,427
49	Fort Worth, Tex	207,230	338	22,201		22,201	184,691	89,714		16,880	78,097
50	Grand Rapids, Mich	143,859	1,660	1,998		1,998	140,201	76,869	971		62,361
51	Springfield, Mass	61,055	14,537	1,791		1,791	44,727	14,593	3,374		26,760
52	Des Moines, Iowa	112,629	49,382	1,855		1,855	61,392	5,896	10,284		45,212
53	Scranton, Pa	84,960	10,000				74,960	16,662	14,778	2,087	41,433
54	Paterson, N. J	421,218	299,067				122,151	95,767	311		26,073
55	Jacksonville, Fla	205,129	54,779	266		266	150,084	17,551	5,152		127,381
56	Nashville, Tenn	182,735	83,048	2,748		2,748	96,939	71,068	488		25,383
57	Trenton, N. J	272,495	134,894	1,350		1,350	136,251	108,293	8,854		19,104
58	Salt Lake City, Utah	81,401	27,941	900		900	52,560	15,999	10,502	5,973	20,086
59	Tulsa, Okla	172,000	18,294	1,043		1,043	152,663	131,839	3,471		17,353

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
60	Flint, Mich	$77,213		$4,430		$4,430	$72,783			$14,399	$58,384
61	Fall River, Mass	122,173		1,641		1,641	120,532	$101,432	$2,799		16,301
62	Camden, N. J	408,246	$262,256	11,408		11,408	134,582	114,868	3,042	5,806	10,866
63	Miami, Fla	76,448	5,543	1,250		1,250	69,655	5,932			63,723
64	Wilmington, Del	66,862	131	403		403	66,328	15,507	21,586	278	28,957
65	Erie, Pa	86,710	7,310	2,500	$1,500	1,000	76,900	21,370	1,089	420	54,021
66	Cambridge, Mass	158,791		3,030		3,030	155,761	139,167	2,967		13,627
67	New Bedford, Mass	112,054	11				112,043	65,732	23,070		23,241
68	Albany, N. Y	63,973	3,942				60,031	44,797	4,646		10,588
69	Kansas City, Kans	120,437	38,830	487		487	81,120	32,779	586	1,401	46,354
70	Yonkers, N. Y	117,681	36,788	5,275		5,275	75,618		52,398		23,220
71	Reading, Pa	116,271	28,135				88,136	18,969	1,000		68,167
72	Duluth, Minn	144,198		279	279		143,919	8,944	97,482	27,330	10,163
73	Elizabeth, N. J	404,848	256,219	1,600		1,600	147,029	80,575	9,375	1,970	55,109
74	Lowell, Mass	28,185					28,185	8,265	6,502		13,418
75	San Diego, Calif	169,015	91,025	5,289	600	4,689	72,701	15,500	3,116	54,085	
76	Canton, Ohio	272,476					272,476	144,539	9,137		118,800
77	Spokane, Wash	97,327	16,066	260		260	81,001	64,103	2,522	4,354	10,022
78	Oklahoma City, Okla	147,562	19,767				127,795	101,495	572		25,728
79	Tacoma, Wash	188,657	42,272	3,114		3,114	143,271	84,808	2,543	20,877	35,043
80	El Paso, Tex	22,733	785	261		261	21,687	12,196	376		9,115
81	Waterbury, Conn	39,700		275		275	39,425	12,645	17,046	35	9,699
82	Lynn, Mass	73,630		1,125		1,125	72,505	39,330	4,623	18,854	9,698
83	Utica, N. Y	54,342					54,342	5,307	7,680		41,355
84	Fort Wayne, Ind	50,187	500	6,670		6,670	43,017		7,652	7,266	28,099
85	Somerville, Mass	11,135					11,135		1,147		9,988

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

86	Tampa, Fla	$90,022		$2,064		$2,064	$87,958	$41,088	$1,313		$45,557
87	Knoxville, Tenn	74,383	$184	922		922	73,277	44,197	1,413		27,667
88	Savannah, Ga	30,846	10,756	2,895		2,895	17,195	9,818		$250	7,127
89	Evansville, Ind	59,789	20,204				39,585	2,300	4,131	5,611	27,543
90	Allentown, Pa	64,922	107				64,815	20,466	11	204	44,134
91	Long Beach, Calif	1,404,099	61,131	1,309,499		1,309,499	33,469				33,469
92	Lawrence, Mass	15,997		233		233	15,764	1,011	492		14,261
93	Schenectady, N. Y	47,777	825				46,952	5,342	11,551	720	29,339
94	Wichita, Kans	65,450	33,339				32,111	8,105	3,521		20,485
95	Bayonne, N. J	178,298	75,588				102,710	79,605	2,935		20,170
96	Hamtramck, Mich	38,487					38,487	11,011	283		27,193
97	Harrisburg, Pa	98,602	60,056				38,546	8,817	1,300	4,053	24,376
98	Manchester, N. H	40,142	2,033				38,109	8,023	22,856	170	7,060
99	Peoria, Ill	40,316	2,944	5,269		5,269	32,103	5,045	20,832	3,361	2,865
100	South Bend, Ind	51,584	2,521				49,063	6,493	10,718	17,957	13,895
101	Gary, Ind	17,625					17,625	3,667	2,624		11,334
102	Rockford, Ill	27,278	10,235				17,043		14,154	50	2,839
103	St. Joseph, Mo	103,994	37,247	761		761	65,986	2,316	2,334		61,336
104	Wilkes-Barre, Pa	20,572	5,075				15,497	818	1,870		12,809
105	Sioux City, Iowa	77,199	59,912	1,638		1,638	15,649	2,932	845		11,872
106	Portland, Me	124,236	2,643	4,494		4,494	117,099	79,775	24,497		12,827
107	Little Rock, Ark	48,272	33,847	824		824	13,601	161	2,262	751	10,427
108	Highland Park, Mich	180,629		14,315		14,315	166,314	109,735	7,550	5,205	43,824
109	Charleston, S. C	98,631		152		152	98,479	18,727	39,151	9,571	31,030
110	Sacramento, Calif	51,630	10,338	3,160		3,160	38,132		10,555		27,577
111	Binghamton, N. Y	54,728	580	10,303		10,303	43,845	390	11,512	1,669	30,274
112	Saginaw, Mich	119,924	668	2,310		2,310	116,946	9,140	8,672	6,021	93,113
113	East St. Louis, Ill	16,542	704				15,838	1,281	2,457		12,100
114	Troy, N. Y	19,952	9,868				10,084		268	239	9,577
115	Johnstown, Pa	83,744	9,149	60		60	74,535	36,217			38,318
116	Chattanooga, Tenn	42,342	300	1,339	$867	472	40,703	7,500	18		33,185
117	Terre Haute, Ind	39,947		240		240	39,707	3,019	19,191	2,175	15,322
118	Lansing, Mich	56,472	211	1,635	1,635		54,626	10,937	3,858	3,251	36,580
119	Pawtucket, R. I	111,400	65	3,347		3,347	107,988	91,501	2,092	7,749	6,646
120	Chester, Pa	43,012	1,113				41,899	37,360	639		3,900
121	Winston-Salem, N. C	33,238		3,010		3,010	30,228	7,018	3,365	19,845	
122	Springfield, Ohio	79,075	10,736	639		639	67,700	28,647	21,094		17,959
123	Passaic, N. J	152,031	99,057	400		400	52,574	41,007	4,464		7,103
124	Racine, Wis	31,975					31,975		9,124	8,393	14,458
125	New Britain, Conn	67,206	8,693	4,391		4,391	54,122	25,212	5,044		23,866

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
126	Hoboken, N. J.	$187,479	$102,949	$2,195		$2,195	$82,335	$61,337	$2,007		$18,991
127	Berkeley, Calif.	77,813	58,573	1,005		1,005	18,235				18,235
128	Altoona, Pa.	35,646	266	680		680	34,700	27,800		$3,275	3,625
129	Mobile, Ala.	64,220	26,740	2,023	$610	1,413	35,457	9,198	238	73	25,948
130	Shreveport, La.	37,068		5,267		5,267	31,801	1,215	6,746		23,840
131	Cicero, Ill.	27,687	2,588	320	320		24,779		14,132		10,647
132	Brockton, Mass.	33,119	87				33,032	22,718	3,869		6,445
133	Bethlehem, Pa.	60,407	500	132		132	59,775	43,803		200	15,772
134	Huntington, W. Va.	57,699	18,027	707		707	38,965	12,007	86	67	26,805
135	Springfield, Ill.	90,995	55,759	1,550		1,550	33,686	1,270	2,824	952	28,640
136	Union City, N. J.	105,485	76,326				29,159	19,616	327		9,216
137	Quincy, Mass.	55,997		180	180		55,817		18,025		37,792
138	Roanoke, Va.	59,809	18,156	3,095		3,095	38,558	21,410		535	16,613
139	Lincoln, Nebr.	39,021	1,455				37,566			701	36,865
140	East Orange, N. J.	173,305	107,378	602		602	65,325	51,846	5,269		8,210
141	Holyoke, Mass.	66,540	334				66,206	9,782	1,606	31,710	23,108
142	Portsmouth, Va.	196,145	19,221	141,540		141,540	35,384	28,582	24	474	6,304
143	Jackson, Mich.	69,225		1,058		1,058	68,167	1,305	25,830		41,032
144	Lakewood, Ohio	109,871	480	500		500	108,891	50,062	682		58,147
145	Topeka, Kans.	41,308	12,778				28,530	8,239	2,092	22	18,177
146	Fresno, Calif.	14,037	10,322				3,715			175	3,540
147	Macon, Ga.	44,710	20,220	3,831		3,831	20,659	6,331	1,324	12,906	98
148	Wichita Falls, Tex.	37,936		764		764	37,172	13,788		593	22,791
149	Covington, Ky.	18,733	8,650	400		400	9,683	668	971	171	7,873
150	Niagara Falls, N. Y.	87,987	41	530		530	87,416		1,735	7,043	78,638

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151	Pasadena, Calif	68,872	18,192	1,270		1,270	49,410		661	11,745	37,004
152	Lancaster, Pa	27,392	2,100	1,156		1,156	24,136	7,330	2,857		13,949
153	Wheeling, W. Va	51,597	13,074	2,444		2,444	36,079	14,510	6,697		14,872
154	Augusta, Ga	29,982	10,867	1,420		1,420	17,695	5,452	1,510	10,506	227
155	Newton, Mass	65,210		240		240	64,970	48,181	3,551	2,415	10,823
156	Kalamazoo, Mich	49,680	95	10,000		10,000	39,585	16,004		4,050	19,531
157	Decatur, Ill	37,242	1,851	120		120	35,271	17,352	5,284	357	12,278
158	Charlotte, N. C	45,365	8,000	361		361	37,004	5,858	35	24,819	6,292
159	Atlantic City, N. J	448,717	241,614	3,647		3,647	203,456	144,543	17,193		41,720
160	Oak Park, Ill	68,110	2,976	203	203		64,931		14,341	412	50,178
161	Kenosha, Wis	58,408		6,386		6,386	52,022		4,678		47,344
162	Davenport, Iowa	35,077	33				35,044	187	6,175		28,682
163	Malden, Mass	35,920		720	540	180	35,200	11,131	16,788	583	6,698
164	Hammond, Ind	17,492					17,492		9,468		8,024
165	Mount Vernon, N. Y	51,913	8,682				43,231	7,071	7,550		28,610
166	Beaumont, Tex	57,385	5,220	4,445		4,445	47,720	36,767		183	10,770
167	Cedar Rapids, Iowa	16,158		154		154	16,004		4,160		11,844
168	Woonsocket, R. I	119,360	45	264		264	119,051	74,724	486		43,841
169	New Castle, Pa	27,307	3,750				23,557	3,136			20,421

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

170	Charleston, W. Va	$45,935	$1,416	$2,185		$2,185	$42,334	$29,796	$120		$12,418
171	Pontiac, Mich	70,409		465		465	69,944	17,438	317	$10,518	41,671
172	Medford, Mass	29,193	483				28,710	9,382	5,169		14,159
173	McKeesport, Pa	32,855	11,958	4,330		4,330	16,567	4,219		1,652	10,696
174	York, Pa	117,219	50,507	872		872	65,840	17,151	8,703		39,986
175	Haverhill, Mass	42,833					42,833	15,036	8,607	2,551	16,639
176	Bay City, Mich	71,713					71,713	40,108		8,878	22,727
177	Elmira, N. Y	26,500					26,500		6,122	5,401	14,977
178	Newport News, Va	25,175	1,200				23,975	19,593			4,382
179	Stockton, Calif	61,611	28,430	200		200	32,981		241		32,740
180	Galveston, Tex	110,151	5,335	655		655	104,161		1,103	31,110	71,948
181	Chelsea, Mass	28,998	200				28,798	23,409	1,153		4,236
182	Perth Amboy, N. J	92,989	49,745				43,244	35,587	28		7,629
183	Pittsfield, Mass	6,012					6,012				6,012
184	Greensboro, N. C	90,945					90,945	31,504	41		59,400
185	Montgomery, Ala	6,002	3,550	650		650	1,802				1,802
186	Lima, Ohio	26,025					26,025	17,884	32		8,109
187	Madison, Wis	59,963		780		780	59,183	28,808	5,900	500	23,975
188	Lexington, Ky	42,774	400	3,171		3,171	39,203	27,610	7,517	1,315	2,761
189	East Chicago, Ind	13,300					13,300	3,689	998		8,613

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
190	Aurora, Ill	$23,669	$3,742				$19,927		$11,050	$68	$8,809
191	New Rochelle, N. Y	45,951	8,299	$60		$60	37,592		14,477		23,115
192	Evanston, Ill	33,450	11,023				22,427		4,885	450	17,092
193	Columbus, Ga	21,054	1,088	2,563		2,563	17,403	$1,858		15,067	478
194	Muncie, Ind	14,422		575		575	13,847	258	5,794		7,795
195	Waco, Tex	42,368		585		585	41,783	29,947	1,996	1,071	8,769
196	Jamestown, N. Y	10,508	58	2,290		2,290	8,160	1,685	4,425		2,050
197	Muskegon, Mich	232,280	100	20		20	232,160	7,698	197,531	7,197	19,734
198	Fitchburg, Mass	29,066		3,069	$1,653	1,416	25,997	990	18,504		6,503
199	San Jose, Calif	22,702	4,040	444		444	18,218		1,279	2,166	14,773
200	Pueblo, Colo	28,513	11,986				16,527	5,572	3,973	3,584	3,398
201	Brookline, Mass	12,123		1,000		1,000	11,123		3,706		7,417
202	Chicopee, Mass	7,947					7,947		1,252		6,695
203	Lorain, Ohio	43,237	300	375		375	42,562	27,504	1,772		13,286
204	Williamsport, Pa	38,078					38,078	7,531	661	212	29,674
205	Butte, Mont	25,225	15,842	3,004		3,004	6,379		3,920		2,459
206	Salem, Mass	20,460		3,783		3,783	16,677	302	11,057	1,114	4,204
207	Hamilton, Ohio	47,906		34		34	47,872	21,784	199		25,889
208	Durham, N. C	41,007		2,312		2,312	38,695	29,088		48	9,559
209	Battle Creek, Mich	25,895	1,030	2,391		2,391	22,474		674		21,800
210	Everett, Mass	26,303					26,303	14,360	4,257		7,686
211	Springfield, Mo	9,532	1,000	1,100		1,100	7,432	179	21	92	7,140
212	Columbia, S. C	15,963		1,865		1,865	14,098	7,947	4,268	1,883	
213	Stamford, Conn	85,125		462		462	84,663	22,506	3,742	54,208	4,207
214	Dubuque, Iowa	12,857	600	30		30	12,227	2,005	685		9,537

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215	Joliet, Ill	23,888	1,000				22,888		8,433	7,154	7,301
216	Council Bluffs, Iowa	12,164					12,164		5,477		6,687
217	Rock Island, Ill	11,039		2,415		2,415	8,624	101	1,787		6,736
218	Portsmouth, Ohio	38,968	364	290		290	38,314	20,170	176	587	17,381
219	Taunton, Mass	46,774					46,774	35,088	1,790	1,168	8,728
220	Superior, Wis	16,573		28		28	16,545	96	5,121		11,328
221	Quincy, Ill	13,465	6,967	2,625		2,625	3,873		86	380	3,407
222	New Brunswick, N. J	98,107	63,993				34,114	18,432	2,276		13,406
223	Lynchburg, Va	74,669		4,542		4,542	70,127	57,549		7,177	5,401
224	Austin, Tex	21,084	5,235	3,720	3,720		12,129	4,284	5,973	191	1,681
225	Kokomo, Ind	4,930					4,930		1,071		3,859
226	Ogden, Utah	8,953	2,861				6,092		257	76	5,759
227	Easton, Pa	29,284	488	176		176	28,620	9,704	510	926	17,480
228	Wilmington, N. C	9,454		1,182		1,182	8,272	4,113	2,392	1,710	57
229	Danville, Ill	1,857					1,857			1,857	
230	Waterloo, Iowa	10,271					10,271	676	231	60	9,304
231	Hazleton, Pa	21,181					21,181	1,497			19,684
232	Petersburg, Va	62,757					62,757	41,245			21,512
233	Poughkeepsie, N. Y	27,244	512	850		850	25,882	4,164	3,795	740	17,183
234	Orange, N. J	114,504	68,085				46,419	42,216	783	3,420	
235	Waltham, Mass	14,325		1,302		1,302	13,023	2,865	1,267	1,982	6,909
236	Auburn, N. Y	13,039					13,039	2,025	3,529		7,485
237	Amsterdam, N. Y	20,639	250				20,389	8,049	3,890		8,450
238	Norristown, Pa	11,397		388		388	11,009	7,162	337		3,510
239	Lewiston, Me	15,249					15,249			13,500	1,749
240	Green Bay, Wis	15,961		1,761		1,761	14,200		4,311	100	9,789
241	St. Petersburg, Fla	65,271	719				64,552	15,311		5,631	43,610
242	Moline, Ill	5,648					5,648		3,225		2,423
243	Sheboygan, Wis	28,523	2,000	1,108		1,108	25,415		4,236	5,129	16,050
244	Elgin, Ill	28,387					28,387	425	5,035	2,420	20,507
245	Oshkosh, Wis	25,669	2,182				23,487		12,428		11,059
246	Watertown, N. Y	23,786		23		23	23,763	3,738	5,523		14,502
247	Muskogee, Okla	97,138					97,138	90,942	679		5,517
248	Newburgh, N. Y	16,187	917	807		807	14,463	8,954	1,843	1,926	1,740
249	La Crosse, Wis	21,473		69		69	21,404	2,171	7,563	106	11,564
250	Colorado Springs, Colo	15,193	8,892				6,301		2,529	744	3,028
	Honolulu, Hawaii [1]	131,515	62,005	6,059		6,059	63,451	12,724	1,596		49,131

[1] Not included in group or grand totals.

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	Grand total	$71,911,348	$12,426,148	$11,401,673	$2,503,951	$5,750,372	$6,609,679	$1,194,815	$11,232,993	$10,099,072	$1,208,974	$6,892,125	$2,591,546
	Group I	38,707,747	8,677,854	8,321,955	1,034,114	2,629,120	3,839,714	738,364	4,872,918	2,868,418	546,902	3,760,148	1,418,240
	Group II	8,019,749	1,783,312	1,288,839	304,253	491,990	496,473	45,356	1,169,082	1,590,177	131,453	669,471	49,343
	Group III	13,084,145	1,245,816	1,076,343	717,515	1,480,169	1,275,458	180,063	2,120,133	2,570,535	239,680	1,484,322	694,111
	Group IV	7,640,808	501,038	474,431	231,243	860,985	745,307	147,297	1,861,238	1,734,888	183,229	698,332	202,820
	Group V	4,458,899	218,128	240,105	216,826	288,108	252,727	83,735	1,209,622	1,335,054	107,710	279,852	227,032
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$5,976,382	$1,764,489	$1,709,739	$148,321	$242,968	$426,759	$104,834	$599,386	$407,652	$999	$532,990	$38,245
2	Chicago, Ill.	7,490,392	2,329,551	2,364,204	24,773	608,309	752,105	7,272	161,534	398,659	114,442	664,794	64,749
3	Philadelphia, Pa.	4,473,265	1,188,027	950,735	10,245	493,318	139,608	237,915	682,342	67,877	14,293	230,978	457,927
4	Detroit, Mich.	4,095,919	278,195	726,292	93,989	93,907	694,481	34,877	894,285	399,162	65,022	719,143	96,566
5	Cleveland, Ohio	3,008,842	672,562	234,567	322,031	340,612	395,101	7,636	299,195	427,282	65,434	167,331	77,091
6	St. Louis, Mo.	1,692,983	560,986	351,432	4,227	4,177	54,235	149,573	259,227	35,846	23,126	249,876	278
7	Baltimore, Md.	652,888	158,359	21,059	12,129	47,344	134,200	59,956	71,410	43,341	----------	95,855	9,235
8	Boston, Mass.	2,365,981	199,802	262,777	112,887	124,360	39,260	10,737	402,800	582,841	17,492	101,519	511,506
9	Los Angeles, Calif.	2,742,776	532,346	606,482	127,832	81,362	531,743	7,033	410,509	105,175	105,636	227,427	7,231
10	Pittsburgh, Pa.	1,115,973	282,599	209,052	7,061	----------	67,347	5,225	367,713	122,097	31,874	22,068	937
11	San Francisco, Calif.	1,234,437	272,411	304,679	79,977	1,606	2,235	----------	142,333	4,474	21,000	402,991	2,731
12	Buffalo, N. Y.	773,113	85,317	107,757	62,809	82,684	86,839	34,131	219,530	32,605	24,215	35,756	1,470
13	Washington, D. C.	1,488,664	185,314	188,863	6,066	343,369	460,295	2,128	101,370	67,180	15,153	11,742	107,184
14	Milwaukee, Wis.	1,596,132	167,896	284,317	21,767	165,104	55,506	77,047	261,284	174,227	48,216	297,678	43,090
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Newark, N. J.	$1,294,282	$311,713	$185,185	$61,559	$85,154	$62,558	$10,073	$438,775	$84,470	$23,948	$30,802	$45
16	Minneapolis, Minn.	798,833	124,294	137,736	66,635	25,648	36,244	2,507	48,070	102,767	14,966	237,139	2,827
17	New Orleans, La.	664,780	179,574	280,725	32,952	8,158	11,665	4,847	19,719	41,775	7,992	77,373	----------
18	Cincinnati, Ohio	1,409,015	210,689	131,791	8,546	10,873	115,003	5,185	163,277	742,117	14,514	3,031	3,989
19	Kansas City, Mo.	814,172	277,386	178,846	1,046	2,033	118,145	8,996	87,636	61,410	13,289	37,050	28,335

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20	Seattle, Wash	771,883	233,403	127,306	66,504	7,345	90,223	5,887	46,177	78,139	21,051	82,833	13,015
21	Indianapolis, Ind	588,709	123,307	70,453	7,137	112,660	9,885	3,175	69,607	110,944	13,529	66,954	1,058
22	Rochester, N. Y	707,389	136,067	64,883	5,182	233,490	17,093		70,130	99,110	8,968	72,466	
23	Jersey City, N. J	532,186	179,901	85,836	39,748	100		1,459	183,363	23,648	6,051	12,080	
24	Louisville, Ky	438,500	6,978	26,078	14,944	6,529	35,657	3,227	42,328	245,797	7,145	49,743	74
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
25	Akron, Ohio	$281,052	$39,644	$11,849	$14,260	$4,804	$58,879	$7,426		$141,605	$2,585		
26	Toledo, Ohio	303,240	49,374	16,884	2,594	2,918	3,890	3,372	$19,823	165,864	17,339	$21,167	$15
27	Portland, Oreg	244,040	8,793	5,428	9,285	6,457	53,162	8,689		25,963		115,311	10,952
28	Columbus, Ohio	357,478	27,647	15,329	2,085	147,047	35,966	3,974	16,795	69,301	1,243	20,305	17,786
29	Denver, Colo	816,345	263,957	188,983	3,725	3,449	105,887	13,220	67,852	56,871	14,255	90,237	7,909
30	Providence, R. I	396,565	41,066	85,337	40,201	32,546	66,441	421	35,875	69,267		21,281	4,130
31	Oakland, Calif	233,751	1,722	9,414	44,311	23,176	44,616		8,105	10,034	10,742	77,143	4,488
32	St. Paul, Minn	234,376	60,166	3,933	2,428	13,847	31,817	6,962	13,479	4,610	11,562	75,134	10,438
33	Atlanta, Ga	293,675	3,164	6,359	395	12,213	65,568	9,077	82,401	43,260	6,909	54,814	9,515
34	Omaha, Nebr	243,626	40,972	11,861	3,813	7,344	49,537	2,039		94,077	4,980	25,768	3,235
35	Birmingham, Ala	250,476	12,635	41,922	1,021	40,098	62,737	4,874	32,644	23,982	9,033	17,884	3,646
36	San Antonio, Tex	153,640	1,958	4,037	14,376	2,898	60,565	2,053		42,574	1,679	23,500	
37	Dallas, Tex	521,953	3,617	33,744	6,691	53,562	14,793	7,490	200,009	98,178	3,863	99,756	250
38	Worcester, Mass	782,858	65,355	37,212	36,007	94,243	59,081	13,042	295,625	101,954	5,278	32,210	42,851
39	Richmond, Va	125,176	39,931	18,298	32	8,050		590	13,566	21,448	2,540	1,568	19,153
40	Syracuse, N. Y	205,082	40,799	10,560	8,047	5,444	72,261	3,075	17,592	8,362	6,128	31,885	929
41	New Haven, Conn	258,962	12,671	38,513	3,035	26,477	2,689	290	5,118	106,070	9,097	55,002	
42	Memphis, Tenn	198,947	2,899	14,009		32,391	37,949	5,948	48,374	478	6,850	48,437	1,612
43	Dayton, Ohio	416,609	27,415	9,045	326	105,127	10,206	6,795	97,141	96,969	3,385	60,200	
44	Norfolk, Va	112,893	52,998	23,994	3,188	2,620	8,421	83	3,971	6,211	2,248	8,659	500
45	Houston, Tex	246,785	63,313	23,255	1,253	23,125		403	38,712	64,238	4,737	27,749	
46	Bridgeport, Conn	186,911	5,292	16,046	11,000	72,657	1,073	100	41,879	16,021	8,091	14,702	50
47	Youngstown, Ohio	105,720	4,378	24,403	3,848	382	6,620	24,248		13,639		28,202	
48	Hartford, Conn	356,254	6,485	134,687	20,512	14,061	834	4,909	30,561	23,763		94,052	26,390
49	Fort Worth, Tex	156,529	1,559	23,115	821	17,990	11,977	4,448		27,217	4,488	60,089	4,825
50	Grand Rapids, Mich	372,514	86,713	18,325	157,489	6,516	16,038	3,024	1,266	60,012	3,927	19,204	
51	Springfield, Mass	255,504	19,250	12,442	12,173	6,341	10,316	3,822	63,199	114,350		7,397	6,214
52	Des Moines, Iowa	121,229	217	549	2,385	281	34,827	172	10	50,355	5,643	20,557	6,233
53	Scranton, Pa	291,744	6,765	1,113	1,097	3,184	73,656	1,675		12,565	1,918	2,388	187,383
54	Paterson, N. J	204,566	18,451	11,544	44,506	8,418		101	57	114,438	6,648	403	
55	Jacksonville, Fla	90,539	11	34,380	1,523	31,594	3,128			1,409	1,994	16,500	
56	Nashville, Tenn	128,867		8,016		1,727	35,266	3,129	53,332	10,005	2,737	14,533	122
57	Trenton, N. J	197,613	17,647	2,887	65,234	7,929	9,139	2,258	3,688	83,216	4,532	1,083	
58	Salt Lake City, Utah	157,772	17,544	2,052	1,082	9,488	8,684	418		29,913	4,644	77,055	6,892
59	Tulsa, Okla	56,148	7,548	4,799	335	118		2		38,426		4,920	

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
60	Flint, Mich	$367,278	$6,076	$9,449	$3,340	$114,068		$310	$147,192	$61,040	$1,648	$23,556	$599
61	Fall River, Mass	194,937	9,049	3,303	35,740	2,458	$7,601	4,813	58,568	48,410	2,563	116	22,316
62	Camden, N. J	91,172	18,877	25,015	7,104			29		27,284	3,028	4,680	5,155
63	Miami, Fla	599,454	1,661	37		99,748	17,701	2,194	415,935	62,178			
64	Wilmington, Del	36,248	4,327	4,395		2,753	9,906	1,614		1,223		12,030	
65	Erie, Pa	67,220	5,713	5,337		9,516	9,448	2,765		31,748	1,443	1,250	
66	Cambridge, Mass	213,595	8,534	8,631	31,019	14,098	1,236	1,553	85,659	18,526	2,437	3,018	38,884
67	New Bedford, Mass	219,698	10,882	4,892	34,196	28,399	32,090	632	36,307	39,658	1,642	5,145	25,855
68	Albany, N. Y	37,007	3,006	3,546	375	9,071	2,195	3,655	1,911	13,144		104	
69	Kansas City, Kans	36,604	49	1,758			996	462	211	18,836	1,527	11,548	1,217
70	Yonkers, N. Y	43,880	4,860	1,199	5,719	9,500	682	1,103	12,077	3,098	3,397	611	1,634
71	Reading, Pa	81,065	868	1,576	14	35,971	30,496	461		10,488		1,191	
72	Duluth, Minn	40,574	3,445	1,989	1,404	9,177	5,892	1,455	146	7,524	2,964	2,984	3,594
73	Elizabeth, N. J	91,604	19,632	3,141	2,836	553	47,751	149	1,879	7,746	7,909		8
74	Lowell, Mass	197,445	7,405	11,118	16,529	4,213	1,310		50,837	32,862	1,020	8,055	64,096
75	San Diego, Calif	210,160	16,775	28,236	3,109	52,364	319	1,551	1,861	40,007	8,869	42,906	14,163
76	Canton, Ohio	145,991	186	694	6,073	65,509		4,429		66,614	1,304	1,182	
77	Spokane, Wash	190,442	626	9,213	946	84,733	17,962	759	5,457	38,141	4,014	20,193	8,398
78	Oklahoma City, Okla	145,089	5,404	16,688	4,158	86,023	2,926	722		24,565	1,152	3,451	
79	Tacoma, Wash	185,560	27,099	1,532	2,725		6,570		7,400	48,410	4,420	51,254	36,150
80	El Paso, Tex	66,070	1,217	7,940	2,294	10,392		90	7,564	27,870	1,793	6,810	100
81	Waterbury, Conn	46,771	5,269	501	605	508		44	6,489	21,773	7,085	4,497	
82	Lynn, Mass	196,574	14,994	8,550	24,293	8,327	5,271		65,908	26,058	2,955	1,298	38,920
83	Utica, N. Y	39,132	7,761	11,135	4,000	552		2,393	4,363	5,345	3,341	242	
84	Fort Wayne, Ind	70,212	1,039	909	989	157	4,952	751		24,430	3,641	8,471	24,873
85	Somerville, Mass	110,924	9,106	1,235	10,969	3,557	14,131		19,295	16,912	2,453	635	32,631

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

86	Tampa, Fla	$263,213	$9,531	$4,390	$4,240	$1,411	$50,000	$38	$155,438	$531	$2,958	$34,676	----
87	Knoxville, Tenn	104,204	172	167	1,730	1,551	2,734	309	90,889	3,681	1,671	1,300	----
88	Savannah, Ga	68,869	14,973	7,756	2,701	3,777	8,547	473	----	26,920	3,306	408	$8
89	Evansville, Ind	72,636	----	6,335	1,941	5,344	----	292	----	49,392	1,871	7,220	241
90	Allentown, Pa	26,834	2,189	659	----	5,467	----	1,111	----	16,061	----	1,342	5
91	Long Beach, Calif	72,443	2,788	869	432	16,351	9,775	1,039	----	1,932	8,287	30,786	184
92	Lawrence, Mass	78,424	9,294	6,772	7,310	1,822	503	242	22,337	9,545	752	619	19,228
93	Schenectady, N. Y	106,577	10,135	24,484	----	38,898	3,986	76	150	26,248	----	2,600	----
94	Wichita, Kans	194,070	1,816	3,847	----	1,941	93,584	3,114	584	17,715	4,290	67,179	----
95	Bayonne, N. J	17,838	7,007	175	----	650	3,325	111	----	4,755	1,630	----	185
96	Hamtramck, Mich	25,061	5,215	7,396	377	707	2,790	----	7,096	1,362	118	----	----
97	Harrisburg, Pa	52,876	1,762	273	----	9,909	----	126	----	29,685	----	11,121	----
98	Manchester, N. H	24,516	8,418	217	705	775	4,225	1,586	----	6,985	1,320	285	----
99	Peoria, Ill	107,389	962	20,554	5,948	1,427	----	2,072	360	57,050	2,633	16,383	----
100	South Bend, Ind	81,829	578	19,509	2,840	780	6,842	1,018	----	22,936	1,062	26,264	----
101	Gary, Ind	52,643	12,909	6,802	----	----	----	----	----	5,866	14,694	12,372	----
102	Rockford, Ill	132,806	989	5,427	----	23,346	9,769	1,190	----	66,136	2,938	22,146	865
103	St. Joseph, Mo	49,378	537	4,860	16	1,760	5,180	----	----	10,153	3,016	23,856	----
104	Wilkes-Barre, Pa	81,341	858	640	804	----	57,590	2,012	----	13,839	----	5,598	----
105	Sioux City, Iowa	77,049	4,137	859	100	23,297	1,254	729	----	26,714	2,125	17,545	289
106	Portland, Me	112,636	13,427	2,970	2,884	489	16,510	882	45,902	8,682	----	6,965	13,925
107	Little Rock, Ark	87,377	3,045	11,595	9,494	1,002	11,242	2,526	40,388	4,949	882	1,212	1,042
108	Highland Park, Mich	422,097	1,427	11,517	10,701	6,922	15,367	147	248,486	83,856	2,380	----	41,294
109	Charleston, S. C	16,455	1,437	617	2,570	2,482	1,299	1,414	1,990	3,469	----	1,177	----
110	Sacramento, Calif	271,036	701	24,901	7,264	149,710	36,630	128	2,777	11,575	2,513	21,732	13,105
111	Binghamton, N. Y	166,458	1,247	2,654	114	997	729	399	142,862	13,052	890	1,812	1,702
112	Saginaw, Mich	66,168	17,902	6,968	5,535	711	1,341	572	2,837	24,750	3,988	1,017	547
113	East St. Louis, Ill	70,796	25,880	17,709	----	115	61	2,395	----	10,893	2,202	11,541	----
114	Troy, N. Y	27,447	3,209	1,417	33	1,144	----	176	2,913	14,171	----	4,364	20
115	Johnstown, Pa	37,369	804	1,709	437	2,852	----	508	192	19,148	----	11,217	502
116	Chattanooga, Tenn	178,758	45	7,480	39	1,175	9,851	2,574	139,638	1,608	3,176	13,172	----
117	Terre Haute, Ind	96,613	133	3,498	4,533	----	3,541	1,442	----	57,323	2,428	23,715	----
118	Lansing, Mich	141,870	6,829	2,598	370	83,946	716	2,606	2,787	34,639	1,421	5,906	52
119	Pawtucket, R. I	69,255	8,781	31,081	----	1,094	9,423	2,452	517	11,684	1,708	2,515	----
120	Chester, Pa	47,239	1,836	13	1,045	52	----	----	26	44,166	----	----	101
121	Winston-Salem, N. C	98,090	636	5,200	5,194	1,070	756	375	68,214	14,490	1,270	----	885
122	Springfield, Ohio	161,712	2,687	2,848	1,351	244	----	----	98,140	54,078	828	1,536	----
123	Passaic, N. J	28,258	12,605	4,930	2,242	145	2,481	101	543	3,479	1,707	25	----
124	Racine, Wis	55,656	1,757	742	1,514	----	1,242	----	36	15,951	9,660	24,467	287
125	New Britain, Conn	93,606	23,213	23,625	1	2,285	1,260	93	13,720	25,213	----	3,996	200

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
126	Hoboken, N. J.	$22,029	$6,860	$6,828	$881		$78	$551	$74	$3,631	$606	$2,520	
127	Berkeley, Calif.	247,516	811	9,648	568	$121,413	76,863	1,077		17,180	7,904	12,052	
128	Altoona, Pa.	83,193	7,932	995	724	721		2,929		66,291		3,601	
129	Mobile, Ala.	34,681	2,029	9,043	2,223	2,005	15,490	6		3,472		328	$85
130	Shreveport, La.	63,789	1,867	15,358	6,429	18,343	6,096	261		2,320		13,115	
131	Cicero, Ill.	15,424	541	339						12,849	998	697	
132	Brockton, Mass.	236,872	6,082	1,416	11,015	154,390	1,145	148	32,505	13,648	1,320	1,020	14,183
133	Bethlehem, Pa.	63,872	1,888	254	1,130	2,678	10,730	1,466		35,343		9,853	530
134	Huntington, W. Va.	20,503	72	3,631	108	356		30		2,325	1,026	6,280	6,675
135	Springfield, Ill.	66,396	42	15,626	893	396	3,970	141		26,521	3,241	15,566	
136	Union City, N. J.	102,695	1,792	96	7		77			99,215	1,508		
137	Quincy, Mass.	188,658	8,983	10,147	9,449	2,658	29,746	1,476	100,930	14,425	2,012	960	7,872
138	Roanoke, Va.	41,681	2,673	8,595	277	253	2,289	119	3,277	22,468	1,637	93	
139	Lincoln, Nebr.	221,098	4,161	1,566	1,142	198	7,345	1,614	163,806	12,835	7,066	21,365	
140	East Orange, N. J.	66,025	19,937	1,163	248	14,930	56	7,760		9,311	4,998	7,622	
141	Holyoke, Mass.	112,816	2,420	936	18,920	1,981	1,540	1,072	46,007	11,245		263	28,432
142	Portsmouth, Va.	23,339	12,422	360	502	360	2,225	182		6,166		1,122	
143	Jackson, Mich.	213,079	20,688	1,490	37,906	12,464	1,865	485	105,743	14,158	1,784	16,496	
144	Lakewood, Ohio	38,280	230	173	54	976	4	1,921	102	20,916	4,068	3,436	6,400
145	Topeka, Kans.	36,093	956	4,039	142	308	9,462	2,002		11,799	749	4,723	1,913
146	Fresno, Calif.	43,858	1,243	1,106	2,945	9,722	5,537	1,225		18,734		3,328	18
147	Macon, Ga.	133,478	7	356	17,350	1,809	6,456	673	99,397	5,747	681	810	192
148	Wichita Falls, Tex.	98,233	1,753	16,700		34,101	2,480	962		31,546	1,051	8,617	1,023
149	Covington, Ky.	12,232	188	1,664	160	245	1,805	645		3,844	2,104	1,577	
150	Niagara Falls, N. Y.	55,521	15,780	134	4,048		2,291	704	562	25,344	958	5,700	

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151	Pasadena, Calif	324,464	66,785	8,643	1,121	33,110	71,162	66,295	3,352	16,739	8,859	42,760	5,638
152	Lancaster, Pa	38,749	120	415	154	2,782	9,187	16		26,073		2	
153	Wheeling, W. Va	29,550		108	607					26,662	978		1,195
154	Augusta, Ga	185,610	95	5,940	312	717	317	187	173,500	3,520			1,022
155	Newton, Mass	58,471	6,569	2,385	6,324	3,774		1,570	5,146	16,359	5,580	780	9,984
156	Kalamazoo, Mich	64,819	27,032	457	2,813	707	3,409	2,378		15,611	3,069	6,158	3,185
157	Decatur, Ill	59,790	542	9,732	26	487		100		34,356	1,764	12,260	523
158	Charlotte, N. C	36,691	1,675	1,870	5,871	3,425	4,621	237	375	12,742	5,875		
159	Atlantic City, N. J	134,170	10,758	2,317	623	12,384	40,271	2,916	357	55,283	1,553	7,708	
160	Oak Park, Ill	23,908	1,655	47		1,010	1,145	66		13,689	4,281	1,096	919
161	Kenosha, Wis	86,196	2,490	6,969	411	107	11,437		4,131	34,368	2,398	23,885	
162	Davenport, Iowa	62,882	530	9,942	6	499	3,789	525		28,577	2,474	16,540	
163	Malden, Mass	81,783	3,417	1,578	10,518	4,814	13,874	280	21,394	8,192	1,991	200	15,525
164	Hammond, Ind	47,000	3,121	10,985					2,135	5,338	1,348	21,254	2,819
165	Mount Vernon, N. Y	44,659	2,587	1,741	652	6,787	9,395		3,539	13,027	6,911		20
166	Beaumont, Tex	24,522		2,779		13,025	1,643	305	2,290	3,855	225	400	
167	Cedar Rapids, Iowa	50,502	661	7,727	21	270	1,434	3,262		28,803	2,288	6,036	
168	Woonsocket, R. I	57,251	23,809	2,998		396	13,399	7,075	112	9,233	189	40	
169	New Castle, Pa	49,538	5,964	72	198	736	121	308	3,682	36,446	2,011		

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

170	Charleston, W. Va	$53,031	$87	$552	$30	$8		$175		$37,279	$14,894		$6
171	Pontiac, Mich	177,691	3,590	4,746	3,438	2,419	$9,857	6,104	$85,499	47,738	866	$13,434	
172	Medford, Mass	57,649	9,646	6,713	2,876	3,933	3,350	208	15,332	4,413	1,241		9,937
173	McKeesport, Pa	71,777	4	1,346	11	3,927		1,019		65,435		35	
174	York, Pa	45,003	160	512	52	1,614	20,595	69		20,990	529	482	
175	Haverhill, Mass	146,102	6,090	2,727	10,542	26	991	904	91,313	6,148	1,587	249	25,525
176	Bay City, Mich	52,344	779	5,418	243		422	1,643	23,903	18,306	1,332	153	145
177	Elmira, N. Y	44,963	1,093	13,806		804		4,850	3,000	18,761	250	2,399	
178	Newport News, Va	11,243	872	64		2,642		4	1,924	5,597			140
179	Stockton, Calif	60,274	31	4,193		780	22,086	240		14,936	1,333	15,622	1,053
180	Galveston, Tex	191,846	1,450	6,831		2,266		1,010	178,803	854		600	32
181	Chelsea, Mass	64,303	5,632	1,510	900	37			32,165	5,074	732	57	18,196
182	Perth Amboy, N. J	24,596	8,031	5,375	84		7,290	459		2,179	948	230	
183	Pittsfield, Mass	41,951	4,407	1,962	4,306	40	967	2,311	12,565	8,651		1,043	5,699
184	Greensboro, N. C	49,317	4,310	1,067	3,748	8,092		668	5,207	24,614	1,611		
185	Montgomery, Ala	56,916	2,596	5,114	3,999	31,555	5,324	165	2,374	211	665	4,386	527
186	Lima, Ohio	62,196	11,338	5,878	334	250	417	3,611		39,416	877	75	
187	Madison, Wis	52,380	3,927	8,568	3,224	12	7,025	399		19,971	5,366	3,888	
188	Lexington, Ky	41,964	782	1,411	4,171	4,592	2,278	64	14,126	12,743	394	1,403	
189	East Chicago, Ind	7,077	886					950		2,491	1,260	1,490	

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							Repair for compensation	All other		Schools	Libraries		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
190	Aurora, Ill	$76,171	$180	$22,691	$385	$10,502		$580		$31,557	$995	$9,281	
191	New Rochelle, N. Y	70,007	3,187	3,618	632	4,562	$9,407	2,205	$1,963	2,375	3,496	38,562	
192	Evanston, Ill	37,388	2,468	3,310	1,033	2,005	7,934	2,762		6,768	5,551	5,221	$336
193	Columbus, Ga	178,534	14	2,777	11,422	37,706	5,658		72,373	47,540	965	54	25
194	Muncie, Ind	20,875	1,342	279		135	1,389	796		15,332	789	813	
195	Waco, Tex	23,522	100	947	51	2,539	528	938		15,511	2,423	485	
196	Jamestown, N. Y	119,184	9,889	316	66	1,391	2,624	3,324	87,783	12,839		952	
197	Muskegon, Mich	68,266	11,684	728	12,427	10,862	517	1,223	3,760	17,681	6,754	2,516	114
198	Fitchburg, Mass	127,987	3,969	4,249	11,281	1,340	3,168	13	76,343	8,852	681	424	17,667
199	San Jose, Calif	143,816	29	8,153	12,239	1,605	3,928	1,109		106,182	700	9,873	
200	Pueblo, Colo	27,344	621	1,176	605		4,720			17,788	1,014	1,235	185
201	Brookline, Mass	69,868	7,255	507	9,212	12,541	2,960	1,316	4,200	7,660	3,351	11,268	9,598
202	Chicopee, Mass	25,936	5,729	667	4,643			25	5,345	2,025	746		6,756
203	Lorain, Ohio	31,609	204	1,696	295	5,448		165		21,628	730	1,443	
204	Williamsport, Pa	50,265	231	986	307	22	5,644	643	4,384	25,050		12,868	130
205	Butte, Mont	5,055	250	217	1,609	936		2		1,375	666		
206	Salem, Mass	103,632	3,005	7,701	11,891	15,911	368	1,654	35,597	1,706	1,070	7,067	17,662
207	Hamilton, Ohio	39,198	126	90	17		5,322			27,222	257	6,164	
208	Durham, N. C	21,615	1,363	1,126		10,087				9,039			
209	Battle Creek, Mich	56,462	27,332	4,443	4,525	276	1,251	1,400		15,992	1,234	9	
210	Everett, Mass	59,420	4,166	660	2,777	1,682		589	24,934	4,153	883	233	19,343
211	Springfield, Mo	19,392	1,003	391	549	151	1,976	120	2,772	9,691	453	956	1,330
212	Columbia, S. C	15,945	45	2,287	2,655	3,819		570		6,498		71	
213	Stamford, Conn	49,541	3,205	3,205	2,143		4,217	20	6,757	22,053		7,398	543
214	Dubuque, Iowa	43,821	1,718	8,485		569	9,117	134	1,283	3,940	853	17,722	
215	Joliet, Ill	37,285	177	4,828	353					29,541	2,278	108	
216	Council Bluffs, Iowa	49,028	442	3,016		7,286	6,399	292		22,221	1,397	6,649	1,326
217	Rock Island, Ill	27,341	32	345	16,509	25	4,512	155		5,142	529	92	
218	Portsmouth, Ohio	68,270	599	5,609	260		798	112	46,047	14,093	752		
219	Taunton, Mass	72,511	2,194	2,921	5,655	20,272	1,157	351	9,566	22,976	276		7,143

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220	Superior, Wis	8,441	128	592	382		295	5	360	5,666	1,012	1	
221	Quincy, Ill	23,865		839	465		836	25	6,001	14,698	327	674	
222	New Brunswick, N. J	101,932	5,368	5,060	1,246		8,564	8,292	2,000	68,654	2,748		
223	Lynchburg, Va	101,266	9,295	350	1,430	6,689	13,183		46,778	15,800		7,306	435
224	Austin, Tex	52,425	132	3,445		6,458	743	2,092	22,747	5,178		11,630	
225	Kokomo, Ind	23,553	289	289		889	934	382		19,536		1,139	95
226	Ogden, Utah	36,371	4,759	4,985	2,056	53	250	168		20,786	956	801	1,557
227	Easton, Pa	24,807	187	113	7	2,185	1,390	743		19,700	482		
228	Wilmington, N. C	29,125		829	183	20,511	2,001	446	1,285	1,242	1,672	937	19
229	Danville, Ill	19,619		3,615				117		14,343	1,544		
230	Waterloo, Iowa	24,669	255	277		410	2,409	706		14,667	1,450	4,289	206
231	Hazleton, Pa	38,729	434	180		191	624			36,875	425		
232	Petersburg, Va	26,502	1,200	552	2,491	225		114	127	16,238		151	5,404
233	Poughkeepsie, N. Y	66,531	1,258	81	44,542	2,016	5,412	1,977	301	9,100	1,328	516	
234	Orange, N. J	26,472	4,548		224	1,375	6	583	8,490	11,246			
235	Waltham, Mass	57,034	3,033	3,894	877	14,378	2,306	136	8,491	2,272	1,140	1,022	19,485
236	Auburn, N. Y	37,271	895	715	5,444			7,763	1,432	19,976		773	273
237	Amsterdam, N. Y	9,341	2,215	615	376		3,000	172	934	1,929		100	
238	Norristown, Pa	24,913	4,617	784	152	42		1,201		17,810		265	42
239	Lewiston, Me	31,208	1,211	4,062	375	97		38	16,223	740			8,462
240	Green Bay, Wis	59,327	112	2,338			5,849		2,318	25,183	3,888	19,639	
241	St Petersburg, Fla	149,413	6,095	1,691	1,583			178	90,050	102	2,948	908	45,858
242	Moline, Ill	74,369	133	12,804			1,363	13	55,302	2,820	477	1,457	
243	Sheboygan, Wis	35,914	13		44	564	7,920	7,281	5,778	13,144	845	325	
244	Elgin, Ill	28,976	1,221	4,207	269	963	84	1,676		15,277	603	4,676	
245	Oshkosh, Wis	52,926	3,451	2,430	95	620	1,882	287	3,362	24,297	9,108	5,902	1,492
246	Watertown, N. Y	60,690	1,590	1,405	666	1,970	15,213	1,210	26,956	10,445	1,011	224	
247	Muskogee, Okla	58,876	1,435			10,409	2,041	7	41,071	2,107	1,200	606	
248	Newburgh, N. Y	39,111	5,286	1,172			2,364	467	20,298	8,080	226	932	286
249	La Crosse, Wis	34,419	34	2,387	1,783	2,071	4,619	1,820		17,692		4,013	
250	Colorado Springs, Colo	48,893	664	5,177	639	1,323	5,243	485		9,214	1,592	24,556	
Honolulu, Hawaii [1]		36,150	650	452		25,019		7,677				2,342	10

[1] Not included in group or grand totals.

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total	$281,042,521	$172,042,150	$35,804,102	$7,667,469	$3,636,564	$63,534	$14,046,992	$2,061,965	$770,572	$511,119	$38,423,564	$6,014,490
	Group I	143,019,007	78,394,119	16,925,887	----------	1,897,992	14,380	10,108,010	227,796	379,648	461,163	30,184,984	4,425,028
	Group II	30,777,962	16,665,190	4,356,493	----------	720,824	2,403	1,157,340	127,780	10,427	----------	7,737,505	----------
	Group III	57,097,000	41,808,744	6,652,092	4,492,465	611,825	15,849	1,758,815	662,524	255,284	20,925	124,671	693,806
	Group IV	31,169,960	22,000,317	4,433,596	1,970,087	315,878	18,908	935,927	566,312	96,336	22,660	----------	809,939
	Group V	18,978,592	13,173,780	3,436,034	1,204,917	90,045	11,994	86,900	477,553	28,877	6,371	376,404	85,717
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$34,603,084	$21,562,544	----------	----------	$848,227	----------	$7,244,089	----------	----------	----------	$845,560	$4,102,664
2	Chicago, Ill	12,362,628	11,810,225	$419,915	----------	18,776	----------	113,712	----------	----------	----------	----------	----------
3	Philadelphia, Pa	7,360,085	6,741,531	----------	----------	58,781	----------	559,773	----------	----------	----------	----------	----------
4	Detroit, Mich	32,274,339	6,224,425	----------	----------	122,679	$1,076	----------	----------	----------	----------	25,926,159	----------
5	Cleveland, Ohio	8,586,072	4,648,038	3,156,574	----------	180,806	1,819	----------	$170,723	$244,984	----------	----------	183,128
6	St. Louis, Mo	3,744,057	3,505,735	----------	----------	76,392	8,284	118,241	----------	----------	----------	----------	35,405
7	Baltimore, Md	4,487,563	3,597,171	----------	----------	95,017	----------	305,883	----------	----------	$461,163	----------	28,329
8	Boston, Mass	4,287,456	3,996,936	----------	----------	158,299	216	----------	56,503	----------	----------	----------	75,502
9	Los Angeles, Calif	20,646,683	7,445,963	11,514,182	----------	----------	----------	1,685,993	545	----------	----------	----------	----------
10	Pittsburgh, Pa	3,062,204	2,866,389	----------	----------	125,702	1,196	61,942	----------	6,975	----------	----------	----------
11	San Francisco, Calif	5,372,118	15,523	1,835,216	----------	----------	----------	----------	----------	108,114	----------	3,413,265	----------
12	Buffalo, N. Y	2,812,620	2,627,458	----------	----------	165,387	----------	200	----------	19,575	----------	----------	----------
13	Washington, D. C	1,294,458	1,233,925	----------	----------	42,331	----------	18,177	25	----------	----------	----------	----------
14	Milwaukee, Wis	2,125,640	2,118,256	----------	----------	5,595	1,789	----------	----------	----------	----------	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Newark, N. J	$2,598,329	$2,176,510	----------	----------	$316,586	----------	$105,233	----------	----------	----------	----------	----------
16	Minneapolis, Minn	995,702	995,420	----------	----------	----------	$22	160	----------	$100	----------	----------	----------
17	New Orleans, La	3,227,374	1,134,964	----------	----------	211,785	----------	----------	$2,100	----------	----------	$1,878,525	----------
18	Cincinnati, Ohio	2,477,912	2,452,296	----------	----------	16,171	----------	9,300	----------	145	----------	----------	----------
19	Kansas City, Mo	2,172,063	2,104,222	----------	----------	62,959	2,381	2,501	----------	----------	----------	----------	----------

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20	Seattle, Wash	12,980,075	1,761,606	$4,356,493		21,181		981,815				5,858,980	
21	Indianapolis, Ind	49,507				48,075				1,432			
22	Rochester, N. Y	1,543,455	1,360,537			44,067		4,828	125,273	8,750			
23	Jersey City, N. J	2,775,058	2,739,997					35,061					
24	Louisville, Ky	1,958,487	1,939,638					18,442	407				

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

25	Akron, Ohio	$1,269,044	$1,246,108			$22,936							
26	Toledo, Ohio	1,387,555	1,327,487			21,900			$38,168				
27	Portland, Oreg	2,488,068	1,459,853			15,255		$938,324		$30,531			$44,105
28	Columbus, Ohio	1,847,306	1,495,440	$301,759		50,107							
29	Denver, Colo	2,368,626	2,316,066			28,199				19,656			4,705
30	Providence, R. I	1,513,884	1,438,309				$1,920	26,902	46,753				
31	Oakland, Calif	228,818	169					76,469		44,921			107,259
32	St. Paul, Minn	1,074,559	1,031,866			10,905	1,232	715		29,841			
33	Atlanta, Ga	1,876,104	1,867,311				104		2,528	6,161			
34	Omaha, Nebr	3,614,930	1,250,752		$1,975,962	2,699				14,402			371,115
35	Birmingham, Ala	174,375	53,972	81,955		26,903				11,545			
36	San Antonio, Tex	1,150,187	1,101,191			39,439			7,100	2,457			
37	Dallas, Tex	1,414,526	1,414,526										
38	Worcester, Mass	939,315	873,968						65,347				
39	Richmond, Va	2,364,004	620,367		1,678,298	27,095	647	1,540	33,922	2,135			
40	Syracuse, N. Y	863,121	829,640			33,481							
41	New Haven, Conn	6,924				5,470		1,454					
42	Memphis, Tenn	1,114,469	1,007,844			26,602	2,663	3,459		11,395			62,506
43	Dayton, Ohio	694,458	651,681			42,777							
44	Norfolk, Va	999,569	850,779			77,186			37,577				34,027
45	Houston, Tex	732,844	634,908		17,826	56,194				23,916			
46	Bridgeport, Conn	12,330											12,330
47	Youngstown, Ohio	619,450	616,665				2,785						
48	Hartford, Conn	1,102,563	1,079,739			10,809		760	11,255				
49	Fort Worth, Tex	701,523	701,523										
50	Grand Rapids, Mich	725,936	631,433			20,166			74,337				
51	Springfield, Mass	681,185	668,884							12,301			
52	Des Moines, Iowa	777,044	720,451			16,135			40,458				
53	Scranton, Pa	950				950							
54	Paterson, N. J												
55	Jacksonville, Fla	2,832,651	373,525	2,227,548				231,578					
56	Nashville, Tenn	585,782	551,387			28,249	884	132	90				5,040
57	Trenton, N. J	626,007	615,828			6,946		3,233					
58	Salt Lake City, Utah	474,931	441,396				803		32,732				
59	Tulsa, Okla	745,459	741,179						630	3,650			

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
60	Flint, Mich	$1,047,706	$1,039,844			$6,586	$854		$422				
61	Fall River, Mass	429,146	376,429				163	$194	52,360				
62	Camden, N. J	617,883	572,074			1,351		11,676	17,003	$15,779			
63	Miami, Fla	352,122	98,651			897		252,124	450				
64	Wilmington, Del	488,589	417,060			4,386		67,143					
65	Erie, Pa	634,205	620,468					760			$12,977		
66	Cambridge, Mass	561,787	511,368						50,419				
67	New Bedford, Mass	482,093	432,771					4,691	44,631				
68	Albany, N. Y	701,508	697,670					3,838					
69	Kansas City, Kans	2,246,097	771,325	$1,469,127									$5,645
70	Yonkers, N. Y	737,209	735,507				350	1,352					
71	Reading, Pa	537,454	537,454										
72	Duluth, Minn	1,298,843	478,464		$820,379								
73	Elizabeth, N. J	4,868				3,814		1,054					
74	Lowell, Mass	406,220	362,127				94		34,909	9,090			
75	San Diego, Calif	1,339,679	1,192,422					84,690	15,493				47,074
76	Canton, Ohio	457,682	430,261			7,971	1,946			17,504			
77	Spokane, Wash	618,045	616,523			1,522							
78	Oklahoma City, Okla	658,909	658,909										
79	Tacoma, Wash	2,744,920	720,998	1,852,085			439	46,727				$124,671	
80	El Paso, Tex	436,919	436,919										
81	Waterbury, Conn	386,279	382,293			3,986							
82	Lynn, Mass	501,142	445,202						55,940				
83	Utica, N. Y	11,928				3,980					7,948		
84	Fort Wayne, Ind	1,085,552	358,040	719,618		6,929	965						
85	Somerville, Mass	301,718	301,718										

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

86	Tampa, Fla	$502,720	$440,003				$106	$58,351	$4,260				
87	Knoxville, Tenn	611,559	591,946			$19,613							
88	Savannah, Ga	311,485	225,932			30,219	682	10,291	14,072	$1,882			$28,407
89	Evansville, Ind	500,819	447,552			13,526	496	851	38,394				
90	Allentown, Pa	273,635	272,729			906							
91	Long Beach, Calif	2,219,555	722 185		$1,482,704	6,884		7,504	278				
92	Lawrence, Mass	302,555	271,516						31,039				
93	Schenectady, N. Y	245,190	242,038			3,152							
94	Wichita, Kans	11,821								11,821			
95	Bayonne, N. J	1,250,216	1,250,216										
96	Hamtramck, Mich	294,407	294,407										
97	Harrisburg, Pa	287,218	287,218										
98	Manchester, N. H	230,071	188,121				284		41,666				
99	Peoria, Ill	5,252				1,515	3,737						
100	South Bend, Ind	469,222	462,560				530		6,132				
101	Gary, Ind	12,675	1,578	$9,915		621	561						
102	Rockford, Ill	251,164	250,365			799							
103	St. Joseph, Mo	4,492				4,492							
104	Wilkes-Barre, Pa	1,425				310			1,115				
105	Sioux City, Iowa	305,347	297,903			320	1,880		5,244				
106	Portland, Me	421,530	383,924						32,149	5,457			
107	Little Rock, Ark	9,441							9,441				
108	Highland Park, Mich	444,214	444,178				36						
109	Charleston, S. C	1,152,075	413,529			6,537		723,075					8,934
110	Sacramento, Calif	407,181	352,948					23,665	8,420				22,148
111	Binghamton, N. Y	218,950	218,823			127							
112	Saginaw, Mich	252,976	209,159			1,646			21,478	20,693			
113	East St. Louis, Ill												
114	Troy, N. Y	382,430	381,385			495			550				
115	Johnstown, Pa	1,020				895	125						
116	Chattanooga, Tenn	39,421				9,708		3,000		26,713			
117	Terre Haute, Ind	35,082							35,082				
118	Lansing, Mich	2,347,363	390,801	1,668,198		1,488	389		19,301				267,186
119	Pawtucket, R. I	531,960	512,738						19,222				
120	Chester, Pa	2,299						2,299					
121	Winston-Salem, N. C	314,904	292,135			21,256			1,513				
122	Springfield, Ohio	235,955	219,295			16,660							
123	Passaic, N. J	60				60							
124	Racine, Wis	338,607	338,346			476	476		21,719	7,590			
125	New Britain, Conn	262,548	216,206						22,533		$19,161		4,648

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
126	Hoboken N. J	$324,024	$317,772						$6,252				
127	Berkeley, Calif	2,366	44					$2,322					
128	Altoona, Pa	171,352	169,390				$1,962						
129	Mobile, Ala	352,810	292,398			$8,210		45,806	6,396				
130	Shreveport, La	289,122	258,766			678			1,282	$335			$28,061
131	Cicero, Ill	197,862	197,862										
132	Brockton, Mass	257,174	241,101						16,073				
133	Bethlehem, Pa	375,363	352,458			22,905							
134	Huntington, W. Va	22,612				7,621	778	396	13,817				
135	Springfield, Ill	861,183	340,671	$466,089			1,139		53,284				
136	Union City, N. J												
137	Quincy, Mass	347,034	326,855				5		20,174				
138	Roanoke, Va	50,862				50,497	365						
139	Lincoln, Nebr	600,503	269,950	109,164			538						220,851
140	East Orange, N. J	302,470	302,373			97							
141	Holyoke, Mass	1,438,225	212,357	737,631	$487,383					854			
142	Portsmouth, Va	387,656	374,760			5,041			7,855				
143	Jackson, Mich	211,463	192,640				670		18,153				
144	Lakewood, Ohio	227,469	226,769			700							
145	Topeka, Kans	356,022	353,938				384			1,700			
146	Fresno, Calif	8,065				4,491				3,574			
147	Macon, Ga	347,334	330,700				134		8,866	7,634			
148	Wichita, Falls, Tex	320,186	314,164						6,022				
149	Covington, Ky	334,022	315,614			1,778							16,630
150	Niagara Falls, N. Y	344,382	335,736			8,616	30						
151	Pasadena, Calif	2,412,247	1,051,285	1,335,267							$1,008		24,687
152	Lancaster, Pa	342,814	303,768			39,046							
153	Wheeling, W. Va	415,847	405,007			6,361	3,601	515	363				
154	Augusta, Ga	314,399	207,185						5,668				101,546
155	Newton, Mass	258,255	258,232						23				

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156	Kalamazoo, Mich	369,675	236,497	107,332		1,156			21,904				2,786
157	Decatur, Ill	318,239	318,239										
158	Charlotte, N. C	415,977	387,191						20,703	8,083			
159	Atlantic City, N. J	432,949	416,563			16,386							
160	Oak Park, Ill	271,282	271,282										
161	Kenosha, Wis	250,558	249,238					1,320					
162	Davenport, Iowa	51,128											51,128
163	Malden, Mass	187,583	161,714						25,869				
164	Hammond, Ind	254,002	254,002										
165	Mount Vernon, N. Y	446,654	446,654										
166	Beaumont, Tex	334,940	245,481					56,532					32,927
167	Cedar Rapids, Iowa	200,543	199,953			590							
168	Woonsocket, R. I	241,972	241,972										
169	New Castle, Pa	2,491									2,491		

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

170	Charleston, W. Va	$8,128							$8,128				
171	Pontiac, Mich	284,099	$274,676			$9,423							
172	Medford, Mass	188,459	160,008						28,451				
173	McKeesport, Pa	293,289	293,289										
174	York, Pa												
175	Haverhill, Mass	192,787	192,566						221				
176	Bay City, Mich	663,465	253,334	$406,919					3,212				
177	Elmira, N. Y	317,334	274,458			4,060			38,816				
178	Newport News, Va	195,618	184,572					$11,046					
179	Stockton, Calif	37,901						32,604		$5,297			
180	Galveston, Tex	286,042	284,255						1,787				
181	Chelsea, Mass	150,640	150,640										
182	Perth Amboy, N. J	441,270	438,658			520	$62	2,030					
183	Pittsfield, Mass	148,345	148,058				287						
184	Greensboro, N. C	213,638	181,159						12,191	3,011			$17,277
185	Montgomery, Ala	266,657	259,887			1,216	4,342		1,212				
186	Lima, Ohio	269,667	267,455			2,015	197						
187	Madison, Wis	334,105	310,388			107	106		23,504				
188	Lexington, Ky	9,873				9,873							
189	East Chicago, Ind	225,906	225,906										
190	Aurora, Ill	195,650	194,462			849			339				
191	New Rochelle, N. Y	198						198					
192	Evanston, Ill	330,773	330,773										
193	Columbus, Ga	191,542	183,143						8,399				
194	Muncie, Ind	28,653							28,653				

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	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
195	Waco, Tex	$256,039	$241,784						$14,255				
196	Jamestown, N. Y	782,505	273,839	$498,691		$9,975							
197	Muskegon, Mich	213,633	184,745				$1,680		27,208				
198	Fitchburg, Mass	175,979	161,266						14,713				
199	San Jose, Calif												
200	Pueblo, Colo	408,108	398,573						5,411	$4,124			
201	Brookline, Mass	271,259	267,423						3,836				
202	Chicopee, Mass	542,475	167,008	369,042					6,425				
203	Lorain, Ohio	208,902	199,232						9,670				
204	Williamsport, Pa	16,559				16,559							
205	Butte, Mont												
206	Salem, Mass	195,964	186,114			2,162	559		7,129				
207	Hamilton, Ohio	1,059,768	209,018	399,223	$450,525	1,002							
208	Durham, N. C	375,912	294,504			5,149	262		9,744				$66,253
209	Battle Creek, Mich	170,632	170,632										
210	Everett, Mass	218,707	194,490						24,217				
211	Springfield, Mo	4,112					443		3,669				
212	Columbia, S. C	258,224	245,533			6,954	130			3,420			2,187
213	Stamford, Conn												
214	Dubuque, Iowa	184,674	183,306			440	241	$687					
215	Joliet, Ill	224,238	224,238										
216	Council Bluffs, Iowa	233,793	233,137				656						
217	Rock Island, Ill	105,066	105,066										
218	Portsmouth, Ohio	253,566	243,336						10,230				
219	Taunton, Mass	669,190	124,128	533,270					11,792				
220	Superior, Wis												
221	Quincy, Ill	208,081	192,255				874		14,952				
222	New Brunswick, N. J	229,602	228,810			792							
223	Lynchburg, Va	202,221	202,221										
224	Austin, Tex	859,724	239,067	607,947			1,035		11,675				

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225	Kokomo, Ind	9,233						9,233					
226	Ogden, Utah	182,151	161,153					20,998					
227	Easton, Pa	4,918				4,918							
228	Wilmington, N. C	126,762	121,976						4,786				
229	Danville, Ill	380				190	190						
230	Waterloo, Iowa	180,505	180,505										
231	Hazleton, Pa												
232	Petersburg, Va	128,359	115,683			6,664		6,012					
233	Poughkeepsie, N. Y	195,443	195,443										
234	Orange, N. J	133,555	132,923			632							
235	Waltham, Mass	144,894	125,953					18,941					
236	Auburn, N. Y	176,513	165,139					5,003		$6,371			
237	Amsterdam, N. Y	199,690	199,690										
238	Norristown, Pa	5,663				5,663							
239	Lewistown, Me	91,747	91,747										
240	Green Bay, Wis	191,275	191,275										
241	St. Petersburg, Va	1,177,351	256,633		507,259			37,055				$376,404	
242	Moline, Ill	123,529	109,036					14,493					
243	Sheboygan, Wis	223,484	204,185					16,899					
244	Elgin, Ill	129,485	109,760					19,725					
245	Oshkosh, Wis	201,705	189,839					11,866					
246	Watertown, N. Y	156,509	156,509										
247	Muskogee, Okla	210,640	204,444					6,196					
248	Newburgh, N. Y	147,683	145,921			882							
249	La Crosse, Wis	109,007	109,007										
250	Colorado Springs, Colo	1,125,139	229,547	620,942	247,133		930	18,348	8,239				
Honolulu, Hawaii [1]		527,068	512,312			14,756							

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926

[Data for this table are presented in nine sections, as follows: "I. General government," pp. 256 to 279; "II. Protection to person and property," pp. 272 to 287; "III. Conservation of health, pp. 280 to 295: "IV. Sanitation, or promotion of cleanliness," pp. 288 to 295: "V. Highways," pp. 288 to 303; "VI. Charities, hospitals, and corrections," pp. 296 to 311; "VII. Education," pp. 304 to 311; "VIII. Recreation," pp. 304 to 311; "IX. Miscellaneous," pp. 312 to 319. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For a text discussion of this table, see p. 48]

City number	CITY	Total	I.—GENERAL GOVERNMENT												
			Total	Legislative branch		Executive branch									
						Chief executive		Financial							Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	Grand total	$1,639,281,156	$139,064,474	$3,113,900	$776,357	$1,844,854	$3,381,382	$7,092,796	$652,017	$4,315,055	$11,029,109	$9,528,584	$3,549,486	$6,467,979
	Group I	908,156,625	88,849,636	1,774,511	440,220	996,458	614,638	3,948,388	119,503	1,456,753	6,077,194	5,610,817	2,754,993	3,502,874
	Group II	154,844,835	15,612,346	322,750	108,432	84,729	627,954	861,117	131,896	774,325	1,373,603	842,754	160,719	704,391
	Group III	303,551,921	17,708,765	487,996	136,677	368,790	879,396	1,193,234	183,367	977,607	2,002,729	1,418,061	281,155	1,193,053
	Group IV	175,109,685	10,570,686	296,258	50,543	227,001	838,321	663,868	127,978	690,494	1,036,096	1,036,918	255,043	705,752
	Group V	97,618,090	6,323,041	232,385	40,485	167,876	421,073	426,189	89,273	415,876	559,487	620,034	97,576	361,909
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$313,829,106	$32,837,673	$490,797	$139,531	$535,494	----------	$1,509,018	----------	$171,683	$997,331	$961,001	$1,092,802	$1,402,425
2	Chicago, Ill.	128,506,390	14,338,447	377,809	----------	30,807	$136,562	663,365	$25,302	176,249	1,430,520	1,977,424	339,616	576,206
3	Philadelphia, Pa.	80,406,497	8,675,566	219,899	35,404	152,824	----------	197,399	----------	119,901	428,357	529,787	799,824	320,437
4	Detroit, Mich.	56,295,952	4,175,731	110,688	22,570	31,496	----------	245,515	----------	116,934	385,548	480,849	21,345	109,327
5	Cleveland, Ohio	38,081,601	3,559,535	55,037	69,557	----------	35,225	111,029	41,771	179,618	272,635	177,416	58,246	80,359
6	St. Louis, Mo.	29,293,530	2,590,550	64,582	12,666	24,666	----------	115,246	2,750	67,369	235,538	268,143	1,077	84,172
7	Baltimore, Md.	26,663,215	1,949,529	53,529	2,100	40,415	----------	90,453	19,312	20,422	194,078	224,644	11,843	70,272
8	Boston, Mass.	47,884,339	4,084,708	56,844	3,500	54,033	----------	74,901	----------	65,277	334,224	214,113	61,823	114,968
9	Los Angeles, Calif.	52,063,265	4,815,513	91,434	24,560	23,990	69,981	439,061	18,793	147,731	626,441	274,757	30,213	160,046
10	Pittsburgh, Pa.	32,220,124	3,924,241	58,500	71,104	40,986	62,533	104,581	----------	144,003	440,083	80,165	310,180	142,217
11	San Francisco, Calif.	24,568,522	2,368,106	116,890	54,228	44,298	----------	85,893	----------	50,075	254,239	132,111	----------	52,123
12	Buffalo, N. Y.	30,026,304	2,258,259	----------	----------	----------	218,688	133,181	11,230	113,626	176,077	103,983	16,791	134,021
13	Washington, D. C.	25,100,274	1,235,306	----------	----------	----------	47,559	68,713	----------	14,001	151,298	96,061	----------	43,306
14	Milwaukee, Wis.	23,217,506	2,036,472	78,502	5,000	17,449	44,090	110,033	345	69,864	150,825	90,363	11,233	212,995

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

15	Newark, N. J	$24,732,531	$2,003,172				$217,342	$46,930	$11,285	$35,381	$198,164	$161,285	$9,912	$113,083
16	Minneapolis, Minn	17,284,364	1,387,861	$70,237	$2,370	$13,079	21,862	119,159	1,147	102,730	102,089	2,493	22,611	45,840
17	New Orleans, La	11,235,945	1,348,895				112,968	52,664	20,280	69,937	81,898	99,189	39,869	40,339
18	Cincinnati, Ohio	17,552,581	1,958,282	46,115	38,499	3,850	36,216	156,054	6,798	75,872	124,662	32,710	10,821	88,497
19	Kansas City, Mo	14,946,400	2,092,381	9,682	26,375	19,281	15,984	148,804	46,297	113,571	208,772	180,455	10,572	70,891
20	Seattle, Wash	14,148,982	1,713,556	29,762	12,120	14,706	16,481	137,910	13,138	134,659	124,308	81,277	1,857	124,141
21	Indianapolis, Ind	12,516,436	976,403	13,684	4,859	9,892		60,677	19,855	100,759	142,645	28,744	1,233	32,629
22	Rochester, N. Y	16,877,272	1,569,459	130,806	17,533	15,672		48,494	2,916	100,397	156,494	40,156	13,304	61,667
23	Jersey City, N. J	17,390,393	1,945,855				199,820	79,689	8,131	27,941	174,352	92,479	32,970	95,781
24	Louisville, Ky	8,159,931	616,482	22,464	6,676	8,249	7,281	10,736	2,049	13,078	60,219	123,966	17,570	31,523

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

25	Akron, Ohio	$5,647,428	$306,163	$12,224	$2,506	$11,843		$7,806	$10,507	$9,588	$22,591	$12,688	$6,207	$17,068
26	Toledo, Ohio	8,644,981	437,310	15,678	11,938	13,118		18,682	11,455	8,401	53,634	37,766	14,958	21,350
27	Portland, Oreg	8,733,434	530,776				$69,054	82,147	2,880	31,222	13,107		7,991	37,418
28	Columbus, Ohio	7,781,204	501,080	19,847	15,697	8,811		28,262	6,700	16,539	26,858	29,932	16,235	42,555
29	Denver, Colo	11,556,255	1,156,316	36,736	2,280	10,635		41,638		18,543	187,593	165,542		37,526
30	Providence, R. I	9,040,610	490,849	40,193	9,564	14,535		25,076	698	64,038	69,630			33,469
31	Oakland, Calif	8,965,004	488,469				66,829	48,337		11,311	76,670	38,281	10,152	23,268
32	St. Paul, Minn	8,089,347	561,211				61,549	49,244	1,647	58,340	5,688		13,896	27,767
33	Atlanta, Ga	6,443,746	294,912	24,489	15,129	10,609		26,196	3,650	2,074	56,487	46,450	4,449	20,690
34	Omaha, Nebr	6,794,984	377,133				36,785	29,358	2,132	1,530	2,713	100,909	2,961	38,679
35	Birmingham, Ala	4,595,185	271,448				36,584	17,970	7,146	2,478	30,432	31,287	8,093	22,284
36	San Antonio, Tex	4,385,125	212,273				32,080	15,577		5,569	47,386	25,819	2,271	15,361
37	Dallas, Tex	5,284,879	274,030				46,482	21,778		961	35,682	17,841		22,201
38	Worcester, Mass	8,732,128	373,178	13,307	1,400	26,298		24,228		21,705	61,773	32,557	2,384	15,637
39	Richmond, Va	5,148,351	496,884	6,175	2,350	11,213		37,372		36,323	45,275	26,345	2,873	26,778
40	Syracuse, N. Y	7,480,880	445,578	16,508		13,542		25,358		45,649	60,032	2,042	5,000	24,050
41	New Haven, Conn	6,218,443	359,688	2,128	1,250	11,619		12,627	13,180	2,304	36,719	45,071	4,014	15,132
42	Memphis, Tenn	5,018,538	227,989				39,305	15,348	8,676	17,324	33,898	15,692	3,340	30,017
43	Dayton, Ohio	4,992,506	320,806				12,579	16,559	4,671	3,977	38,373	28,077	2,290	20,421
44	Norfolk, Va	3,840,441	293,404				9,060	18,910	2,132	25,857	17,349	7,209	4,343	15,355
45	Houston, Tex	5,325,277	305,050				39,581	19,488	1,662	3,789	30,026	54,942	5,490	29,011
46	Bridgeport, Conn	5,316,556	249,643	966		8,288		16,742		6,725	50,042	23,829		21,020
47	Youngstown, Ohio	4,062,680	244,814	10,586	9,362	9,880		14,666	1,897	1,920	25,931	26,675	3,544	16,834
48	Hartford, Conn	6,566,538	403,492	9,661	4,260	8,976		12,274	717	13,587	49,744	30,587	28	13,051
49	Fort Worth, Tex	3,168,992	227,142	3,953	1,050			14,263	418	3,936	66,471	25,640	31,645	15,675
50	Grand Rapids, Mich	5,521,189	256,504				22,055	15,072	1,575	10,222	31,377	20,445		15,684
51	Springfield, Mass	7,188,191	391,124	5,695	3,100	10,537		25,869		21,533	79,902	39,603	32	15,600
52	Des Moines, Iowa	5,003,257	247,594				30,317	10,173	5,697	25,777	2,777	3,764		29,553
53	Scranton, Pa	4,183,442	224,429	26,873	7,886	8,500		15,939	1,410	18,474	15,019	22,144	23,429	33,631
54	Paterson, N. J	5,365,412	191,931	7,212	1,800	7,400		8,067	2,250	6,219	30,652	19,201	8,552	10,982

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
55	Jacksonville, Fla	$3,407,529	$197,586	$6,300	$4,781	$12,605		$15,344	$2,400	$9,565	$20,465	$27,539	$527	$24,668
56	Nashville, Tenn	2,852,177	165,291	7,240	1,020	9,775		28,327		15,172	21,583	9,782	45	20,360
57	Trenton, N. J	4,647,895	211,995				$42,988	10,188	3,400	6,567	20,022	17,218	4,334	15,202
58	Salt Lake City, Utah	3,715,255	268,907				22,887	16,538	505	21,764	27,646	51,312	5,484	15,577
59	Tulsa, Okla	2,782,336	147,632				26,503	17,816	1,659	11,631	3,397	13,368		22,830
60	Flint, Mich	3,703,607	175,691	13,004		5,699		11,003	6,075	30,011	21,292			8,010
61	Fall River, Mass	5,230,370	297,050	17,340	3,051	10,641		13,963	39,934	14,695	29,884	19,263	418	8,803
62	Camden, N. J	3,994,361	232,571				42,865	20,827	1,037		20,090	27,690		12,304
63	Miami, Fla	6,603,122	280,438				3,557	23,838	1,000	9,730	25,826	68,567	10,411	13,774
64	Wilmington, Del	2,809,251	192,891	7,717	1,889	3,701		4,851	538	4,668	15,613	18,563	2,822	7,818
65	Erie, Pa	2,805,536	157,320				34,468	9,481	926	2,876	16,725	37,637	7,232	13,984
66	Cambridge, Mass	4,901,224	266,109	18,373	7,452	16,170		13,945		38,134	34,061	9,583	867	9,415
67	New Bedford, Mass	5,028,765	284,943	10,656	8,016	15,105		10,975	1,945	37,506	43,134		3,860	6,502
68	Albany, N. Y	4,596,203	349,703	35,740	2,507	15,071		19,443		10,155	19,653	23,990	5,869	46,412
69	Kansas City, Kans	2,794,063	137,114				36,310	9,556		10,916	17,054			22,308
70	Yonkers, N. Y	6,385,816	402,006	35,196	6,000	12,850		31,564	5,000	40,513	44,790	21,180	6,510	23,561
71	Reading, Pa	2,657,032	161,890				27,613	12,548		6,860	14,753	37,991	20,983	15,126
72	Duluth, Minn	3,473,490	261,744				40,233	10,395	2,509	11,558	30,301	10,928	3,141	20,157
73	Elizabeth, N. J	3,394,345	171,374	3,740	3,116	7,218		25,862	2,600	10,219	25,172	4,283	4,564	13,834

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74	Lowell, Mass	4,262,420	251,554	9,859		12,251		13,434	1,961	30,307	32,452		7,486	13,336
75	San Diego, Calif	4,235,046	300,437	13,088		6,860		16,223	2,187	25,708	42,263	16,942	1,601	35,500
76	Canton, Ohio	2,398,582	175,999	7,140	3,968	7,446		9,062	5,636	5,630	14,292	13,958	4,927	9,770
77	Spokane, Wash	3,337,655	146,901				28,398	15,829	1,827	13,684	1,980		37	18,485
78	Oklahoma City, Okla	2,968,422	133,191				26,862	12,989	2,978	17,674	9,245	1,233	1,016	13,480
79	Tacoma, Wash	2,940,023	177,537				25,975	17,534	2,769	22,493		1,000		15,996
80	El Paso, Tex	2,097,141	118,979				17,877	20,356	1,500	3,830	18,889	13,414	1,355	3,829
81	Waterbury, Conn	4,066,060	253,683	15,498	500	11,806		22,738	2,214	3,144	26,037	22,905	424	17,057
82	Lynn, Mass	3,420,159	154,905	5,882		8,859		8,300		11,303	27,126	17,311	1,057	10,847
83	Utica, N. Y	3,457,117	253,511	17,627	1,000	12,412		19,251		25,487	45,895	2,066	1,858	17,030
84	Fort Wayne, Ind	2,608,751	78,215	6,400	900	5,142		9,224	1,667	3,227	2,707			4,906
85	Somerville, Mass	2,873,165	140,378	4,935	2,875	9,375		6,804		26,665	26,551		150	4,105

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

86	Tampa, Fla	$2,983,795	$191,497				$17,402	$15,815	$721	$6,445	$28,042	$32,335	$1,899	$8,400
87	Knoxville, Tenn	2,283,925	169,880	$5,275	$1,200	$300		5,142	5,000	14,771	2,527	22,967	2,750	12,590
88	Savannah, Ga	1,798,559	165,672	12,059	6,160	10,123		11,858		12,752	15,270	12,141	2,874	8,368
89	Evansville, Ind	2,093,605	70,332	4,796	1,214	7,786		11,484	160	3,300	500	2,723	400	4,230
90	Allentown, Pa	1,921,436	139,696				19,654	4,840		10,708	19,923	27,249	17,938	9,632
91	Long Beach, Calif	4,850,490	332,567				6,312	24,140	4,502	11,569	49,928	17,134		55,810
92	Lawrence, Mass	3,598,786	159,857				17,062	7,806	2,361	10,883	18,721	20,648	1,712	4,598
93	Schenectady, N. Y	4,067,558	246,112	20,788	2,400	13,577		18,988		23,751	23,002	5,181	1,918	8,954
94	Wichita, Kans	2,443,678	92,579				763	3,890	988	2,345		3,408	2,079	14,847
95	Bayonne, N. J	3,935,797	221,238				31,728	7,993	5,831	15,362	23,751	22,868	2,487	26,466
96	Hamtramck, Mich	1,817,406	164,375	19,748	1,600	8,715		8,176	737	4,141	8,260	9,220		19,395
97	Harrisburg, Pa	2,309,611	118,345				35,230	3,684		1,426	9,483	23,937	9,382	8,000
98	Manchester, N. H	2,279,698	117,371	2,712		6,028		4,246	800	6,470	19,958	10,697	1,749	4,393
99	Peoria, Ill	2,191,056	147,217	11,259	1,400	7,394		7,069	756	4,247	6,691	28,167		7,542
100	South Bend, Ind	2,495,096	90,156	4,000	400	6,583		6,218		5,198	500	3,585	145	6,482
101	Gary, Ind	2,586,858	161,495	8,055	6,498	9,975		25,754	6,470	23,576		6,189	2,357	5,256
102	Rockford, Ill	2,017,452	122,003	9,588		5,926			966		3,923	56,160		7,277
103	St. Joseph, Mo	1,928,259	125,147	7,600		5,100		10,844	3,613	6,826	21,009	7,251		11,494
104	Wilkes-Barre, Pa	2,257,450	158,888				31,483	3,478		8,752	17,650	31,657	19,650	8,811
105	Sioux City, Iowa	2,311,376	92,594				21,997	3,805	904	9,853		35	237	9,663
106	Portland, Me	2,621,224	149,335				2,800	5,179	2,000	21,383	39,326		365	4,252
107	Little Rock, Ark	1,437,813	100,116	8,640	2,184	8,091		3,442	394	1,427	2,570	34,385	17,750	2,147
108	Highland Park, Mich	3,063,016	148,013				15,112	12,740		3,936	9,000	11,649	531	14,316
109	Charleston, S. C	1,549,140	78,871	3,297	4,592	7,587		10,086	3,339	10,224	7,703	7,681	5,785	3,725
110	Sacramento, Calif	3,343,034	198,641				15,371	19,890		3,009	18,109	27,476		13,079
111	Binghamton, N. Y	2,993,053	136,373	16,102	1,000	7,660		12,581	1,175	12,737	15,873			8,789
112	Saginaw, Mich	2,079,893	144,366				38,943	9,236	200	27,160	14,470		817	10,872
113	East St. Louis, Ill	1,473,605	140,999				22,851	5,725	1,617	9,419	12,178	11,921	1,836	8,133
114	Troy, N. Y	2,664,244	182,613	17,502	1,690	8,948		17,050		9,894	11,171	12,675	1,649	18,451
115	Johnstown, Pa	2,073,150	126,448				21,128	2,600		937	6,405	27,570	27,266	5,708

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
116	Chattanooga, Tenn.	$1,824,971	$94,566				$21,759	$6,965		$4,368	$2,450	$3,900	$3,571	$8,465
117	Terre Haute, Ind.	1,958,594	53,690	$4,603	$500	$5,290		5,415		3,603	500		225	6,865
118	Lansing, Mich.	2,172,138	122,481	11,662	1,887	4,141		7,422	$250	5,412	7,021	7,598	327	6,560
119	Pawtucket, R. I.	1,862,871	168,005	8,738		2,409		7,885	900	14,229	18,030	937	5,545	4,602
120	Chester, Pa.	1,268,223	94,329				22,066	3,003	1,450	1,569	4,366	22,535	8,563	7,720
121	Winston-Salem, N. C.	1,391,571	64,609	4,255		2,050			3,235	21,974	941	10,463		2,880
122	Springfield, Ohio	1,459,181	111,392				4,981	4,056	1,971	2,822	8,254	8,255	1,606	7,019
123	Passaic, N. J.	2,714,963	154,389				20,029	11,601	2,750	5,944	17,446	19,026	3,239	4,513
124	Racine, Wis.	1,730,935	81,370	13,627	450	1,646		4,290	1,814	4,031	8,466	2,008		3,558
125	New Britain, Conn.	2,023,969	105,083	5,573	1,863	4,351		2,051		1,125	14,610	9,671	1,638	4,036
126	Hoboken, N. J.	3,216,599	206,707				47,013	2,769	3,245	3,177	24,348	10,619	4,143	14,200
127	Berkeley, Calif.	2,541,922	125,296				8,364	8,092	400	4,647	37,157	9,294	3,065	5,285
128	Altoona, Pa.	1,440,675	79,438				14,216	2,800		12,240	6,216	2,248	14,082	7,413
129	Mobile, Ala.	1,314,191	81,736				22,451	6,580	1,660	134	2,400	13,783	997	5,668
130	Shreveport, La.	1,516,807	104,480				29,204	4,250	2,400	7,942	7,262	10,276		3,600
131	Cicero, Ill.	1,458,820	132,957	6,967		2,600		5,300	2,200	8,684	8,963	41,448	876	10,285
132	Brockton, Mass.	2,437,491	139,032	2,872	1,100	6,238		6,527		7,489	32,638	18,440	1,135	4,436
133	Bethlehem, Pa.	1,361,331	143,520				22,541	5,310		4,743	8,475	12,197	35,792	5,405
134	Huntington, W. Va.	1,751,097	64,265				18,900	9,143	580	5,351	1,275	2,484	1,321	2,700
135	Springfield, Ill.	1,708,685	145,558				24,043	5,137	1,757	5,650	6,922	40,092		12,157
136	Union City, N. J.	2,054,930	153,964	11,665	1,000	5,065		8,610	8,183	8,716	11,144	9,979	3,159	10,043
137	Quincy, Mass.	2,659,889	162,731	5,619	1,300	9,173		8,066		7,074	45,453	17,317	4,015	3,261
138	Roanoke, Va.	1,387,944	125,658				6,371	6,672	445	5,349	11,378	4,022		4,530
139	Lincoln, Nebr.	1,956,437	110,459				12,593	6,686	2,049	16,784	4,253	13,481	237	12,184
140	East Orange, N. J.	2,329,559	113,760	9,548	1,200	6,300		10,995	1,350	11,851	14,578	10,914	2,369	5,289

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141	Holyoke, Mass	2,517,226	167,506	2,930	1,000	8,553		7,874		9,382	22,585	24,264	2,265	4,105
142	Portsmouth, Va	963,129	103,389				5,867	5,337	1,225	5,028	12,049	11,913	100	4,805
143	Jackson, Mich	1,359,827	80,004				3,013	2,400	2,200	10,806	6,130			3,553
144	Lakewood, Ohio	2,015,591	68,827	3,386		6,711		5,546	2,862	10,194	3,833	162	384	4,593
145	Topeka, Kans	1,434,150	61,704				14,576	2,308		3,577		1,347	58	6,118
146	Fresno, Calif	2,318,693	91,087				22,473	12,877	246	2,575	1,253	6,046		6,072
147	Macon, Ga	1,227,548	74,308	3,588	600	6,748			2,522	8,453	10,472			5,266
148	Wichita Falls, Tex	799,733	63,214				9,595	4,856	1,486	2,070	9,856	13,669	2,027	4,106
149	Covington, Ky	1,130,801	123,418				20,278	5,378	9,994	2,381	6,063	1,620	957	6,196
150	Niagara Falls, N. Y	2,462,826	166,893				22,146	7,346		3,738	16,999	14,492	301	10,811
151	Pasadena, Calif	3,447,755	198,741				5,193	44,328	2,798	8,137	41,918	12,602		20,055
152	Lancaster, Pa	1,068,682	98,957				28,395	5,329	300	8,278	17,364	810	1,787	5,066
153	Wheeling, W. Va	1,662,231	102,056				6,899	9,962	1,228	17,031	2,980	18,301	573	5,630
154	Augusta, Ga	1,424,326	69,843	5,585	4,105	7,608		4,405	1,050	131	6,734	10,119	1,702	3,023
155	Newton, Mass	3,176,482	170,712	693		7,171		10,328		19,310	25,505		1,921	7,646
156	Kalamazoo, Mich	1,549,480	81,682				3,222	10,111	1,500	12,048	7,680			7,107
157	Decatur, Ill	1,184,108	83,924				16,665	4,395	1,418	2,150	1,282	30,266	156	11,506
158	Charlotte, N. C	1,342,465	109,537				18,863	4,719	7,931	6,801	8,024	18,105	5,738	2,267
159	Atlantic City, N. J	4,917,942	267,243				56,349	24,487	2,000	7,136	20,201	33,348	1,515	13,749
160	Oak Park, Ill	1,642,509	64,471					5,884	575	3,285	2,656	7,699		6,075
161	Kenosha, Wis	1,621,769	86,861	5,690				1,512	1,445	3,512	10,841	4,507		7,663
162	Davenport, Iowa	1,624,931	99,218	9,643		3,004		4,727	1,798	25,050	9,387	828		8,107
163	Malden, Mass	1,838,106	87,370	4,082		6,135		5,534	1,605	15,396	18,447		1,872	2,818
164	Hammond, Ind	1,751,828	112,925	3,600	3,300	4,730		8,388	1,895	21,196		6,967	237	3,364
165	Mount Vernon, N. Y	2,614,510	162,708	9,027	1,500	9,818		16,597			10,954	12,842	914	22,996
166	Beaumont, Tex	945,295	70,909	3,332				665	925	665	6,781	7,323		14,805
167	Cedar Rapids, Iowa	1,364,869	78,436				16,951	3,313	1,127	13,092	200		864	4,754
168	Woonsocket, R. I	1,484,263	116,970	8,152	400	3,467		9,878	675	10,341	18,869	880	3,667	3,288
169	New Castle, Pa	1,201,751	75,522				15,469	2,000		1,322	6,544	20,852	8,524	5,854

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

170	Charleston, W. Va	$1,211,272	$76,261	$1,370	$1,950	$6,843		$4,800	$490	$4,340	$2,855	$1,077	$100	$9,406
171	Pontiac, Mich	1,535,451	129,294				$3,448	14,351	1,860	4,186	7,987	12,556	67	7,777
172	Medford, Mass	1,705,315	121,759	7,450	1,731	7,064		5,522	2,343	4,312	15,872	14,719	2,200	3,255
173	McKeesport, Pa	1,325,475	71,338				12,436	7,105	500	1,721	6,452	13,225	3,478	6,310
174	York, Pa	1,059,627	75,887				16,532	2,513	7,000	50	4,023	15,101	7,599	2,828
175	Haverhill, Mass	1,951,678	90,016				12,701	8,113	917	10,920	16,636		1,616	2,452
176	Bay City, Mich	1,367,636	69,013				9,997	4,744	2,429	4,330	9,988		509	4,550
177	Elmira, N. Y	1,604,798	109,250	8,518		5,283			3,125	9,640	7,157	374	1,299	6,432
178	Newport News, Va	745,853	81,654				6,446	5,672		11,061	5,565	2,042		2,071
179	Stockton, Calif	1,836,968	156,125	26,607	8,017			15,026	1,600	5,894	16,200	10,322		11,891
180	Galveston, Tex	1,261,080	54,028				9,717	4,075		1,200	3,433	5,746		5,639
181	Chelsea, Mass	1,928,709	118,913	8,328		9,529		2,820		11,485	12,204		2,535	5,197
182	Perth Amboy, N. J	1,362,074	82,222	2,417		2,625	5,476	3,000	1,250	3,925	7,241	6,800	2,811	3,911
183	Pittsfield, Mass	1,532,563	79,239	1,243	250	2,350		4,183	964	4,247	17,355	8,612	1,000	1,473
184	Greensboro, N. C	907,905	119,973				2,400	9,214	1,199	3,218	3,880	8,843	6,546	7,573

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
185	Montgomery, Ala	$940,548	$71,762				$18,918	$3,237	$1,589	$7,840	$6,253	$6,437	$759	$2,406
186	Lima, Ohio	1,105,068	72,824				6,259	5,602	2,531	3,367	5,460	5,462	781	4,863
187	Madison, Wis	2,076,378	100,027	$8,743	$850	$2,680		13,720	2,798	6,331	14,471	7,701	225	4,392
188	Lexington, Ky	1,132,134	78,622				22,353	6,257	1,015	4,896	10,008	1,658	235	7,043
189	East Chicago, Ind	1,353,621	80,619	2,897	2,780	6,268		12,035	4,791	10,912		4,673	152	5,039
190	Aurora, Ill	960,004	88,148				18,906	3,379	900	720	1,270	35,360		4,120
191	New Rochelle, N. Y	3,114,036	192,014	10,089	300	10,187		21,007	3,474	8,199	19,758	12,814	3,876	14,875
192	Evanston, Ill	2,035,887	109,762	5,714		5,412		7,277	301	7,728	3,437	26,092	2,414	6,900
193	Columbus, Ga	978,395	56,788				6,691	3,640	1,095	4,718	2,764		101	5,089
194	Muncie, Ind	984,928	49,662	3,813	600	4,202		4,319		3,976	500		100	3,356
195	Waco, Tex	1,123,351	50,015					2,810	985	468	6,244	5,354	641	5,022
196	Jamestown, N. Y	1,566,729	92,338	5,543	667	5,245		5,898	900	5,181	9,543	7,056	300	8,379
197	Muskegon, Mich	1,266,886	59,026				3,282	4,946	700	6,749	7,454	404	89	3,770
198	Fitchburg, Mass	1,675,345	82,630	5,740		4,491		5,079		12,234	13,394	351	1,349	3,978
199	San Jose, Calif	1,584,431	68,878				4,507	5,664	330	3,771		3,092		4,833
200	Pueblo, Colo	1,140,574	63,844				9,930	2,450		3,130		18,049	56	3,612
201	Brookline, Mass	2,453,117	110,282				15,917	5,858	150	17,010	19,796		1,036	8,137
202	Chicopee, Mass	1,322,721	72,508	883	200	4,303		7,535		4,624	15,051	11,685	955	1,342
203	Lorain, Ohio	1,010,648	85,274	6,560	2,480	5,255		8,869	1,640	1,434	7,074	7,076	875	5,310
204	Williamsport, Pa	1,038,134	65,115				10,550	2,150		1,429	5,488	14,214	8,242	5,198
205	Butte, Mont	888,684	72,213	6,341	4,390	5,656		3,125	273	14,818	1,250	716		6,389
206	Salem, Mass	1,627,781	85,382	8,343	300	5,608		3,740	619	5,399	16,145	8,014	767	4,583
207	Hamilton, Ohio	997,126	86,577	5,457	1,600	3,746		6,887	365	1,880	7,963	7,963	2,502	4,647
208	Durham, N. C	836,031	73,491	3,083	1,420	1,000		5,613	1,254	4,871	2,004	8,764	2,018	2,428
209	Battle Creek, Mich	1,108,279	73,190				3,133	4,346	2,504	3,069	6,232	4,042		2,409

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210	Everett, Mass	1,704,036	103,935	9,451		7,689		6,485	484	6,900	15,810	8,176	765	1,895
211	Springfield, Mo	927,820	49,906				14,030	2,295		46	910	13,195	19	3,037
212	Columbia, S. C	932,243	58,170				12,490		3,022	6,624	4,793	4,372		3,250
213	Stamford, Conn	1,762,185	134,828	2,700	1,467	2,700	6,868	8,194	3,067	2,808	14,845	10,213	1,193	4,664
214	Dubuque, Iowa	1,012,975	57,913	4,454				2,718	841	11,911	3,294			4,731
215	Joliet, Ill	1,096,772	82,779				20,896	2,209	1,000	899	5,049	25,160	106	5,610
216	Council Bluffs, Iowa	942,886	51,931	2,000	1,480	2,525		3,602	823	7,908		2,367	416	3,033
217	Rock Island, Ill	721,570	41,575	2,050		4,854		3,300	575	400	1,806	12,503		2,110
218	Portsmouth, Ohio	811,039	76,348	2,087	617	1,874		7,393	2,002	2,772	7,623	5,081	2,185	4,297
219	Taunton, Mass	1,271,437	72,068	5,570		5,326		4,322	1,314	9,989	11,709		2,115	1,096
220	Superior, Wis	1,407,008	99,078				23,311	4,070	300	5,908	11,084	5,284		8,291
221	Quincy, Ill	804,176	56,596	4,458		3,000		2,840	900	1,810	408	19,220		2,000
222	New Brunswick, N. J	1,303,682	73,508				11,960	2,700	1,785	3,950	3,882	9,395	1,628	5,560
223	Lynchburg, Va	1,036,994	113,519				3,152	9,311	250	1,773	7,894	9,012	3,716	3,938
224	Austin, Tex	926,342	72,399				6,504	6,057	7,698	167	8,701	16,622	732	5,050
225	Kokomo, Ind	649,434	26,456	3,606	500	2,114		1,250		2,053	400			1,756
226	Ogden, Utah	918,405	68,337				10,403	6,013	925	11,436	5,652	6,933	129	5,001
227	Easton, Pa	1,087,196	76,721				12,242	3,222		4,635	6,138	20,067	6,716	4,545
228	Wilmington, N. C	759,839	42,214				15,037		689	6,437	2,762	9,910	978	2,000
229	Danville, Ill	705,862	44,286	6,876		3,525		3,131	975	1,169	1,016	18,147		1,198
230	Waterloo, Iowa	988,282	45,860	2,723		4,616		4,065	1,267	8,557				3,337
231	Hazleton, Pa	833,700	67,889				6,748	1,575		1,490	3,927	16,038	11,181	2,002
232	Petersburg, Va	706,256	85,647				2,922	6,245		3,449	11,130	8,340		2,100
233	Poughkeepsie, N. Y	1,220,453	67,986	13,308	1,500	2,626		1,700		6,147	5,035	3,723		4,702
234	Orange, N. J	1,285,692	87,791				10,387	13,776	1,935	5,314	7,921		313	3,912
235	Waltham, Mass	1,372,012	97,443	6,501		9,677		5,596	181	13,283	20,817		2,075	3,884
236	Auburn, N. Y	1,026,613	65,767	4,776	1,200	1,073		3,603		7,435	6,675	97	295	3,982
237	Amsterdam, N. Y	1,071,518	71,576	8,720	1,100	6,701				5,960	6,881	2,767	113	5,347
238	Norristown, Pa	635,640	35,699	122	1,875	1,158		305		8,475	400	3,250	4,072	1,400
239	Lewiston, Me	688,827	50,845			2,200		4,026		3,318	7,538	5,202		809
240	Green Bay, Wis	1,005,566	61,926				12,949	360	350	4,597	5,163			3,850
241	St. Petersburg, Fla	1,488,416	195,550				11,729	24,321	2,400	7,285	21,377	30,786		11,217
242	Moline, Ill	796,478	50,146	3,261	500	3,111		2,728	300	200	1,527	18,271	154	1,849
243	Sheboygan, Wis	1,055,999	70,708	15,349	1,711	918		6,887		6,261	2,012		6	1,841
244	Elgin, Ill	761,074	51,070				12,749	2,802	409	653	1,335	16,013	621	3,147
245	Oshkosh, Wis	1,155,128	60,616				13,576	4,100	875	3,335	3,527	1,015	171	7,522
246	Watertown, N. Y	1,137,662	83,311				6,153	4,099		5,527	10,565	1,189	641	3,965
247	Muskogee, Okla	825,322	38,411					3,750	1,175	2,234		612		2,791
248	Newburgh, N. Y	981,436	45,710				7,368	2,550		944	4,198	4,747		5,836
249	La Crosse, Wis	1,002,017	56,076	5,234	1,000	4,448		3,900	1,490	3,572	6,340	1,450		2,266
250	Colorado Springs, Colo	1,140,858	54,484					4,108	350	2,962	936	14,483	3	4,203
	Honolulu, Hawaii [1]	2,747,001	386,498	5,834	4,250	12,681		37,013	200	32,301				40,988

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	Grand total	$591,301	$1,803,050	$3,528,814	$3,590,722	$1,174,606	$474,277	$1,171,693	$1,481,288	$11,611,291	$2,358,118	$21,470,313	$773,081	$4,689,720	$11,496,228
	Group I	36,042	341,508	832,883	2,285,667	889,564	139,201	514,235	991,557	9,066,642	1,838,768	18,173,425	642,014	3,888,262	7,405,755
	Group II	33,937	197,614	426,133	155,370	100,225	53,855	115,286	65,144	543,879	329,790	2,737,723	110,670	720,886	1,694,862
	Group III	108,646	501,479	998,474	749,751	136,581	180,825	266,455	332,425	1,176,996	92,544	490,065	14,942	71,579	1,402,191
	Group IV	231,003	471,299	771,838	245,661	31,300	77,521	156,065	35,628	501,353	66,722	39,918	4,675	600	615,020
	Group V	181,673	291,150	499,486	154,273	16,936	22,875	119,652	56,534	322,421	30,294	29,182	780	8,393	378,400
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y				$1,328,689	$287,204			$83,739	$4,269,336	$813,755	$8,061,745	$152,618	$851,778	$1,806,796
2	Chicago, Ill		$27,109	$99,320	275,745	187,164	$29,568	$128,703	80,940	1,252,783	150,412	2,211,271	157,458	1,113,651	1,789,010
3	Philadelphia, Pa			108,217	60,485	73,807	28,124	3,820	359,127	1,007,516	164,385	1,527,257	79,093	264,011	1,321,178
4	Detroit, Mich		156,070	9,973	75,821	45,635	7,557	37,057	72,290	104,214	103,756	1,102,408	28,447	165,314	249,314
5	Cleveland, Ohio	$36,042		158,111	16,957	46,992	11,742	22,221	21,459	552,172	143,311	556,725	14,648	126,452	271,752
6	St. Louis, Mo		38,038	7,190	36,251			23,787	97,568	80,864	76,559	652,101	39,525	229,686	142,013
7	Baltimore, Md			23,995		18,513		47,670	34,761	124,747	14,699	266,166	9,000	28,715	366,816
8	Boston, Mass		51,601		89,002	424	22,235	44,914	23,603	364,459	45,973	1,155,317	40,003	248,142	321,965
9	Los Angeles, Calif		31,398	285,288	59,582	94,569		44,244	61,272	442,249		667,973	33,436	469,967	216,445
10	Pittsburgh, Pa			27,832	144,130	27,609		75,431	31,041	246,770	204,546	540,273	34,906	52,231	402,740
11	San Francisco, Calif			26,063	124,269	36,958	13,932	7,029		104,014	6,850	520,970	16,563	118,304	218,576
12	Buffalo, N. Y		26,422	52,418	33,011	25,730		61,560	6,000	301,155	33,437	174,599	9,583	55,439	180,019
13	Washington, D. C			22,775				8	78,007	182,077	80,473	294,546	10,953		
14	Milwaukee, Wis		10,870	11,701	41,725	44,959	26,043	17,791	41,750	34,286	612	442,074	15,781	164,572	119,131

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

15	Newark, N. J.		$73,545	$20,218				$1,166	$51,307	$77,850	$328,644	$16,538	$38,371	$252,496
16	Minneapolis, Minn.		12,253	57,080		$22,773		$17,931	150	75,102	35,139	274,848	11,340	117,355	94,456
17	New Orleans, La.			10,003	$31,862	5,297	$24,788	20,000		43,738		346,051	16,310	105,547	50,547
18	Cincinnati, Ohio	$33,937		74,160	26,235	22,115	8,181	9,659	37,313	121,842	72,852	360,074	11,492	66,905	219,267
19	Kansas City, Mo.			42,402	34,564	11,519		13,822		81,785	4,757	257,151	17,847	113,394	385,238
20	Seattle, Wash.		20,963	119,285	8,216	30,980	20,886		26,218	14,686	42,703	251,050	8,716	75,928	117,550
21	Indianapolis, Ind.		1,475	15,178	24,028			17,691		37,481	14,544	191,495	8,175	57,067	99,444
22	Rochester, N. Y.		11,269	39,416	10,942	7,541		22,380		32,998	41,780	229,950	9,653	94,438	145,746
23	Jersey City, N. J.		78,109	15,215				13,803		37,612	40,165	454,270	1,376	51,881	286,441
24	Louisville, Ky.			33,176	19,523				297	47,328		44,190	9,223		43,677

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

25	Akron, Ohio			$13,205	$16,627	$1,589		$10,342	$6,657	$51,327					$42,993
26	Toledo, Ohio			25,216	10,143	7,731		6,784	22,260	52,389					58,202
27	Portland, Oreg.			11,795	149,571	6,462		6,165	15,655	17,560					50,395
28	Columbus, Ohio			32,638	9,015	8,578		1,562	6,353	73,855					136,756
29	Denver, Colo.		$3,420	42,664	19,022	4,208		1,909	300	27,551		$305,979	$5,689	$43,354	105,724
30	Providence, R. I.		14,294	17,042	67,557		$19,299	4,927		22,885		726			31,484
31	Oakland, Calif.			25,953	10,675	12,961		12,153	11,304	14,986					21,548
32	St. Paul, Minn.		13,018	28,671	17,205	19,097	21,041	11,736	17,109	39,580					81,792
33	Atlanta, Ga.			32,238				11,572		8,309					6,042
34	Omaha, Nebr.		24,159	21,779				4,215		33,644					32,365
35	Birmingham, Ala.		5,700	16,580	3,528	2,771		18,266		18,298		1,109			4,960
36	San Antonio, Tex.		10,503	27,700	3,000					6,714					5,819
37	Dallas, Tex.		11,414	27,948				8,324	40,604	7,741					4,873
38	Worcester, Mass.		19,028	16,461		2,132	27,101	3,152	5,976						46,009
39	Richmond, Va.		6,597	27,165	24,955			8,891	16,520	35,649	$3,820	98,631	6,286		20,590
40	Syracuse, N. Y.		17,774	24,097	11,808	4,538		151	44,385	58,723					35,028
41	New Haven, Conn.		6,620	11,014	15,444	1,348		4,167	5,050	73,417	4,020			2,230	47,277
42	Memphis, Tenn.		15,321	7,500		2,196		7,180		11,753		9,009			
43	Dayton, Ohio	$18,285	3,908	7,031	7,718	5,411	7,595	11,225	17,126	49,976					40,276
44	Norfolk, Va.	31,242	10,842	7,528	9,210	1,748		389	1,050	12,908	2,166	58,666	2,967	19,902	10,676
45	Houston, Tex.	5,877		19,288		5,419	5,364	1,936	41,640	16,020					8,241
46	Bridgeport, Conn.		13,279	13,144	9,560			3,226		35,848	2,689				26,168
47	Youngstown, Ohio			14,665	8,100					33,103					23,191
48	Hartford, Conn.		8,581	16,344	28,451		16,966	15,157		57,801	2,108			830	48,029
49	Fort Worth, Tex.	15,788	3,346	15,345		2,225			60	3,133					3,145
50	Grand Rapids, Mich.	9,455	10,210	28,486	29,204	1,163		5,678	75	13,897		11,650			9,374
51	Springfield, Mass.		17,668		12,475		39,480	6,658	3,455						27,599
52	Des Moines, Iowa		7,156	12,130		331		11,510	60	62,601					22,522
53	Scranton, Pa.		1,314	10,233	19,120	2,541		969							
54	Paterson, N. J.		3,120	443	14,032			1,659	4,144	10,664	17,035				21,090

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
55	Jacksonville, Fla		$9,562		$32,594					$9,281					$3,958
56	Nasvhille, Tenn		5,875	$6,820	12,484					11,979					
57	Trenton, N. J		13,047					$4,840	$600	7,913	$12,165				3,673
58	Salt Lake City, Utah		10,605	18,529		$335		978		31,610					6,204
59	Tulsa, Okla		9,284	11,879				378		9,359					10,676
60	Flint, Mich		6,905	14,879	15,156			2,216		17,786					12,025
61	Fall River, Mass		15,813	47,483		579	$4,500	368	400						28,774
62	Camden, N. J		5,037	22,131		443		12,184	632	8,504	19,711				5,109
63	Miami, Fla	$21,999	13,390	13,540	13,540	10,377		1,470		5,725					15,054
64	Wilmington, Del		3,720	14,575	34,222			998	225	11,355		$4,295			2,461
65	Erie, Pa		3,653	15,407		300		169	57	1,090					
66	Cambridge, Mass		15,269	7,784		624	5,414	1,860	4,693						37,680
67	New Bedford, Mass		30,333	23,497		571	12,859	6,888	485						19,950
68	Albany, N. Y		4,358	11,337	13,770	2,452		4,896	7,133	15,842	17,615			$2,400	39,851
69	Kansas City, Kans			3,501		1,766		997	150	2,040					10,463
70	Yonkers, N. Y		3,787	20,869	36,162	4,822		519	8,701	34,598					25,212
71	Reading, Pa		4,532	9,320		248		550	45						
72	Duluth, Minn		9,273	16,203	14,472	1,036		12,490	300	44,367					18,866
73	Elizabeth, N. J		5,108	2,512	25,909			879	480	6,006	9,078				6,983
74	Lowell, Mass		16,041	10,760	2,736	1,118	7,833	150	2,470						51,669
75	San Diego, Calif	6,000	11,173	36,472		7,416		1,974	27,192	7,217					15,824
76	Canton, Ohio			18,780	5,945	1,463		7,634	3,612	30,263					20,507
77	Spokane, Wash		13,254	13,031		1,734			2,800	5,546					2,542

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78	Oklahoma City, Okla		7,997	10,978		1,851		2,400	1,935	7,286					6,921
79	Tacoma, Wash		5,484	27,425	8,022	2,700			143	3,590					13,163
80	El Paso, Tex		8,211	14,563		1,507		3,057		5,529					1,540
81	Waterbury, Conn		13,028	14,363	2,700				1,100	29,087	1,737			2,863	27,414
82	Lynn, Mass		8,811	11,735		138	5,951	3,237							11,506
83	Utica, N. Y		9,181	12,340	26,066	2,156		1,750	6,235	17,342	400				18,342
84	Fort Wayne, Ind		2,851	4,650	9,553			9,346		3,439					
85	Somerville, Mass		8,625	8,808		496	7,422	4,324	3,254						13,656

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

86	Tampa, Fla	$10,907	$11,061	$33,338		$2,770			$200	$3,914					$2,789
87	Knoxville, Tenn	14,448		7,086	$11,944	677		$7,500	8,270	5,936		$3,826			9,409
88	Savannah, Ga			9,698	20,000				129	26,685					7,829
89	Evansville, Ind		3,927	3,339	7,887			7,220		2,668					
90	Allentown, Pa		2,429	8,520				5,330	45	1,505					
91	Long Beach, Calif	27,201	21,582	37,142		4,149		72	310	840					3,124
92	Lawrence, Mass		9,473	9,935			$3,324		2,183						26,353
93	Schenectady, N. Y		6,506	13,169	17,543	2,162		31,495	2,289	14,788	$190				24,461
94	Wichita, Kans	12,633	6,056	9,139				3,500	150	5,044					12,951
95	Bayonne, N. J		23,928	11,200					385	10,170	11,301				12,808
96	Hamtramck, Mich		8,382	6,996	7,950					18,493					9,995
97	Harrisburg, Pa		4,745	4,320		420		1,800	250						
98	Manchester, N. H		7,999	7,677			9,198	3,551		3,650					10,651
99	Peoria, Ill		3,272	10,007	4,994		2,510		873	4,505					28,719
100	South Bend, Ind		5,226	19,243	9,747		3,292	2,150	530	5,690					
101	Gary, Ind			13,751	16,204			787		10,917					
102	Rockford, Ill		11,319	5,705	687			300		3,689					10,951
103	St. Joseph, Mo		3,977	12,062	4,838			2,770		1,500					14,132
104	Wilkes-Barre, Pa		12,693	4,632					45	900					
105	Sioux City, Iowa		1,115	5,820		247		1,902	177	2,400					2,641
106	Portland, Me	15,567	12,386					5,027							16,522
107	Little Rock, Ark			3,920					1,320	7,995					695
108	Highland Park, Mich		8,096	22,235						16,958					6,576
109	Charleston, S. C			8,700					100	1,500					
110	Sacramento, Calif	18,317		19,822		1,598		237		10,464					11,359
111	Binghamton, N. Y		6,978	5,740	11,721	2,186		510	1,978	8,057		1,560			7,946
112	Saginaw, Mich			8,047	3,902			4,348		6,642					4,916
113	East St. Louis, Ill		3,420	15,863				387	236	3,275					31,724
114	Troy, N. Y		1,643	7,978	10,425	3,012			1,029	9,893	5,682				20,246
115	Johnstown, Pa		3,260	14,267		309		2,642	45						

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141	Holyoke, Mass		6,106	4,662	14,582		3,908	449	1,063					15,880
142	Portsmouth, Va	13,060	2,000	13,355						9,335	186	9,034	971	3,161
143	Jackson, Mich	10,543	9,209	5,804	4,615			2,189		5,620				3,536
144	Lakewood, Ohio		2,500	6,297	2,218	846				2,575				10,418
145	Topeka, Kans		6,058	7,300				615		2,635	75			7,029
146	Fresno, Calif		4,869	12,759		3,393		293	65	10,935				
147	Macon, Ga		3,023	4,234						8,237				355
148	Wichita Falls, Tex		4,856	6,120					40	1,406				209
149	Covington, Ky		4,121	7,998	1,781					4,828		4,360	804	850
150	Niagara Falls, N. Y	16,114	2,919	8,338		1,081		500		13,405				9,622
151	Pasadena, Calif	11,670	5,614	21,678						5,787				2,083
152	Lancaster, Pa		3,003	8,615		304		5,637						
153	Wheeling, W. Va	14,061		13,891						1,500				1,188
154	Augusta, Ga				8,291	3,503				9,636				2,894
155	Newton, Mass		13,107	27,147		243	23,599	1,640	2,082					9,800
156	Kalamazoo, Mich	7,308	3,554	4,983		27		290	40	7,895				3,553
157	Decatur, Ill		2,640	5,355										3,796
158	Charlotte, N. C		1,308	5,486					4,723	3,900		750		963
159	Atlantic City, N. J		9,790	13,030						7,275	14,241			6,295
160	Oak Park, Ill		7,679		9,496		8,056	681	600					3,250
161	Kenosha, Wis	12,040	6,501	4,500	6,407			883						14,864
162	Davenport, Iowa		4,727	3,405	6,790			1,669	80	3,722				2,954
163	Malden, Mass		5,772	9,994				1,226	2,335					9,079
164	Hammond, Ind		16	36,216	11,715					5,235				382
165	Mount Vernon, N. Y		5,690	5,066	12,449	2,175		1,187	250	15,342				18,723
166	Beaumont, Tex	10,615	8,765	9,319										848
167	Cedar Rapids, Iowa		8,021	4,750		43		7,765	50	2,589				9,467
168	Woonsocket, R. I		18,698	4,694				286		3,401				11,078
169	New Castle, Pa		2,182	5,874		50		180	35					

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

170	Charleston, W. Va	$6,954	$2,226	$8,129						$5,700				$1,845
171	Pontiac, Mich	12,318	6,577	25,589				$882	$16,096	2,641				4,943
172	Medford, Mass		7,920	18,112		$225		1,592	2,789					13,500
173	McKeesport, Pa		2,737	1,164		25			35	1,000				766
174	York, Pa		2,108	8,816				917	296					
175	Haverhill, Mass		6,512	6,851			$1,038	489	2,242					7,143
176	Bay City, Mich	7,058		7,278					35	2,945				2,566
177	Elmira, N. Y		7,522	9,793	$2,941	300				11,236	$555			17,177
178	Newport News, Va	5,725	2,400	5,500					250	3,026	1,315	$14,343		1,749
179	Stockton, Calif	22,448		9,679						5,500				4,343
180	Galveston, Tex			2,400					2,421	3,648				1,015
181	Chelsea, Mass		7,041	4,130			5,573		3,737					8,592
182	Perth Amboy, N. J		5,700	1,400				1,498	210	2,000	9,151		$1,232	10,044
183	Pittsfield, Mass		8,448	5,300	8,533			289						8,963
184	Greensboro, N. C	10,300	2,281					44,888		10,605				

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
185	Montgomery, Ala		$4,001	$7,891					$164	$2,147					
186	Lima, Ohio	$5,735		3,646	$3,112	$250				4,311					$16,691
187	Madison, Wis		7,100	5,900			$1,575		601	7,431					9,381
188	Lexington, Ky		5,634	5,220					130	3,548		$1,245			288
189	East Chicago, Ind		2,028	4,345	7,181					9,026					445
190	Aurora, Ill		3,379	6,854				$45		5,181					56
191	New Rochelle, N. Y		9,411	5,825	12,452	4,072		4,692	265	19,006					14,891
192	Evanston, Ill		5,891		13,054	1,240	7,181	5,362							3,997
193	Columbus, Ga	10,597		1,784	2,550			2,420	10	2,520		1,661		$7,161	107
194	Muncie, Ind		2,899	4,091	7,381			447	189	3,553					3,176
195	Waco, Tex	6,667	4,907	8,964						1,800					1,187
196	Jamestown, N. Y		1,856	558	11,996	785			485	6,936					6,373
197	Muskegon, Mich	6,474	3,046	5,264				14		6,466					3,893
198	Fitchburg, Mass		7,906	4,258		302	5,160	95	2,054						7,773
199	San Jose, Calif	7,674	5,385	12,626		99		4,500		3,775					6,682
200	Pueblo, Colo		3,965	5,371		1,176				1,205					
201	Brookline, Mass		4,907	7,007		400		1,968							12,273
202	Chicopee, Mass		5,962	678					614						5,282
203	Lorain, Ohio			3,600	4,378	735		6	2,405	13,068					11,881
204	Williamsport, Pa		2,215	6,030		106		1,709	35						
205	Butte, Mont			9,136						2,000					10,693
206	Salem, Mass		6,792	8,938				239	3,639						8,002
207	Hamilton, Ohio			8,294	2,175	1,098			5,364	7,907					13,445
208	Durham, N. C	13,839		5,109	4,505			9,028	1,503	405					
209	Battle Creek, Mich		2,577	4,210						9,866					4,502

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210	Everett, Mass		8,241	12,789	6,530	200		1,986	2,725					9,073
211	Springfield, Mo		2,301	3,829		450				3,889				2,795
212	Columbia, S. C		2,247	6,846		603			210	6,360				2,978
213	Stamford, Conn		6,660	9,464	17,825			2,933		18,248	1,299			4,232
214	Dubuque, Iowa	11,445	2,103	6,329		38			50	1,833				2,742
215	Joliet, Ill		1,684	3,981					2,952	3,700				98
216	Council Bluffs, Iowa		2,211	7,102					80	8,357				6,871
217	Rock Island, Ill		3,359	1,404					75	2,015				3,969
218	Portsmouth, Ohio			16,271	5,280	317			1,687	6,545				7,620
219	Taunton, Mass		6,378	6,481			2,350	63						8,233
220	Superior, Wis		4,462	3,860	2,186					3,610				7,547
221	Quincy, Ill		2,199	5,060	1,800				144	2,800				4,738
222	New Brunswick, N. J		4,782	3,360					381	2,000	7,642			2,501
223	Lynchburg, Va	8,606		5,405	5,405			25,768		6,294		$11,933	$780	3,811
224	Austin, Tex	2,352	3,251	3,628					33	4,051				1,469
225	Kokomo, Ind		1,198	2,298	4,526			149		1,942				
226	Ogden, Utah		3,798	5,908		64			25	7,839				
227	Easton, Pa		3,850	8,494				278	35					53
228	Wilmington, N. C									900				120
229	Danville, Ill		2,780	3,195										80
230	Waterloo, Iowa		1,706	4,200					50	10,379				117
231	Hazleton, Pa		3,609	10,324										
232	Petersburg, Va	12,604		755					200	17,748				1,072
233	Poughkeepsie, N. Y		3,891	5,000		403		544	250	4,349				6,187
234	Orange, N. J		5,353	2,000				182	170	1,921	8,672			13,432
235	Waltham, Mass		5,632	13,596		256		3,823						3,267
236	Auburn, N. Y	5,203	3,717	3,861		1,166				5,601	947			8,186
237	Amsterdam, N. Y		6,144	4,050	4,320	908		2,532		4,941	713			6,413
238	Norristown, Pa		1,875	4,434					10					
239	Lewiston, Me		3,839	500						5,520				5,441
240	Green Bay, Wis		4,556	11,900						3,812				7,506
241	St. Petersburg, Fla		7,285	31,387	9,200				1,461	4,820				2,597
242	Moline, Ill		2,728	2,958						2,525				6,424
243	Sheboygan, Wis		1,711	1,815	4,023					2,738				5,416
244	Elgin, Ill		2,802	1,660						2,041				175
245	Oshkosh, Wis		4,844	7,761	187			19		2,443				5,054
246	Watertown, N. Y	8,190	2,013	9,734	10,945	613				6,184				5,839
247	Muskogee, Okla	6,715	4,520	5,650					30	3,421				2,985
248	Newburgh, N. Y	6,429	3,757	307		900			250	1,645				
249	La Crosse, Wis		2,945	5,341	1,788			295	104	1,703				5,695
250	Colorado Springs, Colo	4,340	5,392	6,809		145			43	1,795				
Honolulu, Hawaii [1]			34,577			899		24,590	16,260	41,647		88,985	3,334	12,978

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	Grand total	$19,824,340	$1,274,113	$327,829,362	$440,714	$171,167,246	$125,175,009	$5,176,367	$1,665,341	$5,262,571	$4,980,192	$1,511,551	$1,329,846	$1,975,990
	Group I	13,550,141	957,623	180,933,781	228,374	104,952,835	58,595,596	660,858	1,462,651	4,154,025	3,115,599	524,824	674,351	858,267
	Group II	2,255,798	78,504	31,066,828	41,239	14,978,092	12,736,362	434,094	64,165	873,852	423,316	161,780	167,144	136,840
	Group III	1,972,129	91,618	63,464,503	115,559	28,482,937	29,523,493	1,717,741	58,278	214,742	812,339	411,065	252,505	492,730
	Group IV	1,330,408	83,403	34,339,692	47,902	15,200,090	15,884,968	1,334,204	52,162	16,292	411,167	254,020	140,744	298,123
	Group V	715,864	62,965	18,024,558	7,640	7,553,292	8,434,590	1,029,470	28,085	3,660	217,771	159,862	95,102	190,030
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$7,276,829	$605,102	$61,384,253		$36,989,615	$18,734,233	$183,019	$1,270,147	$976,613	$1,507,663		$71,279	
2	Chicago, Ill.	1,095,057	6,396	23,960,076		14,917,073	6,469,011			917,112	270,769	$83,460	120,427	$254,369
3	Philadelphia, Pa.	798,474	76,240	16,249,682	$85,726	10,212,244	4,433,783		88,668	587,217	101,462		201,762	
4	Detroit, Mich.	450,341	43,262	12,243,897	28,178	7,311,749	3,970,070	178,263	200	146,950	164,224	61,336	23,458	91,621
5	Cleveland, Ohio	500,058		6,364,538		3,486,315	2,487,941			147,917	81,665	23,079	24,128	31,794
6	St. Louis, Mo.	280,679	10,080	7,572,430	9,834	5,000,703	1,984,078		28,496	170,314	103,421	20,273	23,585	40,319
7	Baltimore, Md.	287,379		6,533,280		3,664,986	2,618,653		1,200		75,439	46,637	17,121	33,995
8	Boston, Mass.	685,178	12,209	9,341,370		4,992,937	3,679,594		19,879	194,129	167,497	33,258	37,999	100,936
9	Los Angeles, Calif.	443,166	58,917	10,404,247		5,253,426	3,385,713	1,613		369,902	196,183	133,046	27,017	158,938
10	Pittsburgh, Pa.	642,505	39,875	5,304,879	102,225	2,529,923	2,049,502		11,528	195,627	95,463	36,656	35,181	31,388
11	San Francisco, Calif.	377,521	7,200	6,936,843		3,137,687	3,090,781	185,841		126,101	48,387	22,848	25,977	48,553
12	Buffalo, N. Y.	324,535	66,754	5,254,866		2,569,874	2,100,136	99,795		116,084	139,283	34,957	28,571	16,484
13	Washington, D. C.	127,465	18,064	5,386,376		2,923,065	1,932,626		42,533	130,905	81,100	29,274	21,239	20,230
14	Milwaukee, Wis.	260,954	13,524	3,997,044	2,411	1,963,238	1,659,475	12,327		75,154	83,043		16,607	29,640

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

15	Newark, N. J	$339,775	$9,880	$5,372,777		$2,845,300	$2,131,750			$120,505	$77,156	$23,054	$41,346	$45,338
16	Minneapolis, Minn	165,817		2,688,830		1,184,971	1,226,608		$24,867	117,753	48,861	15,388	7,840	27,196
17	New Orleans, La	177,608		2,863,779		1,215,824	1,087,961			134,924	9,150	26,482	1,375	31,939
18	Cincinnati, Ohio	274,156		2,681,655		1,114,378	1,297,624		12,900	68,560	80,738	14,562	7,495	
19	Kansas City, Mo	273,298	5,920	2,336,350		1,251,843	879,958		3,383	96,789	20,561	14,726	16,480	16,136
20	Seattle, Wash	238,162	47,854	3,151,063		1,304,488	1,534,202	$63,900		65,219	35,448	10,540	13,210	9,861
21	Indianapolis, Ind	94,848		2,889,716	$10,025	1,142,118	1,296,604	315,476		39,854	36,380	5,000	9,519	
22	Rochester, N. Y	334,867	1,050	2,768,232	18,420	1,132,883	1,147,704	54,718	1,738	139,584	28,991	12,997	27,701	
23	Jersey City, N. J	242,020	13,800	4,769,044		2,950,184	1,539,201		5,366	77,199	62,943	31,973	31,315	
24	Louisville, Ky	115,257		1,545,382	12,794	836,103	594,750		15,911	13,425	23,088	7,058	10,863	6,370

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

25	Akron, Ohio	$47,874	$2,521	$799,967		$393,741	$374,634				$12,355	$4,681		$8,863
26	Toledo, Ohio	35,209	12,396	1,812,068		859,637	878,905	$3,230			26,590	12,180	$4,978	19,460
27	Portland, Oreg	29,354		2,037,349		825,788	1,004,871				37,884	22,810	5,133	35,263
28	Columbus, Ohio	20,887		1,570,802		749,792	747,609				49,158		4,583	
29	Denver, Colo	93,603	2,400	2,052,347	$20,804	826,984	827,566	88,380		$74,480	19,529	7,548	4,920	16,978
30	Providence, R. I	55,432		2,322,118		1,164,553	980,360	77,540		32,011	24,068	17,729	6,341	
31	Oakland, Calif	104,041		2,221,249		889,185	1,003,107	176,918			38,400	16,481		27,319
32	St. Paul, Minn	72,295	21,536	1,821,636		698,519	930,123	71,550	$13,940		15,041	5,462		8,098
33	Atlanta, Ga	26,528		1,468,749		749,790	671,298		1,800		17,171	9,537	2,455	10,620
34	Omaha, Nebr	45,904		1,537,708		613,281	669,907	186,701			18,956	8,508	5,095	14,765
35	Birmingham, Ala	32,638	11,324	1,126,060		450,844	525,099	79,266			12,567	16,968	4,905	15,576
36	San Antonio, Tex	13,874		897,083		303,626	403,457	82,262			4,200	5,472	2,217	6,910
37	Dallas, Tex	28,181		1,110,002		406,945	636,061		2,000		12,374	9,089	2,846	9,848
38	Worcester, Mass	54,030		1,777,918		906,873	800,315		2,440		28,656	1,038	22,844	12,112
39	Richmond, Va	53,076		1,209,956	13,940	517,448	559,408		16,977		18,580	4,963	14,712	10,221
40	Syracuse, N. Y	56,893		1,494,719	14,941	673,986	771,961				18,317	5,433	2,197	
41	New Haven, Conn	45,057		1,574,119		804,786	689,302	349		34,066	14,232	5,317	12,019	5,062
42	Memphis, Tenn	1,080	10,350	1,175,051		510,569	609,549				16,447	8,182	3,521	9,771
43	Dayton, Ohio	12,579	12,729	803,630		375,475	389,639				15,195	6,809	2,642	9,247
44	Norfolk, Va	23,895		1,254,329	6,857	557,948	622,857		5,635		13,559	9,043	7,285	2,850
45	Houston, Tex	17,276		1,058,523		447,627	495,787				4,920	4,920	1,020	7,200
46	Bridgeport, Conn	16,887	1,200	1,379,005		614,534	610,889	102,542		24,504	12,528	2,500	5,316	
47	Youngstown, Ohio	44,460		598,651		304,405	272,690				3,371	7,077	2,651	6,176
48	Hartford, Conn	66,310		1,377,268		608,024	661,573	9,325		38,614	31,628	9,503	6,884	9,503
49	Fort Worth, Tex	21,049		680,722		264,890	372,930				2,373	7,005	2,077	6,795
50	Grand Rapids, Mich	20,882		1,117,346	9,204	390,580	571,659	93,275	100		11,983	8,173	4,496	11,687
51	Springfield, Mass	79,126	2,792	1,411,061		598,652	756,928		810	1,250	23,014	7,526	10,932	2,820
52	Des Moines, Iowa	23,226		869,384		333,616	425,366	80,336			5,035	6,138		9,803
53	Scranton, Pa	16,947		827,219	10,369	332,240	409,700	21,611			6,073	4,577	1,996	
54	Paterson, N. J	17,409		1,288,676		595,326	568,901	77,037			9,545	3,940	1,541	10,839

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
55	Jacksonville, Fla	$17,997		$767,663		$357,882	$315,784	$30,750	$2,550		$13,029	$12,959	$2,705	$23,242
56	Nashville, Tenn	14,829		764,074		344,082	392,109				3,388	5,709	2,348	2,981
57	Trenton, N. J	49,838		1,008,333		474,417	468,068				14,950	3,320	1,236	
58	Salt Lake City, Utah	38,933		475,451		241,562	212,843				5,597	4,056	2,489	5,561
59	Tulsa, Okla	8,852		520,445		230,171	254,486	6,000			8,917	7,312		4,241
60	Flint, Mich	11,630		718,486		287,956	285,452	101,646			11,656	7,734	2,509	10,267
61	Fall River, Mass	41,141		1,013,526		534,409	449,295				1,465	4,500	9,437	9,931
62	Camden, N. J	34,007		920,728		472,275	410,508				12,825	2,400	2,752	3,734
63	Miami, Fla	28,640		1,325,022	$12	787,703	418,749				40,318	39,125	3,614	33,404
64	Wilmington, Del	52,860		660,958	2,250	349,588	295,458				4,491	2,855		
65	Erie, Pa	13,315		526,887		225,364	282,300				4,835	6,144	2,178	983
66	Cambridge, Mass	44,785		914,598		452,871	384,020		1,081		13,246		9,574	6,708
67	New Bedford, Mass	52,661		1,102,505		554,063	494,586		1,250		13,905	5,000	12,990	20,037
68	Albany, N. Y	48,679	$2,530	1,034,673	10,991	550,592	438,389				15,985	4,200	3,868	
69	Kansas City, Kans	22,053		604,213		207,707	294,842	56,105	1,000		4,957		3,762	
70	Yonkers, N. Y	40,172		1,197,360	15,504	723,080	413,436				20,096	7,243	2,179	
71	Reading, Pa	11,321		378,676		235,298	119,433			$3,300	5,344	4,666	1,687	
72	Duluth, Minn	8,880	6,635	665,132		267,230	306,171	63,230	4,000		7,524	2,778		2,777
73	Elizabeth, N. J	13,811		858,309		398,205	344,455	82,815			9,919	2,892	3,025	7,903
74	Lowell, Mass	37,691		819,988		340,605	443,709		2,198		7,863	3,842	9,434	5,053
75	San Diego, Calif	22,417	4,380	712,022		313,549	334,923				14,948	10,676		16,641
76	Canton, Ohio	5,966		360,609		156,799	184,332	1,042			5,072	5,596	2,230	5,164
77	Spokane, Wash	27,754		579,352		205,739	319,957	18,750			6,975	4,962	2,741	5,218

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78	Oklahoma City, Okla.	8,346		532,952		246,517	263,465				3,507	4,047	1,920	4,047
79	Tacoma, Wash.	30,508	825	578,518		192,581	280,871	80,466			6,472	4,178	1,623	
80	El Paso, Tex.	3,522		407,712		169,735	172,877	27,297			6,493	3,440	2,448	3,445
81	Waterbury, Conn.	39,068		864,717		374,339	461,056			6,517	8,008	2,837	3,762	6,410
82	Lynn, Mass.	22,842		727,576		293,879	384,800		1,519		4,388	2,485	7,701	24,182
83	Utica, N. Y.	17,073		658,680	7,055	261,616	310,705	60,670			8,032	4,050	2,088	
84	Fort Wayne, Ind.	14,203		543,689	3,632	220,994	269,854	38,648			2,428	1,350	1,772	3,015
85	Somerville, Mass.	12,333		546,934		237,465	274,109		978		1,957	2,100	4,227	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000													
86	Tampa, Fla.	$15,459		$562,690		$295,822	$182,375	$42,000			$11,421	$7,112	$1,800	$17,994
87	Knoxville, Tenn.	28,262		466,983	$5,220	207,649	233,450				5,408	5,408	1,560	5,408
88	Savannah, Ga.	9,726		522,179		268,334	221,879		$3,034		2,721	3,494		10,921
89	Evansville, Ind.	8,698		503,159	3,300	207,632	254,219	20,000			12,409		2,036	2,813
90	Allentown, Pa.	11,923		255,872		135,339	107,930	708			3,589	3,120	3,092	1,895
91	Long Beach, Calif.	68,752		751,968		333,189	337,250				30,936	7,497		13,968
92	Lawrence, Mass.	24,798		742,268		352,469	365,468		299		3,211	4,580	7,229	2,900
93	Schenectady, N. Y.	9,789	$5,161	636,582	5,790	342,202	257,491				5,510	2,128	3,579	
94	Wichita, Kans.	14,786		462,886		204,955	179,713	37,660	2,000		5,343	5,343		5,343
95	Bayonne, N. J.	12,627	2,333	1,007,200		477,808	438,889	19,450			5,500	4,600	11,378	7,814
96	Hamtramck, Mich.	29,107	3,460	364,819		182,667	153,287				2,787	2,558	2,639	2,624
97	Harrisburg, Pa.	1,676	13,992	284,445		167,688	81,191		1,400		8,694	6,016	2,631	
98	Manchester, N. H.	17,592		530,292		257,311	263,982				4,224	2,126	2,411	
99	Peoria, Ill.	17,812		424,408	800	179,452	164,640	60,073			1,639	3,510	2,609	1,680
100	South Bend, Ind.	11,167		536,393	4,100	212,889	228,667	57,417			12,880	2,083	2,315	2,429
101	Gary, Ind.	22,826	2,880	482,596	3,629	240,734	184,605	30,344			7,143	5,801		6,590
102	Rockford, Ill.	5,512		423,979	503	181,059	217,561				9,918	7,454	939	5,810
103	St. Joseph, Mo.	12,131		482,610		181,123	235,643	51,879			2,405	2,677		
104	Wilkes-Barre, Pa.	19,137		386,850		177,602	187,630	7,392			4,737	2,271	1,820	1,847
105	Sioux City, Iowa	31,798		371,893		180,088	175,387				6,212	2,903	1,724	4,425
106	Portland, Me.	24,528		507,575		225,584	233,007	9,734			6,575	2,503	3,355	
107	Little Rock, Ark.	5,156		342,941		161,094	143,559	30,306				2,640		3,625
108	Highland Park, Mich.	24,464	2,400	529,283		204,401	269,054	40,403			6,448	3,457	900	3,476
109	Charleston, S. C.	4,552		443,866		224,568	159,934	46,873			3,465	2,220	1,575	3,723
110	Sacramento, Calif.	39,910		680,702		242,916	376,347	17,352			6,559	5,952		12,278
111	Binghamton, N. Y.	13,780		484,533	5,882	187,726	264,236				4,297		1,702	
112	Saginaw, Mich.	14,813		380,117		174,719	194,862				2,081	2,419	1,247	4,484
113	East St. Louis, Ill.	12,414		314,385	1,440	127,908	140,212	21,466			2,100	2,220		8,625
114	Troy, N. Y.	22,775	900	610,075	6,520	312,888	276,037				6,642	3,280	1,000	
115	Johnstown, Pa.	14,311		321,653		170,929	128,392	14,088				1,992	1,704	
116	Chattanooga, Tenn.	17,234		438,392		175,084	227,640	16,767			2,880	2,911	4,372	4,080
117	Terre Haute, Ind.	6,634		443,808	1,984	151,418	211,652	68,000			2,113	2,154	2,276	2,100
118	Lansing, Mich.	22,779		428,779		126,264	217,472	43,312	30,000		3,994	2,702	2,066	2,474
119	Pawtucket, R. I.	9,761	20,900	349,111		172,491	138,243	21,795		$5,000	1,637	2,137	60	2,537
120	Chester, Pa.	7,126		183,746		110,442	42,694	17,077		2,111	2,453	2,453	2,356	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
121	Winston-Salem, N. C.	$6,223		$258,761		$137,800	$112,744		$664		$2,188	$2,655		$2,710
122	Springfield, Ohio	10,616		191,696		81,302	107,255					1,820		
123	Passaic, N. J.	18,607	$2,000	619,570		297,466	256,361	$30,240			7,946	3,100	$7,534	1,133
124	Racine, Wis.	5,889		277,868		114,703	122,002	25,736			1,955	2,755	2,446	1,955
125	New Britain, Conn.	26,316		370,238		172,595	176,947			$9,181	4,640	2,300	2,072	1,743
126	Hoboken, N. J.	56,320		923,025		480,395	428,527		1,500		4,908	1,500	1,800	
127	Berkeley, Calif.	8,773		415,488		112,580	193,905	87,085			8,256	3,990		3,972
128	Altoona, Pa.	4,519	5,881	208,561		80,222	116,862				2,295	2,000		2,120
129	Mobile, Ala.	7,912		268,397		135,294	114,486		2,100		3,646	576	2,415	
130	Shreveport, La.	14,151		384,890		150,990	185,723	26,426			5,763	8,118		4,981
131	Cicero, Ill.	6,551	440	252,417		126,519	112,148				2,100	1,800	2,000	2,100
132	Brockton, Mass.	23,070		480,157		193,394	267,084		1,125		2,385	2,457	4,369	5,175
133	Bethlehem, Pa.	30,773		169,813		106,220	55,799				2,189	3,649	1,956	
134	Huntington, W. Va.	9,835		339,835		120,328	145,372	57,853			3,246	2,486	1,908	
135	Springfield, Ill.	11,654		311,263		140,682	152,499	1,424			4,873	2,734	1,000	2,734
136	Union City, N. J.	15,051		536,871		236,986	252,704	39,481			3,500	4,200		
137	Quincy, Mass.	10,743		480,719		230,126	212,189	18,824	215		4,773	2,485	4,814	4,203
138	Roanoke, Va.	12,867		299,535		131,074	131,166	25,497	1,032		3,837	1,800	1,380	
139	Lincoln, Nebr.	11,521		250,336		82,714	155,163				2,200	2,400	2,984	499
140	East Orange, N. J.	7,628		494,579		218,554	251,874		125		17,130	2,450		
141	Holyoke, Mass.	37,898		561,509		224,397	312,527	13,152	326		2,411	1,378	4,285	2,450
142	Portsmouth, Va.	5,963		190,119		77,896	87,969	12,127	208		2,424	2,482	1,621	1,941
143	Jackson, Mich.	6,234	4,152	201,726		92,638	100,421				2,824	2,729		2,874
144	Lakewood, Ohio	6,302		293,464		114,730	139,913	2,684			5,838	4,063		2,842
145	Topeka, Kans.	10,008		267,790		100,200	158,584				1,800	2,126	1,566	2,097

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146	Fresno, Calif.	7,231		632,532		161,680	438,645	12,299			5,100	5,100		5,375
147	Macon, Ga.	20,810		298,568		101,132	153,999	25,383	2,400		3,567	2,400		5,536
148	Wichita Falls, Tex.	2,918		161,644		76,246	68,036				2,559	3,762	300	3,963
149	Covington, Ky.	45,809		251,084		113,141	134,216				1,899			
150	Niagara Falls, N. Y.	39,081		403,335		183,262	158,208	37,333			7,067	3,753	2,673	8,890
151	Pasadena, Calif.	16,878		473,712		196,456	232,466				11,847	9,841		9,916
152	Lancaster, Pa.	14,069		166,692		82,293	77,380				3,000	2,799	1,220	
153	Wheeling, W. Va.	8,812		344,393		147,224	191,489				2,810		2,870	
154	Augusta, Ga.	6,457	600	285,964		138,201	133,687				1,800	1,838		618
155	Newton, Mass.	20,520		518,396		269,824	225,417		622		5,079	2,515	3,013	5,040
156	Kalamazoo, Mich.	10,351	2,013	309,928		109,890	166,210	24,184			2,266	2,215	1,866	2,266
157	Decatur, Ill.	2,795	1,500	170,281		67,566	91,600				2,466	2,466	1,860	1,986
158	Charlotte, N. C.	18,491	1,468	305,887		135,494	127,146	28,255	2,400		2,771	2,657	480	2,844
159	Atlantic City, N. J.	57,827		1,431,773		606,327	598,934		1,040		19,957	4,602	1,408	35,804
160	Oak Park, Ill.	8,535		214,194		121,259	89,593				1,500			1,000
161	Kenosha, Wis.	6,496		291,509		114,642	111,181	52,051			3,927	2,600	2,600	2,600
162	Davenport, Iowa	13,327		301,723	$60	119,827	115,326	48,203			4,268	2,495	60	4,811
162	Malden, Mass.	3,075		349,545		153,632	169,976		1,672		7,798	2,738	2,375	1,038
164	Hammond, Ind.	5,684		289,666	1,474	125,287	129,449	27,225			1,253	1,295	1,228	2,455
165	Mount Vernon, N. Y.	3,855	13,323	423,009	7,200	237,113	134,350	25,000			8,317	3,859	560	
166	Beaumont, Tex.	6,866		227,365		96,311	114,080				2,988	2,648	2,088	2,487
167	Cedar Rapids, Iowa	5,450		198,666		72,632	114,543				6,324	2,138		2,209
168	Woonsocket, R. I.	19,196		419,899		180,549	197,113	28,691			1,546	2,975	36	7,572
169	New Castle, Pa.	6,636		162,262		75,853	67,132	10,955				1,550	1,582	4,321

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

170	Charleston, W. Va.	$18,176		$259,392		$122,564	$97,628	$30,203			$2,400		$1,225	
171	Pontiac, Mich.	6,516	$1,500	242,625		119,790	93,937				2,870	$3,348		$931
172	Medford, Mass.	6,298	6,855	306,625		116,459	165,653		$2,600		5,081	2,064	2,198	5,552
173	McKeesport, Pa.	6,385	7,999	211,295		101,401	104,424				2,500	2,100	870	
174	York, Pa.	8,104		156,134		66,450	54,404	20,051				4,237	1,797	8,495
175	Haverhill, Mass.	12,386		360,728		145,403	202,952	220	162		2,925	2,579	2,128	2,441
176	Bay City, Mich.	12,584		325,929		86,104	159,876	75,000			2,100	1,800		975
177	Elmira, N. Y.	17,898		240,254		102,695	115,256				7,401	3,260	2,153	
178	Newport News, Va.	12,460	2,029	164,784		79,150	62,357	14,522	3,283				2,163	2,163
179	Stockton, Calif.	14,325	4,273	369,541		113,915	217,031	8,749			8,222	6,011		12,635
180	Galveston, Tex.	14,734		293,331		106,580	170,928				4,168	1,233		4,123
181	Chelsea, Mass.	37,742		434,702		172,537	221,461	2,492	164		3,007	2,926	4,845	4,026
182	Perth Amboy, N. J.	11,531		253,109		173,021	60,935				2,054	2,400	1,800	2,600
183	Pittsfield, Mass.	6,029		264,855		133,995	110,209		550		2,589	2,120	4,211	2,304
184	Greensboro, N. C.	9,026		171,904		107,179	52,416		1,800		3,650	2,901		3,958

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
185	Montgomery, Ala	$10,120		$213,909		$110,467	$93,198		$1,050			$3,510		$5,534
186	Lima, Ohio	4,754		141,110		55,995	72,229	$4,065			$578	1,839	$1,578	3,516
187	Madison, Wis	6,130		357,936	$703	111,684	142,653	85,190			2,652	2,700	2,430	2,700
188	Lexington, Ky	2,060	$7,032	281,815		103,964	128,121	38,049			2,200	1,500		
189	East Chicago, Ind	8,047		286,061	2,379	129,770	99,011	46,060			6,532		1,589	
190	Aurora, Ill	7,978		176,555	553	87,073	82,109				1,529	1,080	640	1,080
191	New Rochelle, N. Y	13,521	3,300	605,094		282,911	236,526	67,837			10,292	2,400	913	
192	Evanston, Ill	7,762		356,076		192,425	144,138				8,020		458	3,323
193	Columbus, Ga	3,880		202,994		100,694	98,978				1,299	570		856
194	Muncie, Ind	7,060		175,571	1,200	67,346	80,937	22,786			1,767	600		400
195	Waco, Tex	4,966		253,832		77,416	145,356	10,000	1,125		1,800	2,124		10,025
196	Jamestown, N. Y	13,837	800	234,437		82,579	117,434	27,080			1,333	667	1,918	
197	Muskegon, Mich	6,475		213,245		69,793	109,278	28,000			1,830	2,000	522	1,822
198	Fitchburg, Mass	8,466		295,424		119,459	163,216		967			2,242	4,964	1,102
199	San Jose, Calif	5,940		257,067		84,750	139,209	17,146			2,700	2,670		3,987
200	Pueblo, Colo	14,900		227,449		75,430	90,632	42,724			1,800	1,853	1,680	5,598
201	Brookline, Mass	15,823		539,253		261,601	242,358				10,857	4,120	3,297	4,717
202	Chicopee, Mass	12,629	765	271,240		111,113	144,289	7,770			3,199	950	3,631	150
203	Lorain, Ohio	2,628		178,475		80,394	88,509	153				2,781	993	5,045
204	Williamsport, Pa	7,749		198,366		63,784	91,704	35,113				1,700	1,746	2,000
205	Butte, Mont	7,426		185,933		63,040	89,960	22,248						2,500
206	Salem, Mass	4,254		281,242		125,490	133,704				2,914	2,194	2,569	3,548
207	Hamilton, Ohio	5,284		187,993		86,606	97,880				2,311	594		242
208	Durham, N. C	6,647		165,160		66,485	60,068	26,420	903		2,213	2,213	450	4,341
209	Battle Creek, Mich	26,300		208,809		94,531	104,442				1,545	3,089	2,519	2,363

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210	Everett, Mass	4,736		344,379		127,355	193,641		510		8,215	2,904	3,370	4,937
211	Springfield, Mo	1,110	2,000	204,075		71,090	96,844	27,896			1,808	1,845	640	1,803
212	Columbia, S. C	4,375		218,536		107,283	93,378		200		2,500	2,825		3,414
213	Stamford, Conn	4,144	11,304	337,768		167,486	146,665	4,879		$3,660	3,750	3,898	980	3,603
214	Dubuque, Iowa	5,424		222,000		70,835	105,396	28,400			5,673	2,488		2,525
215	Joliet, Ill	1,435	8,000	192,972	315	82,167	87,082	10,000			2,264	3,835		1,914
216	Council Bluffs, Iowa	3,156		115,466		43,658	63,461				1,842	614		1,348
217	Rock Island, Ill	3,155		101,355		38,003	55,368				2,112	1,590	994	3,251
218	Portsmouth, Ohio	2,697		107,571		45,664	58,789	51				2,449		
219	Taunton, Mass	7,122		247,607		106,800	124,206					1,608	2,367	8,991
220	Superior, Wis	19,165		334,067		133,064	145,997	41,436			2,064	2,290	3,049	2,304
221	Quincy, Ill	5,219		168,381		68,521	93,824					1,498	839	1,500
222	New Brunswick, N. J	10,662	1,320	259,048		99,754	126,482	19,000			2,000	1,200		2,947
223	Lynchburg, Va	6,471		211,181		95,229	95,092	11,140			1,620	1,620		
224	Austin, Tex	6,084		146,039		48,560	82,873					5,022	1,918	
225	Kokomo, Ind	4,664		140,442		50,761	67,244	19,138					1,637	1,662
226	Ogden, Utah	4,211		137,765		71,364	60,581				2,307	813	272	1,939
227	Easton, Pa	6,446		136,261		71,048	63,157				633	600	823	
228	Wilmington, N. C	3,381		147,018		70,927	71,016		1,500			447		1,934
229	Danville, Ill	2,194		150,023		47,469	75,591	16,821			1,500	2,226		4,149
230	Waterloo, Iowa	4,849		199,408		61,097	91,441	36,977			2,610	2,545		4,428
231	Hazleton, Pa	10,995		73,063		34,809	30,868	3,885			2,040		1,320	
232	Petersburg, Va	17,894	1,188	148,283		69,371	71,315		1,209		4,409		1,041	
233	Poughkeepsie, N. Y	8,621		136,724		81,467	49,004				2,867	1,466	1,251	
234	Orange, N. J	12,503		241,914		126,684	105,062				4,704	1,568	1,831	
235	Waltham, Mass	8,861		244,290		109,602	100,270	2,515	972		2,564	2,013	3,100	3,839
236	Auburn, N. Y	7,950		208,796		69,175	120,543	13,128			1,804	1,400	700	
237	Amsterdam, N. Y	1,106	2,800	157,147	2,400	60,875	87,412				3,000	1,940	1,280	
238	Norristown, Pa	8,323		79,074		57,103	14,764	640			3,142	2,125		
239	Lewiston, Me	12,452		145,602		67,311	65,278		11,090		175	300	500	381
240	Green Bay, Wis	6,883		200,286		64,897	87,019	36,846			2,370	2,374	1,901	2,434
241	St. Petersburg, Fla	29,685		240,203		128,300	62,527	16,200			20,732	5,402		4,405
242	Moline, Ill	3,610		111,535		52,198	52,128				2,627	2,154	67	2,361
243	Sheboygan, Wis	20,020		201,903		64,466	102,121	27,500			3,398	2,117	2,155	
244	Elgin, Ill	6,663		129,463	90	56,087	60,346	6,130			1,292	1,800	300	2,000
245	Oshkosh, Wis	6,187		233,087		63,969	107,323	49,810			2,077	4,074	2,319	2,077
246	Watertown, N. Y	7,654		180,187		61,867	87,809	25,200				2,747	2,564	
247	Muskogee, Okla	2,728	1,800	159,871		55,425	102,011				425	550		620
248	Newburgh, N. Y	6,779		119,096		71,357	44,093				1,109	1,109	659	589
249	La Crosse, Wis	8,505		186,511		58,140	123,963					1,800	1,938	150
250	Colorado Springs, Colo	8,915		155,907		70,006	77,200				1,800	2,231		3,473
	Honolulu, Hawaii [1]	15,561	14,400	586,661		356,751	209,540				8,356	4,872		

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	Grand total	$264,116	$1,926,610	$488,794	$103,394	$2,183,091	$629,887	$214,839	$373,914	$2,959,890	$39,517,406	$5,544,306	$726,733	$11,731,474	$5,760,671
	Group I	195,991	1,588,726	174,671	74,168	1,272,757	386,937	95,356	77,741	1,840,054	21,127,017	2,459,799	398,853	6,951,329	3,576,358
	Group II	13,924	183,688	29,691	3,414	96,738	129,436	37,319	43,584	512,150	5,333,737	629,553	83,475	2,516,567	424,696
	Group III	43,374	85,168	157,439	13,430	430,711	70,102	67,769	166,722	348,399	7,522,554	1,065,941	145,928	1,497,852	1,277,388
	Group IV	7,062	46,191	80,042	9,830	239,237	32,556	8,508	54,892	221,702	3,483,011	860,194	58,673	407,580	278,260
	Group V	3,765	22,837	46,951	2,552	143,648	10,856	5,887	30,975	37,585	2,051,087	528,819	39,804	358,146	203,969
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y	$36,811	$971,977		$9,501		$291,875	$5,360		$336,160	$5,183,536	$1,077,463	$110,707	$546,127	$1,482,670
2	Chicago, Ill	73,110	250,403	$41,383	30,011	$202,164		13,340	$27,426	290,018	3,933,724	445,148	42,542	2,141,823	434,898
3	Philadelphia, Pa	27,773	70,455		4,750	374,082	33,260			28,500	1,183,774	83,925	14,200	85,301	406,907
4	Detroit, Mich	15,620	24,301	13,451	1,020					213,456	1,979,330	206,466	44,949	549,748	524,369
5	Cleveland, Ohio		12,309	32,331			7,261	19,488		9,319	1,598,761	16,319	14,015	965,704	123,310
6	St. Louis, Mo	13,593	21,690	7,297	1,880	129,319			9,934	7,694	779,689	56,010	8,323	346,940	87,908
7	Baltimore, Md		29,753				17,042		5,000	23,454	692,325	69,802	15,350	124,374	150,644
8	Boston, Mass		52,658	5,452	4,257			19,333	9,706	23,735	1,207,077	62,845	68,792	558,465	8,040
9	Los Angeles, Calif	8,582	39,065	44,417	10,326	96,936			17,689	661,394	1,498,579	147,531	12,159	330,401	79,605
10	Pittsburgh, Pa	5,934	18,201	13,347		136,325	2,000			41,579	683,209	38,741	8,543	184,700	109,874
11	San Francisco, Calif	3,000	14,755			173,080	15,000		866	43,967	379,178	60,523	12,719	75,112	
12	Buffalo, N. Y	6,868	41,074		8,354		20,499	21,306	7,120	44,461	943,090	108,484	12,702	582,981	
13	Washington, D. C			9,993	769	91,778		9,305		93,559	359,852	33,224	15,180	115,336	75,146
14	Milwaukee, Wis	4,700	42,094	6,000	3,300	69,073		7,224		22,758	704,893	53,318	18,672	344,317	92,987

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

15	Newark, N. J.		$57,984	$6,747				$23,597			$960,857	$164,739	$8,000	$254,856	$180,119
16	Minneapolis, Minn.		15,545				$4,278	4,400	$4,326	$6,757	1,004,316	38,091	8,119	749,501	22,830
17	New Orleans, La.		2,454	444			5,241			347,985	243,781	28,519	14,215	2,400	29,852
18	Cincinnati, Ohio		24,358	8,535	$770		11,105		22,791	17,839	410,994	22,879	6,053	216,752	2,058
19	Kansas City, Mo.	$9,356	4,695	2,267			1,380			18,776	226,199	40,246	4,789	94,270	
20	Seattle, Wash.	4,568		5,201			16,513	9,322	655	77,936	425,175	45,228	3,738	207,670	44,584
21	Indianapolis, Ind.		2,500	3,856			4,365			24,019	387,788	48,010	1,000	157,465	5,000
22	Rochester, N. Y.		9,000		2,644	$96,738	76,660			18,454	581,152	74,134	7,735	299,650	100,427
23	Jersey City, N. J.		60,625				9,894			344	681,647	143,118	23,494	216,752	39,683
24	Louisville, Ky.		6,527	2,641					15,812	40	411,828	24,589	6,332	317,251	143

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

25	Akron, Ohio						$900	$4,793			$114,283	$23,239		$8,000	$11,570
26	Toledo, Ohio							7,088			116,766	8,846			13,514
27	Portland, Oreg.		$3,925			$34,516	21,519	8,982		$36,658	121,559	19,523	$1,560		17,478
28	Columbus, Ohio				682	959		2,672	$12,987	2,360	99,244	13,086	3,467		
29	Denver, Colo.	$7,551	3,629	$1,500	$4,207				74,166	74,105	223,586	39,300	2,000	16,873	43,576
30	Providence, R. I.		1,486	5,917			500		6,151	5,462	328,842	23,201	14,464	2,712	210,218
31	Oakland, Calif.			8,595	126	61,093				25	166,746	4,193	13,853		
32	St. Paul, Minn.		5,296	2,235	110	56,512	2,400	2,933	43	9,374	134,728	9,200	9,459	19,041	10,875
33	Atlanta, Ga.			980					5,000	98	239,531	24,151		116,269	35,195
34	Omaha, Nebr.	5,590		8,803				3,000		2,502	103,529	24,350	1,800	1,590	19,049
35	Birmingham, Ala.			17,185				3,650			95,355	9,924	4,703	18,503	2,131
36	San Antonio, Tex.		1,800	9,093						78,046	76,015	16,668	1,800	4,360	
37	Dallas, Tex.			1,685		24,652				4,502	119,673	7,974	3,742	49,834	6,219
38	Worcester, Mass.		1,000	600						2,040	285,292	23,454	1,804	95,567	93,359
39	Richmond, Va.			7,460	92	33,495	577	7,583	3,500	1,000	173,873	15,353	2,500	74,838	1,160
40	Syracuse, N. Y.				384		7,500				242,146	45,867	6,463	10,328	57,586
41	New Haven, Conn.	189	3,720	2,150	481					2,446	131,688	21,773	10,259	13,353	4,914
42	Memphis, Tenn.	2,517	2,265	2,947	719					8,564	184,629	12,930	2,640	88,000	
43	Dayton, Ohio						1,620	3,003			48,514	14,374	1,000		5,754
44	Norfolk, Va.			7,255	296		1,000		16,461	3,283	52,685	6,976	1,320	2,400	11,717
45	Houston, Tex.	1,050	1,050	15,850		45,288		3,290	15,077	15,444	168,438	52,172	1,620	49,060	16,216
46	Bridgeport, Conn.			4,005						2,187	177,461	39,040	5,986	19,309	43,354
47	Youngstown, Ohio						900	1,381			63,691	11,272			12,239
48	Hartford, Conn.		972	1,006						236	200,390	12,963	3,410	7,206	72,801
49	Fort Worth, Tex.			4,320				2,400	16,011	1,921	64,320	15,284	1,200	11,754	1,006
50	Grand Rapids, Mich.			2,054	428				7,497	6,210	252,856	23,706		145,030	22,359
51	Springfield, Mass.		8,405							724	141,398	11,698	7,503	36,224	30,974
52	Des Moines, Iowa	2,206		2,500	526					3,858	33,060	14,404			522
53	Scranton, Pa.	3,643		3,245	50	28,222				5,493	70,626	7,814			19,668
54	Paterson, N. J.		17,636	3,591	320						161,181	37,270	3,000	34,926	26,203

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
55	Jacksonville, Fla			$7,077			$1,685				$74,815	$13,590			
56	Nashville, Tenn	$2,535	$2,258	3,624			5,040				58,059	15,880		$6,529	
57	Trenton, N. J			2,839		$42,003		$1,500			201,995	16,029	$4,740	69,187	$33,604
58	Salt Lake City, Utah		3,098	45					$200		81,206	23,335	1,420		
59	Tulsa, Okla	4,023		1,200	$495		1,500	600		$1,500	37,486	2,970			4,171
60	Flint, Mich		2,382	760		5,723			907	1,494	89,409	16,282	1,168	418	6,500
61	Fall River, Mass			1,825						2,664	338,383	22,584	2,346	186,446	31,684
62	Camden, N. J		5,301		64	5,169	5,700				97,799	13,948	2,190	3,387	52,907
63	Miami, Fla			915	1,182						114,341	62,213			4,700
64	Wilmington, Del					3,294	2,962			60	22,604	3,168			250
65	Erie, Pa	2,168			120	2,621			174		62,549	4,979			6,404
66	Cambridge, Mass		2,300			43,126				1,672	149,313	14,271	1,009	58,654	19,174
67	New Bedford, Mass			141						533	252,546	26,241	2,507	108,397	16,321
68	Albany, N. Y				556		4,085			6,007	167,653	28,942	5,803	82,079	4,678
69	Kansas City, Kans				5		2,724			33,111	41,025	22,762			101
70	Yonkers, N. Y	1,524	6,248	4,724	1,366		1,960				239,763	33,937	2,564	60,698	67,861
71	Reading, Pa					8,948					58,737	6,450			
72	Duluth, Minn		2,308	3,059			600		4,465	990	76,182	7,686	250	3,292	17,286
73	Elizabeth, N. J		4,378	3,240			41		1,436		76,548	13,196			12,077
74	Lowell, Mass		1,948	5				1,822		3,509	161,589	11,208	2,158	14,589	79,143
75	San Diego, Calif	3,700		3,861		10,105				3,619	95,713	14,525	2,740	2,280	17,646
76	Canton, Ohio						330		44		49,965	10,083			2,300
77	Spokane, Wash	2,278			401		4,879	6,952	500		66,134	12,933			18,787

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78	Oklahoma City, Okla	1,963	3,763	2,783	460			480			41,049	13,507			6,324
79	Tacoma, Wash	2,437		1,835				2,039	1,790	4,226	42,986	6,950	1,500		12,526
80	El Paso, Tex			1,422				2,205		18,350	77,676	13,545	1,530		
81	Waterbury, Conn			1,788							76,875	10,943	1,991	2,097	10,139
82	Lynn, Mass			2,000						1,622	120,347	10,625	798	54,575	37,738
83	Utica, N. Y			1,320	360		1,080		313	1,391	67,104	7,290	4,837	9,246	4,050
84	Fort Wayne, Ind						600	1,396			30,710	5,573			1,991
85	Somerville, Mass					24,985				1,113	59,888	10,291	804	10,801	24,869

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

86	Tampa, Fla	$2,100		$900	$66		$1,100				$65,229	$30,480			$2,460
87	Knoxville, Tenn			600			1,080	$1,200			77,770	10,303	$1,300	$21,000	467
88	Savannah, Ga			3,135					$8,000	$661	58,324	33,747		2,000	1,156
89	Evansville, Ind								750		35,346	9,219			4,968
90	Allentown, Pa					$199					36,561	9,599			
91	Long Beach, Calif			4,274				2,990		21,864	72,026	16,250	1,820		
92	Lawrence, Mass		$2,820	1,872						1,420	124,226	16,331	5,260	57,726	99
93	Schenectady, N. Y				559	16,323	3,000				109,189	24,962	2,857	4,220	7,420
94	Wichita, Kans				46		1,500		20,844	139	35,911	12,651			1,408
95	Bayonne, N. J		21,753	1,503		17,259				1,246	80,294	10,924	2,600		
96	Hamtramck, Mich					18,257					38,409	6,797	750	1,660	
97	Harrisburg, Pa		4,142		250	12,433					33,807	7,427			3,747
98	Manchester, N. H	56			50					132	77,143	13,584	982	1,693	27,689
99	Peoria, Ill	1,201	1,398		256	6,970				180	93,089	4,604	1,080	58,046	10,985
100	South Bend, Ind					13,383			230		47,729	11,623	45		2,513
101	Gary, Ind			2,250	1,500						41,030	15,459			
102	Rockford, Ill				350					385	55,342	13,273		21,890	981
103	St. Joseph, Mo	1,803		300	200	1,580				5,000	29,368	7,523			10,297
104	Wilkes-Barre, Pa				366	2,985				200	37,517	6,784		1,800	7,266
105	Sioux City, Iowa			665	198					291	22,145	3,690			
106	Portland, Me					25,195				1,622	30,302	13,235	420		5,618
107	Little Rock, Ark			1,233						484	35,962	13,541	300		
108	Highland Park, Mich			880	264						52,800	16,531	1,200	1,900	
109	Charleston, S. C			308						1,200	37,040	14,862		1,500	
110	Sacramento, Calif			5,476		11,323	900	1,599			62,371	6,946	2,190	3,000	
111	Binghamton, N. Y				569	14,921	5,200				41,274	19,153	914	309	
112	Saginaw, Mich				305						51,112	9,445		17,184	2,155
113	East St. Louis, Ill		6,715	3,699							10,772	3,706			1,854
114	Troy, N. Y				538		3,200				40,721	11,874	1,800	6,581	300
115	Johnstown, Pa					4,548					32,165	4,512	1,284		5,367
116	Chattanooga, Tenn						4,658				46,522	17,313		17,500	
117	Terre Haute, Ind				360			1,751			19,323	2,243			
118	Lansing, Mich		481							14	30,098	9,368			
119	Pawtucket, R. I			1,577		3,634					14,552	3,872	723		
120	Chester, Pa					4,160					22,253	7,729			16

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
121	Winston-Salem, N. C										$42,279	$14,172	$625	$788	
122	Springfield, Ohio						$420			$899	19,410	11,847			
123	Passaic, N. J					$9,033	45			6,712	49,368	9,294	759	2,424	$9,073
124	Racine, Wis					572	300	$742	$4,702		45,330	13,545			16,690
125	New Britain, Conn			$526						234	38,583	12,089	602	6,269	
126	Hoboken, N. J			2,595						1,800	46,944	11,596	3,082		
127	Berkeley, Calif		$800	3,350					1,550		40,567	7,479	2,103		
128	Altoona, Pa					5,062					18,514	3,097			
129	Mobile, Ala	$137		2,782		5,251	1,230			480	28,314	906	1,242	4,050	597
130	Shreveport, La			2,319			570				51,263	13,726	1,190	6,500	2,182
131	Cicero, Ill					5,750					28,396	8,221	222	900	1,800
132	Brockton, Mass		342	1,275						2,551	91,935	17,046	1,015	44,642	1,191
133	Bethlehem, Pa										17,771	7,751			
134	Huntington, W. Va								8,642		18,596	10,969			
135	Springfield, Ill		1,960		$234	3,123					27,253	6,207	752		3,287
136	Union City, N. J										37,733	9,963	2,100		
137	Quincy, Mass									3,090	71,568	8,826	714	39,835	4,130
138	Roanoke, Va			2,224						1,525	22,501	13,767			2,654
139	Lincoln, Nebr			3,446	150		780				61,686	10,458			1,772
140	East Orange, N. J			1,546	165	2,660	75				44,639	15,454	1,500		

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141	Holyoke, Mass									583	123,972	9,027	2,835	36,829	39,330
142	Portsmouth, Va			2,951					500		36,828	20,175		1,680	
143	Jackson, Mich				240						55,658	5,749		18,427	10,198
144	Lakewood, Ohio									23,394	27,989	3,456		5,918	
145	Topeka, Kans			1,396	21						30,162	14,426			1,920
146	Fresno, Calif		1,200	3,133							33,288	12,073	750		
147	Macon, Ga			894		3,057				200	26,392	6,596	852	1,800	603
148	Wichita Falls, Tex			3,178						3,600	8,381	4,839			
149	Covington, Ky	250					1,578				10,065	5,475			228
150	Niagara Falls, N. Y			1,021	1,128						67,029	13,927	1,310	2,246	15,689
151	Pasadena, Calif						5,120		3,753	4,313	47,090	6,529	1,620		633
152	Lancaster, Pa										16,464	2,485			
153	Wheeling, W. Va										31,841	7,639			2,395
154	Augusta, Ga					8,275		26	500	1,019	17,762	5,394	550		264
155	Newton, Mass		180							6,706	44,739	8,753	494	4,889	10,181
156	Kalamazoo, Mich				181				850		27,435	7,990		168	65
157	Decatur, Ill			2,167	170						15,688	6,518	812		
158	Charlotte, N. C			820				200		2,820	45,699	12,577		575	
159	Atlantic City, N. J		4,400	4,481	150	29,409	1,200			124,061	73,473	12,215	3,005	1,000	25,633
160	Oak Park, Ill	842									24,480	10,032			
161	Kenosha, Wis									1,908	46,261	15,574			10,355
162	Davenport, Iowa				105	6,268	300				19,319	2,719			
163	Malden, Mass	227				7,607			1,883	599	46,855	5,479	428	9,031	20,624
164	Hammond, Ind										7,375	2,891			
165	Mount Vernon, N. Y	446		2,936	540				2,688		36,646	11,118	1,884	1,600	
166	Beaumont, Tex			6,763							29,051	12,991	1,440		
167	Cedar Rapids, Iowa			225			300			295	9,771	1,696			
168	Woonsocket, R. I			1,342						75	13,366	3,064	1,262		
169	New Castle, Pa				869						9,560	2,814			

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

170	Charleston, W. Va			$564			$1,496		$3,312		$36,876	$17,479		$2,675	
171	Pontiac, Mich					$19,253			1,604	$892	44,771	13,975	$1,200	1,850	
172	Medford, Mass		$1,565	50		4,833				570	18,524	3,187	1,896	2,520	$1,912
173	McKeesport, Pa										21,727	13,019			1,062
174	York, Pa						700				13,292	3,100			
175	Haverhill, Mass			881						1,037	84,805	7,708	784	33,310	21,228
176	Bay City, Mich			38	$36						10,696	4,800			
177	Elmira, N. Y								9,489		27,599	5,496	2,121	853	2,033
178	Newport News, Va					646			500		12,722	6,587			1,790
179	Stockton, Calif			2,378			600				300	300			
180	Galveston, Tex		1,233	1,986						3,080	25,098	10,966	1,680		
181	Chelsea, Mass					22,703				541	33,817	4,486	454	11,877	4,635
182	Perth Amboy, N. J		3,337	970		5,992					29,933	9,172		100	1,402
183	Pittsfield, Mass			443		8,434					47,140	7,928	1,159	13,761	9,397
184	Greensboro, N. C										40,912	26,793			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
185	Montgomery, Ala.			$150							$28,412	$6,063	$534	$292	$878
186	Lima, Ohio						$490			$820	15,023	6,573			
187	Madison, Wis.					$2,111	2,100	$1,318		1,695	55,929	11,140			23,590
188	Lexington, Ky.						900		$7,069	12	37,849	10,046		5,000	129
189	East Chicago, Ind.			720							22,279	9,844			
190	Aurora, Ill.	$600	$1,472		$180	239					13,091	5,834	250		1,442
191	New Rochelle, N. Y.			3,533	360					322	35,857	5,210	1,203		
192	Evanston, Ill.	2,693		321	4,698						42,350	12,310			
193	Columbus, Ga.		285	252						60	31,282	5,802	900	2,500	
194	Muncie, Ind.									535	8,098	1,746			1,251
195	Waco, Tex.			307		3,545				2,134	19,562	8,971			990
196	Jamestown, N. Y.			752	170				2,504		25,613	7,174	828	1,133	4,064
197	Muskegon, Mich.										29,748	3,160		130	9,003
198	Fitchburg, Mass.		400	1,871						1,203	53,436	7,785	817	28,620	
199	San Jose, Calif.			1,905		4,090				610	31,455	10,060	436		
200	Pueblo, Colo.	472		2,527		4,733					34,409	11,065	1,875		4,763
201	Brookline, Mass.		4,315			4,409				3,579	92,513	8,076	1,158	24,421	23,814
202	Chicopee, Mass.									138	41,292	3,872	2,146	15,162	6,284
203	Lorain, Ohio						600				15,697	4,773			
204	Williamsport, Pa.				30				2,289		12,349	3,884			543
205	Butte, Mont.			749	10					7,426	5,408	1,541	1,500		
206	Salem, Mass.			895		9,433				495	57,849	4,889	1,110	25,286	20,101
207	Hamilton, Ohio						360				13,343	4,382			
208	Durham, N. C.			2,067							14,842	9,380	919	1,112	
209	Battle Creek, Mich.								320		30,450	3,948	50		18,088

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210	Everett, Mass		1,264			1,668				515	28,864	3,800	640	8,528	4,900
211	Springfield, Mo			2,143	6						8,916	4,562			9
212	Columbia, S. C					7,386	450			1,100	26,368	8,044		3,365	
213	Stamford, Conn			2,838						9	24,771	9,403	3,446	2,596	
214	Dubuque, Iowa					6,883	300				12,198	3,717			
215	Joliet, Ill					5,395					14,801	4,611	350		
216	Council Bluffs, Iowa			820		1,316			2,293	114	8,052	907			
217	Rock Island, Ill									32	24,111	1,764		16,287	599
218	Portsmouth, Ohio									618	6,164	3,581	30		
219	Taunton, Mass			2,033						1,602	53,284	2,060	343	42,051	
220	Superior, Wis			2,230				1,633			28,592	4,579	1,425		11,272
221	Quincy, Mass			624		915	660				15,590	10,554	750		68
222	New Brunswick, N. J		4,902	1,348						1,415	20,795	5,688	1,500		670
223	Lynchburg, Va					5,580				900	34,297	26,440		2,811	11
224	Austin, Tex			4,876			900			1,890	9,720		333	968	
225	Kokomo, Ind										4,577	2,012			
226	Ogden, Utah		7	480						2	13,209	7,528			
227	Easton, Pa										12,819	4,190			
228	Wilmington, N. C		750	24				300		120	23,266	11,952		3,000	
229	Danville, Ill			1,967						300	5,414	2,565			
230	Waterloo, Iowa				10					300	8,634	782			
231	Hazleton, Pa					141					8,953	2,402			
232	Petersburg, Va			125						813	24,490	11,440	1,000	1,400	
233	Poughkeepsie, N. Y			142	527						107,367	8,554	749	81,432	
234	Orange, N. J			2,065							30,425	3,328	2,636		
235	Waltham, Mass		105			17,288				2,022	22,731	5,145	581	4,224	2,674
236	Auburn, N. Y				380		1,300		366		30,573	6,809	515	17,516	
237	Amsterdam, N. Y				240						32,905	5,954	907	2,400	364
238	Norristown, Pa		1,300								5,942	2,513			
239	Lewiston, Me			567							9,983	6,319	415	269	
240	Green Bay, Wis							1,216	1,229		9,061	6,153			1,191
241	St. Petersburg, Fla		1,397	1,240							34,251	9,163			
242	Moline, Ill										8,964	493			3,252
243	Sheboygan, Wis							146			8,763	4,371			
244	Elgin, Ill				102	1,316					11,337	5,877			
245	Oshkosh, Wis							754		684	12,143	6,591			906
246	Watertown, N. Y										33,226	7,421			7,717
247	Muskogee, Okla		505	335							13,406	1,094			7,596
248	Newburgh, N. Y				180						11,050	4,235	264		
249	La Crosse, Wis							520			12,235	3,390	300		2,366
250	Colorado Springs, Colo			56		1,141					22,492	6,304	600	697	1,975
Honolulu, Hawaii [1]				125		5,817	1,200				248,151	14,176			

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	Grand total	$3,983,233	$5,636,621	$2,917,798	$1,309,892	$1,906,678	$124,056,615	$21,257,869	$54,890,827	$42,714,923	$868,739	$4,324,257	$151,697,319	$2,297,566
	Group I	2,510,196	1,862,695	1,938,247	511,011	918,529	75,662,401	12,105,986	40,791,395	20,310,609	300,291	2,154,120	82,258,876	1,244,337
	Group II	327,272	705,613	296,618	141,240	208,703	10,245,975	1,710,447	2,816,953	5,105,355	65,073	548,147	14,218,100	148,224
	Group III	684,129	1,560,866	410,794	381,365	498,291	20,213,162	3,797,319	6,228,077	8,907,228	293,951	986,587	29,562,324	339,725
	Group IV	295,701	1,023,990	191,532	175,866	191,215	12,026,194	2,376,474	3,294,348	5,755,119	171,005	429,248	15,619,125	351,317
	Group V	165,935	483,457	80,607	100,410	89,940	5,908,883	1,267,643	1,760,054	2,636,612	38,419	206,155	10,038,894	213,963
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$709,021	$4,000	$922,048		$331,500	$28,861,588	$2,561,963	$25,885,125			$414,500	$25,896,050	$431,728
2	Chicago, Ill.	400,220	170,234	105,603	$102,913	90,340	13,144,389	5,587,212	2,511,758	$4,740,525	$11,780	293,114	10,997,893	115,016
3	Philadelphia, Pa.	132,457	328,135	95,610	12,439	24,800	7,186,927	385,956	3,044,431	3,566,302	13,276	176,962	5,133,936	200,880
4	Detroit, Mich.	202,969	182,136	174,897	43,669	50,127	4,323,968	401,343	2,413,113	1,348,298	44,039	117,175	6,607,807	60,534
5	Cleveland, Ohio	14,478	210,033	129,411	44,898	80,593	2,810,256	268,370	1,259,196	1,023,763	576	258,351	3,669,777	
6	St. Louis, Mo.	139,786	104,388		29,435	6,899	1,336,111	189,847	681,645	359,304	7,358	97,957	2,585,903	51,652
7	Baltimore, Md.	123,443	27,377	88,243	48,034	45,003	2,288,890	587,731	597,771	977,041	27,578	98,769	3,208,246	16,483
8	Boston, Mass.	95,295	170,612	146,531	49,221	47,273	3,989,645	828,007	875,005	2,112,869	51,672	122,092	3,894,797	
9	Los Angeles, Calif.	479,103	239,654	93,959	50,446	65,716	1,826,503	183,638	676,344	812,013	27,634	126,874	5,499,741	34,362
10	Pittsburgh, Pa.	70,338	81,719	111,845	37,281	40,118	2,952,065	81,286	697,827	1,951,609	70,821	150,522	4,232,758	152,547
11	San Francisco, Calif.	56,143	97,026	29,996	21,053	26,606	871,491	279,561	567,812	6,000	2,700	15,418	1,310,984	27,759
12	Buffalo, N. Y.	29,059	102,926	30,461	38,748	37,729	2,253,376	93,806	512,006	1,547,344	9,120	91,100	3,459,490	
13	Washington, D. C.	12,403	62,283	20	13,290	32,970	1,794,122	355,634	497,009	882,969	24,420	34,000	3,315,153	110,733
14	Milwaukee, Wis.	45,421	82,172	9,617	19,534	38,855	2,023,070	301,632	572,263	982,572	9,317	157,286	2,446,341	42,643

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

15	Newark, N. J.	$85,469	$166,000	$39,774	$17,393	$44,507	$2,066,857	$345,505	$426,781	$1,081,613	$6,094	$206,864	$1,572,889	$3,582
16	Minneapolis, Minn.	19,660	149,155		6,110	10,850	707,114	101,577	242,325	288,962	6,434	67,816	1,802,451	47,882
17	New Orleans, La.	73,888	23,096	7,000	32,405	32,406	1,222,913	492,172	220,748	490,387		19,606	1,150,933	
18	Cincinnati, Ohio		57,990	63,534		41,728	795,948	108,180	445,011	202,500	7,383	32,874	2,043,830	
19	Kansas City, Mo.		30,998		30,967	24,929	583,796	41,106	276,045	239,186	1,474	25,985	1,882,024	11,435
20	Seattle, Wash.	42,611	38,356	18,371	9,410	15,207	1,013,884	163,560	152,658	633,592	17,557	46,517	1,651,692	64,783
21	Indianapolis, Ind.	24,500	91,408	45,253	8,852	6,300	655,770	221,031	124,783	289,155	4,144	16,657	845,879	
22	Rochester, N. Y.	13,308	41,671	29,000	8,086	7,141	1,093,916	121,057	295,201	1,230,613	17,968	29,077	1,284,634	7,217
23	Jersey City, N. J.	53,980	89,014	93,686	19,720	2,200	1,053,578	59,991	515,221	403,282		75,084	1,072,566	
24	Louisville, Ky.	13,856	17,925		8,297	23,435	452,199	56,268	118,180	246,065	4,019	27,667	1,010,702	13,325

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

25	Akron, Ohio	$23,689	$34,353	$3,600	$4,420	$5,412	$383,432	$55,010	$175,939	$147,058		$5,425	$659,368	
26	Toledo, Ohio	20,654	36,637		5,700	31,415	445,297	67,229	208,954	137,481	$6,730	24,903	1,311,992	
27	Portland, Oreg.	12,901	37,439		21,258	11,400	445,832	65,336	263,223	41,111	39,164	36,998	680,276	
28	Columbus, Ohio	16,590	11,502	20,214	9,500	24,885	553,959	105,501	189,709	229,454	8,316	20,979	597,385	
29	Denver, Colo.	18,255	56,804		10,352	36,426	469,384	54,163	328,568	28,251	5,875	52,527	1,173,563	$18,892
30	Providence, R. I.	22,699	24,781	12,532	16,491	1,744	581,977	273,921	167,826	94,342	18,905	26,983	1,029,874	7,530
31	Oakland, Calif.	42,746	38,112	1,814	14,844	51,184	389,601	56,115	223,692	79,355		30,439	637,547	70,982
32	St. Paul, Minn.	7,473	61,779		9,876	7,025	306,992	75,361	125,335	71,147	6,205	28,944	772,136	
33	Atlanta, Ga.	10,087	24,534	6,895	10,080	12,320	455,642	53,313	168,279	213,286	1,444	19,320	558,395	
34	Omaha, Nebr.	7,266	42,555		4,121	2,798	191,974	23,324	45,999	92,789	2,559	27,303	488,107	
35	Birmingham, Ala.	14,863	8,733		18,249	18,249	285,936	46,047	50,073	151,489		38,327	350,620	
36	San Antonio, Tex.	9,991	10,108	3,578	11,460	18,050	376,180	24,382	105,935	212,345	3,140	30,378	622,476	3,000
37	Dallas, Tex.	13,363		7,551	15,495	15,495	458,801	97,466	117,734	226,703	2,988	13,910	582,134	1,324
38	Worcester, Mass.	3,914	39,064	17,039	6,391	4,700	506,635	148,850	138,172	199,769	9,662	10,182	916,289	21,133
39	Richmond, Va.	22,533	29,559	4,200	10,241	13,489	372,555	35,711	97,289	206,570		32,985	488,014	
40	Syracuse, N. Y.	7,382	60,772	33,376	13,581	6,791	662,738	44,158	253,776	353,142	11,662		874,892	
41	New Haven, Conn.	26,857	39,310	2,354	8,879	3,989	284,394	33,192	125,142	98,500	6,500	21,060	424,324	5,887
42	Memphis, Tenn.	24,279	30,292	9,132	9,436	7,920	441,267	108,194	85,083	215,442		32,548	511,713	
43	Dayton, Ohio	1,400	6,700		4,566	14,720	320,631	43,846	51,592	203,501	5,605	16,087	469,188	7,446
44	Norfolk, Va.	1,803	14,670		6,021	7,778	368,666	74,439	132,110	142,945	1,712	17,460	234,435	
45	Houston, Tex.	8,640	23,030		9,300	8,400	453,240	197,668	50,767	194,778		10,027	589,093	
46	Bridgeport, Conn.	10,059	36,292	21,886	1,535		386,694	62,397	107,763	204,935		11,599	340,834	
47	Youngstown, Ohio	2,677	30,315			7,188	152,404	17,020	20,699	103,405		11,280	424,201	
48	Hartford, Conn.	11,240	45,976	29,416	6,625	10,753	541,279	33,263	161,345	302,740	21,067	22,864	534,656	
49	Fort Worth, Tex.	7,100	19,956		4,010	4,010	219,049	44,534	60,711	106,954		6,850	281,046	
50	Grand Rapids, Mich.	649	37,754	11,182	6,088	6,088	264,019	89,494	94,144	77,665		2,716	283,882	
51	Springfield, Mass.	4,225	40,611	500	8,163	1,500	549,191	92,556	133,060	291,507	15,675	16,393	871,073	522
52	Des Moines, Iowa	2,650	7,869		2,815	4,800	339,611	120,069	91,547	96,894	11,101	20,000	453,232	20,064
53	Scranton, Pa.	2,846	32,678		5,820	1,800	332,833	54,694	51,438	215,095	11,606		387,127	3,607
54	Paterson, N. J.	3,780	36,966	11,056	1,200	6,780	461,813	199,270	60,543	183,070	1,000	17,930	254,056	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
55	Jacksonville, Fla	$30,526	$8,524	$6,733	$7,721	$7,721	$405,243	$128,345	$202,076	$36,318	$1,000	$37,504	$463,857	
56	Nashville, Tenn	14,483	4,986	6,361	1,875	7,945	189,716	2,897	69,226	100,278		17,315	370,618	$6,600
57	Trenton, N. J		30,281	42,719	2,600	2,835	317,036	40,892	90,130	155,410	17,484	13,120	400,609	
58	Salt Lake City, Utah	6,254	31,927	252	3,891	14,127	141,571	25,446	47,443	54,760	3,364	10,558	358,300	8,590
59	Tulsa, Okla		26,110		4,235		131,082	33,016	37,956	47,698		12,412	145,300	
60	Flint, Mich	15,631	30,396	5,542	5,725	7,747	284,832	49,708	33,898	195,411		5,815	214,964	
61	Fall River, Mass	9,226	39,388	39,449	4,900	2,360	223,152	36,652	48,754	129,101	4,645	4,000	508,200	
62	Camden, N. J	830	22,166	71		2,300	227,126	26,466	99,997	95,418		5,245	352,009	30,374
63	Miami, Fla	31,550			5,293	10,585	796,596	144,856	139,261	475,876	4,471	32,132	1,910,039	
64	Wilmington, Del	6,564	9,274		1,620	1,728	276,100	18,860	77,286	171,314		8,640	246,311	3,000
65	Erie, Pa	13,940	29,635	3,847	1,872	1,872	146,328	28,834	38,938	76,456		2,100	257,922	5,558
66	Cambridge, Mass	13,245	25,661	6,792	3,761	6,746	526,365	101,237	101,793	313,347		9,988	536,573	10,667
67	New Bedford, Mass	16,240	48,434	25,805	8,101	6,000	391,094	89,981	76,756	202,348	14,054	7,955	414,411	33,909
68	Albany, N. Y	7,836	31,485	75	4,955	1,800	446,689	81,967	270,930	31,827	4,961	57,004	446,607	
69	Kansas City, Kans	2,075	9,487		2,400	4,200	104,998	11,817	30,031	52,726	1,131	9,293	210,219	4,751
70	Yonkers, N. Y	15,411	31,065	17,876	5,238	5,113	589,062	28,467	85,549	424,658		50,388	427,296	
71	Reading, Pa	7,388	22,337	14,777	2,400	5,385	230,144	64,707	70,192	79,517	7,568	8,160	339,695	
72	Duluth, Minn	12,552	20,619	1,643	9,379	3,475	103,971	36,786	35,256	14,172	1,841	15,916	293,701	2,080
73	Elizabeth, N. J	5,790	23,516	14,055	7,914		253,650	38,060	130,291	79,192		6,107	284,182	
74	Lowell, Mass	9,156	26,050	9,528	7,953	1,804	258,518	25,137	54,422	166,711	11,738	510	549,747	14,049
75	San Diego, Calif	5,852	33,547	7,827	3,475	7,821	279,013	50,204	37,447	185,212	6,150		353,034	4,427
76	Canton, Ohio	5,563	15,348			16,671	116,548	45,210	14,526	53,032		3,780	241,314	
77	Spokane, Wash	11,897	16,317		3,506	2,694	201,027	26,246	76,329	86,951	2,118	9,383	267,464	
78	Oklahoma City, Okla	5,235	11,963		1,920	2,100	165,503	35,513	57,560	62,770		9,660	242,160	2,700
79	Tacoma, Wash	3,105	11,930	500	2,930	3,545	93,870	24,747	56,364		10,574	2,185	308,868	12,012
80	El Paso, Tex	38,585	11,055		5,000	7,941	158,329	25,299	51,554	69,854	2,534	9,088	98,994	
81	Waterbury, Conn	12,652	33,954		2,579	2,520	172,164	30,690	84,801	46,076	3,778	6,819	534,730	18,287

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82	Lynn, Mass	900	10,021		3,690	2,000	*249,824	43,439	29,318	169,875	138	7,054	344,232	7,332
83	Utica, N. Y	11,839	10,375	10,617	1,200	7,650	302,489	13,165	114,571	162,205	3,986	8,562	234,448	3,900
84	Fort Wayne, Ind	7,193	11,593		2,500	1,860	132,396	23,170	53,878	44,788	1,500	9,060	180,021	4,117
85	Somerville, Mass		4,271		6,215	2,637	296,700	68,982	25,097	202,204		417	224,571	6,985

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

86	Tampa, Fla	$16,749	$2,940		$5,400	$7,200	$326,803	$34,712	$40,033	$226,258		$25,800	$251,733	
87	Knoxville, Tenn	14,725	11,575	$5,200	6,950	6,250	136,652	21,052	34,475	74,225		6,900	326,054	
88	Savannah, Ga	8,722		750	1,331	10,618	264,519	30,679	96,072	111,877		25,891	134,807	
89	Evansville, Ind	2,994	10,815	3,900	1,650	1,800	88,510	11,127	37,631	36,828		2,924	127,390	
90	Allentown, Pa	760	20,467	2,695		3,040	148,716	18,554	65,295	49,196	$8,546	7,125	233,114	
91	Long Beach, Calif	14,858	28,980	2,418	3,500	4,200	369,670	84,727	54,407	177,082	19,257	34,197	562,831	$47,690
92	Lawrence, Mass	7,742	7,986	20,999	3,904	4,179	298,865	32,536	30,947	222,337	7,577	5,468	448,839	4,272
93	Schenectady, N. Y	6,483	47,397	10,550	3,800	1,500	592,073	153,678	108,570	321,654	3,772	4,399	280,992	8,150
94	Wichita, Kans		13,653		4,577	3,622	112,592	15,455	37,867	47,769		11,501	147,004	6,640
95	Bayonne, N. J		32,798	31,872		2,100	304,560	23,473	62,548	213,939		4,600	185,337	3,500
96	Hamtramck, Mich	3,586	23,516			2,100	206,995	19,153	63,316	122,426		2,100	103,315	
97	Harrisburg, Pa	1,965	14,505	1,000	759	4,413	232,897	19,555	82,474	119,636	7,500	3,732	232,622	
98	Manchester, N. H	1,766	15,933	9,956	2,737	2,803	255,957	31,339	54,024	160,940	6,054	3,600	285,892	15,702
99	Peoria, Ill	3,043	13,339		996	996	134,700	14,897	49,937	67,324		2,542	189,458	
100	South Bend, Ind	9,566	19,609		2,373	2,000	87,517	10,877	41,718	34,357		595	142,962	5,460
101	Gary, Ind	1,913	21,401	2,257			97,109	17,651	61,546	17,912			90,869	10,564
102	Rockford, Ill	1,800	13,558		1,920	1,920	94,112	41,020	15,100	28,763	3,386	5,843	146,510	9,103
103	St. Joseph, Mo		6,096	500	3,425	1,527	48,374	19,247	17,613	3,814	2,798	4,902	152,667	4,380
104	Wilkes-Barre, Pa		18,167			3,500	135,662	29,860	77,376	22,930		5,496	261,536	3,256
105	Sioux City, Iowa	2,960	9,095		3,200	3,200	158,014	58,901	30,013	61,505		7,595	170,277	4,596
106	Portland, Me	3,346		875	2,507	4,301	171,714	76,395	52,253	35,951	2,624	4,491	402,708	41,875
107	Little Rock, Ark	8,944	4,598		5,996	2,583	238,854	5,093	13,333	20,428			144,445	
108	Highland, Park, Mich	4,591	20,178	1,900	4,500	2,000	181,645	15,776	114,451	36,995	7,114	7,309	295,475	
109	Charleston, S. C	7,796	7,062	1,020	1,200	3,600	114,382	27,983	40,228	40,506		5,665	101,387	
110	Sacramento, Calif	8,492	17,558	1,215	7,148	15,822	289,394	54,756	80,056	142,868	750	10,964	172,906	8,425
111	Binghamton, N. Y	30	6,740	8,300	2,914	2,914	167,803	28,850	35,287	98,030	129	5,507	283,139	2,500
112	Saginaw, Mich		17,801			4,527	65,641	15,920	40,479	6,661		2,581	147,827	3,902
113	East St. Louis, Ill		3,532			1,680	51,357	21,847	14,500	13,330		1,680	132,250	4,200
114	Troy, N. Y	3,422	13,144	1,000	1,700	900	241,865	13,929	135,184	75,790		16,962	187,884	
115	Johnstown, Pa	2,121	16,085	1,320	738	738	124,119	1,983	63,984	49,680	3,920	4,552	268,018	5,400
116	Chattanooga, Tenn	3,001	4,155		2,810	1,743	100,231	11,964	21,608	52,968		13,691	143,864	
117	Terre Haute, Ind	7,580	7,595	300	1,075	530	39,845	6,840	13,500	19,505			105,095	2,983
118	Lansing, Mich	7,609	8,635	1,750	1,368	1,368	185,285	10,700	27,429	141,796	3,024	2,336	155,302	
119	Pawtucket, R. I	2,661	5,696		700	900	112,242	39,888	42,153	21,250	5,786	3,165	246,555	4,118
120	Chester, Pa	15	9,695	3,500	1,268		60,201	4,383	13,058	37,883		4,877	104,259	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
121	Winston-Salem, N. C	$491	$17,204	$416	$3,500	$5,083	$99,074	$16,278	$23,946	$53,717		$5,133	$104,288	$9,923
122	Springfield, Ohio	520	4,733		1,575	735	14,858	1,528	3,000	9,730		600	155,127	
123	Passaic, N. J	3,924	19,020	2,424		2,450	290,272	100,617	46,325	143,330			197,905	
124	Racine, Wis	50	11,445		1,800	1,800	56,645	6,452	9,533	37,796	$741	2,123	140,723	
125	New Britain, Conn	1,016	13,907		1,200	3,500	86,737	38,058	21,826	17,830	6,698	2,325	204,871	
126	Hoboken, N. J		24,653	6,113	1,500		234,812	29,598	91,484	96,730		17,000	97,664	
127	Berkeley, Calif	6,536	12,253	8,000	3,620	576	134,395	6,173	39,438	78,895		9,889	205,229	8,372
128	Altoona, Pa	303	13,035		1,179	900	55,386	13,393	21,801	15,399		4,793	188,896	2,386
129	Mobile, Ala	12,127	1,968		3,712	3,712	87,657	23,189	32,747	28,081		3,640	113,285	2,400
130	Shreveport, La	13,008	8,678		2,400	3,579	130,913	10,526	35,727	74,628		10,032	130,721	4,500
131	Cicero, Ill	1,200	15,453			600	118,835	19,221	41,384	56,430		1,800	111,339	
132	Brockton, Mass	9,232	12,110	722	2,026	3,951	195,241	87,850	10,822	90,403	6,166		257,750	10,080
133	Bethlehem, Pa	361	5,639	2,820	1,200		34,775	8,407	15,347	6,782	759	3,480	143,937	
134	Huntington, W. Va	211	7,393		23		91,694	20,738	4,980	65,976			92,090	923
135	Springfield, Ill		6,754	6,893	1,680	1,680	72,451	8,088	20,705	41,978		1,680	97,896	2,172
136	Union City, N. J		20,672	3,998	1,000		79,084	9,000	7,500	62,584			167,148	2,916
137	Quincy, Mass	3,611	9,925	1,560	1,982	985	170,208	36,222	21,050	109,294		3,642	384,953	
138	Roanoke, Va	390	3,490		1,100	1,100	103,926	12,410	27,997	62,083		1,436	151,986	
139	Lincoln, Nebr	5,754	39,436		3,133	1,133	144,645	95,764	38,435		8,051	2,395	104,602	1,800
140	East Orange, N. J	6,486	14,392	4,650	2,157		284,390	91,320	55,699	130,691		6,680	217,115	9,375
141	Holyoke, Mass		9,333	20,057	4,009	2,552	176,046	19,095	29,764	118,290	8,897		177,789	3,170
142	Portsmouth, Va	2,700	6,273	1,500	2,700	1,800	74,556	28,143	26,960	19,453			99,110	
143	Jackson, Mich	8,862	8,221		1,686	2,515	49,974	28,714	15,583		2,979	2,698	84,899	
144	Lakewood, Ohio	3,627	12,510		2,478		122,478	12,773	9,492	96,376		3,837	201,887	
145	Topeka, Kans	310	5,884		2,040	5,582	100,196	2,025	78,243	12,780	300	6,848	117,807	2,400

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146	Fresno, Calif.	900	9,965		7,200	2,400	64,036	28,855	31,581	2,400		1,200	153,215	8,155
147	Macon, Ga.	5,313	5,228	900	2,700	2,400	62,603	2,476	10,344	43,922	641	5,220	109,730	
148	Wichita Falls, Tex.	122			2,280	1,140	32,108	8,792	15,025	5,281		3,010	75,082	
149	Covington, Ky.		1,842	600	960	960	123,872	8,066	36,134	78,065		1,607	154,331	
150	Niagara Falls, N. Y.	2,665	17,114	10,196	2,191	1,691	209,809	8,207	55,840	141,982		3,780	247,572	
151	Pasadena, Calif.	8,819	23,126	245	3,059	3,059	267,682	149,303	48,737	59,272		10,370	313,743	26,396
152	Lancaster, Pa.	2,100	5,974		5,905		50,635	8,917	13,642	23,110	4,966		120,699	
153	Wheeling, W. Va.	1,036	15,322		1,949	3,500	103,456	5,000	28,263	63,117		7,076	127,509	
154	Augusta, Ga.	3,821	3,787		1,463	2,483	59,109	5,494	16,439	31,904		5,272	151,529	
155	Newton, Mass.	4,726	14,468		928	300	257,743	95,195	41,462	118,863		2,223	594,777	12,707
156	Kalamazoo, Mich.	235	14,299		2,339	2,339	44,059	16,805	21,995	1,889	1,528	1,842	95,504	2,082
157	Decatur, Ill.		6,678		1,680		34,087	25,449	6,354	600		1,684	64,655	2,340
158	Charlotte, N. C.	13,569	10,397		3,100	5,481	149,082	22,172	39,893	77,848		9,169	107,866	1,866
159	Atlantic City, N. J.	2,200	25,220	2,000		2,200	455,572		164,719	238,703	40,350	11,800	476,772	11,683
160	Oak Park, Ill.	2,950	11,498				114,666	2,401	28,300	79,680		4,285	131,547	1,700
161	Kenosha, Wis.		17,632		1,350	1,350	78,779	8,730	19,492	46,925		3,632	134,646	3,500
162	Davenport, Iowa.	1,714	10,216		1,540	3,130	87,256	11,353	25,033	46,850		4,020	106,672	2,249
163	Malden, Mass.	1,375	6,885	1,862	996	175	152,033	34,651	19,000	95,000	3,382		192,598	11,752
164	Hammond, Ind.	386	3,596	502			139,326	52,639	38,591	48,096			85,984	2,640
165	Mount Vernon, N. Y.	267	17,580	2,797		1,400	182,658	41,393	36,380	101,485		3,400	270,389	
166	Beaumont, Tex.	125	8,495		3,600	2,400	75,675	33,643	31,795	10,237			89,563	
167	Cedar Rapids, Iowa.	870	4,485		2,720		85,125	19,975	32,630	27,883		4,637	90,340	2,260
168	Woonsocket, R. I.	2,519	4,752		1,769		84,144	30,578	13,988	38,078		1,500	321,398	3,954
169	New Castle, Pa.		6,746				64,526	5,998	20,458	30,260	3,310	4,500	88,664	1,800

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

170	Charleston, W. Va.	$268	$11,278	$1,021	$1,975	$2,180	$90,635	$11,087	$41,478	$32,243	$585	$5,242	$46,480	$850
171	Pontiac, Mich.	1,850	18,546	2,850	1,500	3,000	82,498	31,028	16,639	26,745	1,500	6,586	124,824	
172	Medford, Mass.		8,168		491	350	141,183	28,304	30,017	81,539		1,323	156,293	5,188
173	McKeesport, Pa.		6,776			870	115,522	9,471	52,270	53,781			78,003	3,720
174	York, Pa.	699	5,880	1,500	2,113		82,180	12,363	14,857	54,960			92,265	
175	Haverhill, Mass.	3,720	12,358	3,568	1,242	887	88,786	6,390	24,614	57,782			230,021	5,860
176	Bay City, Mich.		4,096		900	900	40,712	11,498	26,420			2,794	107,086	2,100
177	Elmira, N. Y.		13,166		1,952	1,978	68,788	7,857	15,154	38,073	3,622	4,082	173,877	3,569
178	Newport News, Va.	1,525	2,820				51,240	13,791	8,986	23,055		5,408	50,647	
179	Stockton, Calif.						123,123	48,364	74,759				130,258	
180	Galveston, Tex.	5,657	3,535		1,760	1,500	82,378	13,252	4,882	63,411	833		149,446	1,920
181	Chelsea, Mass.	1,648	7,192		1,400	2,125	117,298	31,056	28,251	57,776		215	227,475	4,336
182	Perth Amboy, N. J.	1,739	5,500	9,220	1,600	1,200	123,991	30,521	43,428	47,942		2,100	113,520	2,400
183	Pittsfield, Mass.	344	7,326	1,500	2,975	2,750	69,753	43,464	11,539	14,750			211,663	3,046
184	Greensboro, N. C.		9,799		2,700	1,620	55,155	7,092	15,911	32,152			95,725	2,700

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
185	Montgomery, Ala	$1,090	$7,945	----------	$2,358	$9,252	$74,708	$26,062	$18,259	$23,644	----------	$6,743	$65,860	----------
186	Lima, Ohio	2,758	4,200	----------	892	600	31,912	879	26,651	650	----------	3,732	120,973	----------
187	Madison, Wis	559	15,791	$1,500	1,654	1,695	175,716	87,792	31,460	37,832	----------	18,632	144,660	$10,423
188	Lexington, Ky	8,180	5,209	2,000	3,642	3,643	77,911	9,120	26,799	38,709	----------	3,283	122,531	----------
189	East Chicago, Ind	658	8,268	3,509	----------	----------	135,830	42,938	44,574	46,535	----------	1,783	80,109	2,950
190	Aurora, Ill	926	3,548	----------	71	1,020	58,999	15,070	24,299	16,596	----------	3,034	79,162	----------
191	New Rochelle, N. Y	3,742	15,953	9,749	----------	----------	289,508	43,572	72,063	171,728	----------	2,145	426,111	5,743
192	Evanston, Ill	2,710	14,693	9,774	1,483	1,380	139,979	19,154	89,450	21,895	----------	9,480	199,487	8,750
193	Columbus, Ga	13,045	3,080	----------	2,490	3,465	93,652	18,817	17,244	52,248	$432	4,911	86,317	----------
194	Muncie, Ind	----------	5,101	----------	----------	----------	28,498	2,891	10,223	14,964	----------	420	67,643	2,600
195	Waco, Tex	2,101	2,000	----------	1,900	3,600	41,418	1,200	9,593	22,594	----------	8,031	177,600	----------
196	Jamestown, N. Y	3,626	6,608	----------	1,860	320	62,055	14,103	16,035	31,111	486	320	168,032	----------
197	Muskegon, Mich	2,179	10,306	1,983	2,987	----------	97,476	31,156	33,842	30,678	----------	1,800	43,818	----------
198	Fitchburg, Mass	2,489	11,040	----------	474	2,211	71,632	24,437	20,099	25,692	1,404	----------	253,648	10,070
199	San Jose, Calif	2,220	9,195	----------	2,407	7,137	40,110	6,717	30,891	192	----------	2,310	89,974	----------
200	Pueblo, Colo	5,999	4,365	4,122	1,110	1,110	23,508	12,310	7,682	1,184	----------	2,332	125,371	4,302
201	Brookline, Mass	16,718	12,512	----------	3,823	1,991	216,703	30,542	42,991	128,065	6,948	8,157	445,490	15,368
202	Chicopee, Mass	1,819	8,936	----------	2,051	1,022	70,226	5,884	14,000	50,342	----------	----------	186,166	6,696
203	Lorain, Ohio	578	6,542	----------	1,902	1,902	24,215	6,562	2,493	10,368	----------	4,792	116,604	----------
204	Williamsport, Pa	----------	6,322	----------	1,600	----------	28,713	14,783	12,592	1,225	----------	113	118,542	1,427
205	Butte, Mont	437	10	----------	1,920	----------	81,502	9,993	24,000	45,709	----------	1,800	86,632	2,400
206	Salem, Mass	966	2,847	----------	1,250	1,400	142,582	62,263	27,561	49,175	1,383	2,200	200,955	9,031
207	Hamilton, Ohio	2,591	5,220	----------	----------	1,150	56,997	10,462	9,132	37,403	----------	----------	68,609	----------
208	Durham, N. C	2,231	----------	----------	600	600	93,060	15,269	36,682	39,369	----------	1,740	102,623	1,285
209	Battle Creek, Mich	----------	6,284	----------	2,080	----------	23,817	6,209	15,393	210	2,005	----------	86,166	2,200

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210	Everett, Mass	618	8,395		1,783	200	91,386	27,366	13,882	49,919		219	118,203	
211	Springfield, Mo	772	1,433		1,500	640	39,794	17,539	11,962	6,847	1,094	2,352	85,020	2,100
212	Columbia, S. C	2,480	4,273	3,000	1,181	4,025	67,123	5,074	12,347	44,470		5,232	130,301	
213	Stamford, Conn	2,997	3,259	470	1,850	750	167,182	35,028	16,498	114,237		1,419	239,875	
214	Dubuque, Iowa	536	5,845		1,200	900	63,656	8,457	36,807	16,290	602	1,500	104,469	2,000
215	Joliet, Ill	5,125	4,715				24,227	220	15,629	6,578		1,800	125,551	2,729
216	Council Bluffs, Iowa		6,237		908		52,937	23,256	17,753	7,214		4,714	73,703	2,705
217	Rock Island, Ill	662	3,743			1,056	33,127	3,665	14,102	14,673		687	84,601	1,023
218	Portsmouth, Ohio	969	1,584				26,297	5,257	917	16,803	1,559	1,761	78,711	
219	Taunton, Mass	1,542	4,688		1,600	1,000	50,673	18,387	21,352	8,287	2,647		149,561	3,870
220	Superior, Wis	4,071	5,185		850	1,210	52,361	12,187	18,023	19,726		2,425	113,943	2,715
221	Quincy, Ill	920	2,638		660		36,601	3,313	14,767	16,655		1,866	63,777	50
222	New Brunswick, N. J		6,037	3,300	1,800	1,800	109,110	5,233	16,966	85,111		1,800	113,420	4,500
223	Lynchburg, Va		5,035				74,758	16,364	14,524	43,870			99,994	6,193
224	Austin, Tex	3,626	1,517		2,009	1,267	68,660	20,634	16,140	27,851	900	3,135	107,343	
225	Kokomo, Ind	1,877	688				27,876	5,179	17,259	4,942		496	63,407	
226	Ogden, Utah	136	1,774		1,639	2,132	31,808	834	15,926	12,343	1,267	1,438	85,907	4,020
227	Easton, Pa	312	8,317				98,480	8,036	17,509	62,549	5,638	4,748	104,637	2,485
228	Wilmington, N. C	4,831	1,283	500	567	1,133	84,111	8,179	61,162	5,556	330	8,884	81,946	
229	Danville, Ill		2,849				32,229	3,995	6,742	18,994	900	1,598	46,542	1,919
230	Waterloo, Iowa	78	6,774		1,000		23,896	5,962	8,918	6,928		2,088	75,003	2,400
231	Hazleton, Pa		5,919	632			28,267	7,070	11,121	9,708	368		116,019	
232	Petersburg, Va	6,400	2,450		1,800		53,105	3,197	40,673	5,635		3,600	69,762	
233	Poughkeepsie, N. Y		8,299	6,201	1,066	1,066	107,225	8,415	23,736	74,341		733	132,624	4,200
234	Orange, N. J	2,426	14,612	5,735	1,688		93,901	10,704	5,160	73,987		4,050	93,629	2,749
235	Waltham, Mass	757	6,041		2,209	1,100	95,500	29,111	16,339	50,050			204,999	5,988
236	Auburn, N. Y	612	3,186		1,150	785	70,027	10,705	34,297	24,095		930	116,004	3,726
237	Amsterdam, N. Y	2,050	14,530	4,500	2,200		82,638	11,306	18,600	51,132		1,600	105,031	1,300
238	Norristown, Pa		3,429				26,636	12,305	630	11,588		2,113	72,210	1,062
239	Lewiston, Me	1,782			1,198		25,740	5,094	4,100	15,896		650	114,456	7,132
240	Green Bay, Wis	217	1,500				25,214	2,109	9,921	10,312	311	2,561	106,434	6,731
241	St. Petersburg, Fla	19,922			2,583	2,583	158,880	13,072	35,861	97,165		12,782	124,686	
242	Moline, Ill	1,309	2,910			1,000	41,389	4,606	20,364	14,637		1,782	63,780	
243	Sheboygan, Wis		4,392				45,563	9,103	16,272	18,821		1,367	125,733	3,081
244	Elgin, Ill		4,710		500	250	46,022	27,158	7,567	11,047		250	54,756	954
245	Oshkosh, Wis		4,646				39,296	15,532	17,674	4,514		1,576	136,081	6,929
246	Watertown, N. Y	1,571	11,417	1,130	2,382	1,588	41,887	10,189	20,372	11,326			166,590	
247	Muskogee, Okla		2,886		1,830		22,848	3,840	6,350	12,658			69,854	279
248	Newburgh, N. Y	402	3,306	2,843			78,254	9,874	15,346	50,026	998	2,010	147,848	4,107
249	La Crosse, Wis	215	4,464		1,500		38,805	8,631	7,143	17,504	2,607	2,920	123,075	1,920
250	Colorado Springs, Colo	1,648	6,076		2,595	2,597	17,425	7,734	6,130			3,561	98,743	6,162
	Honolulu, Hawaii [1]	217,000	3,000		2,640	11,335	177,127	72,903	36,092	68,132			568,125	

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	Grand total	$71,187,231	$12,372,761	$3,241,296	$12,305,967	$41,842,626	$2,250,606	$6,199,266	$95,833,113	$1,378,521	$11,889,751	$10,500,820	$9,153,004	$3,946,759
	Group I	38,951,108	8,183,453	633,885	8,394,027	20,670,928	628,619	3,552,519	63,063,250	766,511	5,794,378	6,867,008	6,806,741	3,635,429
	Group II	6,844,585	846,259	800,655	879,231	4,197,328	5,345	496,473	11,369,089	91,015	743,340	930,491	1,018,053	83,705
	Group III	13,676,841	1,724,304	1,103,442	1,412,395	8,460,046	1,591,824	1,253,747	11,493,851	259,168	2,677,732	1,610,214	741,093	153,469
	Group IV	7,145,212	977,568	311,311	877,383	5,299,544	8,378	648,412	6,172,619	162,901	1,500,410	570,951	429,348	49,691
	Group V	4,569,485	641,177	392,003	742,931	3,214,780	16,440	248,115	3,734,304	98,926	1,173,891	522,156	157,769	24,465
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$10,731,142	$2,750,991	----------	$6,753,920	$4,801,510	----------	$426,759	$19,955,029	$319,737	$516,911	$1,658,063	$3,811,434	$3,472,644
2	Chicago, Ill.	4,095,806	2,142,454	----------	164,429	3,705,674	$22,406	752,108	5,776,830	----------	731,282	767,912	441,957	----------
3	Philadelphia, Pa.	1,579,632	253,675	$8,619	383,789	2,476,119	91,614	139,608	6,299,617	52,902	167,854	734,317	93,605	28,513
4	Detroit, Mich.	4,730,145	89,826	----------	121,130	1,028,923	593	576,656	4,299,738	43,032	1,039,594	440,023	123,683	----------
5	Cleveland, Ohio	2,062,594	305,152	----------	----------	908,239	124,359	269,433	1,610,034	12,171	29,947	134,730	88,884	27,293
6	St. Louis, Mo.	850,098	177,372	378,872	----------	1,073,674	----------	54,235	2,714,793	20,253	241,246	140,921	136,972	22,109
7	Baltimore, Md.	1,472,652	92,947	----------	----------	1,266,726	225,238	134,200	1,566,566	21,396	124,074	187,351	62,701	----------
8	Boston, Mass.	1,864,468	570,619	47,264	445,856	927,330	----------	39,260	4,541,073	149,171	1,153,895	491,892	145,079	26,586
9	Los Angeles, Calif.	3,363,349	93,649	----------	----------	1,476,638	----------	531,743	3,640,418	37,060	1,095,669	454,087	335,778	----------
10	Pittsburgh, Pa.	2,605,423	693,838	----------	----------	713,603	----------	67,347	2,174,183	28,600	49,123	935,750	4,518	----------
11	San Francisco, Calif.	601,736	78,062	6,695	----------	594,497	----------	2,235	2,720,614	7,717	48,608	402,791	609,558	----------
12	Buffalo, N. Y.	1,894,566	229,614	----------	496,801	706,514	88,780	43,215	2,823,622	43,336	395,770	228,726	390,171	37,505
13	Washington, D. C.	2,153,783	21,375	----------	----------	568,967	----------	460,295	2,967,950	31,136	16,096	94,729	364,182	20,779
14	Milwaukee, Wis.	945,714	683,879	192,435	28,102	422,514	75,629	55,425	1,972,783	----------	274,309	195,716	198,219	----------

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

15	Newark, N. J	$569,422	$120,526	$4,418	$413,312	$399,071		$62,558	$2,595,778		$134,817	$95,811	$203,066	
16	Minneapolis, Minn	604,883	116,488	392,605	156,617	443,487	$4,245	36,244	854,550	$16,608	63,970	25,906	51,791	$21,386
17	New Orleans, La	718,575	96,707	1,200		322,786		11,665	310,848	2,300	16,059	40,684	36,652	2,324
18	Cincinnati, Ohio	988,084	69,692	55,750		815,301		115,003	1,316,592	2,021	127,914	206,761	21,587	3,066
19	Kansas City, Mo	856,600	74,744	258,083		563,517		118,145	1,535,352	16,573	41,633	155,341	75,909	6,703
20	Seattle, Wash	955,861	190,825			250,000		90,223	553,072		42,843	46,500	11,887	1,453
21	Indianapolis, Ind	493,519	19,048	10,693	4,116	308,618		9,885	805,610	30	521	48,355	126,865	782
22	Rochester, N. Y	385,360	68,860	42,346	207,651	555,607	500	17,093	851,458	22,755	233,355	105,546	197,683	
23	Jersey City, N. J	627,689	75,883		93,958	275,036			1,878,876	30,728	47,516	146,066	219,980	47,991
24	Louisville, Ky	644,592	13,486	35,560	3,577	263,905	600	35,657	666,953		34,712	59,521	72,633	

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

25	Akron, Ohio	$415,972	$2,444		$6,497	$175,576		$58,879	$114,204		$61,143			
26	Toledo, Ohio	828,611	178,998		19,831	280,662		3,890	136,258		63,756			
27	Portland, Oreg	155,205	24,816		235	250,871	$195,987	53,162	50,284		12,150		$2,390	
28	Columbus, Ohio	556,172	5,247					35,966	62,544	$11,007	31,142		4,711	$348
29	Denver, Colo	544,863	29,877	$159,910	36,513	277,621		105,887	671,425	11,747	101,841	$49,450	72,000	49,226
30	Providence, R. I	523,862	92,986	23,231	55,881	259,705	238	66,441	286,685		77,934	76,751	2,000	
31	Oakland, Calif	292,253	46,517			184,266		43,529	21,220		3,600			13,166
32	St. Paul, Minn	193,043	60,955	132,316	34,537	319,468		31,817	309,169	9,439	40,833	44,117		
33	Atlanta, Ga	260,822	29,241			212,450		55,882	589,895		52,273	14,600	22,425	11,700
34	Omaha, Nebr	185,019	12,588		21,000	214,782		54,718	114,555	10,341				
35	Birmingham, Ala	128,681	74,962	14,648		69,592		62,737	58,131		19,487			
36	San Antonio, Tex	433,457	21,083	16,541		87,830		60,565	53,802		14,752	4,350		
37	Dallas, Tex	411,720	18,048			136,249		14,793	260,928		2,977	22,656		
38	Worcester, Mass	381,284	28,248	112,865	50,650	263,028		59,081	941,836	23,179	242,843	105,982		
39	Richmond, Va	257,378	25,652	49,717	9,149	117,276	28,842		251,378		41,144	72,676	21,029	613
40	Syracuse, N. Y	522,026	29,369	41,865		209,371		72,261	466,244	22,278	79,992	98,826	162,188	
41	New Haven, Conn	127,372	58,366	36,891	43,371	149,748		2,689	243,992	11,731	32,923	72,304	9,041	9,050
42	Memphis, Tenn	250,082	2,417	10,643		210,622		37,949	420,851		18,404		12,440	
43	Dayton, Ohio	250,941	5,931	43,662		151,002		10,206	201,432		45,656		560	5,087
44	Norfolk, Va	110,423	21,091			94,500		8,421	134,986	10,824	31,092	38,846	15,700	10,300
45	Houston, Tex	400,926	72,812	4,750		110,605			188,843		29,179		10,348	
46	Bridgeport, Conn	116,143	65,256	9,352	14,351	134,659		1,073	334,442	33,654	98,993	121,370	15,790	
47	Youngstown, Ohio	242,007	67	4,756		170,751		6,620	78,571		12,018			
48	Hartford, Conn	215,187	48,149	74,572	75,260	120,654		834	245,154	10,266	34,080	130,562	1,628	2,433
49	Fort Worth, Tex	162,527	15,189			101,632		1,698	44,930		20,808			
50	Grand Rapids, Mich	94,689	5,250		40,946	125,422	1,537	16,038	108,448		66,191			2,025
51	Springfield, Mass	381,885	45,621	38,724	187,639	206,366		10,316	216,462	18,693	99,308	73,175	1,278	12,478
52	Des Moines, Iowa	88,310	85,583		9,991	214,753		34,531	40,457		7,541			
53	Scranton, Pa	166,430	21,735		20,134	101,565		73,656						
54	Paterson, N. J	72,609	17,336	18,950	32,668	112,493			140,464		20,803	49,661		

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
55	Jacksonville, Fla	$306,129	$16,425			$138,175		$3,128	$64,129		$7,080	$720		$360
56	Nashville, Tenn	228,005	1,085	$20,050		80,708		34,170	179,151		12,637			
57	Trenton, N. J	152,734	4,092	23,587	$28,347	182,710		9,139	110,070	$6,600	41,929	56,851	$4,690	
58	Salt Lake City, Utah	230,904	10,334	6,816	3,682	89,290		8,684	37,956		2,998			
59	Tulsa, Okla	65,080		17,861		62,359			17,368		4,200			
60	Flint, Mich	131,145	11,924		5,386	66,509			264,130	2,400	81,076			
61	Fall River, Mass	313,555	23,811	3,878	22,838	136,517		7,601	495,220		208,432	100,870		
62	Camden, N. J	170,326	2,651		15,887	132,571	$200		89,577	4,113	22,006	87	3,325	1,500
63	Miami, Fla	391,779	79,975			120,894	1,299,690	17,701	747,723		15,815			
64	Wilmington, Del	125,488	5,337		3,418	98,331	831	9,906	7,045		5,545			
65	Erie, Pa	100,424	7,502	550	8,702	125,738		9,448	2,000					
66	Cambridge, Mass	285,373	73,952	6,231	51,224	107,890		1,236	354,027		154,749	46,281		
67	New Bedford, Mass	143,043	50,663		36,927	117,779		32,090	329,419	18,651	173,732	89,797	6,024	
68	Albany, N. Y	104,267	15,176		77,743	182,921	64,305	2,195	315,548	6,907	25,879	48,811	96,480	4,400
69	Kansas City, Kans	75,730	6,101			122,641		996	11,662				300	300
70	Yonkers, N. Y	127,659	1,032		93,441	204,482		682	365,317	3,600	37,368	24,642	165,259	
71	Reading, Pa	195,622	17,659	6,985	2,160	86,773		30,496	270		270			
72	Duluth, Minn	78,637	46,216	25,750	72,562	62,370	194	5,892	35,520				1,172	18,859
73	Elizabeth, N. J	96,339	3,152		39,999	102,363		42,329	82,096	3,777	30,573	13,121	3,865	540
74	Lowell, Mass	138,696	27,863	30,624	163,864	173,341		1,310	330,616	9,250	191,774	129,592		
75	San Diego, Calif	169,627	10,219	11,583		156,859		319	18,499					5,484
76	Canton, Ohio	185,417	148			55,749			28,143		8,794			
77	Spokane, Wash	88,873	14,993	43,536		102,100		17,962	33,446		969		3,677	2,600
78	Oklahoma City, Okla	162,368	6,366			66,826		3,900	41,035		26,799			
79	Tacoma, Wash	158,415	60,511		360	71,000		6,570	35,049		1,745			
80	El Paso, Tex	37,639	322			61,033			53,432		8,277			3,000
81	Waterbury, Conn	296,407	21,805	70,675	45,196	82,360			164,393	2,813	25,489	44,838	49,228	

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82	Lynn, Mass	152,819	30,689	5,602	37,160	105,359		5,271	199,337	12,539	152,074	30,491		
83	Utica, N. Y	73,262	3,574		20,127	133,585			192,357	9,980	16,640	21,444	53,545	
84	Fort Wayne, Ind	70,361	10,647			89,944		4,952						
85	Somerville, Mass	50,819	14,246	36,321	24,719	77,350		14,131	101,726	5,379	58,019	27,343		

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

86	Tampa, Fla	$71,040	$28,984				$101,709		$50,000	$215,528		$8,105	$1,800	$3,600	
87	Knoxville, Tenn	219,477	18,906				84,937		2,734	222,499		8,400			$5,437
88	Savannah, Ga	54,702	2,992				68,414	$152	8,547	63,288		34,012		3,369	300
89	Evansville, Ind	65,666	8,549	$998			52,177			19,761		7,261			2,500
90	Allentown, Pa	129,304	11,152	19,209	$5,379		68,070			3,000		3,000			
91	Long Beach, Calif	305,958	80,178	12,634			106,596		9,775	41,688	$10,587	8,726		4,165	7,863
92	Lawrence, Mass	174,943	43,705	5,405	117,028		102,983		503	188,214	6,800	71,237	102,024		5,783
93	Schenectady, N. Y	47,879	403		25,592		194,982		3,986	150,150	14,334	55,613	53,210	16,158	
94	Wichita, Kans	55,570	10,597				53,121		21,076	34,166		15,787		3,600	5,128
95	Bayonne, N. J	70,987	1,139		8,801		97,585		3,325	119,257		17,515			
96	Hamtramck, Mich	72,405					28,120		2,790	75,773	5,346	67,791			
97	Harrisburg, Pa	141,927	4,948		9,000		76,747			6,000					
98	Manchester, N. H	71,408	66,510	8,691	38,098		81,258		4,225	59,278	4,714	50,364			4,200
99	Peoria, Ill	71,928	34,775	368			81,549	838		201					
100	South Bend, Ind	42,912	1,354		1,042		85,352		6,842	30,000					
101	Gary, Ind	24,500	723				55,082								
102	Rockford, Ill	50,213	7,545	12,116	1,418		56,346		9,769	8,550		4,725	500	1,300	
103	St. Joseph, Mo	85,018	1,140		4,545		52,404		5,180	23,689		18,550			
104	Wilkes-Barre, Pa	123,944	17,873	3,021	4,075		62,673		46,694	2,000		1,850			150
105	Sioux City, Iowa	77,237	22,325		4,414		60,451		1,254	1,536		1,536			
106	Portland, Me	116,819	46,694	30,224	45,342		112,909	877	7,968	188,988	6,592	80,523	82,640	19,233	
107	Little Rock, Ark	102,412	1,257				29,534		11,242	92,033		3,149		600	
108	Highland Park, Mich	206,405	22,559				51,144		15,367	355,733	6,592	19,199			
109	Charleston, S. C	32,834	2,092				64,962	200	1,299	173,444	7,224	22,375	12,298	53,885	
100	Sacramento, Calif	43,558					84,293		36,630	31,136		20,028			
111	Binghamton, N. Y	160,980	20,006	24,350	13,608		60,966		729	427,117	5,858	13,247	37,088	88,935	348
112	Saginaw, Mich	53,665	29,696		1,822		57,401		1,341	46,288		31,463			
113	East St. Louis, Ill	79,935	1,083	271			46,700		61						
114	Troy, N. Y	88,188			6,000		93,096	600		313,350	7,341	58,236	30,780	145,944	
115	Johnstown, Pa	184,918	15,508		18,738		43,169	285		807					
116	Chattanooga, Tenn	65,315	5,966	2,208			60,524		9,851	215,059		15,141	300	2,113	900
117	Terre Haute, Ind	37,661	405				61,000		3,046	10,500		2,100		300	900
118	Lansing, Mich	61,724	8,235	17,746	1,991		64,890		716	50,121	4,110	35,603			
119	Pawtucket, R. I	135,176	5,974	237	29,326		62,301		9,423	72,575	3,042	32,373	10,787		
120	Chester, Pa	58,933	372				44,954			10,163		1,000			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
121	Winston Salem, N. C.	$20,342	$17,043			$56,224		$756	$134,573		$19,281			
122	Springfield, Ohio	94,825				60,302			153,866		4,981			
123	Passaic, N. J.	130,501		$3,546	$12,782	48,595		2,481	76,560		20,194	$25,335	$21,031	
124	Racine, Wis.	24,369	24,312	10,174	7,931	69,876	$2,819	1,242	24,839		17,448	7,391		
125	New Britain, Conn.	86,088	3,941	24,811	36,771	52,000		1,260	97,263	$8,284	32,222	21,848	6,793	$3,589
126	Hoboken, N. J.	52,805	5,060		2,568	37,153		78	50,520	4,960	5,416			
127	Berkeley, Calif.	44,431	13,260			53,732		85,434	28,068	1,512	24,756			
128	Altoona, Pa.	129,802	6,486		9,976	40,246			3,187		3,187			
129	Mobile, Ala.	50,959	3,153			41,283		15,490	64,120		8,049			2,400
130	Shreveport, La.	46,816	7,534			65,775		6,096	21,873		2,752	1,200	9,300	
131	Cicero, Ill.	47,205	411			63,723			3,464		3,464			
132	Brockton, Mass.	122,722	19,008	350	33,172	71,273		1,145	173,038	7,599	96,977	42,953		
133	Bethlehem, Pa.	60,542	8,573	4,084	5,205	54,803		10,730	2,500					
134	Huntington, W. Va.	40,532	395			50,240			28,726		13,592	859		
135	Springfield, Ill.	28,340	2,152	5,158	2,510	53,594		3,970	8,978		1,710			
136	Union City, N. J.	101,157	1,550		17,807	44,541		77	21,730	3,705	6,525			
137	Quincy, Mass.	141,120	44,870	36,971	63,335	68,911		29,746	235,499	4,535	40,788	11,143		
138	Roanoke, Va.	110,212	10,642			28,843		2,289	37,486		8,175	5,322	180	454
139	Lincoln, Nebr.	30,680	9,044		970	55,124		6,984	166,442		6,593			
140	East Orange, N. J.	75,284	6,267	11,654	25,984	88,495		56	26,318	3,908	10,755	3,755		
141	Holyoke, Mass.	36,608	15,253	4,550	71,446	45,222		1,540	179,376	6,804	114,949	56,718		
142	Portsmouth, Va.	59,606	10,656			26,623		2,225	22,627		373	7,206	1,440	
143	Jackson, Mich.	21,581	7,387		1,387	52,679		1,865	168,396	3,385	20,390	5,146		1,295
144	Lakewood, Ohio	122,178	24,277			55,428		4	5,985		4,956			
145	Topeka, Kans.	25,363	6,629		1,700	72,253		9,462	24,255		18,275			
146	Fresno, Calif.	58,336	930			80,257		5,537	6,749					
147	Macon, Ga.	50,367	3,731			49,176		6,456	194,719		9,236			600
148	Wichita Falls, Tex.	58,206				14,396		2,480	6,303		3,886			
149	Covington, Ky.	72,454	815			79,257		1,805	12,437					
150	Niagara Falls, N. Y.	149,554	12,255		18,324	65,148		2,291	20,575	5,090	10,694			

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151	Pasadena, Calif.	127,819	9,586			78,780		71,162	37,176		31,854			
152	Lancaster, Pa.	46,312				65,200		9,187	2,261		2,261			
153	Wheeling, W. Va.	85,281				42,228			5,085					
154	Augusta, Ga.	85,857	1,741			61,171	2,607	153	271,032		8,796	100	2,300	
155	Newton, Mass.	306,400	50,513	20,744	109,169	95,244			44,020	5,518	26,552	11,463		
156	Kalamazoo, Mich.	29,366	8,370		3,327	48,950		3,409	36,770	3,995	27,237		3,947	
157	Decatur, Ill.	35,705	684			25,926			3,250		3,250			
158	Charlotte, N. C.	48,005	3,026			50,348		4,621	13,377		4,700		55	6,344
159	Atlantic City, N. J.	255,522				169,296		40,271	177,391	4,449	18,604	1,838	1,000	1,500
160	Oak Park, Ill.	88,646	2,785	363	1,761	35,147		1,145	1,800		1,800			
161	Kenosha, Wis.	36,481	18,282	454	4,809	59,683		11,437	47,598	3,897	39,663	4,038		
162	Davenport, Iowa	26,018	3,883	2,372	5,147	63,214		3,789						
163	Malden, Mass.	41,853	14,208	35,000	40,897	47,514		1,374	56,500	2,817	38,232	15,451		
164	Hammond, Ind.	35,147	586	1,200		46,411			6,206		6,206			
165	Mount Vernon, N. Y.	136,818	4,500		25,897	93,779		9,395	112,894	3,812	8,632	8,012	39,600	
166	Beaumont, Tex.	47,945	21,942			18,033		1,643	6,500		3,007			
167	Cedar Rapids, Iowa	30,609	14,646	1,912	815	38,664		1,434	900		900			
168	Woonsocket, R. I.	184,429	31,164	10,490	36,962	41,000		13,399	78,294	4,591	52,752	6,749	500	
169	New Castle, Pa.	18,473	2,373		512	65,385		121	19,200	1,500	7,431	2,997		

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

170	Charleston, W. Va.	$14,171	$1,528			$29,931			$14,911		$4,900			
171	Pontiac, Mich.	63,271	7,616	$2,924	$6,710	34,446		$9,857	92,392					
172	Medford, Mass.	46,879	22,044	15,999	19,779	43,054		3,350	43,687	$5,415	25,140	$13,132		
173	McKeesport, Pa.	26,942	2,779			44,562								
174	York, Pa.	26,228	1,567			43,875		20,595	1,310		810			
175	Haverhill, Mass.	77,247	34,858	13,136	43,656	54,273		991	258,667	5,639	57,499	41,672		
176	Bay City, Mich.	17,833	43,243	3,849	4,219	35,420		422	54,227		10,281		$11,412	
177	Elmira, N. Y.	64,198	1,572	14,263	12,943	77,332			104,351	6,284	10,775	10,329	23,584	
178	Newport News, Va.	29,656				20,991			27,610		6,223	456		$1,200
179	Stockton, Calif.	35,527	9,838			62,807		22,086	13,868					
180	Galveston, Tex.	94,429	10,140	4,882		38,075			222,263		398			
181	Chelsea, Mass.	162,327	3,522	15,013		42,277			116,011	7,987	106,578			
182	Perth Amboy, N. J.	32,502	3,988		32,594	34,746		7,290	24,209	900	6,808	3,238	5,940	
183	Pittsfield, Mass.	72,247	15,680	22,934	26,399	70,390		967	48,918	4,766	23,214	16,745		
184	Greensboro, N. C.	37,911	17,191			37,923			15,946		11,386			
185	Montgomery, Ala.	26,265	9,304			24,967		5,324	15,732		8,185	41	117	255
186	Lima, Ohio	66,958	1,598			52,000		417	25,060		709			
187	Madison, Wis.	33,783	9,836	21,627	16,167	45,799		7,025	27,560					
188	Lexington, Ky.	58,634	2,831	5,509		53,279		2,278	82,797		11,718	2,000	13,656	6,000
189	East Chicago, Ind.	18,240	8,128			50,791								

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
190	Aurora, Ill	$38,028	$4,499			$36,635								
191	New Rochelle, N. Y	246,159	1,192		60,349	103,261		$9,407	$100,228	$4,264	$7,549	$6,728	$21,348	
192	Evanston, Ill	106,135	31,912		633	44,123		7,934	1,200	150				
193	Columbus, Ga	38,634	3,801			38,224		5,658	105,754		8,411	100	660	
194	Muncie, Ind	27,689				35,965		1,389	2,200		1,200			
195	Waco, Tex	117,629	5,592	$14,846		39,005		528	15,202		8,000			
196	Jamestown, N. Y	85,021	12,716		13,146	54,525		2,624	191,476	4,365	19,142	32,753		
197	Muskegon, Mich	13,675	513			29,113		517	53,972	3,108	50,864			
198	Fitchburg, Mass	136,728	6,957	8,479	31,990	56,256		3,168	204,472	5,513	79,202	18,933		
199	San Jose, Calif	22,684	6,141	6,954		50,267		3,928						
200	Pueblo, Colo	35,517	12,774	4,220	783	61,344		6,431	3,419		900			
201	Brookline, Mass	210,591	40,636	1,389	94,126	80,420		2,960	33,452	785	16,057	8,750	3,654	
202	Chicopee, Mass	93,170	7,608	3,292	43,298	32,102			110,618	4,473	81,286	17,017		
203	Lorain, Ohio	72,123	1,383			42,306	$792		9,492		8,672			
204	Williamsport, Pa	47,725	9,934	7,867	3,538	42,407		5,644	40,969	4,111	9,603	12,088	1,029	
205	Butte, Mont	6,907	1,649	23,859		51,817			2,116					
206	Salem, Mass	75,517	28,240	13,218	29,070	45,511		368	149,719	3,528	117,251	23,822		
207	Hamilton, Ohio	54,326	3,357	5,604				5,322	20,520		3,546			
208	Durham, N. C	69,991	2,477			28,870			25,106		5,806		1,500	$8,800
209	Battle Creek, Mich	38,067	1,438	2,257	2,065	38,908		1,251	4,125		1,850			
210	Everett, Mass	35,029	12,000	13,565	16,645	40,964			84,522	5,534	75,530	291		
211	Springfield, Mo	53,687	2,381			24,876		1,976	34,601		5,642		24,572	2,480
212	Columbia, S. C	71,638	13,726	334		44,603			28,551		10,111	860	900	2,050
213	Stamford, Conn	93,507	25,916	31,642	27,390	57,203		4,217	56,678	1,913	21,352	7,980	1,658	
214	Dubuque, Iowa	43,940	1,028			48,384		9,117	3,000		1,200			

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215	Joliet, Ill	91,681	4,457			26,684			1,800		1,800			
216	Council Bluffs, Iowa	26,476	7,700	250	886	29,287		6,399						
217	Rock Island, Ill	36,781	5,466		2,115	34,704		4,512	1,202		1,202			
218	Portsmouth, Ohio	55,501				23,210			57,398		2,199			
219	Taunton, Mass	108,060	12,140	1,950	22,384			1,157	102,872	3,342	59,858	39,200		
220	Superior, Wis	50,642	8,263	610	2,113	49,305		295	9,698		9,698			
221	Quincy, Ill	29,483			2,186	31,222		836	8,501					
222	New Brunswick, N. J	35,595	1,296		11,526	52,382		8,121	42,415	1,800	17,850	15,281	2,984	
223	Lynchburg, Va	47,267	9,041			24,310		13,183	85,518		1,500	12,936		1,600
224	Austin, Tex	106,600						743	67,157		14,248	480	1,200	
225	Kokomo, Ind	22,996	318			39,159		934	3,000					
226	Ogden, Utah	27,288	4,319	10,457	5,653	33,585		585	4,960		973		1,200	220
227	Easton, Pa	43,937	3,480	11,292	6,158	34,448		2,837						
228	Wilmington, N. C	59,067				20,878		2,001	18,371		1,582	300		
229	Danville, Ill	17,692	4,517			22,414			1,200		1,200			
230	Waterloo, Iowa	17,921	8,124		3,589	40,560		2,409						
231	Hazleton, Pa	75,762	2,067		3,566	34,000		624						
232	Petersburg, Va	38,521	3,664			27,577			26,307		5,882	12,246	100	360
233	Poughkeepsie, N. Y	38,009	455	861	33,784	49,903		5,412	59,389	4,591	5,595	29,746		
234	Orange, N. J	29,628	702	11,264	10,985	38,295		6	52,056		22,556	21,900		
235	Waltham, Mass	73,211	12,667	10,295	60,435	40,097		2,306	53,556	2,423	37,064	14,069		
236	Auburn, N. Y	56,319	1,326		6,681	47,952			54,609	4,740	14,035	15,984	15,077	
237	Amsterdam, N. Y	50,736	2,083	1,250	7,950	38,712		3,000	32,755	1,600	16,345	13,810		
238	Norristown, Pa	56,924	1,740		484	12,000			42		42			
239	Lewiston, Me	68,534	3,311	6,960	16,634	11,885			65,112	3,000	34,122	16,690	11,060	
240	Green Bay, Wis	24,569	26,233	3,230	5,357	34,465		5,849	24,266	1,705	17,592	4,969		
241	St. Petersburg, Fla	52,696				71,990			121,219		4,797			
242	Moline, Ill	29,098	795		1,152	31,372		1,363	62,699		1,080			
243	Sheboygan, Wis	62,754	13,422	5,370	7,894	25,292		7,920	31,534	2,570	19,043	9,921		
244	Elgin, Ill	24,321	447			28,950		84	1,800		1,800			
245	Oshkosh, Wis	36,540	14,041	24,918	7,206	44,430	135	1,882	35,811	1,915	19,195	14,701		
246	Watertown, N. Y	61,969	3,270	22,357	17,929	52,716		8,349	65,812	3,105	26,540	18,609		
247	Muskogee, Okla	40,482		1,827		25,225		2,041	63,254		1,500			1,500
248	Newburgh, N. Y	65,775	1,458	17,710	14,423	42,011		2,364	101,030		9,770	64,379	16,178	
249	La Crosse, Wis	43,322	22,772	981	4,152	29,796	15,513	4,619	3,275		3,275			
250	Colorado Springs, Colo	23,963	16,470	2,779	2,189	41,937		5,243	4,775		3,750			
Honolulu, Hawaii [1]		513,000				55,125			292,520		41,417	2,400	47,422	15,979

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections									
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees
	Grand total	$34,518,517	$7,476,532	$10,815,534	$4,180,281	$1,973,394	$628,184,026	$607,059,853	$21,124,173	$56,531,410	$5,593,561	$15,531,806	$35,406,043
	Group I	20,129,653	5,740,475	8,618,593	3,130,766	1,573,696	311,155,019	300,560,042	10,594,977	32,878,564	4,476,939	8,917,912	19,483,713
	Group II	4,854,605	1,453,549	1,119,027	815,659	259,645	56,406,580	54,118,197	2,288,383	4,544,486	397,636	1,078,018	3,068,832
	Group III	4,815,718	221,977	769,717	154,313	90,450	133,500,125	129,126,360	4,373,765	10,245,963	608,055	2,695,620	6,942,288
	Group IV	3,191,247	29,764	168,055	44,840	25,412	81,850,402	79,306,617	2,543,785	5,866,050	38,198	1,917,499	3,910,353
	Group V	1,527,294	30,767	140,142	34,703	24,191	45,271,900	43,948,637	1,323,263	2,996,347	72,733	922,757	2,000,857
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$7,823,609	----------	$2,235,963	----------	$116,668	$110,024,213	$107,528,011	$2,496,202	$6,521,180	$1,696,969	$608,024	$4,216,187
2	Chicago, Ill	1,880,922	$96,181	831,633	$663,386	363,557	43,423,631	42,099,833	1,323,798	6,165,222	577,583	1,757,132	3,830,507
3	Philadelphia, Pa	1,555,386	1,254,990	1,223,944	973,000	215,106	24,096,983	23,444,325	652,658	4,931,029	478,727	2,564,520	1,887,782
4	Detroit, Mich	1,072,241	618,266	714,572	134,113	114,214	18,441,977	17,481,416	960,561	2,297,258	97,629	672,567	1,527,062
5	Cleveland, Ohio	425,462	388,791	303,515	142,392	56,849	16,241,419	15,031,271	1,210,148	601,946	----------	135,701	466,245
6	St. Louis, Mo	878,741	781,870	246,668	196,067	59,006	10,000,098	9,616,629	383,469	1,318,706	256,138	356,838	705,730
7	Baltimore, Md	407,444	411,786	160,895	168,989	21,930	8,006,969	7,695,714	311,255	1,086,824	73,756	291,131	721,937
8	Boston, Mass	1,820,060	----------	510,242	22,099	222,049	15,373,115	14,537,408	835,707	2,608,463	136,271	798,804	1,673,388
9	Los Angeles, Calif	1,109,438	96,082	346,780	149,903	105,621	22,068,882	21,252,050	816,832	1,321,796	87,763	570,636	663,397
10	Pittsburgh, Pa	----------	239,279	407,650	429,129	80,134	10,785,289	10,267,696	517,593	721,732	147,049	271,587	303,096
11	San Francisco, Calif	1,129,334	107,186	264,704	58,512	92,204	7,224,023	7,021,494	202,529	1,380,483	142,730	380,403	857,350
12	Buffalo, N. Y	1,181,360	41,417	387,584	53,207	64,546	9,929,623	9,633,439	296,184	1,404,946	214,101	202,353	988,492
13	Washington, D. C	484,540	1,177,214	658,038	112,770	8,466	7,907,183	7,696,845	210,338	1,198,741	153,411	140,682	904,648
14	Milwaukee, Wis	361,116	527,413	326,465	27,199	62,346	7,631,614	7,253,911	377,703	1,320,238	414,812	167,534	737,892

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

15	Newark, N. J.	$867,875	$818,126	$252,768	$173,683	$49,632	$8,618,940	$8,333,200	$285,740	$679,160	$100,000	$77,285	$501,875
16	Minneapolis, Minn.	484,540	27,084	92,367	47,941	22,957	7,358,521	6,978,054	380,467	783,360	52,267	221,283	509,810
17	New Orleans, La.	20,000	34,411	131,510	26,908		3,529,624	3,458,102	71,522	299,293	39,727	66,564	193,002
18	Cincinnati, Ohio	679,238	59,217	91,419	79,330	46,039	6,906,261	6,670,626	235,635	220,972	15,306	52,581	153,085
19	Kansas City, Mo.	613,821	175,736	211,792	207,067	30,777	5,743,474	5,540,090	203,384	369,204	52,955	99,249	217,000
20	Seattle, Wash.	207,011	49,214	92,454	78,793	22,917	5,027,668	4,757,264	270,404	320,641	43,547	104,938	172,156
21	Indianapolis, Ind.	516,212	85,448	688	13,371	13,338	5,051,506	4,754,581	296,925	520,693	20,000	137,515	363,178
22	Rochester, N. Y.	151,645	327	111,296	10,154	18,697	6,450,766	6,240,397	210,369	627,475	73,834	207,725	345,916
23	Jersey City, N. J.	1,023,587	203,986	81,572	35,596	41,854	4,738,504	4,538,081	200,423	477,718		54,584	423,134
24	Louisville, Ky.	290,676		53,161	142,816	13,434	2,981,316	2,847,802	133,514	245,970		56,294	189,676

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

25	Akron, Ohio	$39,995		$13,066			$2,962,785	$2,919,375	$43,410	$51,681		$200	$51,481
26	Toledo, Ohio	19,929		52,573			3,893,816	3,711,720	182,096	125,867	$750	14,465	110,652
27	Portland, Oreg.	15,417		20,327			4,203,283	4,203,283		466,383	8,470	214,579	243,334
28	Columbus, Ohio			13,236		$2,100	3,867,455	3,803,934	63,521	117,516		67,256	50,260
29	Denver, Colo.	285,045		70,875	$17,441	13,800	4,620,257	4,403,178	217,079	731,607	86,262	71,258	574,087
30	Providence, R. I.	130,000					3,370,001	3,327,001	43,000	300,967	23,468	64,989	212,510
31	Oakland, Calif.			1,554	2,900		4,532,043	4,390,331	141,712	398,267	26,407	183,790	188,070
32	St. Paul, Minn.	165,253		49,527			3,538,845	3,279,465	259,380	353,490	29,446	101,138	222,906
33	Atlanta, Ga.	427,853		61,044			2,518,169	2,416,576	101,593	170,516	7,264	43,602	118,650
34	Omaha, Nebr.			104,214			3,573,670	3,485,502	88,168	182,280	20,063	56,015	106,202
35	Birmingham, Ala.	6,000		32,644			2,235,002	2,141,461	93,541	106,705	7,144	27,040	72,521
36	San Antonio, Tex.	21,290		13,410			1,953,050	1,918,388	34,662	160,816	12,922	19,313	128,581
37	Dallas, Tex.	221,726		13,569			2,158,701	2,132,661	26,040	262,295	12,700	109,368	140,227
38	Worcester, Mass.	566,495			3,337		3,418,802	3,272,724	146,078	191,684		71,945	119,739
39	Richmond, Va.	98,960		6,774	10,182		1,897,982	1,848,948	49,034	132,974	300	28,969	103,705
40	Syracuse, N. Y.	83,915	$9,088		6,549	3,408	2,669,134	2,573,663	95,471	204,323	18,206	40,323	145,794
41	New Haven, Conn.	35,174	58,570		8,626	6,573	2,808,993	2,720,781	88,212	197,002	2,556	22,296	172,150
42	Memphis, Tenn.	370,049			8,488	11,470	1,724,686	1,656,046	68,640	295,706	82,569	45,415	167,722
43	Dayton, Ohio	69,010		81,119			2,421,437	2,258,381	163,056	152,348		88,595	63,753
44	Norfolk, Va.	5,000		17,472	5,752		1,381,794	1,343,336	38,458	56,585		4,404	52,181
45	Houston, Tex.	125,495		16,021	7,800		2,297,907	2,249,562	48,345	198,756	33,633	62,762	102,361
46	Bridgeport, Conn.	15,362	44,119			5,154	2,109,750	1,995,517	114,233	166,867	1,993	35,985	128,889
47	Youngstown, Ohio	66,553					2,218,531	2,148,877	69,654	147,058		13,747	133,311
48	Hartford, Conn.	3,890	43,100			19,195	2,732,253	2,677,253	55,000	332,966	10,049	65,466	257,451
49	Fort Worth, Tex.	24,122					1,463,536	1,427,988	35,548	172,152	7,804	80,738	83,610
50	Grand Rapids, Mich.	32,541		7,691			2,988,399	2,846,294	142,105	181,553	29,893	19,174	132,486
51	Springfield, Mass.	9,531			1,999		3,110,835	2,938,325	172,510	298,016	20,882	73,662	203,472
52	Des Moines, Iowa	32,916					2,772,545	2,663,366	109,179	150,457	2,899	61,008	86,550
53	Scranton, Pa.						2,058,104	2,026,559	31,545	123,053	24,494	46,917	51,642
54	Paterson, N. J.	70,000					2,511,899	2,444,540	67,359	133,004		40,314	92,690

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections									
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
55	Jacksonville, Fla	$31,500		$24,469			$1,106,516	$1,069,523	$36,993	$205,182	$6,201	$115,918	$83,063
56	Nashville, Tenn	106,681		18,345	$33,189	$8,299	934,138	904,425	29,713	120,577	4,158	26,774	89,645
57	Trenton, N. J						2,113,989	2,040,192	73,767	134,684		30,901	103,783
58	Salt Lake City, Utah	2,881		16,317	13,240	2,520	2,126,450	2,063,657	62,793	174,703	7,996	66,396	100,311
59	Tulsa, Okla			13,168			1,673,971	1,631,540	42,431	93,635			93,635
60	Flint, Mich	180,654					1,789,723	1,752,593	37,130	121,147		45,933	75,214
61	Fall River, Mass	185,918					2,021,116	1,941,596	79,520	130,609		31,027	99,582
62	Camden, N. J	50,000	$8,546				1,772,868	1,734,567	38,301	85,058		38,376	46,682
63	Miami, Fla	702,964		28,944			966,976	946,976	20,000	95,461		11,558	83,903
64	Wilmington, Del				1,500		1,270,051	1,224,221	45,830	95,033	1,461	17,844	75,728
65	Erie, Pa	2,000					1,535,509	1,493,036	42,473	31,355	4,701	1,650	25,004
66	Cambridge, Mass	152,997					1,551,502	1,480,990	70,512	248,598		66,778	181,820
67	New Bedford, Mass	40,735			480		1,915,274	1,839,454	75,820	142,677		39,631	103,046
68	Albany, N. Y	99,915	30,004		1,952	1,200	1,396,900	1,317,900	79,000	215,156	4,084	25,409	185,663
69	Kansas City, Kans	3,230		6,332		1,500	1,587,032	1,552,536	34,496	60,931		9,949	50,982
70	Yonkers, N. Y	130,348				4,100	2,728,717	2,690,100	38,617	109,307	4,459	27,424	77,424
71	Reading, Pa						1,316,978	1,282,688	34,290	77,581	17,163	10,994	49,424
72	Duluth, Minn			11,739		3,750	1,838,300	1,776,835	61,465	92,879	6,350	45,342	41,187
73	Elizabeth, N. J	30,000	220				1,515,236	1,473,454	41,782	61,459		35,795	25,664
74	Lowell, Mass						1,528,488	1,494,816	33,672	81,334		39,385	41,949
75	San Diego, Calif	13,015					2,136,678	2,058,600	78,078	281,342	49,614	57,766	173,962
76	Canton, Ohio	7,541		11,808			1,309,388	1,294,553	14,835	21,701	1,530	1,360	18,811
77	Spokane, Wash	6,060		16,754	3,386		1,848,808	1,783,369	65,439	128,465	6,530	37,289	84,646

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78	Oklahoma City, Okla			14,236			1,690,313	1,647,010	43,303	78,638	6,932	6,361	65,365
79	Tacoma, Wash			15,508	17,796		1,518,377	1,471,553	46,824	136,493	9,586	9,091	117,816
80	El Paso, Tex	25,174		16,981			1,075,769	1,050,132	25,637	99,732	4,241	27,524	67,967
81	Waterbury, Conn	9,520	28,170			4,335	1,774,402	1,729,015	45,387	116,359	2,875	7,508	105,976
82	Lynn, Mass	500			3,733		1,263,243	1,206,406	56,837	140,876		26,352	114,524
83	Utica, N. Y	82,525	160		5,017	3,046	1,483,065	1,399,406	83,659	96,093		22,911	73,182
84	Fort Wayne, Ind						1,492,005	1,407,212	84,793	87,813		9,761	78,052
85	Somerville, Mass	10,039			946		1,204,709	1,142,970	61,739	118,171		26,880	91,291

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

86	Tampa, Fla	$175,177		$23,246	$3,600		$884,232	$841,586	$42,646	$375,286		$28,190	$347,096
87	Knoxville, Tenn	203,825			4,837		831,570	797,251	34,319	15,999		7,489	8,510
88	Savannah, Ga	22,007		3,600			423,069	391,944	31,125	50,715		18,072	32,643
89	Evansville, Ind	10,000					1,079,683	999,707	79,976	107,904		48,662	59,242
90	Allentown, Pa						977,200	958,450	18,750	46,127		11,708	34,419
91	Long Beach, Calif	6,955				$3,392	2,332,489	2,218,897	113,592	322,679		222,286	100,393
92	Lawrence, Mass				2,370		1,395,598	1,349,376	46,222	78,728		29,980	48,748
93	Schenectady, N. Y	9,435				1,400	1,739,102	1,699,102	40,000	74,930		18,175	56,755
94	Wichita, Kans			9,651			1,361,935	1,334,983	26,952	130,863	$3,386	20,117	107,360
95	Bayonne, N. J	101,742					1,831,240	1,783,378	47,862	77,461		22,664	54,797
96	Hamtramck, Mich			2,636			799,313	786,836	12,477	6,298		6,298	
97	Harrisburg, Pa	6,000					1,246,586	1,226,586	20,000	77,784		27,259	50,525
98	Manchester, N. H						859,337	819,864	39,473	46,392		9,194	37,198
99	Peoria, Ill			201			1,011,192	957,804	53,388	129,315		19,416	109,899
100	South Bend, Ind	30,000					1,403,864	1,358,673	45,191	114,976		34,819	80,157
101	Gary, Ind						1,550,973	1,488,817	62,156	132,155		1,196	130,959
102	Rockford, Ill	2,025					1,063,814	1,009,965	53,849	82,359		17,485	64,874
103	St. Joseph, Mo			5,139			949,658	914,406	35,252	82,977		27,889	55,088
104	Wilkes-Barre, Pa						1,109,558	1,109,558		57,836		8,266	49,570
105	Sioux City, Iowa						1,379,971	1,335,600	44,371	85,804	2,663	29,280	53,861
106	Portland, Me						985,706	961,209	24,497	95,952	500	21,339	74,113
107	Little Rock, Ark	88,284					646,548	631,579	14,969	18,871	869	212	17,790
108	Highland Park, Mich	325,812		4,130			1,339,550	1,311,111	28,439	77,276		52,463	24,813
109	Charleston, S. C	72,000		2,050	3,612		448,968	448,868	100	41,474	5,730	8,078	27,666
110	Sacramento, Calif	11,108					1,626,323	1,589,415	36,908	208,859	7,192	68,376	133,291
111	Binghamton, N. Y	274,667			3,897	3,077	1,224,440	1,194,496	29,944	49,603		4,375	44,628
112	Saginaw, Mich	14,825					1,191,993	1,153,296	38,697	27,128		7,737	19,391
113	East St. Louis, Ill						745,508	726,252	19,256	55,977		6,429	49,548
114	Troy, N. Y	63,170	$7,879				867,852	844,852	23,000	54,894		27,049	27,845
115	Johnstown, Pa				807		1,114,731	1,114,731		23,584		11,715	11,869
116	Chattanooga, Tenn	174,534		6,169	13,800	2,102	723,694	691,149	32,545	34,577		5,867	28,710
117	Terre Haute, Ind	7,200					1,152,860	1,103,679	49,181	73,863	78	35,701	38,084
118	Lansing, Mich	9,808				600	1,098,780	1,074,285	24,495	67,865	1,600	6,144	60,121
119	Pawtucket, R. I	26,373					815,653	779,003	36,650	36,001		7,299	28,702
120	Chester, Pa	2,500		6,663			710,942	708,942	2,000	11,434		4,952	6,482

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections									
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
121	Winston-Salem, N. C	$105,359		$5,278		$4,655	$657,162	$642,260	$14,902	$29,013		$13,066	$15,947
122	Springfield, Ohio	143,871		5,014			727,500	707,307	20,193	16,353			16,353
123	Passaic, N. J	10,000					1,205,001	1,175,533	29,468	56,456		12,622	43,834
124	Racine, Wis						963,822	923,967	39,855	83,162	$4,779	31,571	46,812
125	New Britain, Conn	4,913	$15,418			4,196	1,008,807	976,807	32,000	72,265		30,461	41,804
126	Hoboken, N. J	40,144					1,428,688	1,386,248	42,440	80,670		39,447	41,223
127	Berkeley, Calif	1,800					1,476,625	1,395,329	81,296	96,725		45,100	51,625
128	Altoona, Pa						822,565	822,565		12,377		8,689	3,688
129	Mobile, Ala	43,744			$9,927		550,892	550,292	600	62,526		12,686	49,840
130	Shreveport, La			8,621			599,690	587,624	12,066	58,618		32,398	26,220
131	Cicero, Ill						786,037	769,695	16,342	16,807			16,807
132	Brockton, Mass	24,958			551		963,551	933,771	29,780	29,166		9,550	19,616
133	Bethlehem, Pa	2,500					779,650	744,031	35,619	17,018		2,594	14,424
134	Huntington, W. Va	4,746		9,529			1,086,308	1,071,176	15,132	23,006			23,006
135	Springfield, Ill			7,268			888,224	858,729	29,495	134,546		71,369	63,177
136	Union City, N. J	11,500					982,359	955,792	26,567	8,013		3,052	4,961
137	Quincy, Mass	179,033					969,469	935,003	34,466	98,627		20,608	78,019
138	Roanoke, Va	4,660		18,695			618,180	603,498	14,682	15,515		432	15,083
139	Lincoln, Nebr	159,850					1,031,120	1,002,966	28,154	75,515	738	19,723	55,054
140	East Orange, N. J	7,000					1,029,169	967,055	62,114	51,391		27,561	23,830
141	Holyoke, Mass				905		967,040	929,495	37,545	67,829		29,188	38,641
142	Portsmouth, Va	6,000		6,166		1,442	397,794	394,794	3,000	12,995		3,251	9,744
143	Jackson, Mich	138,109		71			647,255	626,884	20,371	48,507		2,275	46,232
144	Lakewood, Ohio	523		506			1,197,276	1,135,864	61,412	22,823		1,349	21,474
145	Topeka, Kans			5,980			748,091	734,446	13,645	62,084		19,896	42,188

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146	Fresno, Calif	6,749					1,185,691	1,185,691		90,502	2,643	41,420	46,439
147	Macon, Ga	175,940		8,943			406,549	399,119	7,430	40,481		14,637	25,844
148	Wichita Falls, Tex	2,417					404,997	395,627	9,370	44,615		11,138	33,477
149	Covington, Ky	2,400		10,037			391,764	379,203	12,561	23,190			23,190
150	Niagara Falls, N. Y	4,791					1,179,476	1,157,348	22,128	66,465		27,193	39,272
151	Pasadena, Calif	5,322					1,723,308	1,638,401	84,907	258,615	1,504	31,368	225,743
152	Lancaster, Pa						565,227	560,727	4,500	13,016		1,300	11,716
153	Wheeling, W. Va			5,085			862,711	846,733	15,978	67,795		21,454	46,341
154	Augusta, Ga	250,651		9,185			508,954	508,654	300	15,786		2,754	13,032
155	Newton, Mass				487		1,234,747	1,169,670	65,077	179,175		68,983	110,192
156	Kalamazoo, Mich	1,591					884,963	846,209	38,754	39,009		14,413	24,596
157	Decatur, Ill						765,611	732,769	32,842	26,566	438	6,014	20,114
158	Charlotte, N. C				47	2,231	587,985	573,211	14,774	4,326		1,520	2,806
159	Atlantic City, N. J	150,000					1,557,038	1,501,586	55,452	273,414		240,302	33,112
160	Oak Park, Ill						1,011,113	987,991	23,122	62,203		18,916	43,287
161	Kenosha, Wis						833,911	794,657	39,254	67,728	252	12,025	55,451
162	Davenport, Iowa						877,429	838,379	39,050	99,515	4,986	28,218	66,311
163	Malden, Mass						716,212	680,047	36,165	96,979		17,597	79,382
164	Hammond, Ind						1,044,620	1,007,504	37,116	47,703		3,527	44,176
165	Mount Vernon, N. Y	50,521				2,317	1,248,629	1,203,979	44,650	38,594		16,540	22,054
166	Beaumont, Tex			3,493			413,111	408,407	4,704	24,542		997	23,545
167	Cedar Rapids, Iowa						858,192	834,918	23,274	34,865	840	12,062	21,963
168	Woonsocket, R. I	13,286		416			401,869	394,141	7,728	21,024		9,771	11,253
169	New Castle, Pa	522	6,467	283			730,088	714,865	15,223	4,589		2,281	2,308

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

170	Charleston, W. Va	$2,432		$7,579			$665,781	$648,620	$17,161	$8,126		$7,981	$145
171	Pontiac, Mich	92,392					774,129	755,968	18,161	27,378		8,907	18,471
172	Medford, Mass						749,072	726,744	22,328	63,736		19,667	44,069
173	McKeesport, Pa						762,029	753,029	9,000	16,098		5,939	10,159
174	York, Pa	500					585,710	583,665	2,045	21,123		8,025	13,098
175	Haverhill, Mass	152,657			$1,800		699,759	659,444	40,315	50,627		10,830	39,797
176	Bay City, Mich	32,534					723,993	703,595	20,398	20,012		4,795	15,217
177	Elmira, N. Y	47,879			1,400	$4,100	758,470	743,311	15,159	28,041		9,697	18,344
178	Newport News, Va	150		17,781		1,800	315,769	314,569	1,200	5,618			5,618
179	Stockton, Calif	13,868					886,461	847,750	38,711	93,693		35,360	58,333
180	Galveston, Tex	219,498		2,367			393,716	393,716		19,708		6,685	13,023
181	Chelsea, Mass	400			1,046		685,642	659,809	25,833	73,991		27,236	46,755
182	Perth Amboy, N. J	6,500	$823				632,117	615,283	16,834	28,522		17,934	10,588
183	Pittsfield, Mass	4,193					720,474	695,474	25,000	21,826		5,899	15,927
184	Greensboro, N. C			4,560			392,763	379,577	13,186	2,320			2,320

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections									
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
185	Montgomery, Ala	$3,535		$3,599			$385,756	$379,800	$5,956	$30,365	$1,240	$10,214	$18,911
186	Lima, Ohio	20,041		4,310			635,564	616,786	18,778	8,923		3,500	5,423
187	Madison, Wis	27,560					1,067,335	1,023,877	43,458	97,369	25,914	22,029	49,426
188	Lexington, Ky	20,300		29,123			409,716	400,569	9,147	30,928		6,192	24,736
189	East Chicago, Ind						642,018	609,903	32,115	78,592		7,964	70,628
190	Aurora, Ill						492,670	476,930	15,740	36,739		16,293	20,446
191	New Rochelle, N. Y	58,359				$1,980	1,212,066	1,178,302	33,764	136,952		11,298	125,654
192	Evanston, Ill	1,050					1,069,802	1,029,220	40,582	77,516		31,239	46,277
193	Columbus, Ga	91,963		4,680			341,007	335,970	5,037	30,608		13,142	17,466
194	Muncie, Ind	1,000					617,410	597,910	19,500	21,855	115	1,742	19,998
195	Waco, Tex	6,414		788			525,694	509,483	16,211	33,165	594		32,571
196	Jamestown, N. Y	134,100		1,116			724,731	724,731		20,614		3,385	17,229
197	Muskegon, Mich						733,870	682,083	51,787	23,890	11,790	7,871	4,229
198	Fitchburg, Mass	100,666			$158		583,154	570,882	12,272	31,324		8,714	22,610
199	San Jose, Calif						1,051,654	1,035,253	16,401	38,855		18,554	20,301
200	Pueblo, Colo			2,519			590,605	582,585	8,020	49,168	4,397	4,008	40,763
201	Brookline, Mass	4,206					720,484	663,244	57,240	229,914		89,507	140,407
202	Chicopee, Mass	3,632			710	3,500	503,756	487,005	16,751	23,016		18,556	4,460
203	Lorain, Ohio	820					532,280	520,720	11,560	9,372		409	8,963
204	Williamsport, Pa		$14,138				510,721	503,870	6,851	32,253	3,310	16,911	12,032
205	Butte, Mont	2,116					428,927	407,373	21,554	5,632		2,816	2,816
206	Salem, Mass	4,225			893		511,241	483,251	27,990	106,677		53,026	53,651
207	Hamilton, Ohio	16,511		103		360	481,502	470,180	11,322	38,061		11,564	26,497
208	Durham, N. C	9,000					325,086	318,186	6,900	5,400		5,400	
209	Battle Creek, Mich	2,275					637,738	623,814	13,924	40,280	5,915	6,703	27,662

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210	Everett, Mass	2,594			573		757,120	730,871	26,249	83,504	11,535	71,969
211	Springfield, Mo	1,907					485,343	469,491	15,852	17,539	3,302	240	13,997
212	Columbia, S. C			6,005	8,625		351,475	349,975	1,500	27,801	200	11,430	16,171
213	Stamford, Conn	7,261	10,224		2,503	3,787	723,929	698,929	25,000	49,768		12,245	37,523
214	Dubuque, Iowa	1,800					475,370	455,756	19,614	40,196		13,018	27,178
215	Joliet, Ill						598,260	577,073	21,187	30,355		4,960	25,395
216	Council Bluffs, Iowa						589,571	571,668	17,903	30,168	1,264	10,585	18,319
217	Rock Island, Ill						403,431	390,097	13,334	17,692		5,743	11,949
218	Portsmouth, Ohio	54,913		286			416,657	411,066	5,591	2,308			2,308
219	Taunton, Mass				472		506,636	492,350	14,286	28,619		7,356	21,263
220	Superior, Wis						693,645	670,971	22,674	19,016		563	18,453
221	Quincy, Ill			8,501			397,578	386,468	11,110	35,545		4,226	31,319
222	New Brunswick, N. J	4,500					610,708	591,708	19,000	18,601		3,610	14,991
223	Lynchburg, Va	53,521		13,411		2,550	355,135	355,135		43,755		14,690	29,065
224	Austin, Tex	49,981		723		525	398,060	398,060		31,745		18,533	13,212
225	Kokomo, Ind	3,000					353,546	347,197	6,349	24,510		250	24,260
226	Ogden, Utah			2,567			552,740	542,799	9,941	13,492		2,250	11,242
227	Easton, Pa						617,651	597,170	20,481	11,911	400	2,400	9,111
228	Wilmington, N. C	16,489					338,414	334,435	3,979	4,823		3,795	1,028
229	Danville, Ill						400,080	389,024	11,056	24,515		2,778	21,737
230	Waterloo, Iowa						599,063	568,972	30,091	22,767		9,464	13,303
231	Hazleton, Pa						510,097	497,997	12,100	1,683		1,650	33
232	Petersburg, Va	7,719					272,608	265,585	7,023	8,468		2,232	6,236
233	Poughkeepsie, N. Y	18,296	456			705	502,542	479,368	23,174	54,311		9,777	44,534
234	Orange, N. J	7,600					625,170	625,170		23,668		17,723	5,945
235	Waltham, Mass						488,864	459,276	29,588	79,745		24,695	55,050
236	Auburn, N. Y		3,426			1,347	409,559	397,871	11,688	11,482		3,398	8,084
237	Amsterdam, N. Y					1,000	530,078	522,578	7,500	552		500	52
238	Norristown, Pa						375,653	372,048	3,605	8,861	184	450	8,227
239	Lewiston, Me		240				236,961	229,978	6,983	9,306		6,617	2,689
240	Green Bay, Wis						504,586	488,567	16,019	41,886	1,379	887	39,620
241	St. Petersburg, Fla	112,559		3,604	259		354,568	345,149	9,419	111,406		66,999	44,407
242	Moline, Ill	61,619					428,826	416,153	12,673	18,568		3,384	15,184
243	Sheboygan, Wis						510,125	499,017	11,108	35,004		6,085	28,919
244	Elgin, Ill						415,197	400,609	14,588	34,038	2,458	8,046	23,534
245	Oshkosh, Wis						522,422	500,043	22,379	53,449	9,771	17,755	25,923
246	Watertown, N. Y		551		16,079	928	475,574	463,278	12,296	22,568		6,460	16,108
247	Muskogee, Okla	34,759		25,495			421,798	407,018	14,780	27,029		5,017	22,012
248	Newburgh, N. Y	8,000	909		185	1,609	406,975	397,944	9,031	33,024	500	7,825	24,699
249	La Crosse, Wis						498,605	476,105	22,500	42,128		15,859	26,269
250	Colorado Springs, Colo			1,025			676,608	663,187	13,421	82,254		37,735	44,519
Honolulu, Hawaii [1]		139,030		46,272			271,232	271,232		137,589		56,815	80,774

[1] Not included in group or grand totals.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	Grand total	$76,567,431	$12,004,004	$9,836,084	$13,884,842	$7,100,792	$10,043,031	$2,199,774	$2,207,159	$2,808,067	$2,527,253	$1,868,698	$12,087,727
	Group I	52,228,081	8,564,876	6,412,040	7,373,050	5,794,715	7,970,011	1,098,109	1,964,857	2,063,800	1,107,063	997,949	8,881,606
	Group II	6,047,694	1,256,972	1,046,976	1,278,834	401,341	709,213	244,098	113,340	41,350	168,891	195,270	591,409
	Group III	9,840,674	1,381,839	1,487,446	2,762,878	503,917	743,536	451,940	84,968	279,047	618,721	327,224	1,199,158
	Group IV	5,181,906	552,328	609,110	1,495,837	231,369	361,919	178,269	23,086	289,798	374,886	225,964	839,340
	Group V	3,269,076	247,989	280,512	974,243	169,450	258,352	227,358	20,908	134,072	257,687	122,291	576,214
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$23,165,584	$4,318,956	$3,339,434	$3,050,598	$2,673,243	$4,909,312	$380,693	$224,638	$945,582	$6,492	$294,854	$3,021,782
2	Chicago, Ill.	6,766,178	2,140,091	883,721	647,899	1,187,212	710,674	820	178,857	20,192	103,279	16,517	876,916
3	Philadelphia, Pa.	6,648,983	100,205	205	1,487,663	306,119	208,000	51,450	1,095,205	663,699	24,601	----------	2,711,836
4	Detroit, Mich.	1,926,246	340,205	258,064	261,883	54,954	593,686	40,641	----------	31,861	45,495	----------	299,457
5	Cleveland, Ohio	1,625,335	218,836	208,630	676,710	5,823	207,013	75,762	379	83,399	25,319	79,543	43,921
6	St. Louis, Mo.	395,250	----------	118,869	----------	----------	----------	----------	82,812	37,815	80,000	41,194	34,560
7	Baltimore, Md.	1,330,586	----------	146,883	72,726	191,026	----------	----------	32,393	----------	68,882	315,385	503,291
8	Boston, Mass.	2,844,091	205,613	282,351	249,115	590,659	678,656	343,455	220,148	134,270	45,560	----------	94,264
9	Los Angeles, Calif.	987,586	165,836	120,933	----------	3,192	----------	5,186	59,754	330	428,641	24,208	179,506
10	Pittsburgh, Pa.	1,441,768	181,141	135,000	269,517	167,561	87,302	25,079	43,028	47,032	98,648	147,644	239,816
11	San Francisco, Calif.	1,376,800	217,396	383,486	----------	246,473	221,363	707	14,178	62,306	110,052	----------	120,839
12	Buffalo, N. Y.	1,699,032	173,491	199,246	522,695	368,453	205,821	135,825	712	8,792	49,125	----------	34,872
13	Washington, D. C.	935,591	347,050	176,401	64,749	----------	----------	9,252	15	19,085	1,631	78,604	238,804
14	Milwaukee, Wis.	1,085,051	156,056	158,817	69,495	----------	148,184	29,239	12,738	9,437	19,343	----------	481,742

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

15	Newark, N. J	$862,101	[1] $329,690	$69,244	$212,324	$36,967	$108,391	$1,025	$24,128	$3,925	$5,412		$70,995
16	Minneapolis, Minn	697,361	101,413	142,251	131,738	98,021	143,948	950	32,086	4,664	13,161		29,129
17	New Orleans, La	265,879	60,662	69,824	41,042			500	2,272	10,166	54,366		27,047
18	Cincinnati, Ohio	1,218,047	292,781	236,621	311,972		182,154	44,107	31,870	1,444	17,209	$29,611	70,278
19	Kansas City, Mo	177,120		72,859			10,618		3,265	294	12,226	28,265	49,593
20	Seattle, Wash	392,231	51,371	89,467	23,575	1,121	101,065	54,229	13,671	10,747	10,419	4	36,562
21	Indianapolis, Ind	383,071	83,027	87,099	53,801		11,325	42,153	1,774	2,563	7,562	56,623	37,144
22	Rochester, N. Y	1,050,180	61,141	106,631	358,067	262,532	55,323	90,081	2,259	4,715	41,193	3,170	65,068
23	Jersey City, N. J	772,605	230,672	141,024	128,518	2,700	96,389	11,053	178		604		161,467
24	Louisville, Ky	229,099	46,215	31,956	17,797				1,837	2,832	6,739	77,597	44,126

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

25	Akron, Ohio	$255,545	$27,376	$27,860	$149,328				$130	$15,062	$3,328	$5,539	$26,922
26	Toledo, Ohio	365,607	58,236	56,628	194,255				15	7,843	6,914		41,716
27	Portland, Oreg	197,692	36,391	55,094	10,399	$9,854		$5,500	5,740	125	14,218	3,045	57,326
28	Columbus, Ohio	411,219	67,966	70,903	197,958	1,920			1,795	2,068		18,732	49,877
29	Denver, Colo	457,770	86,712	64,068	63,797		$106,839		13,736	2,245	50,702	9,900	59,771
30	Providence, R. I	329,297	88,995	105,426	14,154	11,745	76,455	215	8,233	9,363	89		14,622
31	Oakland, Calif	109,862	32,495	40,857		444					14,399	4,488	17,179
32	St. Paul, Minn	291,140	63,279	93,175	51,902	2,120			5,173	7,669		8,432	59,390
33	Atlanta, Ga	147,937	22,345	11,974	4,475	8,253				3,586	50,000	35,472	11,832
34	Omaha, Nebr	226,028	53,254	68,774	83,142	564			1,129		5,213		13,952
35	Birmingham, Ala	65,928	14,612	8,895					542	4,455	2,000	16,591	18,833
36	San Antonio, Tex	33,430	13,253	7,890						3,439	23		8,825
37	Dallas, Tex	58,315	11,902	17,026					39	675		7,547	21,126
38	Worcester, Mass	320,494	14,880	25,471	95,040	49,773	74,416	54,956	1,083	112			4,763
39	Richmond, Va	124,735	22,128	2,736	13,617	19,802		1,553	96	1,416	34,919	28,468	
40	Syracuse, N. Y	421,106	49,149	54,979	157,430	65,237		42,839	142		620		50,710
41	New Haven, Conn	194,243	32,810	33,780	12,633	2,756	28,905		6,451	14,882	2,500		59,526
42	Memphis, Tenn	36,646	6,725	13,144	7,035					1,107	2,159		6,476
43	Dayton, Ohio	254,520	31,452	27,456	153,449				449	1,725		4,229	35,760
44	Norfolk, Va	63,557	28,313	12,121	10,733			400	95		779		11,116
45	Houston, Tex	65,427							344	3,205	8,500		53,378
46	Bridgeport, Conn	171,860	21,430	28,036	46,337	1,099	8,987	1,410		12,376	1,710	25,526	24,949
47	Youngstown, Ohio	134,759	19,948	27,422	52,787				225	34,377			
48	Hartford, Conn	199,080	22,872	25,823	59,441	3,220	15,461		1,720	3,766		30,075	36,702
49	Fort Worth, Tex	16,095							1,488		5,673		8,934

[1] Includes payments as pensions to firemen, not shown separately on city records.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
50	Grand Rapids, Mich	$68,182	$6,434	$11,305	$14,152				$489	$625	$26	$11,139	$24,501
51	Springfield, Mass	199,031	13,894	11,465	75,133	$3,259	$18,721	$43,663	27	1,990			30,417
52	Des Moines, Iowa	96,917	24,342	21,628	11,571				481	4,847	3,664		30,828
53	Scranton, Pa	170,051	16,000		129,403	5,203				6,788			12,176
54	Paterson, N. J	222,388	37,001	68,629	63,274	3,727		781	342		3,596	5,000	40,038
55	Jacksonville, Fla	122,538	26,383	11,967		22,565					38,573		23,050
56	Nashville, Tenn	70,553	11,625	13,948	12,633				113	1,200		16,142	14,892
57	Trenton, N. J	149,214	31,590	44,687	59,654				4,435		8,848		
58	Salt Lake City, Utah	50,711	1,282	300	11,488			250	1,767	206	4,502		30,916
59	Tulsa, Okla	15,417		8,851							250		6,316
60	Flint, Mich	45,225	368		6,842					14,098	10,916		13,001
61	Fall River, Mass	203,114	22,629	34,780	59,967	542	42,751	27,733		3,917	4,816		5,979
62	Camden, N. J	216,625	42,880	39,169	55,909	4,650			691		15,067	29,569	28,690
63	Miami, Fla	366,526	4,883			330			9,991	791	291,370	34,746	24,415
64	Wilmington, Del	38,258	21,546		12,624				184		805		3,099
65	Erie, Pa	85,666			78,746	1,802						5,118	
66	Cambridge, Mass	354,139	11,933	25,798	49,831	54,866	98,637	76,998	5	26,042	7,627		2,402
67	New Bedford, Mass	195,896	12,803	5,988	54,058	2,206	50,999	50,486		3,827	2,531	12,953	45
68	Albany, N. Y	223,274	36,412	39,056	83,507	34,322		9,825	84	13,830	1,299		4,939
69	Kansas City, Kans	36,869	11,869	20,236							2,890		1,874
70	Yonkers, N. Y	326,988	30,309	28,077	149,943	114,251			13	3,157			1,238
71	Reading, Pa	93,061	5,000		69,446			500		1,850		6,396	9,869
72	Duluth, Minn	106,061	19,370	26,522	18,675				6,572	9,431	5,143		20,348
73	Elizabeth, N. J	91,491	26,233	28,016	36,919				323				

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74	Lowell, Mass	280,586	11,577	21,955	45,543	2,968	102,455	48,504		2,103			45,481
75	San Diego, Calif	58,308	17,038	6,537		2,708			325				31,709
76	Canton, Ohio	94,915	11,000	8,966	73,180				205	1,564			
77	Spokane, Wash	66,058	18,751	20,885	3,995				8,348	359	3,758	2,885	7,077
78	Oklahoma City, Okla	43,561		12,515						18,955	5		12,086
79	Tacoma, Wash	48,325	12,606	7,300	5,884				987	557	1,321		19,670
80	El Paso, Tex	6,518	57										6,461
81	Waterbury, Conn	108,737	11,476	10,442	30,680		10,304			12,529		5,232	28,074
82	Lynn, Mass	219,819	15,960	17,497	38,603	29,223	63,337	40,888		3,152	7,542		3,617
83	Utica, N. Y	169,370	11,608	34,554	85,965	18,504		1,911	149	9,532	426		6,721
84	Fort Wayne, Ind	63,902	18,869	18,625	13,048				312	843			12,205
85	Somerville, Mass	180,088	11,588	8,210	34,293	26,004	45,269	43,528	500	7,358			3,338

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

86	Tampa, Fla	$110,797	$782	$2,783							$79,313		$27,919
87	Knoxville, Tenn	36,518	12,796	3,996	$5,676	$3,808				$2,747			7,495
88	Savannah, Ga	115,986	13,499	4,467		17,041					61,614	$10,500	8,865
89	Evansville, Ind	61,520	20,243	27,015	8,223				$260	510			5,269
90	Allentown, Pa	81,150	1,000	2,600	62,851	898		$300			77		13,424
91	Long Beach, Calif	64,572								1,053	18,923	8,324	36,272
92	Lawrence, Mass	162,191	6,412	9,735	32,800		$43,530	26,599	1,692	3,640	1,668	19,043	17,072
93	Schenectady, N. Y	238,428	10,813	15,458	101,325	31,652	10,104	27,283		2,220		11,149	28,424
94	Wichita, Kans	65,742	1,680	7,967				100	228	53,345	2,422		
95	Bayonne, N. J	109,210	21,881	19,384	47,335						1,322		19,288
96	Hamtramck, Mich	58,109			2,770							38,075	17,264
97	Harrisburg, Pa	77,125		1,000	62,440	1,268							12,417
98	Manchester, N. H	48,036	8,006	6,880	7,254	8,787			25	2,530	6,058		8,496
99	Peoria, Ill	61,476	22,518	19,884	12,882				2,343		699		3,150
100	South Bend, Ind	41,469	9,728	7,361	9,533							9,558	5,289
101	Gary, Ind	30,631	1,419	3,022	7,578				224				18,388
102	Rockford, Ill	20,783	4,737	9,209	4,860				10		606	1,361	
103	St. Joseph, Mo	33,769	2,651	6,117					21	3,517	1,219		20,244
104	Wilkes-Barre, Pa	107,603	9,532	20,398	56,415					11,436	2,380		7,442
105	Sioux City, Iowa	29,142	12,003	8,826					357	3,249	2,320		2,387
106	Portland, Me	88,944	7,955	15,002			18,694	5,038		215	12,229		29,811
107	Little Rock, Ark	18,043	7,966	4,844					1,321		1,432		2,480
108	Highland Park, Mich	83,241	2,426		4,929				479	320	1,600	35,985	38,102
109	Charleston, S. C	109,708	14,612	6,356	9,004	2,930			670		65,807		10,329
110	Sacramento, Calif	72,702	5,800	13,715		7,027				7,052	15,164	8,416	15,528
111	Binghamton, N. Y	179,371	11,962	8,369	71,508	19,358	32,409	6,603	56	800	4,000		24,306
112	Saginaw, Mich	25,421	5,295	4,665	5,136				80		849		9,396
113	East St. Louis, Ill	22,357	8,865	5,947	4,077				40	711			2,717
114	Troy, N. Y	164,990	27,957	21,161	48,562	100	50,604	5,606	600	7,646	2,645		109
115	Johnstown, Pa	61,625	1,100	500	51,401					111			8,513

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
116	Chattanooga, Tenn	$28,066	$8,700	$5,400	$4,800	$1,440		$300	$317	$1,618	$5,000		$491
117	Terre Haute, Ind	59,610	12,063	21,919	22,726				973				1,929
118	Lansing, Mich	33,427			3,994			746		350	2,534		25,803
119	Pawtucket, R. I	48,177	7,344	4,532			$35,167				61		1,073
120	Chester, Pa	70,899			49,278							$9,603	12,018
121	Winston-Salem, N. C	1,812							143				1,669
122	Springfield, Ohio	68,979	7,320	7,230	51,237				100	1,197		1,895	
123	Passaic, N. J	65,462	10,307	13,473	29,382			1,300	677	132			10,191
124	Racine, Wis	57,176	1,608	8,490	27,680				70		505	2,136	16,687
125	New Britain, Conn	43,129	2,000	1,313	22,891		8,823	4,914		2,053	55	73	1,000
126	Hoboken, N. J	147,569	48,704	37,886	36,070				1,317		2,050		21,542
127	Berkeley, Calif	19,529		1,140						266			18,123
128	Altoona, Pa	51,751			46,361								5,390
129	Mobile, Ala	57,264	1,778	2,850	1,393					3,522	6,929	9,945	30,847
130	Shreveport, La	34,359	2,589	8,745			1,427	1,050	305		4,471		15,772
131	Cicero, Ill	8,568			2,223					1,949			4,396
132	Brockton, Mass	107,621	4,750	7,085	32,525	14,753	18,746	26,709					3,053
133	Bethlehem, Pa	52,347	5,113		30,924					3,141	600		12,569
134	Huntington, W. Va	6,577		207	3,285				82		278	2,236	489
135	Springfield, Ill	22,516	6,746	10,819	4,301				120	530			
136	Union City, N. J	68,028	29,470	8,858	28,067	1,333			300				
137	Quincy, Mass	86,115	1,950	1,158	24,703	14,114	17,524	16,509	168	2,051	6,340		1,598
138	Roanoke, Va	13,157	3,264		5,039			100	2,851		1,482		421
139	Lincoln, Nebr	11,631		9,376						2,230			25
140	East Orange, N. J	68,198	15,797	15,492	28,562				237		1,009		7,101

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141	Holyoke, Mass	56,159	4,377	6,730	18,755	11,949	25,819	21,620			236		6,673
142	Portsmouth, Va	25,711	4,943	1,721	3,285	4,332					10,456		974
143	Jackson, Mich	23,408	3,978	4,443	3,374			48				6,059	5,506
144	Lakewood, Ohio	74,862	1,342		50,331				14	23,175			
145	Topeka, Kans	22,061		8,956	10,784				4	305	1,500		512
146	Fresno, Calif	61,593	3,400	7,994							700	24,628	24,871
147	Macon, Ga	14,198	2,760	2,995	1,381				444	1,373	2,000		3,245
148	Wichita Falls, Tex	3,389								1,900	1,489		
149	Covington, Ky	40,640	2,675	1,650	9,275	6,016			3	2,825			18,196
150	Niagara Falls, N. Y	101,672	7,923	10,155	60,668	5,373		3,026	35	9,960	2,392		2,140
151	Pasadena, Calif	127,688	2,000	5,320					13	88,171	14,833	2,609	14,742
152	Lancaster, Pa	34,731			24,285								10,446
153	Wheeling, W. Va	17,385	557	3,788	6,360				348				6,332
154	Augusta, Ga	44,347	6,306	12,453	3,177	1,339		300	22	525	2,755		17,470
155	Newton, Mass	132,173	10,461	6,028	27,429	43,475	21,687	9,182	152	867		3,534	9,358
156	Kalamazoo, Mich	30,130		5,225	2,695	4,833		375		205	221	1,826	14,750
157	Decatur, Ill	20,046	4,025	9,502	3,095					1,965	523		936
158	Charlotte, N. C	18,706		3,380					7	1,130	2,753		11,436
159	Atlantic City, N. J	205,266	35,442	61,230	41,359				2,722		19,300		45,213
160	Oak Park, Ill	18,035	4,352	4,340	3,523				100			3,920	1,800
161	Kenosha, Wis	34,476	3,480	3,132	17,616				2,562	889	452	2,711	3,634
162	Davenport, Iowa	33,799	5,368	7,668				150		1,966		7,433	11,214
163	Malden, Mass	140,014	5,222	5,011	19,218	19,179	62,073	19,781	182	312			9,036
164	Hammond, Ind	18,023	2,668	1,802	7,061				210	250			6,032
165	Mount Vernon, N. Y	138,983	7,633	4,520	79,135	10,364			200	26,214	40	4,945	5,932
166	Beaumont, Tex	8,579								7,500	1,079		
167	Cedar Rapids, Iowa	8,574	4,315	3,422					2	125	710		
168	Woonsocket, R. I	27,299	5,960	5,011			15,312	630			386		
169	New Castle, Pa	47,340			31,031								16,309

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

170	Charleston, W. Va	$12,810			$2,100					$805			$9,905
171	Pontiac, Mich	17,540			3,277			$25		294	$4,150		9,794
172	Medford, Mass	104,436	$4,515	$833	22,635	$8,758	$17,369	14,128		3,195			33,003
173	McKeesport, Pa	49,463		5,061	32,576				$369				11,457
174	York, Pa	31,726			24,254				431				7,041
175	Haverhill, Mass	88,269	880	3,683	20,542	1,367	34,574	26,368	274	581			
176	Bay City, Mich	15,968			3,758						550		11,660
177	Elmira, N. Y	94,168	8,138	9,945	40,243	12,988		1,017		3,189		$11,364	7,284
178	Newport News, Va	35,809			2,280						13,511		20,018
179	Stockton, Calif	63,599	18,746	12,899							12,616		19,338
180	Galveston, Tex	21,112								350		18,067	2,695
181	Chelsea, Mass	120,860	2,425	7,619	20,972	12,114	38,191	26,054	8	476			13,001
182	Perth Amboy, N. J	74,451	9,591	6,683	17,941				300		5,336	12,008	22,592
183	Pittsfield, Mass	68,695	2,756		18,514		4,011	12,802					30,612
184	Greensboro, N. C	13,207		1,622					6,503		2,382		2,700

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[See note at head of this table, p. 256]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
185	Montgomery, Ala	$54,044	$2,806	$1,920						$84	$2,765	$7,917	$38,552
186	Lima, Ohio	53,679	4,653	2,426	$40,104				$168	3,416			2,912
187	Madison, Wis	49,846	5,852	3,573	32,889				15	6,022		1,495	
188	Lexington, Ky	9,965	3,519	2,760	957				25	1,000			1,704
189	East Chicago, Ind	28,113		1,014	3,481				150				23,468
190	Aurora, Ill	14,640	3,952	5,880	2,027			$1,560					1,221
191	New Rochelle, N. Y	116,206	7,590	6,383	64,758	$23,218			13	4,527	7,298		2,419
192	Evanston, Ill	39,715	7,766	6,043	5,168			265	241		50	8,038	12,144
193	Columbus, Ga	29,993	2,160			135			175	80	14,114		13,329
194	Muncie, Ind	13,991	5,161	1,772	5,751				492				815
195	Waco, Tex	6,863		3,052					18	2,264			1,529
196	Jamestown, N. Y	47,433		1,941	42,045	625		1,817	64	907			34
197	Muskegon, Mich	11,841			3,293								8,548
198	Fitchburg, Mass	99,625	1,893	1,602	14,171	12,041	$33,803	26,224	2,182	3,850	1,186		2,673
199	San Jose, Calif	6,438	513	600									5,325
200	Pueblo, Colo	22,801	769	4,931	5,028					80			11,993
201	Brookline, Mass	65,026	8,025	6,945	13,369	10,007	14,041	4,753	633	815			6,438
202	Chicopee, Mass	43,899	1,825	1,595	12,913	2,828	8,415	14,897	30	75			1,321
203	Lorain, Ohio	39,239	3,656	2,434	28,907				43	1,250			2,949
204	Williamsport, Pa	31,106			24,117					725	500		5,764
205	Butte, Mont	20,321		5,933						13,629			759
206	Salem, Mass	92,134	3,754	1,634	14,631	13,434	25,031	26,635	1,624	500			4,891
207	Hamilton, Ohio	43,524	5,964	3,904	26,351				75	70			7,160
208	Durham, N. C	31,263		3,304					1,769	570	1,780	2,218	21,622
209	Battle Creek, Mich	3,704			2,733								971

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210	Everett, Mass	92,123	4,539	1,717	21,815	15,980	24,998	16,642		170			6,262
211	Springfield, Mo	2,626								468	1,330		828
212	Columbia, S. C	23,918	1,575	1,437					128	7,231	7,866	1,228	4,453
213	Stamford, Conn	27,386	7,705	9,530		4,468	1,083	612		16			3,972
214	Dubuque, Iowa	34,173	4,802	16,159					2	9,088		2,883	1,239
215	Joliet, Ill	26,027	6,120	5,747	2,343				46				11,771
216	Council Bluffs, Iowa	21,058	4,595	5,718				2,400		770	1,174	3,687	2,714
217	Rock Island, Ill	14,476	4,726	1,500	2,000					1,335	795		4,120
218	Portsmouth, Ohio	39,585	753	5,272	23,818				36				9,706
219	Taunton, Mass	60,117			14,170		16,139	13,250	13	1,750			14,795
220	Superior, Wis	56,608	12,830	9,854	21,775	949				1,109	10,091		
221	Quincy, Ill	21,607	4,966	8,363	2,507					4,952	50		769
222	New Brunswick, N. J	56,077	7,204	13,873	13,091				847		5,026		16,036
223	Lynchburg, Va	18,837	2,062	1,429	2,830	1,560		200		2,398	3,233		5,125
224	Austin, Tex	25,219								5,600	180		19,439
225	Kokomo, Ind	5,620		1,529	3,294				36	324	437		
226	Ogden, Utah	10,187	952						1,371		1,522		6,342
227	Easton, Pa	28,716	1,500	1,500	24,736								980
228	Wilmington, N. C	19,676	4,285	2,000		2,622			1,850	3,533	5,341		45
229	Danville, Ill	1,573			1,573								
230	Waterloo, Iowa	13,651	3,002	3,456						2,301		4,496	396
231	Hazleton, Pa	27,729			23,199								4,530
232	Petersburg, Va	17,586			2,192			500			11,569		3,325
233	Poughkeepsie, N. Y	52,285	7,615	4,277	30,957	5,955		1,563	8	1,910			
234	Orange, N. J	37,138	9,406	9,390	18,187				127				28
235	Waltham, Mass	84,884	3,229	4,253	12,970	6,814	30,548	17,461	235	550	600		8,224
236	Auburn, N. Y	59,796	5,190	6,049	28,733	11,426				127	335		7,936
237	Amsterdam, N. Y	58,836	3,251	1,522	30,667				10	23,386			
238	Norristown, Pa	31,523			18,015						65	10,008	3,435
239	Lewiston, Me	30,822	545	1,278			10,149	16,181	37				2,632
240	Green Bay, Wis	31,907	3,464	5,103	15,544				9	2,235	12		5,540
241	St. Petersburg, Fla	147,653								1,702	115,828	9,922	20,201
242	Moline, Ill	10,571	1,990	3,713	4,861				7				
243	Sheboygan, Wis	26,666	3,314	6,211	14,390				372	2,379			
244	Elgin, Ill	17,391	6,384	8,244	1,946					817			
245	Oshkosh, Wis	62,223	3,714	4,678	15,092					6,982	21	15,912	15,824
246	Watertown, N. Y	68,507	2,316	3,216	27,865	18,817			8			13,048	3,237
247	Muskogee, Okla	8,851		2,455						3,943			2,453
248	Newburgh, N. Y	38,449	2,379	2,600	24,290	3,147		1,654		17	500		3,862
249	La Crosse, Wis	41,307	3,558	8,113	15,616			350	8	200	12,494		968
250	Colorado Springs, Colo	28,170	3,109	2,335	3,982	197			156	25	12,980		5,386
	Honolulu, Hawaii [3]	79,098	[1] 25,003	[2]		49,718				2,500		1,162	715

[1] Includes payments as pensions to firemen. [2] Included with payments as pensions to policeman. [3] Not included in group or grand totals.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926

[This table is presented in two sections, the second section beginning on p. 328. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	Grand total	$1,639,281,156	$39.18	$139,064,474	$3.32	$171,167,246	$4.09	$130,351,376	$3.12	$26,310,740	$0.63	$39,517,406	$0.94	$124,056,615	$2.97
	Group I	908,156,625	47.40	88,849,636	4.64	104,952,835	5.48	59,256,454	3.09	16,724,492	0.87	21,127,017	1.10	75,662,401	3.95
	Group II	154,844,835	41.03	15,612,346	4.14	14,978,092	3.97	13,170,456	3.49	2,918,280	0.77	5,333,737	1.41	10,245,975	2.71
	Group III	303,551,921	31.09	17,708,765	1.81	28,482,937	2.92	31,241,234	3.20	3,740,332	0.38	7,522,554	0.77	20,213,162	2.07
	Group IV	175,109,685	30.29	10,570,686	1.83	15,200,090	2.63	17,219,172	2.98	1,920,430	0.33	3,483,011	0.60	12,026,194	2.08
	Group V	97,618,090	29.03	6,323,041	1.88	7,553,292	2.25	9,464,060	2.81	1,007,206	0.30	2,051,087	0.61	5,908,883	1.76
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$313,829,106	$52.98	$32,837,673	$5.54	$36,989,615	$6.24	$18,917,252	$3.19	$5,477,386	$0.92	$5,183,536	$0.88	$28,861,588	$4.87
2	Chicago, Ill.	128,506,390	42.16	14,338,447	4.70	14,917,073	4.89	6,469,011	2.12	2,573,992	0.84	3,933,724	1.29	13,144,389	4.31
3	Philadelphia, Pa.	80,406,497	40.04	8,675,566	4.32	10,212,244	5.09	4,433,783	2.21	1,603,655	0.80	1,183,774	0.59	7,186,927	3.58
4	Detroit, Mich.	56,295,952	44.40	4,175,731	3.29	7,311,749	5.77	4,148,333	3.27	783,815	0.62	1,979,330	1.56	4,323,968	3.41
5	Cleveland, Ohio	38,081,601	39.67	3,559,535	3.71	3,486,315	3.63	2,487,941	2.59	390,282	0.41	1,598,761	1.67	2,810,256	2.93
6	St. Louis, Mo.	29,293,530	35.55	2,590,550	3.14	5,000,703	6.07	1,984,078	2.41	587,649	0.71	779,689	0.95	1,336,111	1.62
7	Baltimore, Md.	26,663,215	33.00	1,949,529	2.41	3,664,986	4.54	2,618,653	3.24	249,641	0.31	692,325	0.86	2,288,890	2.83
8	Boston, Mass.	47,884,339	60.84	4,084,708	5.20	4,992,937	6.34	3,679,594	4.68	668,839	0.85	1,207,077	1.53	3,989,645	5.07
9	Los Angeles, Calif.	52,063,265	(1)	4,815,513	(1)	5,253,426	(1)	3,387,326	(1)	1,763,495	(1)	1,498,579	(1)	1,826,503	(1)
10	Pittsburgh, Pa.	32,220,124	50.58	3,924,241	6.16	2,529,923	3.97	2,049,502	3.22	725,454	1.14	683,209	1.07	2,952,065	4.63
11	San Francisco, Calif.	24,568,522	43.72	2,368,106	4.21	3,137,687	5.58	3,276,622	5.83	522,534	0.93	379,178	0.67	871,491	1.55
12	Buffalo, N. Y.	30,026,304	55.50	2,258,259	4.17	2,569,874	4.75	2,199,931	4.07	485,061	0.90	943,090	1.74	2,253,376	4.17
13	Washington, D. C.	25,100,274	48.18	1,235,306	2.37	2,923,065	5.61	1,932,626	3.71	530,685	1.02	359,852	0.69	1,794,122	3.44
14	Milwaukee, Wis.	23,217,506	44.91	2,036,472	3.94	1,963,238	3.80	1,671,802	3.23	362,004	0.70	704,893	1.36	2,023,070	3.91

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

15	Newark, N. J	$24,732,531	$53.88	$2,003,172	$4.36	$2,845,300	$6.20	$2,131,750	$4.64	$395,727	$0.86	$960,857	$2.09	$2,066,857	$4.50
16	Minneapolis, Minn	17,284,364	39.83	1,387,861	3.20	1,184,971	2.73	1,226,608	2.83	277,251	0.64	1,004,316	2.31	707,114	1.63
17	New Orleans, La	11,235,945	26.82	1,348,895	3.22	1,215,824	2.90	1,087,961	2.60	559,994	1.34	243,781	0.58	1,222,913	2.92
18	Cincinnati, Ohio	17,552,581	42.71	1,958,282	4.76	1,114,378	2.71	1,297,624	3.16	269,653	0.66	410,994	1.00	795,948	1.94
19	Kansas City, Mo	14,946,400	40.40	2,092,381	5.66	1,251,843	3.38	879,958	2.38	204,549	0.55	226,199	0.61	583,796	1.58
20	Seattle, Wash	14,148,982	(1)	1,713,556	(1)	1,304,488	(1)	1,598,102	(1)	248,473	(1)	425,175	(1)	1,013,884	(1)
21	Indianapolis, Ind	12,516,436	34.10	976,403	2.66	1,142,118	3.11	1,612,080	4.39	135,518	0.37	387,788	1.06	655,770	1.79
22	Rochester, N. Y	16,877,272	52.58	1,569,459	4.89	1,132,883	3.53	1,202,422	3.75	432,927	1.35	581,152	1.81	1,693,916	5.28
23	Jersey City, N. J	17,390,393	54.69	1,945,855	6.12	2,950,184	9.28	1,539,201	4.84	279,659	0.88	681,647	2.14	1,053,578	3.31
24	Louisville, Ky	8,159,931	26.49	616,482	2.00	836,103	2.71	594,750	1.93	114,529	0.37	411,828	1.34	452,199	1.47

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

25	Akron, Ohio	$5,647,428	(1)	$306,163	(1)	$393,741	(1)	$374,634	(1)	$31,592	(1)	$114,283	(1)	$383,432	(1)
26	Toledo, Ohio	8,644,981	$29.31	437,310	$1.48	859,637	$2.91	882,135	$2.99	70,296	$0.24	116,766	$0.40	445,297	$1.51
27	Portland, Oreg	8,733,434	(1)	530,776	(1)	825,788	(1)	1,004,871	(1)	206,690	(1)	121,559	(1)	445,832	(1)
28	Columbus, Ohio	7,781,204	27.30	501,080	1.76	749,792	2.63	747,609	2.62	73,401	0.26	99,244	0.35	553,959	1.94
29	Denver, Colo	11,556,255	40.55	1,156,316	4.06	826,984	2.90	915,946	3.21	309,417	1.09	223,586	0.78	469,384	1.65
30	Providence, R. I	9,040,610	33.12	490,849	1.80	1,164,553	4.27	1,057,900	3.88	99,665	0.37	328,842	1.20	581,977	2.13
31	Oakland, Calif	8,965,004	34.88	488,469	1.90	889,185	3.46	1,180,025	4.59	152,039	0.59	166,746	0.65	389,601	1.52
32	St. Paul, Minn	8,089,347	32.62	561,211	2.26	698,519	2.82	1,001,673	4.04	121,444	0.49	134,728	0.54	306,992	1.24
33	Atlanta, Ga	6,443,746	(1)	294,912	(1)	749,790	(1)	671,298	(1)	47,661	(1)	239,531	(1)	455,642	(1)
34	Omaha, Nebr	6,794,984	31.46	377,133	1.75	613,281	2.84	856,608	3.97	67,819	0.31	103,529	0.48	191,974	0.89
35	Birmingham, Ala	4,595,185	21.99	271,448	1.30	450,844	2.16	604,365	2.89	70,851	0.34	95,355	0.46	285,936	1.37
36	San Antonio, Tex	4,385,125	21.82	212,273	1.06	303,626	1.51	485,719	2.42	107,738	0.54	76,015	0.38	376,180	1.87
37	Dallas, Tex	5,284,879	26.69	274,030	1.38	406,945	2.06	636,061	3.21	66,996	0.34	119,673	0.60	458,801	2.32
38	Worcester, Mass	8,732,128	45.24	373,178	1.93	906,873	4.70	800,315	4.15	70,730	0.37	285,292	1.48	506,635	2.63
39	Richmond, Va	5,148,351	27.24	496,884	2.63	517,448	2.74	559,408	2.96	133,100	0.70	173,873	0.92	372,555	1.97
40	Syracuse, N. Y	7,480,880	40.44	445,578	2.41	673,986	3.64	771,961	4.17	48,772	0.26	242,146	1.31	662,738	3.58
41	New Haven, Conn	6,218,443	34.17	359,688	1.98	804,786	4.42	689,651	3.79	79,682	0.44	131,688	0.72	284,394	1.56
42	Memphis, Tenn	5,018,538	28.35	227,989	1.29	510,569	2.88	609,549	3.44	54,933	0.31	184,629	1.04	441,267	2.49
43	Dayton, Ohio	4,992,506	28.21	320,806	1.81	375,475	2.12	389,639	2.20	38,516	0.22	48,514	0.27	320,631	1.81
44	Norfolk, Va	3,840,441	22.07	293,404	1.69	557,948	3.21	622,857	3.58	73,524	0.42	52,685	0.30	368,666	2.12
45	Houston, Tex	5,325,277	(1)	305,050	(1)	447,627	(1)	495,787	(1)	115,109	(1)	168,438	(1)	453,240	(1)
46	Bridgeport, Conn	5,316,556	(1)	249,643	(1)	614,534	(1)	713,431	(1)	51,040	(1)	177,461	(1)	386,694	(1)
47	Youngstown, Ohio	4,062,680	24.62	244,814	1.48	304,405	1.84	272,690	1.65	21,556	0.13	63,691	0.39	152,404	0.92
48	Hartford, Conn	6,566,538	40.79	403,492	2.51	608,024	3.78	670,898	4.17	98,346	0.61	200,390	1.24	541,279	3.36
49	Fort Worth, Tex	3,168,992	20.18	227,142	1.45	264,890	1.69	372,930	2.38	42,902	0.27	64,320	0.41	219,049	1.40

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 328. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
50	Grand Rapids, Mich	$5,521,189	$35.85	$256,504	$1.67	$390,580	$2.54	$664,934	$4.32	$61,832	$0.40	$252,856	$1.64	$264,019	$1.71
51	Springfield, Mass	7,188,191	49.57	391,124	2.70	598,652	4.13	756,928	5.22	55,481	0.38	141,398	0.98	549,191	3.79
52	Des Moines, Iowa	5,003,257	34.75	247,594	1.72	333,616	2.32	505,702	3.51	30,066	0.21	33,060	0.23	339,611	2.36
53	Scranton, Pa	4,193,442	29.32	224,429	1.57	332,240	2.32	431,311	3.02	63,668	0.45	70,626	0.49	332,833	2.33
54	Paterson, N. J	5,365,412	37.52	191,931	1.34	595,326	4.16	645,938	4.52	47,412	0.33	161,181	1.13	461,813	3.23
55	Jacksonville, Fla	3,407,529	(1)	197,586	(1)	357,882	(1)	346,534	(1)	63,247	(1)	74,815	(1)	405,243	(1)
56	Nashville, Tenn	2,852,177	20.82	165,291	1.21	344,082	2.51	392,109	2.86	27,883	0.20	58,059	0.42	189,716	1.38
57	Trenton, N. J	4,647,895	34.69	211,995	1.58	474,417	3.54	468,068	3.49	65,848	0.49	201,995	1.51	317,036	2.37
58	Salt Lake City, Utah	3,715,255	27.93	268,907	2.02	241,562	1.82	212,843	1.60	21,046	0.16	81,206	0.61	141,571	1.06
59	Tulsa, Okla	2,782,336	21.08	147,632	1.12	230,171	1.74	260,486	1.97	29,788	0.23	37,486	0.28	131,082	0.99
60	Flint, Mich	3,703,607	28.27	175,691	1.34	287,956	2.20	387,098	2.95	43,432	0.33	89,409	0.68	284,832	2.17
61	Fall River, Mass	5,230,370	39.93	297,050	2.27	534,409	4.08	449,295	3.43	29,822	0.23	338,383	2.58	223,152	1.70
62	Camden, N. J	3,994,361	30.49	232,571	1.78	472,275	3.61	410,508	3.13	37,945	0.29	97,799	0.75	227,126	1.73
63	Miami, Fla	6,603,122	51.99	280,438	2.21	787,703	6.20	418,749	3.30	118,570	0.93	114,341	0.90	796,596	6.27
64	Wilminghton, Del	2,809,251	22.84	192,891	1.57	349,588	2.84	295,458	2.40	15,912	0.13	22,604	0.18	276,100	2.24
65	Erie, Pa	2,805,536	(1)	157,320	(1)	225,364	(1)	282,300	(1)	19,223	(1)	62,549	(1)	146,328	(1)
66	Cambridge, Mass	4,901,224	40.51	266,109	2.20	452,871	3.74	384,020	3.17	77,707	0.64	149,313	1.23	526,365	4.35
67	New Bedford, Mass	5,028,765	42.07	284,943	2.38	554,063	4.63	494,586	4.14	53,856	0.45	252,546	2.11	391,094	3.27
68	Albany, N. Y	4,596,203	38.62	349,703	2.94	550,592	4.63	438,389	3.68	45,692	0.38	167,653	1.41	446,689	3.75
69	Kansas City, Kans	2,794,063	23.88	137,114	1.17	207,707	1.78	350,947	3.00	45,559	0.39	41,025	0.35	104,998	0.90
70	Yonkers, N. Y	6,385,816	55.05	402,006	3.47	723,080	6.23	413,436	3.56	60,844	0.52	239,763	2.07	589,062	5.08
71	Reading, Pa	2,657,032	23.31	161,890	1.42	235,298	2.06	119,433	1.05	23,945	0.21	58,737	0.52	230,144	2.02
72	Duluth, Minn	3,473,490	30.74	261,744	2.32	267,230	2.36	369,401	3.27	28,501	0.25	76,182	0.67	103,971	0.92
73	Elizabeth, N. J	3,394,345	(1)	171,374	(1)	398,205	(1)	427,270	(1)	32,834	(1)	76,548	(1)	253,650	(1)

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74	Lowell, Mass	4,262,420	38.65	251,554	2.28	340,605	3.09	443,709	4.02	35,674	0.32	161,589	1.47	258,518	2.34
75	San Diego, Calif	4,235,046	38.50	300,437	2.73	313,549	2.85	334,923	3.04	63,550	0.58	95,713	0.87	279,013	2.54
76	Canton, Ohio	2,398,582	21.81	175,999	1.60	156,799	1.43	185,374	1.69	18,436	0.17	49,965	0.45	116,548	1.06
77	Spokane, Wash	3,337,655	30.62	146,901	1.35	205,739	1.89	338,707	3.11	34,906	0.32	66,134	0.61	201,027	1.84
78	Oklahoma City, Okla	2,968,422	(1)	133,191	(1)	246,517	(1)	263,465	(1)	22,970	(1)	41,049	(1)	165,503	(1)
79	Tacoma, Wash	2,940,023	27.74	177,537	1.67	192,581	1.82	361,337	3.41	24,600	0.23	42,986	0.41	93,870	0.89
80	El Paso, Tex	2,097,141	19.78	118,979	1.12	169,735	1.60	200,174	1.89	37,803	0.36	77,676	0.73	158,329	1.49
81	Waterbury, Conn	4,066,060	(1)	253,683	(1)	374,339	(1)	461,056	(1)	29,322	(1)	76,875	(1)	172,164	(1)
82	Lynn, Mass	3,420,159	32.89	154,905	1.49	298,879	2.87	384,800	3.70	43,897	0.42	120,347	1.16	249,824	2.40
83	Utica, N. Y	3,457,117	33.56	253,511	2.46	261,616	2.54	371,375	3.61	25,689	0.25	67,104	0.65	302,489	2.94
84	Fort Wayne, Ind	2,608,751	26.09	78,215	0.78	220,994	2.21	308,502	3.09	14,193	0.14	30,710	0.31	132,396	1.32
85	Somerville, Mass	2,873,165	28.73	140,378	1.40	237,465	2.37	274,109	2.74	35,360	0.35	59,888	0.60	296,700	2.97

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

86	Tampa, Fla	$2,983,795	$30.17	$191,497	$1.94	$295,822	$2.99	$224,375	$2.27	$42,493	$0.43	$65,229	$0.66	$326,803	$3.30
87	Knoxville, Tenn	2,283,925	23.33	169,880	1.74	207,649	2.12	233,450	2.38	25,884	0.26	77,770	0.79	136,652	1.40
88	Savannah, Ga	1,798,559	18.66	165,672	1.72	268,334	2.78	221,879	2.30	31,966	0.33	58,324	0.61	264,519	2.74
89	Evansville, Ind	2,093,605	22.01	70,332	0.74	207,632	2.18	274,219	2.88	21,308	0.22	35,346	0.37	88,510	0.93
90	Allentown, Pa	1,921,436	20.31	139,696	1.48	135,339	1.43	108,638	1.15	11,895	0.13	36,561	0.39	148,716	1.57
91	Long Beach, Calif	4,850,490	51.38	332,567	3.52	333,189	3.53	337,250	3.57	81,529	0.86	72,026	0.76	369,670	3.92
92	Lawrence, Mass	3,598,786	38.48	159,857	1.71	352,469	3.77	365,468	3.91	24,331	0.26	124,226	1.33	298,865	3.20
93	Schenectady, N. Y	4,067,558	43.74	246,112	2.65	342,202	3.68	257,491	2.77	36,889	0.40	109,189	1.17	592,073	6.37
94	Wichita, Kans	2,443,678	26.42	92,579	1.00	204,955	2.22	217,373	2.35	40,558	0.44	35,911	0.39	112,592	1.22
95	Bayonne, N. J	3,935,797	43.25	221,238	2.43	477,808	5.25	458,339	5.04	71,053	0.78	80,294	0.88	304,560	3.35
96	Hamtramck, Mich	1,817,406	21.46	164,375	1.94	182,667	2.16	153,287	1.81	28,865	0.34	38,409	0.45	206,995	2.44
97	Harrisburg, Pa	2,309,611	27.30	118,345	1.40	167,688	1.98	81,191	0.96	35,566	0.42	33,807	0.40	232,897	2.75
98	Manchester, N. H	2,279,698	27.14	117,371	1.40	257,311	3.06	263,982	3.14	8,999	0.11	77,143	0.92	255,957	3.05
99	Peoria, Ill	2,191,056	26.56	147,217	1.78	179,452	2.18	224,713	2.72	20,243	0.25	93,089	1.13	134,700	1.63
100	South Bend, Ind	2,495,096	30.54	90,156	1.10	212,889	2.61	286,084	3.50	37,420	0.46	47,729	0.58	87,547	1.07
101	Gary, Ind	2,586,858	32.02	161,495	2.00	240,734	2.98	214,949	2.66	26,913	0.33	41,030	0.51	97,109	1.20
102	Rockford, Ill	2,017,452	25.63	122,003	1.55	181,059	2.30	217,561	2.76	25,359	0.32	55,342	0.70	94,112	1.20
103	St. Joseph, Mo	1,928,259	24.60	125,147	1.60	181,123	2.31	287,522	3.67	13,965	0.18	29,368	0.37	48,374	0.62
104	Wilkes-Barre, Pa	2,257,450	28.83	158,888	2.03	177,602	2.27	195,022	2.49	14,226	0.18	37,517	0.48	135,662	1.73
105	Sioux City, Iowa	2,311,376	29.94	92,594	1.20	180,088	2.33	175,387	2.27	16,418	0.21	22,145	0.29	158,014	2.05
106	Portland, Me	2,621,224	34.31	149,335	1.95	225,584	2.95	242,741	3.18	39,250	0.51	30,302	0.40	171,714	2.25
107	Little Rock, Ark	1,437,813	18.94	100,116	1.32	161,094	2.12	173,865	2.29	7,982	0.11	35,962	0.47	38,854	0.51
108	Highland Park, Mich	3,063,016	41.06	148,013	1.98	204,401	2.74	309,457	4.15	15,425	0.21	52,800	0.71	181,645	2.43
109	Charleston, S. C	1,549,140	20.91	78,871	1.06	224,568	3.03	206,807	2.79	12,491	0.17	37,040	0.50	114,382	1.54
110	Sacramento, Calif	3,343,034	45.55	198,641	2.71	242,916	3.31	393,699	5.36	44,087	0.60	62,371	0.85	289,394	3.94
111	Binghamton, N. Y	2,993,053	41.06	136,373	1.87	187,726	2.58	264,236	3.62	32,571	0.45	41,274	0.57	167,803	2.30
112	Saginaw, Mich	2,079,893	28.61	144,366	1.99	174,719	2.40	194,862	2.68	10,536	0.14	51,112	0.70	65,641	0.90
113	East St. Louis, Ill	1,473,605	20.38	140,999	1.95	127,908	1.77	161,678	2.24	24,799	0.34	10,772	0.15	51,357	0.71
114	Troy, N. Y	2,664,244	36.85	182,613	2.53	312,888	4.33	276,007	3.82	21,180	0.29	40,721	0.56	241,865	3.35
115	Johnstown, Pa	2,073,150	28.71	126,448	1.75	170,929	2.37	142,480	1.97	8,244	0.11	32,165	0.45	124,119	1.72

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 328. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
116	Chattanooga, Tenn	$1,824,971	$25.31	$94,566	$1.31	$175,084	$2.43	$244,407	$3.39	$18,901	$0.26	$46,522	$0.65	$100,231	$1.39
117	Terre Haute, Ind	1,958,594	27.24	53,690	0.75	151,418	2.11	279,652	3.89	12,738	0.18	19,323	0.27	39,845	0.55
118	Lansing, Mich	2,172,138	30.34	122,481	1.71	126,264	1.76	260,784	3.64	41,731	0.58	30,098	0.42	185,285	2.59
119	Pawtucket, R. I	1,862,871	26.24	168,005	2.37	172,491	2.43	160,038	2.25	16,582	0.23	14,552	0.20	112,242	1.58
120	Chester, Pa	1,268,226	18.01	94,329	1.34	110,442	1.57	59,771	0.85	13,533	0.19	22,253	0.32	60,201	0.86
121	Winston-Salem, N. C	1,391,571	19.82	64,609	0.92	137,800	1.96	112,744	1.61	8,217	0.12	42,279	0.60	99,074	1.41
122	Springfield, Ohio	1,459,181	20.79	111,392	1.59	81,302	1.16	107,255	1.53	3,139	0.04	19,410	0.28	14,858	0.21
123	Passaic, N. J	2,714,963	38.84	154,369	2.21	297,466	4.26	286,601	4.10	35,503	0.51	49,368	0.71	290,272	4.15
124	Racine, Wis	1,730,935	24.94	81,370	1.17	114,703	1.65	147,738	2.13	15,427	0.22	45,330	0.65	56,645	0.82
125	New Britain, Conn	2,026,969	29.63	105,083	1.54	172,595	2.52	176,947	2.59	20,696	0.30	38,583	0.56	86,737	1.27
126	Hoboken, N. J	3,216,599	47.19	206,707	3.03	480,395	7.05	428,527	6.29	14,103	0.21	46,944	0.69	234,812	3.44
127	Berkeley, Calif	2,541,922	37.94	125,296	1.87	112,580	1.68	280,990	4.19	21,918	0.33	40,567	0.61	134,395	2.01
128	Altoona, Pa	1,440,675	21.50	79,438	1.19	80,222	1.20	116,862	1.74	11,477	0.17	18,514	0.28	55,386	0.83
129	Mobile, Ala	1,314,191	19.73	81,736	1.23	135,294	2.03	114,486	1.72	18,617	0.28	28,314	0.43	87,657	1.32
130	Shreveport, La	1,516,807	23.19	104,480	1.60	150,990	2.31	212,149	3.24	21,751	0.33	51,263	0.78	130,913	2.00
131	Cicero, Ill	1,458,820	22.31	132,957	2.03	126,519	1.93	112,148	1.71	13,750	0.21	28,396	0.43	118,835	1.82
132	Brockton, Mass	2,437,491	37.30	139,032	2.13	193,394	2.96	267,084	4.09	19,679	0.30	91,935	1.41	195,241	2.99
133	Bethlehem, Pa	1,361,331	21.14	143,520	2.23	106,220	1.65	55,799	0.87	7,794	0.12	17,771	0.28	34,775	0.54
134	Huntington, W. Va	1,751,097	27.28	64,265	1.00	120,328	1.87	203,225	3.17	16,282	0.25	18,596	0.29	91,694	1.43
135	Springfield, Ill	1,708,685	26.70	145,558	2.27	140,682	2.20	153,923	2.41	16,658	0.26	27,253	0.43	72,451	1.13
136	Union City, N. J	2,054,930	32.31	153,964	2.42	236,986	3.73	292,185	4.59	7,700	0.12	37,733	0.59	79,084	1.24
137	Quincy, Mass	2,659,889	42.22	162,731	2.58	230,126	3.65	231,013	3.67	19,580	0.31	71,568	1.14	170,208	2.70
138	Roanoke, Va	1,387,944	22.42	125,658	2.03	131,074	2.12	156,663	2.53	11,798	0.19	22,501	0.36	103,926	1.68
139	Lincoln, Nebr	1,956,437	31.71	110,459	1.79	82,714	1.34	155,163	2.51	12,459	0.20	61,686	1.00	144,645	2.34
140	East Orange, N. J	2,329,559	37.76	113,760	1.84	218,554	3.54	251,874	4.08	24,151	0.39	44,639	0.72	284,390	4.61

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141	Holyoke, Mass	2,517,226	41.61	167,506	2.77	224,397	3.71	325,679	5.38	11,433	0.19	123,972	2.05	176,046	2.91
142	Portsmouth, Va	963,129	16.08	103,389	1.73	77,896	1.30	100,096	1.67	12,127	0.20	36,828	0.61	74,556	1.24
143	Jackson, Mich	1,359,827	22.78	80,004	1.34	92,638	1.55	100,421	1.68	8,667	0.15	55,658	0.93	49,974	0.84
144	Lakewood, Ohio	2,015,591	33.88	68,827	1.16	114,730	1.93	142,597	2.40	36,137	0.61	27,989	0.47	122,478	2.06
145	Topeka, Kans	1,434,150	24.10	61,704	1.04	100,200	1.68	158,584	2.67	9,006	0.15	30,162	0.51	100,196	1.68
146	Fresno, Calif	2,318,693	39.04	91,087	1.53	161,680	2.72	450,944	7.59	19,908	0.34	33,288	0.56	64,036	1.08
147	Macon, Ga	1,227,548	20.74	74,308	1.26	101,132	1.71	179,382	3.03	18,054	0.30	26,392	0.45	62,603	1.06
148	Wichita Falls, Tex	799,733	(1)	63,214	(1)	76,246	(1)	68,036	(1)	17,362	(1)	8,381	(1)	32,108	(1)
149	Covington, Ky	1,130,801	19.33	123,418	2.11	113,141	1.93	134,216	2.29	3,727	0.06	10,065	0.17	123,872	2.12
150	Niagara Falls, N. Y	2,462,826	42.24	166,893	2.86	183,262	3.14	195,541	3.35	24,532	0.42	67,029	1.15	209,809	3.60
151	Pasadena, Calif	3,447,755	59.96	198,741	3.46	196,456	3.42	232,466	4.04	44,790	0.78	47,090	0.82	267,682	4.66
152	Lancaster, Pa	1,068,682	18.72	98,957	1.73	82,293	1.44	77,380	1.36	7,019	0.12	16,464	0.29	50,635	0.89
153	Wheeling, W. Va	1,662,231	29.57	102,056	1.82	147,224	2.62	191,489	3.41	5,680	0.10	31,841	0.57	103,456	1.84
154	Augusta, Ga	1,424,326	25.57	69,843	1.25	138,201	2.48	133,687	2.40	14,076	0.25	17,762	0.32	59,109	1.06
155	Newton, Mass	3,176,482	58.07	170,712	3.12	269,824	4.93	225,417	4.12	23,155	0.42	44,739	0.82	257,743	4.71
156	Kalamazoo, Mich	1,549,480	28.43	81,682	1.50	109,890	2.02	190,394	3.49	9,644	0.18	27,435	0.50	44,059	0.81
157	Decatur, Ill	1,184,108	21.85	83,924	1.55	67,566	1.25	91,600	1.69	11,115	0.21	15,688	0.29	34,087	0.63
158	Charlotte, N. C	1,342,465	24.95	109,537	2.04	135,494	2.52	155,401	2.89	14,992	0.28	45,699	0.85	149,082	2.77
159	Atlantic City, N. J	4,917,942	91.41	267,243	4.97	606,327	11.27	598,934	11.13	226,512	4.21	73,473	1.37	455,572	8.47
160	Oak Park, Ill	1,642,509	30.70	64,471	1.21	121,259	2.27	89,593	1.67	3,342	0.06	24,480	0.46	114,666	2.14
161	Kenosha, Wis	1,621,769	30.77	86,861	1.65	114,642	2.18	163,232	3.10	13,635	0.26	46,261	0.88	78,779	1.49
162	Davenport, Iowa	1,624,931	30.97	99,218	1.89	119,827	2.28	163,529	3.12	18,367	0.35	19,319	0.37	87,256	1.66
163	Malden, Mass	1,838,106	35.08	87,370	1.67	153,632	2.93	169,976	3.24	25,937	0.49	46,855	0.89	152,033	2.90
164	Hammond, Ind	1,751,828	33.50	112,925	2.16	125,287	2.40	156,674	3.00	7,705	0.15	7,375	0.14	139,326	2.66
165	Mount Vernon, N. Y	2,614,510	50.38	162,708	3.14	237,113	4.57	159,350	3.07	26,546	0.51	36,646	0.71	182,658	3.52
166	Beaumont, Tex	945,295	18.32	70,909	1.37	96,311	1.87	114,080	2.21	16,974	0.33	29,051	0.56	75,675	1.47
167	Cedar Rapids, Iowa	1,364,869	26.61	78,436	1.53	72,632	1.42	114,543	2.23	11,491	0.22	9,771	0.19	85,125	1.66
168	Woonsocket, R. I	1,484,263	29.05	116,970	2.29	180,549	3.53	225,804	4.42	13,546	0.27	13,366	0.26	84,144	1.65
169	New Castle, Pa	1,201,751	23.70	75,522	1.49	75,853	1.50	78,087	1.54	8,322	0.16	9,560	0.19	64,526	1.27

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

170	Charleston, W. Va	$1,211,272	$24.27	$76,261	$1.53	$122,564	$2.46	$127,831	$2.56	$8,997	$0.18	$36,876	$0.74	$90,635	$1.82
171	Pontiac, Mich	1,535,451	30.83	129,294	2.60	119,790	2.41	93,937	1.89	28,898	0.58	44,771	0.90	82,498	1.66
172	Medford, Mass	1,705,315	34.31	121,759	2.45	116,459	2.34	165,653	3.33	24,513	0.49	18,524	0.37	141,183	2.84
173	McKeesport, Pa	1,325,475	26.78	71,338	1.44	101,401	2.05	104,424	2.11	5,470	0.11	21,727	0.44	115,522	2.33
174	York, Pa	1,059,627	21.45	75,887	1.54	66,450	1.35	74,455	1.51	15,229	0.31	13,292	0.27	82,180	1.66
175	Haverhill, Mass	1,951,678	39.64	90,016	1.83	145,403	2.95	203,172	4.13	12,153	0.25	84,805	1.72	88,786	1.80
176	Bay City, Mich	1,367,636	27.91	69,013	1.41	86,104	1.76	234,876	4.79	4,949	0.10	10,696	0.22	40,712	0.83
177	Elmira, N. Y	1,604,798	32.75	109,250	2.23	102,695	2.10	115,256	2.35	22,303	0.46	27,599	0.56	68,788	1.40
178	Newport News, Va	745,853	15.28	81,654	1.67	79,150	1.62	76,879	1.58	8,755	0.18	12,722	0.26	51,240	1.05
179	Stockton, Calif	1,836,968	37.80	156,125	3.21	113,915	2.34	225,780	4.65	29,845	0.61	300	0.01	123,123	2.53

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 328. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Galveston, Tex	$1,261,080	$26.06	$54,028	$1.12	$106,580	$2.20	$170,928	$3.53	$15,823	$0.33	$25,098	$0.52	$82,378	$1.70
181	Chelsea, Mass	1,928,709	40.01	118,913	2.47	172,537	3.58	223,953	4.65	38,212	0.79	33,817	0.70	117,298	2.43
182	Perth Amboy, N. J	1,362,074	28.32	82,222	1.71	173,021	3.60	60,935	1.27	19,153	0.40	29,933	0.62	123,991	2.58
183	Pittsfield, Mass	1,532,563	31.86	79,239	1.65	133,995	2.79	110,209	2.29	20,651	0.43	47,140	0.98	69,753	1.45
184	Greensboro, N. C	907,905	18.99	119,973	2.51	107,179	2.24	52,416	1.10	12,309	0.26	40,912	0.86	55,155	1.15
185	Montgomery, Ala	940,548	19.68	71,762	1.50	110,467	2.31	93,198	1.95	10,244	0.21	28,412	0.59	74,708	1.56
186	Lima, Ohio	1,105,068	23.17	72,824	1.53	55,995	1.17	76,294	1.60	8,821	0.18	15,023	0.31	31,912	0.67
187	Madison, Wis	2,076,378	43.62	100,027	2.10	111,684	2.35	227,843	4.79	18,409	0.39	55,929	1.17	175,716	3.69
188	Lexington, Ky	1,132,134	23.83	78,622	1.66	103,964	2.19	166,170	3.50	11,681	0.25	37,849	0.80	77,911	1.64
189	East Chicago, Ind	1,353,621	28.62	80,619	1.70	129,770	2.74	145,071	3.07	11,220	0.24	22,279	0.47	135,830	2.87
190	Aurora, Ill	960,004	20.92	88,148	1.92	87,073	1.90	82,109	1.79	7,373	0.16	13,091	0.29	58,999	1.29
191	New Rochelle, N. Y	3,114,036	67.99	192,014	4.19	282,911	6.18	304,363	6.65	17,820	0.39	35,857	0.78	289,508	6.32
192	Evanston, Ill	2,035,887	45.14	109,762	2.43	192,425	4.27	144,138	3.20	19,513	0.43	42,350	0.94	139,979	3.10
193	Columbus, Ga	978,395	21.74	56,788	1.26	100,694	2.24	98,978	2.20	3,322	0.07	31,282	0.70	93,652	2.08
194	Muncie, Ind	984,928	22.03	49,662	1.11	67,346	1.51	103,723	2.32	4,502	0.10	8,098	0.18	28,498	0.64
195	Waco, Tex	1,123,351	25.19	50,015	1.12	77,416	1.74	155,356	3.48	21,060	0.47	19,562	0.44	41,418	0.93
196	Jamestown, N. Y	1,566,729	35.37	92,338	2.08	82,579	1.86	144,514	3.26	7,344	0.17	25,613	0.58	62,055	1.40
197	Muskegon, Mich	1,266,886	28.60	59,026	1.33	69,793	1.58	137,278	3.10	6,174	0.14	29,748	0.67	97,476	2.20
198	Fitchburg, Mass	1,675,345	37.90	82,630	1.87	119,459	2.70	163,216	3.69	12,749	0.29	53,436	1.21	71,632	1.62
199	San Jose, Calif	1,584,431	35.93	68,878	1.56	84,750	1.92	156,355	3.55	15,962	0.36	31,455	0.71	40,110	0.91
200	Pueblo, Colo	1,140,574	25.98	63,844	1.45	75,430	1.72	133,356	3.04	18,663	0.43	34,409	0.78	23,508	0.54
201	Brookline, Mass	2,453,117	55.88	110,282	2.51	261,601	5.96	242,358	5.52	35,294	0.80	92,513	2.11	216,703	4.94
202	Chicopee, Mass	1,322,721	30.69	72,508	1.68	111,113	2.58	152,059	3.53	8,068	0.19	41,292	0.96	70,226	1.63
203	Lorain, Ohio	1,010,648	23.45	85,274	1.98	80,394	1.87	88,662	2.06	9,419	0.22	15,697	0.36	24,215	0.56
204	Williamsport, Pa	1,038,134	24.09	65,115	1.51	63,784	1.48	126,817	2.94	7,765	0.18	12,349	0.29	28,713	0.67
205	Butte, Mont	888,684	20.72	72,213	1.68	63,040	1.47	112,208	2.62	10,685	0.25	5,408	0.13	81,502	1.90
206	Salem, Mass	1,627,781	37.94	85,382	1.99	125,490	2.93	133,704	3.12	22,048	0.51	57,849	1.35	142,582	3.32
207	Hamilton, Ohio	997,126	23.30	86,577	2.02	86,606	2.02	97,880	2.29	3,507	0.08	13,343	0.31	56,997	1.33
208	Durham, N. C	836,031	19.53	73,491	1.72	66,485	1.55	86,488	2.02	12,187	0.28	14,842	0.35	93,060	2.17
209	Battle Creek, Mich	1,108,279	26.02	73,190	1.72	94,531	2.22	104,442	2.45	9,836	0.23	30,450	0.71	23,817	0.56

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210	Everett, Mass	1,704,036	40.09	103,935	2.45	127,355	3.00	193,641	4.56	23,383	0.55	28,864	0.68	91,386	2.15
211	Springfield, Mo	927,820	21.88	49,906	1.18	71,090	1.68	124,740	2.94	8,245	0.19	8,916	0.21	39,794	0.94
212	Columbia, S. C	932,243	22.30	58,170	1.39	107,283	2.57	93,378	2.23	17,875	0.43	26,368	0.63	67,123	1.61
213	Stamford, Conn	1,762,185	42.26	134,828	3.23	167,486	4.02	151,544	3.63	18,738	0.45	24,771	0.59	167,182	4.01
214	Dubuque, Iowa	1,012,975	24.53	57,913	1.40	70,835	1.72	133,796	3.24	17,369	0.42	12,198	0.30	63,656	1.54
215	Joliet, Ill	1,096,772	26.75	82,779	2.02	82,167	2.00	97,082	2.37	13,723	0.33	14,801	0.36	24,227	0.59
216	Council Bluffs, Iowa	942,886	23.40	51,931	1.29	43,658	1.08	63,461	1.57	8,347	0.21	8,052	0.20	52,937	1.31
217	Rock Island, Ill	721,570	17.90	41,575	1.03	38,008	0.94	55,368	1.37	7,979	0.20	24,111	0.60	33,127	0.82
218	Portsmouth, Ohio	811,039	20.38	76,348	1.92	45,664	1.15	58,840	1.48	3,067	0.08	6,164	0.15	26,297	0.66
219	Taunton, Mass	1,271,437	32.03	72,068	1.82	106,800	2.69	124,206	3.13	16,601	0.42	53,284	1.34	50,673	1.28
220	Superior, Wis	1,407,008	35.47	99,078	2.50	133,064	3.35	187,433	4.72	13,570	0.34	28,592	0.72	52,361	1.32
221	Quincy, Ill	804,176	20.57	56,596	1.45	68,521	1.75	93,824	2.40	6,036	0.15	15,590	0.40	36,601	0.94
222	New Brunswick, N. J	1,303,682	33.51	73,508	1.89	99,754	2.56	145,482	3.74	13,812	0.36	20,795	0.53	109,110	2.80
223	Lynchburg, Va	1,036,994	26.93	113,519	2.95	95,229	2.47	106,232	2.76	9,720	0.25	34,297	0.89	74,758	1.94
224	Austin, Tex	926,342	24.25	72,399	1.90	48,560	1.27	82,873	2.17	14,606	0.38	9,720	0.25	68,660	1.80
225	Kokomo, Ind	649,434	17.09	26,456	0.70	50,761	1.34	86,382	2.27	3,299	0.09	4,577	0.12	27,876	0.73
226	Ogden, Utah	918,405	24.43	68,337	1.82	71,364	1.90	60,581	1.61	5,820	0.15	13,209	0.35	31,808	0.85
227	Easton, Pa	1,087,196	29.07	76,721	2.05	71,048	1.90	63,157	1.69	2,056	0.05	12,819	0.34	98,480	2.63
228	Wilmington, N. C	759,839	20.37	42,214	1.13	70,927	1.90	71,016	1.90	5,075	0.14	23,266	0.62	84,111	2.26
229	Danville, Ill	705,862	18.97	44,286	1.19	47,469	1.28	92,412	2.48	10,142	0.27	5,414	0.15	32,229	0.87
230	Waterloo, Iowa	988,282	26.78	45,860	1.24	61,097	1.66	128,418	3.48	9,893	0.27	8,634	0.23	23,896	0.65
231	Hazleton, Pa	833,700	22.65	67,889	1.84	34,809	0.95	34,753	0.94	3,501	0.10	8,953	0.24	28,267	0.77
232	Petersburg, Va	706,256	19.56	85,647	2.37	69,371	1.92	71,315	1.98	7,597	0.21	24,490	0.68	53,105	1.47
233	Poughkeepsie, N. Y	1,220,453	34.09	67,986	1.90	81,467	2.28	49,004	1.37	6,253	0.17	107,367	3.00	107,225	3.00
234	Orange, N. J	1,285,692	35.91	87,791	2.45	126,684	3.54	105,062	2.93	10,168	0.28	30,425	0.85	93,901	2.62
235	Waltham, Mass	1,372,012	38.43	97,443	2.73	109,602	3.07	102,785	2.88	31,903	0.89	22,731	0.64	95,500	2.68
236	Auburn, N. Y	1,026,613	28.78	65,767	1.84	69,175	1.94	133,671	3.75	5,950	0.17	30,573	0.86	70,027	1.96
237	Amsterdam, N. Y	1,071,518	30.10	71,576	2.01	60,875	1.71	87,412	2.46	8,860	0.25	32,905	0.92	82,638	2.32
238	Norristown, Pa	635,640	18.01	35,699	1.01	57,103	1.62	15,404	0.44	6,567	0.19	5,942	0.17	26,636	0.75
239	Lewiston, Me	688,827	19.68	50,845	1.45	67,311	1.92	65,278	1.87	13,013	0.37	9,983	0.29	25,740	0.74
240	Green Bay, Wis	1,005,566	28.81	61,926	1.77	64,897	1.86	123,865	3.55	11,524	0.33	9,061	0.26	25,214	0.72
241	St. Petersburg, Fla	1,488,416	43.14	195,550	5.67	128,300	3.72	78,727	2.28	33,176	0.96	34,251	0.99	158,880	4.61
242	Moline, Ill	796,478	23.36	50,146	1.47	52,198	1.53	52,128	1.53	7,209	0.21	8,964	0.26	41,389	1.21
243	Sheboygan, Wis	1,055,999	31.06	70,708	2.08	64,466	1.90	129,621	3.81	7,816	0.23	8,763	0.26	45,563	1.34
244	Elgin, Ill	761,074	22.38	51,070	1.50	56,087	1.65	66,476	1.96	6,900	0.20	11,337	0.33	46,022	1.35
245	Oshkosh, Wis	1,155,128	34.79	60,616	1.83	63,969	1.93	157,133	4.73	11,985	0.36	12,143	0.37	39,296	1.18
246	Watertown, N. Y	1,137,662	34.47	83,311	2.52	61,867	1.87	113,009	3.42	5,311	0.16	33,226	1.01	41,887	1.27
247	Muskogee, Okla	825,322	25.55	38,411	1.19	55,425	1.72	102,011	3.16	2,435	0.08	13,406	0.42	22,848	0.71
248	Newburgh, N. Y	981,436	32.28	45,710	1.50	71,357	2.35	44,093	1.45	3,646	0.12	11,050	0.36	78,254	2.57
249	La Crosse, Wis	1,002,017	32.96	56,076	1.84	58,140	1.91	123,963	4.08	4,408	0.15	12,235	0.40	38,805	1.28
250	Colorado Springs, Colo	1,140,858	37.90	54,484	1.81	70,006	2.33	77,200	2.56	8,701	0.29	22,492	0.75	17,425	0.58
	Honolulu, Hawaii [2]	2,747,001	18.16	386,498	2.55	356,751	2.36	209,540	1.38	20,370	0.13	248,151	1.64	177,127	1.17

[2] Not included in group or grand totals.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 320. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for compensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	Grand total	$145,498,053	$3.48	$6,199,266	$0.15	$95,833,113	$2.29	$607,059,853	$14.51	$21,124,173	$0.50	$56,531,410	$1.35	$76,567,431	$1.83
	Group I	78,706,357	4.11	3,552,519	0.19	63,063,250	3.29	300,560,042	15.68	10,594,977	0.55	32,878,564	1.72	52,228,081	2.73
	Group II	13,721,627	3.64	496,473	0.13	11,369,089	3.01	54,118,197	14.34	2,288,383	0.61	4,544,486	1.20	6,047,694	1.60
	Group III	28,308,577	2.90	1,253,747	0.13	11,493,851	1.18	129,126,360	13.23	4,373,765	0.45	10,245,963	1.05	9,840,674	1.01
	Group IV	14,970,713	2.59	648,412	0.11	6,172,619	1.07	79,306,617	13.72	2,543,785	0.44	5,866,050	1.01	5,181,906	0.90
	Group V	9,790,779	2.91	248,115	0.07	3,734,304	1.11	43,948,637	13.07	1,323,263	0.39	2,996,347	0.89	3,269,076	0.97
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$25,469,291	$4.30	$426,759	$0.07	$19,955,029	$3.37	$107,528,011	$18.15	$2,496,202	$0.42	$6,521,180	$1.10	$23,165,584	$3.91
2	Chicago, Ill.	10,245,785	3.36	752,108	0.25	5,776,830	1.90	42,099,833	13.81	1,323,798	0.43	6,165,222	2.02	6,766,178	2.22
3	Philadelphia, Pa.	4,994,328	2.49	139,608	0.07	6,299,617	3.14	23,444,325	11.68	652,658	0.33	4,931,029	2.46	6,648,983	3.31
4	Detroit, Mich.	6,031,151	4.76	576,656	0.45	4,299,738	3.39	17,481,416	13.79	960,561	0.76	2,297,258	1.81	1,926,246	1.52
5	Cleveland, Ohio	3,400,344	3.54	269,433	0.28	1,610,034	1.68	15,031,271	15.66	1,210,148	1.26	601,946	0.63	1,625,335	1.69
6	St. Louis, Mo.	2,531,668	3.07	54,235	0.07	2,714,793	3.29	9,616,629	11.67	383,469	0.47	1,318,706	1.60	395,250	0.48
7	Baltimore, Md.	3,074,046	3.80	134,290	0.17	1,566,566	1.94	7,695,714	9.52	311,255	0.39	1,086,824	1.35	1,330,586	1.65
8	Boston, Mass.	3,855,537	4.90	39,260	0.05	4,541,073	5.77	14,537,408	18.47	835,767	1.06	2,608,463	3.31	2,844,091	3.61
9	Los Angeles, Calif.	4,967,998	(1)	531,743	(1)	3,640,418	(1)	21,252,050	(1)	816,832	(1)	1,321,796	(1)	987,586	(1)
10	Pittsburgh, Pa.	4,165,411	6.54	67,347	0.11	2,174,183	3.41	10,267,696	16.12	517,593	0.81	721,732	1.13	1,441,768	2.26
11	San Francisco, Calif.	1,308,749	2.33	2,235	(2)	2,720,614	4.84	7,021,494	12.49	202,529	0.36	1,380,483	2.46	1,376,800	2.45
12	Buffalo, N. Y.	3,416,275	6.31	43,215	0.08	2,823,622	5.22	9,633,439	17.81	296,184	0.55	1,404,946	2.60	1,699,032	3.14
13	Washington, D. C.	2,854,858	5.48	460,295	0.88	2,967,950	5.70	7,696,845	14.77	210,338	0.40	1,198,741	2.30	935,591	1.80
14	Milwaukee, Wis.	2,390,916	4.62	55,425	0.11	1,972,783	3.82	7,253,911	14.03	377,703	0.73	1,320,238	2.55	1,085,051	2.10

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

15	Newark, N. J	$1,510,331	$3.29	$62,558	$0.14	$2,595,778	$5.66	$8,333,200	$18.16	$285,740	$0.62	$679,160	$1.48	$862,101	$1.88
16	Minneapolis, Minn	1,766,207	4.07	36,244	0.08	854,550	1.97	6,978,054	16.08	380,467	0.88	783,360	1.80	697,361	1.61
17	New Orleans, La	1,139,268	2.72	11,665	0.03	310,848	0.74	3,458,102	8.25	71,522	0.17	299,293	0.71	265,879	0.63
18	Cincinnati, Ohio	1,928,827	4.70	115,003	0.28	1,316,592	3.20	6,670,626	16.23	235,635	0.57	220,972	0.54	1,218,047	2.96
19	Kansas City, Mo	1,764,379	4.77	118,145	0.32	1,535,352	4.15	5,540,090	14.97	203,384	0.55	369,204	1.00	177,120	0.48
20	Seattle, Wash	1,461,469	(1)	90,223	(1)	553,072	(1)	4,757,264	(1)	270,404	(1)	320,641	(1)	392,231	(1)
21	Indianapolis, Ind	835,994	2.28	9,885	0.03	805,610	2.20	4,754,581	12.96	296,925	0.81	520,693	1.42	383,071	1.04
22	Rochester, N. Y	1,267,541	3.95	17,093	0.05	851,458	2.65	6,240,397	19.44	210,369	0.66	627,475	1.95	1,050,180	3.27
23	Jersey City, N. J	1,072,566	3.37			1,878,876	5.91	4,538,081	14.27	200,423	0.63	477,718	1.50	772,605	2.43
24	Louisville, Ky	975,045	3.17	35,657	0.12	666,953	2.17	2,847,802	9.25	133,514	0.43	245,970	0.80	229,099	0.74

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

25	Akron, Ohio	$600,489	(1)	$58,879	(1)	$114,204	(1)	$2,919,375	(1)	$43,410	(1)	$51,681	(1)	$255,545	(1)
26	Toledo, Ohio	1,398,102	$4.43	3,890	$0.01	136,258	$0.46	3,711,720	$12.58	182,096	$0.62	125,867	$0.43	365,607	$1.24
27	Portland, Oreg	627,114	(1)	53,162	(1)	50,284	(1)	4,203,283	(1)			466,883	(1)	197,692	(1)
28	Columbus, Ohio	561,419	1.97	35,966	0.13	62,544	0.22	3,803,934	13.35	63,521	0.22	117,516	0.41	411,219	1.44
29	Denver, Colo	1,067,676	3.75	105,887	0.37	671,425	2.36	4,403,178	15.45	217,079	0.76	731,607	2.57	457,770	1.61
30	Providence, R. I	963,433	3.53	66,441	0.24	286,685	1.05	3,327,001	12.19	43,000	0.16	300,967	1.10	329,297	1.21
31	Oakland, Calif	594,018	2.31	43,529	0.17	21,220	0.08	4,390,331	17.08	141,712	0.55	398,267	1.55	109,862	0.43
32	St. Paul, Minn	740,319	2.99	31,817	0.13	309,169	1.25	3,279,465	13.22	259,380	1.05	353,490	1.43	291,140	1.17
33	Atlanta, Ga	502,513	(1)	55,882	(1)	589,995	(1)	2,416,576	(1)	101,593	(1)	170,516	(1)	147,937	(1)
34	Omaha, Nebr	433,389	2.01	54,718	0.25	114,555	0.53	3,485,502	16.14	88,168	0.41	182,280	0.84	226,028	1.05
35	Birmingham, Ala	287,883	1.38	62,737	0.30	58,131	0.28	2,141,461	10.25	93,541	0.45	106,705	0.51	65,928	0.32
36	San Antonio, Tex	561,911	2.80	60,565	0.30	53,802	0.27	1,918,388	9.54	34,662	0.17	160,816	0.80	33,430	0.17
37	Dallas, Tex	567,341	2.87	14,793	0.07	260,928	1.32	2,132,661	10.77	26,040	0.13	262,295	1.32	58,315	0.29
38	Worcester, Mass	857,208	4.44	59,081	0.31	941,836	4.88	3,272,724	16.96	146,078	0.76	191,684	0.99	320,494	1.66
39	Richmond, Va	488,014	2.58			251,378	1.33	1,848,948	9.78	49,034	0.26	132,974	0.70	124,735	0.66
40	Syracuse, N. Y	802,631	4.34	72,261	0.39	466,244	2.52	2,573,663	13.91	95,471	0.52	204,323	1.10	421,106	2.28
41	New Haven, Conn	421,635	2.32	2,689	0.01	243,992	1.34	2,720,781	14.95	88,212	0.48	197,002	1.08	194,243	1.07
42	Memphis, Tenn	473,764	2.68	37,949	0.21	420,851	2.38	1,656,046	9.36	68,640	0.39	295,706	1.67	36,646	0.21
43	Dayton, Ohio	458,982	2.59	10,206	0.06	201,432	1.14	2,258,381	12.76	163,056	0.92	152,348	0.86	254,520	1.44
44	Norfolk, Va	226,014	1.30	8,421	0.05	134,986	0.78	1,343,336	7.72	38,458	0.22	56,585	0.33	63,557	0.37
45	Houston, Tex	589,093	(1)			188,843	(1)	2,249,562	(1)	48,345	(1)	198,736	(1)	65,427	(1)
46	Bridgeport, Conn	339,761	(1)	1,073	(1)	334,442	(1)	1,995,517	(1)	114,233	(1)	166,867	(1)	171,860	(1)
47	Youngstown, Ohio	417,581	2.53	6,620	0.04	78,571	0.48	2,148,877	13.02	69,654	0.42	147,058	0.89	134,759	0.82
48	Hartford, Conn	533,822	3.32	834	0.01	245,154	1.52	2,677,253	16.63	55,000	0.34	332,966	2.07	199,080	1.24
49	Fort Worth, Tex	279,348	1.78	1,698	0.01	44,930	0.29	1,427,988	9.10	35,548	0.23	172,152	1.10	16,095	0.10
50	Grand Rapids, Mich	267,844	1.74	16,038	0.10	108,448	0.70	2,846,294	18.48	142,105	0.92	181,553	1.18	68,182	0.44
51	Springfield, Mass	860,757	5.94	10,316	0.07	216,462	1.49	2,938,325	20.26	172,510	1.19	298,016	2.06	199,031	1.37
52	Des Moines, Iowa	418,701	2.91	34,531	0.24	40,457	0.28	2,663,366	18.50	109,179	0.76	150,457	1.04	96,917	0.67
53	Scranton, Pa	313,471	2.19	73,656	0.52			2,026,559	14.17	31,545	0.22	123,053	0.86	170,051	1.19
54	Paterson, N. J	254,056	1.78			140,464	0.98	2,444,540	17.09	67,359	0.47	133,004	0.93	222,388	1.56

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

[2] Less than one-half of 1 cent.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

This table is presented in two sections, the first section beginning on p. 320. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for compensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
55	Jacksonville, Fla	$460,729	(1)	$3,128	(1)	$64,129	(1)	$1,069,523	(1)	$36,993	(1)	$205,182	(1)	$122,538	(1)
56	Nashville, Tenn	336,448	$2.46	34,170	$0.25	179,151	$1.31	904,425	$6.60	29,713	$0.22	120,577	$0.88	70,553	$0.51
57	Trenton, N. J	391,470	2.92	9,139	0.07	110,070	0.82	2,040,192	15.23	73,767	0.55	134,684	1.01	149,214	1.11
58	Salt Lake City, Utah	349,616	2.63	8,684	0.07	37,956	0.29	2,063,657	15.52	62,793	0.47	174,703	1.31	50,711	0.38
59	Tulsa, Okla	145,300	1.10	----------	-------	17,368	0.13	1,631,540	12.36	42,431	0.32	93,635	0.71	15,417	0.12
60	Flint, Mich	214,964	1.64	----------	-------	264,130	2.02	1,752,593	13.38	37,130	0.28	121,147	0.92	45,225	0.35
61	Fall River, Mass	500,599	3.82	7,601	0.06	495,220	3.78	1,941,596	14.82	79,520	0.61	130,609	1.00	203,114	1.55
62	Camden, N. J	352,009	2.69	----------	-------	89,577	0.68	1,734,567	13.24	38,301	0.29	85,058	0.65	216,625	1.65
63	Miami, Fla	1,892,338	14.90	17,701	0.14	747,723	5.89	946,976	7.46	20,000	0.16	95,461	0.75	366,526	2.89
64	Wilmington, Del	236,405	1.92	9,906	0.08	7,045	0.06	1,224,221	9.95	45,830	0.37	95,033	0.77	38,258	0.31
65	Erie, Pa	248,474	(1)	9,448	(1)	2,000	(1)	1,493,036	(1)	42,473	(1)	31,355	(1)	85,666	(1)
66	Cambridge, Mass	535,337	4.42	1,236	0.01	354,027	2.93	1,480,990	12.24	70,512	0.58	248,598	2.05	354,139	2.93
67	New Bedford, Mass	382,321	3.20	32,090	0.27	329,419	2.76	1,839,454	15.39	75,820	0.63	142,677	1.19	195,896	1.64
68	Albany, N. Y	444,412	3.73	2,195	0.02	315,548	2.65	1,317,900	11.07	79,000	0.66	215,156	1.81	223,274	1.88
69	Kansas City, Kans	209,223	1.79	996	0.01	11,662	0.10	1,552,536	13.27	34,496	0.29	60,931	0.52	36,869	0.32
70	Yonkers, N. Y	426,614	3.68	682	0.01	365,317	3.15	2,690,100	23.19	38,617	0.33	109,307	0.94	326,988	2.82
71	Reading, Pa	309,199	2.71	30,496	0.27	270	(2)	1,282,688	11.25	34,290	0.30	77,581	0.68	93,061	0.82
72	Duluth, Minn	287,809	2.55	5,892	0.05	35,520	0.31	1,776,835	15.72	61,465	0.54	92,879	0.82	106,061	0.94
73	Elizabeth, N. J	241,853	(1)	42,329	(1)	82,096	(1)	1,473,454	(1)	41,782	(1)	61,459	(1)	91,491	(1)
74	Lowell, Mass	548,437	4.97	1,310	0.01	330,616	3.00	1,494,816	13.55	33,672	0.31	81,334	0.74	280,586	2.54
75	San Diego, Calif	352,715	3.21	319	(1)	18,499	0.17	2,058,600	18.71	78,078	0.71	281,342	2.56	58,308	0.53
76	Canton, Ohio	241,314	2.19	----------	-------	28,143	0.26	1,294,553	11.77	14,835	0.13	21,701	0.20	94,915	0.86
77	Spokane, Wash	249,502	2.29	17,962	0.16	33,446	0.31	1,783,369	16.36	65,439	0.60	128,465	1.18	66,058	0.61

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78	Oklahoma City, Okla.	238,260	(1)	3,900	(1)	41,035	(1)	1,647,010	(1)	43,303	(1)	78,658	(1)	43,561	(1)
79	Tacoma, Wash.	302,298	2.85	6,570	0.06	35,049	0.33	1,471,553	13.88	46,824	0.44	136,493	1.29	48,325	0.46
80	El Paso, Tex.	98,994	0.93			53,432	0.50	1,050,132	9.91	25,637	0.24	99,732	0.94	6,518	0.06
81	Waterbury, Conn.	534,730	(1)			164,393	(1)	1,729,015	(1)	45,387	(1)	116,359	(1)	108,737	(1)
82	Lynn, Mass.	338,961	3.26	5,271	0.05	199,337	1.92	1,206,406	11.60	56,837	0.55	140,876	1.35	219,819	2.11
83	Utica, N. Y.	234,448	2.28			192,357	1.87	1,399,406	13.59	83,659	0.81	96,093	0.93	169,370	1.64
84	Fort Wayne, Ind.	175,069	1.75	4,952	0.05			1,407,212	14.07	84,793	0.85	87,813	0.88	63,902	0.64
85	Somerville, Mass.	210,440	2.10	14,131	0.14	101,726	1.02	1,142,970	11.43	61,739	0.62	118,171	1.18	180,088	1.80

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

86	Tampa, Fla.	$201,733	$2.04	$50,000	$0.51	$215,528	$2.18	$841,586	$8.51	$42,646	$0.43	$375,286	$3.79	$110,797	$1.12
87	Knoxville, Tenn.	323,320	3.30	2,734	0.03	222,499	2.27	797,251	8.14	34,319	0.35	15,999	0.16	36,518	0.37
88	Savannah, Ga.	126,260	1.31	8,547	0.09	63,288	0.66	391,944	4.07	31,125	0.32	50,715	0.53	115,986	1.20
89	Evansville, Ind.	127,390	1.34			19,761	0.21	999,707	10.51	79,976	0.84	107,904	1.13	61,520	0.65
90	Allentown, Pa.	233,114	2.46			3,000	0.03	958,450	10.13	18,750	0.20	46,127	0.49	81,150	0.86
91	Long Beach, Calif.	553,056	5.86	9,775	0.10	41,688	0.44	2,218,897	23.51	113,592	1.20	322,679	3.42	64,572	0.68
92	Lawrence, Mass.	448,336	4.79	503	0.01	188,214	2.01	1,349,376	14.43	46,222	0.49	78,728	0.84	162,191	1.73
93	Schenectady, N. Y.	277,006	2.98	3,986	0.04	150,150	1.61	1,699,102	18.27	40,000	0.43	74,930	0.81	238,428	2.56
94	Wichita, Kans.	125,928	1.36	21,076	0.23	34,166	0.37	1,334,983	14.43	26,952	0.29	130,863	1.41	65,742	0.71
95	Bayonne, N. J.	182,012	2.00	3,325	0.04	119,257	1.31	1,783,378	19.60	47,862	0.53	77,461	0.85	109,210	1.20
96	Hamtramck, Mich.	100,525	1.19	2,790	0.03	75,773	0.89	786,836	9.29	12,477	0.15	6,298	0.07	58,109	0.69
97	Harrisburg, Pa.	232,622	2.75			6,000	0.07	1,226,586	14.50	20,000	0.24	77,784	0.92	77,125	0.91
98	Manchester, N. H.	281,667	3.35	4,225	0.05	59,278	0.71	819,864	9.76	39,473	0.47	46,392	0.55	48,036	0.57
99	Peoria, Ill.	189,458	2.30			201	(2)	957,804	11.61	53,388	0.65	129,315	1.57	61,476	0.75
100	South Bend, Ind.	136,120	1.67	6,842	0.08	30,000	0.37	1,358,673	16.63	45,191	0.55	114,976	1.41	41,469	0.51
101	Gary, Ind.	90,869	1.12					1,488,817	18.43	62,156	0.77	132,155	1.64	30,631	0.38
102	Rockford, Ill.	136,741	1.74	9,769	0.12	8,550	0.11	1,009,965	12.83	53,849	0.68	82,359	1.05	20,783	0.26
103	St. Joseph, Mo.	147,487	1.88	5,180	0.07	23,689	0.30	914,406	11.66	35,252	0.45	82,977	1.06	33,769	0.43
104	Wilkes-Barre, Pa.	214,842	2.74	46,694	0.60	2,000	0.03	1,109,558	14.17			57,836	0.74	107,603	1.37
105	Sioux City, Iowa	169,023	2.19	1,254	0.02	1,536	0.02	1,335,600	17.30	44,371	0.57	85,804	1.11	29,142	0.38
106	Portland, Me.	394,740	5.17	7,968	0.10	188,988	2.47	961,209	12.58	24,497	0.32	95,952	1.26	88,944	1.16
107	Little Rock, Ark.	133,203	1.75	11,242	0.15	92,033	1.21	631,579	8.32	14,969	0.20	18,871	0.25	18,043	0.24
108	Highland Park, Mich.	280,108	3.75	15,367	0.21	355,733	4.77	1,311,111	17.58	28,439	0.38	77,276	1.04	83,241	1.12
109	Charleston, S. C.	100,088	1.35	1,299	0.02	173,444	2.34	448,868	6.06	100	(2)	41,474	0.56	109,708	1.48
110	Sacramento, Calif.	136,276	1.86	36,630	0.50	31,136	0.42	1,589,415	21.65	36,908	0.50	208,859	2.85	72,702	0.99
111	Binghamton, N. Y.	282,410	3.87	729	0.01	427,117	5.86	1,194,496	16.39	29,944	0.41	49,003	0.67	179,371	2.46
112	Saginaw, Mich.	146,486	2.01	1,341	0.02	46,288	0.64	1,153,296	15.86	38,697	0.53	27,128	0.37	25,421	0.35
113	East St. Louis, Ill.	132,189	1.83	61	(2)			726,252	10.04	19,256	0.27	55,977	0.77	22,357	0.31
114	Troy, N. Y.	187,884	2.60			313,350	4.33	844,852	11.69	23,000	0.32	54,894	0.76	164,990	2.28
115	Johnstown, Pa.	268,018	3.71			807	0.01	1,114,731	15.44			23,584	0.33	61,625	0.85

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

[2] Less than one-half of 1 cent.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 320. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for compensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
116	Chattanooga, Tenn.	$134,013	$1.86	$9,851	$0.14	$215,059	$2.98	$691,149	$9.59	$32,545	$0.45	$34,577	$0.48	$28,066	$0.39
117	Terre Haute, Ind.	102,049	1.42	3,046	0.04	10,509	0.15	1,103,679	15.35	49,181	0.68	73,863	1.03	59,610	0.83
118	Lansing, Mich.	154,586	2.16	716	0.01	50,121	0.70	1,074,285	15.00	24,495	0.34	67,865	0.95	33,427	0.47
119	Pawtucket, R. I.	237,132	3.34	9,423	0.13	72,575	1.02	779,003	10.97	36,650	0.52	36,001	0.51	48,177	0.68
120	Chester, Pa.	104,259	1.48	----------	----------	10,163	0.14	708,942	10.07	2,000	0.03	11,434	0.16	70,899	1.01
121	Winston-Salem, N. C.	103,532	1.47	756	0.01	134,573	1.92	642,260	9.15	14,902	0.21	29,013	0.41	1,812	0.03
122	Springfield, Ohio	155,127	2.21	----------	----------	153,866	2.19	707,307	10.08	20,193	0.29	16,353	0.23	68,979	0.98
123	Passaic, N. J.	195,424	2.80	2,481	0.04	76,560	1.10	1,175,533	16.82	29,468	0.42	56,456	0.81	65,462	0.94
124	Racine, Wis.	139,481	2.01	1,242	0.02	24,839	0.36	923,967	13.31	39,855	0.57	83,162	1.20	57,176	0.82
125	New Britain, Conn.	203,611	2.98	1,260	0.02	97,263	1.42	976,807	14.28	32,000	0.47	72,265	1.06	43,122	0.63
126	Hoboken, N. J.	97,586	1.43	78	(2)	50,520	0.74	1,386,248	20.34	42,440	0.62	80,670	1.18	147,569	2.16
127	Berkeley, Calif.	119,795	1.79	85,434	1.28	28,068	0.42	1,395,329	20.83	81,296	1.21	96,725	1.44	19,529	0.29
128	Altoona, Pa.	188,896	2.82	----------	----------	3,187	0.05	822,565	12.28	----------	----------	12,377	0.18	51,751	0.77
129	Mobile, Ala.	97,795	1.47	15,490	0.23	64,120	0.96	550,292	8.26	600	0.01	62,526	0.94	57,264	0.86
130	Shreveport, La.	124,625	1.91	6,096	0.09	21,873	0.33	587,624	8.99	12,066	0.18	58,618	0.90	34,359	0.53
131	Cicero, Ill.	111,339	1.70	----------	----------	3,464	0.05	769,695	11.77	16,342	0.25	16,807	0.26	8,568	0.13
132	Brockton, Mass.	256,605	3.93	1,145	0.02	173,038	2.65	933,771	14.29	29,780	0.46	29,166	0.45	107,621	1.65
133	Bethlehem, Pa.	133,207	2.07	10,730	0.17	2,500	0.04	744,031	11.55	35,619	0.55	17,018	0.26	52,347	0.81
134	Huntington, W. Va.	92,090	1.43	----------	----------	28,726	0.45	1,071,176	16.68	15,132	0.24	23,006	0.36	6,577	0.10
135	Springfield, Ill.	93,926	1.47	3,970	0.06	8,978	0.14	858,729	13.42	29,495	0.46	134,546	2.10	22,516	0.35
136	Union City, N. J.	167,071	2.63	77	(2)	21,730	0.34	955,792	15.03	26,567	0.42	8,013	0.13	68,028	1.07
137	Quincy, Mass.	355,207	5.64	29,746	0.47	235,499	3.74	935,003	14.84	34,466	0.55	98,627	1.57	86,115	1.37
138	Roanoke, Va.	149,697	2.42	2,289	0.04	37,486	0.61	603,498	9.75	14,682	0.24	15,515	0.25	13,157	0.21
139	Lincoln, Nebr.	97,618	1.58	6,984	0.11	166,443	2.70	1,002,966	16.26	28,154	0.46	75,515	1.22	11,631	0.19
140	East Orange, N. J.	217,059	3.52	56	(2)	26,318	0.43	967,055	15.67	62,114	1.01	51,391	0.83	68,198	1.11

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141	Holyoke, Mass	176,249	2.91	1,540	0.03	179,376	2.96	929,495	15.36	37,545	0.62	67,829	1.12	96,159	1.59
142	Portsmouth, Va	96,885	1.62	2,225	0.04	22,627	0.38	394,794	6.59	3,000	0.05	12,995	0.22	25,711	0.43
143	Jackson, Mich	83,034	1.39	1,865	0.03	168,396	2.82	626,884	10.50	20,371	0.34	48,507	0.81	23,408	0.39
144	Lakewood, Ohio	201,883	3.39	4	(2)	5,985	0.10	1,135,864	19.09	61,412	1.03	22,823	0.38	74,862	1.26
145	Topeka, Kans	108,345	1.82	9,462	0.16	24,255	0.41	734,446	12.34	13,645	0.23	62,084	1.04	22,061	0.37
146	Fresno, Calif	147,678	2.49	5,537	0.09	6,749	0.11	1,185,691	19.96			90,502	1.52	61,593	1.04
147	Macon, Ga	103,274	1.74	6,456	0.11	194,719	3.29	399,119	6.74	7,430	0.13	40,481	0.68	14,198	0.24
148	Wichita Falls, Tex	72,602	(1)	2,480	(1)	6,303	(1)	395,627	(1)	9,370	(1)	44,615	(1)	3,389	(1)
149	Covington, Ky	152,526	2.61	1,805	0.03	12,437	0.21	379,203	6.48	12,561	0.21	23,190	0.40	40,640	0.69
150	Niagara Falls, N. Y	245,281	4.21	2,291	0.04	20,575	0.35	1,157,348	19.85	22,128	0.38	66,465	1.14	101,672	1.74
151	Pasadena, Calif	242,581	4.22	71,162	1.24	37,176	0.65	1,638,401	28.49	84,907	1.48	258,615	4.50	127,688	2.22
152	Lancaster, Pa	111,512	1.95	9,187	0.16	2,261	0.04	560,727	9.82	4,500	0.08	13,016	0.23	34,731	0.61
153	Wheeling, W. Va	127,509	2.27			5,085	0.09	846,733	15.06	15,978	0.28	67,795	1.21	17,385	0.31
154	Augusta, Ga	151,376	2.72	153	(2)	271,032	4.87	508,654	9.13	300	0.01	15,786	0.28	44,347	0.80
155	Newton, Mass	594,777	10.87			44,020	0.80	1,169,670	21.38	65,077	1.19	179,175	3.28	132,173	2.42
156	Kalamazoo, Mich	92,095	1.69	3,409	0.06	36,770	0.67	846,209	15.53	38,754	0.71	39,009	0.72	30,130	0.55
157	Decatur, Ill	64,655	1.19			3,250	0.06	732,769	13.52	32,842	0.61	26,566	0.49	20,046	0.37
158	Charlotte, N. C	103,245	1.92	4,621	0.09	13,377	0.25	573,211	10.65	14,774	0.27	4,326	0.08	18,706	0.35
159	Atlantic City, N. J	436,501	8.11	40,271	0.75	177,391	3.30	1,501,586	27.91	55,452	1.03	273,414	5.08	205,266	3.82
160	Oak Park, Ill	130,402	2.44	1,145	0.02	1,800	0.03	987,991	18.47	23,122	0.43	62,203	1.16	18,035	0.34
161	Kenosha, Wis	123,209	2.34	11,437	0.22	47,598	0.90	794,657	15.08	39,254	0.74	67,728	1.29	34,476	0.65
162	Davenport, Iowa	102,883	1.96	3,789	0.07			838,379	15.98	39,050	0.74	99,515	1.90	33,799	0.64
163	Malden, Mass	191,224	3.65	1,374	0.03	56,500	1.08	680,047	12.98	36,165	0.69	96,979	1.85	140,014	2.67
164	Hammond, Ind	85,984	1.64			6,206	0.12	1,007,504	19.26	37,116	0.71	47,703	0.91	18,023	0.34
165	Mount Vernon, N. Y	260,994	5.03	9,395	0.18	112,894	2.18	1,203,979	23.20	44,650	0.86	38,594	0.74	138,983	2.68
166	Beaumont, Tex	87,920	1.70	1,643	0.03	6,500	0.13	408,407	7.91	4,704	0.09	24,542	0.48	8,579	0.17
167	Cedar Rapids, Iowa	88,906	1.73	1,434	0.03	900	0.02	834,918	16.28	23,274	0.45	34,865	0.68	8,574	0.17
168	Woonsocket, R. I	307,999	6.03	13,399	0.26	78,294	1.53	394,141	7.71	7,728	0.15	21,024	0.41	27,299	0.53
169	New Castle, Pa	88,543	1.75	121	(2)	19,200	0.38	714,865	14.10	15,223	0.30	4,589	0.09	47,340	0.93

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

170	Charleston, W. Va	$46,480	$0.93			$14,911	$0.30	$648,620	$13.00	$17,161	$0.34	$8,126	$0.16	$12,810	$0.26
171	Pontiac, Mich	114,967	2.31	$9,857	$0.20	92,392	1.86	755,968	15.18	18,161	0.36	27,378	0.55	17,540	0.35
172	Medford, Mass	152,943	3.08	3,350	0.07	43,687	0.88	726,744	14.62	22,328	0.45	63,736	1.28	104,436	2.10
173	McKeesport, Pa	78,003	1.58					753,029	15.21	9,000	0.18	16,098	0.33	49,463	1.00
174	York, Pa	71,670	1.45	20,595	0.42	1,310	0.03	583,665	11.82	2,045	0.04	21,123	0.43	31,726	0.64
175	Haverhill, Mass	229,030	4.65	991	0.02	258,667	5.25	659,444	13.39	40,315	0.82	50,627	1.03	88,269	1.79
176	Bay City, Mich	106,664	2.18	422	0.01	54,227	1.11	703,595	14.36	20,398	0.42	20,012	0.41	15,968	0.33
177	Elmira, N. Y	173,877	3.55			104,351	2.13	743,311	15.17	15,159	0.31	28,041	0.57	94,168	1.92
178	Newport News, Va	50,647	1.04			27,610	0.57	314,569	6.45	1,200	0.02	5,618	0.12	35,809	0.73
179	Stockton, Calif	108,172	2.23	22,086	0.45	13,868	0.29	847,750	17.44	38,711	0.80	93,693	1.93	63,599	1.31

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

[2] Less than one-half of 1 cent.

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 320. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for compensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Galveston, Tex	$149,446	$3.09			$222,263	$4.59	$393,716	$8.13			$19,708	$0.41	$21,112	$0.44
181	Chelsea, Mass	227,475	4.72			116,011	2.41	659,809	13.69	$25,833	$0.54	73,991	1.54	120,860	2.51
182	Perth Amboy, N. J	106,230	2.21	$7,290	$0.15	24,209	0.50	615,283	12.79	16,834	0.35	28,522	0.59	74,451	1.55
183	Pittsfield, Mass	210,696	4.38	967	0.02	48,918	1.02	695,474	14.46	25,000	0.52	21,826	0.45	68,695	1.43
184	Greensboro, N. C	95,725	2.00			15,946	0.33	379,577	7.94	13,186	0.28	2,320	0.05	13,207	0.28
185	Montgomery, Ala	60,536	1.27	5,324	0.11	15,732	0.33	379,800	7.95	5,956	0.12	30,365	0.64	54,044	1.13
186	Lima, Ohio	120,556	2.53	417	0.01	25,060	0.53	616,786	12.93	18,778	0.39	8,923	0.19	53,679	1.13
187	Madison, Wis	137,635	2.89	7,025	0.15	27,5 0	0.58	1,023,877	21.51	43,458	0.91	97,369	2.05	49,846	1.05
188	Lexington, Ky	120,253	2.53	2,278	0.05	82,7 7	1.74	400,569	8.43	9,147	0.19	30,928	0.65	9,965	0.21
189	East Chicago, Ind	80,109	1.69					609,903	12.89	32,115	0.68	78,592	1.66	28,113	0.59
190	Aurora, Ill	79,162	1.72					476,930	10.39	15,740	0.34	36,739	0.80	14,640	0.32
191	New Rochelle, N. Y	416,704	9.10	9,407	0.21	100,228	2.19	1,178,302	25.73	33,764	0.74	136,952	2.99	116,206	2.54
192	Evanston, Ill	191,553	4.25	7,934	0.18	1,200	0.03	1,029,220	22.82	40,582	0.90	77,516	1.72	39,715	0.88
193	Columbus, Ga	80,659	1.79	5,658	0.13	105,754	2.35	335,970	7.47	5,037	0.11	30,608	0.68	29,993	0.67
194	Muncie, Ind	66,254	1.48	1,389	0.03	2,200	0.05	597,910	13.38	19,500	0.44	21,855	0.49	13,991	0.31
195	Waco, Tex	177,072	3.97	528	0.01	15,202	0.34	509,483	11.42	16,211	0.36	33,165	0.74	6,863	0.15
196	Jamestown, N. Y	165,408	3.73	2,624	0.06	191,476	4.32	724,731	16.36			20,614	0.47	47,433	1.07
197	Muskegon, Mich	43,301	0.98	517	0.01	53,972	1.22	682,083	15.40	51,787	1.17	23,890	0.54	11,841	0.27
198	Fitchburg, Mass	250,480	5.67	3,168	0.07	204,472	4.63	570,882	12.92	12,272	0.28	31,324	0.71	99,625	2.25
199	San Jose, Calif	86,046	1.95	3,928	0.09			1,035,253	23.48	16,401	0.37	38,855	0.88	6,438	0.15
200	Pueblo, Colo	118,940	2.71	6,431	0.15	3,419	0.08	582,585	13.27	8,020	0.18	49,168	1.12	22,861	0.52
201	Brookline, Mass	442,530	10.08	2,960	0.07	33,452	0.76	663,244	15.11	57,240	1.30	229,914	5.24	65,026	1.48
202	Chicopee, Mass	186,166	4.32			110,618	2.57	487,005	11.30	16,751	0.39	23,016	0.53	43,899	1.02
203	Lorain, Ohio	116,604	2.71			9,492	0.22	520,720	12.08	11,560	0.27	9,372	0.22	39,239	0.91
204	Williamsport, Pa	112,898	2.62	5,644	0.13	40,969	0.95	503,870	11.69	6,851	0.16	32,253	0.75	31,106	0.72
205	Butte, Mont	86,632	2.02			2,116	0.05	407,373	9.50	21,554	0.50	5,632	0.13	20,321	0.47
206	Salem, Mass	200,587	4.68	368	0.01	149,719	3.49	483,251	11.26	27,990	0.65	106,677	2.49	92,134	2.15
207	Hamilton, Ohio	63,287	1.48	5,322	0.12	20,520	0.48	470,180	10.99	11,322	0.26	38,061	0.89	43,524	1.02
208	Durham, N. C	102,623	2.40			25,106	0.59	318,186	7.43	6,900	0.16	5,400	0.13	31,263	0.73
209	Battle Creek, Mich	84,915	1.99	1,251	0.03	4,125	0.10	623,814	14.64	13,924	0.33	40,280	0.95	3,704	0.09

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210	Everett, Mass	118,203	2.78			84,522	1.99	730,871	17.20	26,249	0.62	83,504	1.96	92,123	2.17
211	Springfield, Mo	83,044	1.96	1,976	0.05	34,601	0.82	469,491	11.07	15,852	0.37	17,539	0.41	2,626	0.06
212	Columbia, S. C	130,301	3.12			28,551	0.68	349,975	8.37	1,500	0.04	27,801	0.67	23,918	0.57
213	Stamford, Conn	235,658	5.65	4,217	0.10	56,678	1.36	698,929	16.76	25,000	0.60	49,768	1.19	27,386	0.66
214	Dubuque, Iowa	95,352	2.31	9,117	0.22	3,000	0.07	455,756	11.04	19,614	0.47	40,196	0.97	34,173	0.83
215	Joliet, Ill	125,551	3.06			1,800	0.04	577,073	14.07	21,187	0.52	30,355	0.74	26,027	0.63
216	Council Bluffs, Iowa	67,304	1.67	6,399	0.16			571,668	14.19	17,903	0.44	30,168	0.75	21,058	0.52
217	Rock Island, Ill	80,089	1.99	4,512	0.11	1,202	0.03	390,097	9.68	13,334	0.33	17,692	0.44	14,476	0.36
218	Portsmouth, Ohio	78,711	1.98			57,398	1.44	411,066	10.33	5,591	0.14	2,308	0.06	39,585	0.99
219	Taunton, Mass	148,404	3.74	1,157	0.03	102,872	2.59	492,350	12.40	14,286	0.36	28,619	0.72	60,117	1.51
220	Superior, Wis	113,648	2.86	295	0.01	9,698	0.24	670,971	16.91	22,674	0.57	19,016	0.48	56,608	1.43
221	Quincy, Ill	62,941	1.61	836	0.02	8,501	0.22	386,468	9.88	11,110	0.28	35,545	0.91	21,607	0.55
222	New Brunswick, N. J	105,299	2.71	8,121	0.21	42,415	1.09	591,708	15.21	19,000	0.49	18,601	0.48	56,077	1.44
223	Lynchburg, Va	86,811	2.25	13,183	0.34	85,518	2.22	355,135	9.22			43,755	1.14	18,837	0.49
224	Austin, Tex	106,600	2.79	743	0.02	67,157	1.76	398,060	10.42			31,745	0.83	25,219	0.66
225	Kokomo, Ind	62,473	1.64	934	0.02	3,000	0.08	347,197	9.14	6,349	0.17	24,510	0.65	5,620	0.15
226	Ogden, Utah	85,322	2.27	585	0.02	4,960	0.13	542,799	14.44	9,941	0.26	13,492	0.36	10,187	0.27
227	Easton, Pa	101,800	2.72	2,837	0.08			597,170	15.97	20,481	0.55	11,911	0.32	28,716	0.77
228	Wilmington, N. C	79,945	2.14	2,001	0.05	18,371	0.49	334,435	8.97	3,979	0.11	4,823	0.13	19,676	0.53
229	Danville, Ill	46,542	1.25			1,200	0.03	389,024	10.46	11,056	0.30	24,515	0.66	1,573	0.04
230	Waterloo, Iowa	72,594	1.97	2,409	0.07			568,972	15.42	30,091	0.82	22,767	0.62	13,651	0.37
231	Hazleton, Pa	115,395	3.14	624	0.02			497,997	13.53	12,100	0.33	1,683	0.05	27,729	0.75
232	Petersburg, Va	69,762	1.93			26,307	0.73	265,585	7.36	7,023	0.19	8,468	0.23	17,586	0.49
233	Poughkeepsie, N. Y	127,212	3.55	5,412	0.15	59,389	1.66	479,368	13.39	23,174	0.65	54,311	1.52	52,285	1.46
234	Orange, N. J	93,623	2.62	6	(2)	52,056	1.45	625,170	17.46			23,668	0.66	37,138	1.04
235	Waltham, Mass	202,693	5.68	2,306	0.06	53,556	1.50	479,276	12.86	29,588	0.83	79,745	2.23	84,884	2.38
236	Auburn, N. Y	116,004	3.25			54,609	1.53	397,871	11.15	11,688	0.33	11,482	0.32	59,796	1.68
237	Amsterdam, N. Y	102,031	2.87	3,000	0.08	32,755	0.92	522,578	14.68	7,500	0.21	552	0.02	58,836	1.65
238	Norristown, Pa	72,210	2.05			42	(2)	372,048	10.54	3,605	0.10	8,861	0.25	31,523	0.89
239	Lewiston, Me	114,456	3.27			65,112	1.86	229,978	6.57	6,983	0.20	9,306	0.27	30,822	0.88
240	Green Bay, Wis	100,585	2.88	5,849	0.17	24,266	0.70	488,567	14.00	16,019	0.46	41,886	1.20	31,907	0.91
241	St. Petersburg, Fla	124,686	3.61			121,219	3.51	345,149	10.00	9,419	0.27	111,406	3.23	147,653	4.28
242	Moline, Ill	62,417	1.83	1,363	0.04	62,699	1.84	416,153	12.20	12,673	0.37	18,568	0.54	10,571	0.31
243	Sheboygan, Wis	117,813	3.47	7,920	0.23	31,534	0.93	499,017	14.68	11,108	0.33	35,004	1.03	26,666	0.78
244	Elgin, Ill	54,672	1.61	84	(2)	1,800	0.05	400,609	11.78	14,588	0.43	34,038	1.00	17,391	0.51
245	Oshkosh, Wis	134,199	4.04	1,882	0.06	35,811	1.08	500,043	15.06	22,379	0.67	53,449	1.61	62,223	1.87
246	Watertown, N. Y	158,241	4.80	8,349	0.25	65,812	1.99	463,278	14.04	12,296	0.37	22,568	0.68	68,507	2.08
247	Muskogee, Okla	67,813	2.10	2,041	0.06	63,254	1.96	407,018	12.60	14,780	0.46	27,029	0.84	8,851	0.27
248	Newburgh, N. Y	145,484	4.79	2,364	0.08	101,030	3.32	397,944	13.09	9,031	0.30	33,024	1.09	38,449	1.26
249	La Crosse, Wis	118,456	3.90	4,619	0.15	3,275	0.11	476,105	15.66	22,500	0.74	42,128	1.39	41,307	1.36
250	Colorado Springs, Colo	93,500	3.11	5,243	0.17	4,775	0.16	663,187	22.03	13,421	0.45	82,254	2.73	28,170	0.94
Honolulu, Hawaii [3]		568,125	3.75			292,520	1.93	271,232	1.79			137,589	0.91	79,098	0.52

[2] Less than one-half of 1 cent.

[3] Not included in group or grand totals.

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TABLE 14.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			Operation and maintenance	Repair for compensation		Schools	Libraries		
	Grand total	8.5	10.4	8.0	1.6	2.4	7.6	8.9	0.4	5.8	37.0	1.3	3.4	4.7
	Group I	9.8	11.6	6.5	1.8	2.3	8.3	8.7	0.4	6.9	33.1	1.2	3.6	5.8
	Group II	10.1	9.7	8.5	1.9	3.4	6.6	8.9	0.3	7.3	34.9	1.5	2.9	3.9
	Group III	5.8	9.4	10.3	1.2	2.5	6.7	9.3	0.4	3.8	42.5	1.4	3.4	3.2
	Group IV	6.0	8.7	9.8	1.1	2.0	6.9	8.5	0.4	3.5	45.3	1.5	3.3	3.0
	Group V	6.5	7.7	9.7	1.0	2.1	6.1	10.0	0.3	3.8	45.0	1.4	3.1	3.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	10.5	11.8	6.0	1.7	1.7	9.2	8.1	0.1	6.4	34.3	0.8	2.1	7.4
2	Chicago, Ill.	11.2	11.6	5.0	2.0	3.1	10.2	8.0	0.6	4.5	32.8	1.0	4.8	5.3
3	Philadelphia, Pa.	10.8	12.7	5.5	2.0	1.5	8.9	6.2	0.2	7.8	29.2	0.8	6.1	8.3
4	Detroit, Mich.	7.4	13.0	7.4	1.4	3.5	7.7	10.7	1.0	7.6	31.1	1.7	4.1	3.4
5	Cleveland, Ohio	9.3	9.2	6.5	1.0	4.2	7.4	8.9	0.7	4.2	39.5	3.2	1.6	4.3
6	St. Louis, Mo.	8.8	17.1	6.8	2.0	2.7	4.6	8.6	0.2	9.3	32.8	1.3	4.5	1.3
7	Baltimore, Md.	7.3	13.7	9.8	0.9	2.6	8.6	11.5	0.5	5.9	28.9	1.2	4.1	5.0
8	Boston, Mass.	8.5	10.4	7.7	1.4	2.5	8.3	8.1	0.1	9.5	30.4	1.7	5.4	5.9
9	Los Angeles, Calif.	9.2	10.1	6.5	3.4	2.9	3.5	9.5	1.0	7.0	40.8	1.6	2.5	1.9
10	Pittsburgh, Pa.	12.2	7.9	6.4	2.3	2.1	9.2	12.9	0.2	6.7	31.9	1.6	2.2	4.5
11	San Francisco, Calif.	9.6	12.8	13.3	2.1	1.5	3.5	5.3	(1)	11.1	28.6	0.8	5.6	5.6
12	Buffalo, N. Y.	7.5	8.6	7.3	1.6	3.1	7.5	11.4	0.1	9.4	32.1	1.0	4.7	5.7
13	Washington, D. C.	4.9	11.6	7.7	2.1	1.4	7.1	11.4	1.8	11.8	30.7	0.8	4.8	3.7
14	Milwaukee, Wis.	8.8	8.5	7.2	1.6	3.0	8.7	10.3	0.2	8.5	31.2	1.6	5.7	4.7
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Newark, N. J.	8.1	11.5	8.6	1.6	3.9	8.4	6.1	0.3	10.5	33.7	1.2	2.7	3.5
16	Minneapolis, Minn.	8.0	6.9	7.1	1.6	5.8	4.1	10.2	0.2	4.9	40.4	2.2	4.5	4.0
17	New Orleans, La.	12.0	10.8	9.7	5.0	2.2	10.9	10.1	0.1	2.8	30.8	0.6	2.7	2.4
18	Cincinnati, Ohio	11.2	6.3	7.4	1.5	2.3	4.5	11.0	0.7	7.5	38.0	1.3	1.3	6.9
19	Kansas City, Mo.	14.0	8.4	5.9	1.4	1.5	3.9	11.8	0.8	10.3	37.1	1.4	2.5	1.2

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20	Seattle, Wash	12.1	9.2	11.3	1.8	3.0	7.2	10.3	0.6	3.9	33.6	1.9	2.3	2.8
21	Indianapolis, Ind	7.8	9.1	12.9	1.1	3.1	5.2	6.7	0.1	6.4	38.0	2.4	4.2	3.1
22	Rochester, N. Y	9.3	6.7	7.1	2.6	3.4	10.0	7.5	0.1	5.0	37.0	1.2	3.7	6.2
23	Jersey City, N. J	11.2	17.0	8.9	1.6	3.9	6.1	6.2	----------	10.8	26.1	1.2	2.7	4.4
24	Louisville, Ky	7.6	10.2	7.3	1.4	5.0	5.5	11.9	0.4	8.2	34.9	1.6	3.0	2.8
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
25	Akron, Ohio	5.4	7.0	6.6	0.6	2.0	6.8	10.6	1.0	2.0	51.7	0.8	0.9	4.5
26	Toledo, Ohio	5.1	9.9	10.2	0.8	1.4	5.2	15.1	(1)	1.6	42.9	2.1	1.5	4.2
27	Portland, Oreg	6.1	9.5	11.5	2.4	1.4	5.1	7.2	0.6	0.6	48.1	----------	5.3	2.3
28	Columbus, Ohio	6.4	9.6	9.6	0.9	1.3	7.1	7.2	0.5	0.8	48.9	0.8	1.5	5.3
29	Denver, Colo	10.0	7.2	7.9	2.7	1.9	4.1	9.2	0.9	5.8	38.1	1.9	6.3	4.0
30	Providence, R. I	5.4	12.9	11.7	1.1	3.6	6.4	10.7	0.7	3.2	36.8	0.5	3.3	3.6
31	Oakland, Calif	5.4	9.9	13.2	1.7	1.9	4.3	6.6	0.5	0.2	49.0	1.6	4.4	1.2
32	St. Paul, Minn	6.9	8.6	12.4	1.5	1.7	3.8	9.2	0.4	3.8	40.5	3.2	4.4	3.6
33	Atlanta, Ga	4.6	11.6	10.4	0.7	3.7	7.1	7.8	0.9	9.2	37.5	1.6	2.6	2.3
34	Omaha, Nebr	5.6	9.0	12.6	1.0	1.5	2.8	6.4	0.8	1.7	51.3	1.3	2.7	3.3
35	Birmingham, Ala	5.9	9.8	13.2	1.5	2.1	6.2	6.3	1.4	1.3	46.6	2.0	2.3	1.4
36	San Antonio, Tex	4.8	6.9	11.1	2.5	1.7	8.6	12.8	1.4	1.2	43.7	0.8	3.7	0.8
37	Dallas, Tex	5.2	7.7	12.0	1.3	2.3	8.7	10.7	0.3	4.9	40.4	0.5	5.0	1.1
38	Worcester, Mass	4.3	10.4	9.2	0.8	3.3	5.8	9.8	0.7	10.8	37.5	1.7	2.2	3.7
39	Richmond, Va	9.7	10.1	10.9	2.6	3.4	7.2	9.5	----------	4.9	35.9	1.0	2.6	2.4
40	Syracuse, N. Y	6.0	9.0	10.3	0.7	3.2	8.9	10.7	1.0	6.2	34.4	1.3	2.7	5.6
41	New Haven, Conn	5.8	12.9	11.1	1.3	2.1	4.6	6.8	(1)	3.9	43.8	1.4	3.2	3.1
42	Memphis, Tenn	4.5	10.2	12.1	1.1	3.7	8.8	9.4	0.8	8.4	33.0	1.4	5.9	0.7
43	Dayton, Ohio	6.4	7.5	7.8	0.8	1.0	6.4	9.2	0.2	4.0	45.2	3.3	3.1	5.1
44	Norfolk, Va	7.6	14.5	16.2	1.9	1.4	9.6	5.9	0.2	3.5	35.0	1.0	1.5	1.7
45	Houston, Tex	5.7	8.4	9.3	2.2	3.2	8.5	11.1	----------	3.5	42.2	0.9	3.7	1.2
46	Bridgeport, Conn	4.7	11.6	13.4	1.0	3.3	7.3	6.4	(1)	6.3	37.5	2.1	3.1	3.2
47	Youngstown, Ohio	6.0	7.5	6.7	0.5	1.6	3.8	10.3	0.2	1.9	52.9	1.7	3.6	3.3
48	Hartford, Conn	6.1	9.3	10.2	1.5	3.1	8.2	8.1	(1)	3.7	40.8	0.8	5.1	3.0
49	Fort Worth, Tex	7.2	8.4	11.8	1.4	2.0	6.9	8.8	0.1	1.4	45.1	1.1	5.4	0.5
50	Grand Rapids, Mich	4.6	7.1	12.0	1.1	4.6	4.8	4.9	0.3	2.0	51.6	2.6	3.3	1.2
51	Springfield, Mass	5.4	8.3	10.5	0.8	2.0	7.6	12.0	0.1	3.0	40.9	2.4	4.1	2.8
52	Des Moines, Iowa	4.9	6.7	10.1	0.6	0.7	6.8	8.4	0.7	0.8	53.2	2.2	3.0	1.9
53	Scranton, Pa	5.4	7.9	10.3	1.5	1.7	7.9	7.5	1.8	----------	48.3	0.8	2.9	4.1
54	Paterson, N. J	3.6	11.1	12.0	0.9	3.0	8.6	4.7	----------	2.6	45.6	1.3	2.5	4.1
55	Jacksonville, Fla	5.8	10.5	10.2	1.9	2.2	11.9	13.5	0.1	1.9	31.4	1.1	6.0	3.6
56	Nashville, Tenn	5.8	12.1	13.7	1.0	2.0	6.7	11.8	1.2	6.3	31.7	1.0	4.2	2.5
57	Trenton, N. J	4.6	10.2	10.1	1.4	4.3	6.8	8.4	0.2	2.4	43.9	1.6	2.9	3.2
58	Salt Lake City, Utah	7.2	6.5	5.7	0.6	2.2	3.8	9.4	0.2	1.0	55.5	1.7	4.7	1.4
59	Tulsa, Okla	5.3	8.3	9.4	1.1	1.3	4.7	5.2	----------	0.6	58.6	1.5	3.4	0.6

[1] Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			Operation and maintenance	Repair for compensation		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
60	Flint, Mich	4.7	7.8	10.5	1.2	2.4	7.7	5.8		7.1	47.3	1.0	3.3	1.2
61	Fall River, Mass	5.7	10.2	8.6	0.6	6.5	4.3	9.6	0.1	9.5	37.1	1.5	2.5	3.9
62	Camden, N. J	5.8	11.8	10.3	0.9	2.4	5.7	8.8		2.2	43.4	1.0	2.1	5.4
63	Miami, Fla	4.2	11.9	6.3	1.8	1.7	12.1	28.7	0.3	11.3	14.3	0.3	1.4	5.6
64	Wilmington, Del	6.9	12.4	10.5	0.6	0.8	9.8	8.4	0.4	0.3	43.6	1.6	3.4	1.4
65	Erie, Pa	5.6	8.0	10.1	0.7	2.2	5.2	8.9	0.3	0.1	53.2	1.5	1.1	3.1
66	Cambridge Mass	5.4	9.2	7.8	1.6	3.0	10.7	10.9	(1)	7.2	30.2	1.4	5.1	7.2
67	New Bedford, Mass	5.7	11.0	9.8	1.1	5.0	7.8	7.6	0.6	6.6	36.6	1.5	2.8	3.9
68	Albany, N. Y	7.6	12.0	9.5	1.0	3.6	9.7	9.7	(1)	6.9	28.7	1.7	4.7	4.9
69	Kansas City, Kans	4.9	7.4	12.6	1.6	1.5	3.8	7.5	(1)	0.4	55.6	1.2	2.2	1.3
70	Yonkers, N. Y	6.3	11.3	6.5	1.0	3.8	9.2	6.7	(1)	5.7	42.1	0.6	1.7	5.1
71	Reading, Pa	6.1	8.9	4.5	0.9	2.2	8.7	11.6	1.1	(1)	48.3	1.3	2.9	3.5
72	Duluth, Minn	7.5	7.7	10.6	0.8	2.2	3.0	8.3	0.2	1.0	51.2	1.8	2.7	3.1
73	Elizabeth, N. J	5.0	11.7	12.6	1.0	2.3	7.5	7.1	1.2	2.4	43.4	1.2	1.8	2.7
74	Lowell, Mass	5.9	8.0	10.4	0.8	3.8	6.1	12.9	(1)	7.8	35.1	0.8	1.9	6.6
75	San Diego, Calif	7.1	7.4	7.9	1.5	2.3	6.6	8.3	(1)	0.4	48.6	1.8	6.6	1.4
76	Canton, Ohio	7.3	6.5	7.7	0.8	2.1	4.9	10.1		1.2	54.0	0.6	0.9	4.0
77	Spokane, Wash	4.4	6.2	10.1	1.0	2.0	6.0	7.5	0.5	1.0	53.4	2.0	3.8	2.0
78	Oklahoma City, Okla	4.5	8.3	8.9	0.8	1.4	5.6	8.0	0.1	1.4	55.5	1.5	2.6	1.5
79	Tacoma, Wash	6.0	6.6	12.3	0.8	1.5	3.2	10.3	0.2	1.2	50.1	1.6	4.6	1.6
80	El Paso, Tex	5.7	8.1	9.5	1.8	3.7	7.5	4.7		2.5	50.1	1.2	4.8	0.3
81	Waterbury, Conn	6.2	9.2	11.3	0.7	1.9	4.2	13.2		4.0	42.5	1.1	2.9	2.7
82	Lynn, Mass	4.5	8.7	11.3	1.3	3.5	7.3	9.9	0.2	5.8	35.3	1.7	4.1	6.4
83	Utica, N. Y	7.3	7.6	10.7	0.7	1.9	8.7	6.8		5.6	40.5	2.4	2.8	4.9
84	Fort Wayne, Ind	3.0	8.5	11.8	0.5	1.2	5.1	6.7	0.2		53.9	3.3	3.4	2.4
85	Somerville, Mass	4.9	8.3	9.5	1.2	2.1	10.3	7.3	0.5	3.5	39.8	2.1	4.1	6.3

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

86	Tampa, Fla	6.4	9.9	7.5	1.4	2.2	11.0	6.8	1.7	7.2	28.2	1.4	12.6	3.7
87	Knoxville, Tenn	7.4	9.1	10.2	1.1	3.4	6.0	14.2	0.1	9.7	34.9	1.5	0.7	1.6
88	Savannah, Ga	9.2	14.9	12.3	1.8	3.2	14.9	7.0	0.5	3.5	21.8	1.7	2.8	6.4
89	Evansville, Ind	3.4	3.9	13.1	1.0	1.7	4.2	6.1	----------	0.9	47.8	3.8	5.2	2.9
90	Allentown, Pa	7.3	7.0	5.7	0.6	1.9	7.7	12.1	----------	0.2	49.9	1.0	2.4	4.2
91	Long Beach, Calif	6.9	6.9	7.0	1.7	1.5	7.6	11.4	0.2	0.9	45.7	2.3	6.7	1.3
92	Lawrence, Mass	4.4	9.8	10.2	0.7	3.5	8.3	12.5	(1)	5.2	37.5	1.3	2.2	4.5
93	Schenectady, N. Y	6.1	8.4	6.3	0.9	2.7	14.6	6.8	0.1	3.7	41.8	1.0	1.8	5.9
94	Wichita, Kans	3.8	8.4	8.9	1.7	1.5	4.6	5.2	0.9	1.4	54.6	1.1	5.4	2.7
95	Bayonne, N. J	5.6	12.1	11.6	1.8	2.0	7.7	4.6	0.1	3.0	45.3	1.2	2.0	2.8
96	Hamtramck, Mich	9.0	10.1	8.4	1.6	2.1	11.4	5.5	0.2	4.2	43.3	0.7	0.3	3.2
97	Harrisburg, Pa	5.1	7.3	3.5	1.5	1.5	10.1	10.1	----------	0.3	53.1	0.9	3.4	3.3
98	Manchester, N. H	5.1	11.3	11.6	0.4	3.4	11.2	12.4	0.2	2.6	36.0	1.7	2.0	2.1
99	Peoria, Ill	6.7	8.2	10.3	0.9	4.2	6.1	8.6	----------	(1)	43.7	2.4	5.9	2.8
100	South Bend, Ind	3.6	8.5	11.5	1.5	1.9	3.5	5.5	0.3	1.2	54.5	1.8	4.6	1.7
101	Gary, Ind	6.2	9.3	8.3	1.0	1.6	3.8	3.5	----------	----------	57.6	2.4	5.1	1.2
102	Rockford, Ill	6.0	9.0	10.8	1.3	2.7	4.7	6.8	0.5	0.4	50.1	2.7	4.1	1.0
103	St. Joseph, Mo	6.5	9.4	14.9	0.7	1.5	2.5	7.6	0.3	1.2	47.4	1.8	4.3	1.8
104	Wilkes-Barre, Pa	7.0	7.9	8.6	0.6	1.7	6.0	9.5	2.1	0.1	49.2	----------	2.6	4.8
105	Sioux City, Iowa	4.0	7.8	7.6	0.7	1.0	6.8	7.3	0.1	0.1	57.8	1.9	3.7	1.3
106	Portland, Me	5.7	8.6	9.3	1.5	1.2	6.6	15.1	0.3	7.2	36.7	0.9	3.7	3.4
107	Little Rock, Ark	7.0	11.2	12.1	0.6	2.5	2.7	9.3	0.8	6.4	43.9	1.0	1.3	1.3
108	Highland Park, Mich	4.8	6.7	10.1	0.5	1.7	5.9	9.1	0.5	11.6	42.8	0.9	2.5	2.7
109	Charleston, S. C	5.1	14.5	13.3	0.8	2.4	7.4	6.5	0.1	11.2	29.0	(1)	2.7	7.1
110	Sacramento, Calif	5.9	7.3	11.8	1.3	1.9	8.7	4.1	1.1	0.9	47.5	1.1	6.2	2.2
111	Binghamton, N. Y	4.6	6.3	8.8	1.1	1.4	5.6	9.4	(1)	14.3	39.9	1.0	1.6	6.0
112	Saginaw, Mich	6.9	8.4	9.4	0.5	2.5	3.2	7.0	0.1	2.2	55.4	1.9	1.3	1.2
113	East St. Louis, Ill	9.6	8.7	11.0	1.7	0.7	3.5	9.0	(1)	----------	49.3	1.3	3.8	1.5
114	Troy, N. Y	6.9	11.7	10.4	0.8	1.5	9.1	7.1	----------	11.8	31.7	0.9	2.1	6.2
115	Johnstown, Pa	6.1	8.2	6.9	0.4	1.6	6.0	12.9	----------	(1)	53.8	----------	1.1	3.0
116	Chattanooga, Tenn	5.2	9.6	13.4	1.0	2.5	5.5	7.3	0.5	11.8	37.9	1.8	1.9	1.5
117	Terre Haute, Ind	2.7	7.7	14.3	0.7	1.0	2.0	5.2	0.2	0.5	56.4	2.5	3.8	3.0
118	Lansing, Mich	5.6	5.8	12.0	1.9	1.4	8.5	7.1	(1)	2.3	49.5	1.1	3.1	1.5
119	Pawtucket, R. I	9.0	9.3	8.6	0.9	0.8	6.0	12.7	0.5	3.9	41.8	2.0	1.9	2.6
120	Chester, Pa	7.4	8.7	4.7	1.1	1.8	4.7	8.2	----------	0.8	55.9	0.2	0.9	5.6
121	Winston-Salem, N. C	4.6	9.9	8.1	0.6	3.0	7.1	7.4	0.1	9.7	46.2	1.1	2.1	0.1
122	Springfield, Ohio	7.6	5.6	7.4	0.2	1.3	1.0	10.6	----------	10.5	48.5	1.4	1.1	4.7
123	Passaic, N. J	5.7	11.0	10.6	1.3	1.8	10.7	7.2	0.1	2.8	43.2	1.1	2.1	2.4
124	Racine, Wis	4.7	6.6	8.5	0.9	2.6	3.3	8.1	0.1	1.4	53.4	2.3	4.8	3.3
125	New Britain, Conn	5.2	8.5	8.7	1.0	1.9	4.3	10.0	0.1	4.8	48.2	1.6	3.6	2.1

[1] Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			Operation and maintenance	Repair for compensation		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
126	Hoboken, N. J.	6.4	14.9	13.3	0.4	1.5	7.3	3.0	(1)	1.6	43.1	1.3	2.5	4.6
127	Berkeley, Calif.	4.9	4.4	11.1	0.9	1.6	5.3	4.7	3.4	1.1	54.9	3.2	3.8	0.8
128	Altoona, Pa.	5.5	5.6	8.1	0.8	1.3	3.8	13.1	----------	0.2	57.1	----------	0.9	3.6
129	Mobile, Ala.	6.2	10.3	8.7	1.4	2.2	6.7	7.4	1.2	4.9	41.9	(1)	4.8	4.4
130	Shreveport, La.	6.9	10.0	14.0	1.4	3.4	8.6	8.2	0.4	1.4	38.7	0.8	3.9	2.3
131	Cicero, Ill.	9.1	8.7	7.7	0.9	1.9	8.1	7.6	----------	0.2	52.8	1.1	1.2	0.6
132	Brockton, Mass.	5.7	7.9	11.0	0.8	3.8	8.0	10.5	(1)	7.1	38.3	1.2	1.2	4.4
133	Bethlehem, Pa.	10.5	7.8	4.1	0.6	1.3	2.6	9.8	0.8	0.2	54.7	2.6	1.3	3.8
134	Huntington, W. Va.	3.7	6.9	11.6	0.9	1.1	5.2	5.3	----------	1.6	61.2	0.9	1.3	0.4
135	Springfield, Ill.	8.5	8.2	9.0	1.0	1.6	4.2	5.5	0.2	0.5	50.3	1.7	7.9	1.3
136	Union City, N. J.	7.5	11.5	14.2	0.4	1.8	3.8	8.1	(1)	1.1	46.5	1.3	0.4	3.3
137	Quincy, Mass.	6.1	8.7	8.7	0.7	2.7	6.4	13.4	1.1	8.9	35.2	1.3	3.7	3.2
138	Roanoke, Va.	9.1	9.4	11.3	0.9	1.6	7.5	10.8	0.2	2.7	43.5	1.1	1.1	0.9
139	Lincoln, Nebr.	5.6	4.2	7.9	0.6	3.2	7.4	5.0	0.4	8.5	51.3	1.4	3.9	0.6
140	East Orange, N. J.	4.9	9.4	10.8	1.0	1.9	12.2	9.3	(1)	1.1	41.5	2.7	2.2	2.9
141	Holyoke, Mass.	6.7	8.9	12.9	0.5	4.9	7.0	7.0	0.1	7.1	36.9	1.5	2.7	3.8
142	Portsmouth, Va.	10.7	8.1	10.4	1.3	3.8	7.7	10.1	0.2	2.3	41.0	0.3	1.3	2.7
143	Jackson, Mich.	5.9	6.8	7.4	0.6	4.1	3.7	6.1	0.1	12.4	46.1	1.5	3.6	1.7
144	Lakewood, Ohio	3.4	5.7	7.1	1.8	1.4	6.1	10.0	(1)	0.3	56.4	3.0	1.1	3.7
145	Topeka, Kans.	4.3	7.0	11.1	0.6	2.1	7.0	7.6	0.7	1.7	51.2	1.0	4.3	1.5
146	Fresno, Calif.	3.9	7.0	19.4	0.9	1.4	2.8	6.4	0.2	0.3	51.1	----------	3.9	2.7
147	Macon, Ga.	6.1	8.2	14.6	1.5	2.1	5.1	8.4	0.5	15.9	32.5	0.6	3.3	1.2
148	Wichita Falls, Tex.	7.9	9.5	8.5	2.2	1.0	4.0	9.1	0.3	0.8	49.5	1.2	5.6	0.4
149	Covington, Ky.	10.9	10.0	11.9	0.3	0.9	11.0	13.5	0.2	1.1	33.5	1.1	2.1	3.6
150	Niagara Falls, N. Y.	6.8	7.4	7.9	1.0	2.7	8.5	10.0	0.1	0.8	47.0	0.9	2.7	4.1
151	Pasadena, Calif.	5.8	5.7	6.7	1.3	1.4	7.8	7.0	2.1	1.1	47.5	2.5	7.5	3.7
152	Lancaster, Pa.	9.3	7.7	7.2	0.7	1.5	4.7	10.4	0.9	0.2	52.5	0.4	1.2	3.2
153	Wheeling, W. Va.	6.1	8.9	11.5	0.3	1.9	6.2	7.7	----------	0.3	50.9	1.0	4.1	1.0
154	Augusta, Ga.	4.9	9.7	9.4	1.0	1.2	4.1	10.6	(1)	19.0	35.7	(1)	1.1	3.1
155	Newton, Mass.	5.4	8.5	7.1	0.7	1.4	8.1	18.7	----------	1.4	36.8	2.0	5.6	4.2

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156	Kalamazoo, Mich	5.3	7.1	12.3	0.6	1.8	2.8	5.9	0.2	2.4	54.6	2.5	2.5	1.9
157	Decatur, Ill	7.1	5.7	7.7	0.9	1.3	2.9	5.5		0.3	61.9	2.8	2.2	1.7
158	Charlotte, N. C	8.2	10.1	11.6	1.1	3.4	11.1	7.7	0.3	1.0	42.7	1.1	0.3	1.4
159	Atlantic City, N. J	5.4	12.3	12.2	4.6	1.5	9.3	8.9	0.8	3.6	30.5	1.1	5.6	4.2
160	Oak Park, Ill	3.9	7.4	5.5	0.2	1.5	7.0	7.9	0.1	0.1	60.2	1.4	3.8	1.1
161	Kenosha, Wis	5.4	7.1	10.1	0.8	2.9	4.9	7.6	0.7	2.9	49.0	2.4	4.2	2.1
162	Davenport, Iowa	6.1	7.4	10.1	1.1	1.2	5.4	6.3	0.2		51.6	2.4	6.1	2.1
163	Malden, Mass	4.8	8.4	9.2	1.4	2.5	8.3	10.4	0.1	3.1	37.0	2.0	5.3	7.6
164	Hammond, Ind	6.4	7.2	8.9	0.4	0.4	8.0	4.9		0.4	57.5	2.1	2.7	1.0
165	Mount Vernon, N. Y	6.2	9.1	6.1	1.0	1.4	7.0	10.0	0.4	4.3	46.0	1.7	1.5	5.3
166	Beaumont, Tex	7.5	10.2	12.1	1.8	3.1	8.0	9.3	0.2	0.7	43.2	0.5	2.6	0.9
167	Cedar Rapids, Iowa	5.7	5.3	8.4	0.8	0.7	6.2	6.5	0.1	0.1	61.2	1.7	2.6	0.6
168	Woonsocket, R. I	7.9	12.2	15.2	0.9	0.9	5.7	20.8	0.9	5.3	26.6	0.5	1.4	1.8
169	New Castle, Pa	6.3	6.3	6.5	0.7	0.8	5.4	7.4	(1)	1.6	59.5	1.3	0.4	3.9

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

170	Charleston, W. Va	6.3	10.1	10.6	0.7	3.0	7.5	3.8		1.2	53.5	1.4	0.7	1.1
171	Pontiac, Mich	8.4	7.8	6.1	1.9	2.9	5.4	7.5	0.6	6.0	49.2	1.2	1.8	1.1
172	Medford, Mass	7.1	6.8	9.7	1.4	1.1	8.3	9.0	0.2	2.6	42.6	1.3	3.7	6.1
173	McKeesport, Pa	5.4	7.7	7.9	0.4	1.6	8.7	5.9			56.8	0.7	1.2	3.7
174	York, Pa	7.2	6.3	7.0	1.4	1.3	7.8	6.8	1.9	0.1	55.1	0.2	2.0	3.0
175	Haverhill, Mass	4.6	7.5	10.4	0.6	4.3	4.5	11.7	0.1	13.3	33.8	2.1	2.6	4.5
176	Bay City, Mich	5.0	6.3	17.2	0.4	0.8	3.0	7.8	(1)	4.0	51.4	1.5	1.5	1.2
177	Elmira, N. Y	6.8	6.4	7.2	1.4	1.7	4.3	10.8		6.5	46.3	0.9	1.7	5.9
178	Newport News, Va	10.9	10.6	10.3	1.2	1.7	6.9	6.8		3.7	42.2	0.2	0.8	4.8
179	Stockton, Calif	8.5	6.2	12.3	1.6	(1)	6.7	5.9	1.2	0.8	46.1	2.1	5.1	3.5
180	Galveston, Tex	4.3	8.5	13.6	1.3	2.0	6.5	11.9		17.6	31.2		1.6	1.7
181	Chelsea, Mass	6.2	8.9	11.6	2.0	1.8	6.1	11.8		6.0	34.2	1.3	3.8	6.3
182	Perth Amboy, N. J	6.0	12.7	4.5	1.4	2.2	9.1	7.8	0.5	1.8	45.2	1.2	2.1	5.5
183	Pittsfield, Mass	5.2	8.7	7.2	1.3	3.1	4.6	13.7	0.1	3.2	45.4	1.6	1.4	4.5
184	Greensboro, N. C	13.2	11.8	5.8	1.4	4.5	6.1	10.5		1.8	41.8	1.5	0.3	1.5
185	Montgomery, Ala	7.6	11.7	9.9	1.1	3.0	7.9	6.4	0.6	1.7	40.4	0.6	3.2	5.7
186	Lima, Ohio	6.6	5.1	6.9	0.8	1.4	2.9	10.9	(1)	2.3	55.8	1.7	0.8	4.9
187	Madison, Wis	4.8	5.4	11.0	0.9	2.7	8.5	6.6	0.3	1.3	49.3	2.1	4.7	2.4
188	Lexington, Ky	6.9	9.2	14.7	1.0	3.3	6.9	10.6	0.2	7.3	35.4	0.8	2.7	0.9
189	East Chicago, Ind	6.0	9.6	10.7	0.8	1.6	10.0	5.9			45.1	2.4	5.8	2.1
190	Aurora, Ill	9.2	9.1	8.6	0.8	1.4	6.1	8.2			49.7	1.6	3.8	1.5
191	New Rochelle, N. Y	6.2	9.1	9.8	0.6	1.2	9.3	13.4	0.3	3.2	37.8	1.1	4.4	3.7
192	Evanston, Ill	5.4	9.5	7.1	1.0	2.1	6.9	9.4	0.4	0.1	50.6	2.0	3.8	2.0
193	Columbus, Ga	5.8	10.3	10.1	0.3	3.2	9.6	8.2	0.6	10.8	34.3	0.5	3.1	3.1
194	Muncie, Ind	5.0	6.8	10.5	0.5	0.8	2.9	6.7	0.1	0.2	60.7	2.0	2.2	1.4

[1] Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			Operation and maintenance	Repair for compensation		Schools	Libraries		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
195	Waco, Tex	4.5	6.9	13.8	1.9	1.7	3.7	15.8	(1)	1.4	45.4	1.4	3.0	0.6
196	Jamestown, N. Y	5.9	5.3	9.2	0.5	1.6	4.0	10.6	0.2	12.2	46.3	----------	1.3	3.0
197	Muskegon, Mich	4.7	5.5	10.8	0.5	2.3	7.7	3.4	(1)	4.3	53.8	4.1	1.9	0.9
198	Fitchburg, Mass	4.9	7.1	9.7	0.8	3.2	4.3	15.0	0.2	12.2	34.1	0.7	1.9	5.9
199	San Jose, Calif	4.3	5.3	9.9	1.0	2.0	2.5	5.4	0.2	----------	65.3	1.0	2.5	0.4
200	Pueblo, Colo	5.6	6.6	11.7	1.6	3.0	2.1	10.4	0.6	0.3	51.1	0.7	4.3	2.0
201	Brookline, Mass	4.5	10.7	9.9	1.4	3.8	8.8	18.0	0.1	1.4	27.0	2.3	9.4	2.7
202	Chicopee, Mass	5.5	8.4	11.5	0.6	3.1	5.3	14.1	----------	8.4	36.8	1.3	1.7	3.3
203	Lorain, Ohio	8.4	8.0	8.8	0.9	1.6	2.4	11.5	----------	0.9	51.5	1.1	0.9	3.9
204	Williamsport, Pa	6.3	6.1	12.2	0.7	1.2	2.8	10.9	0.5	3.9	48.5	0.7	3.1	3.0
205	Butte, Mont	8.1	7.1	12.6	1.2	0.6	9.2	9.7	----------	0.2	45.8	2.4	0.6	2.3
206	Salem, Mass	5.2	7.7	8.2	1.4	3.6	8.8	12.3	(1)	9.2	29.7	1.7	6.6	5.7
207	Hamilton, Ohio	8.7	8.7	9.8	0.4	1.3	5.7	6.3	0.5	2.1	47.2	1.1	3.8	4.4
208	Durham, N. C	8.8	8.0	10.3	1.5	1.8	11.1	12.3	----------	3.0	38.1	0.8	0.6	3.7
209	Battle Creek, Mich	6.6	8.5	9.4	0.9	2.7	2.1	7.7	0.1	0.4	56.3	1.3	3.6	0.3
210	Everett, Mass	6.1	7.5	11.4	1.4	1.7	5.4	6.9	----------	5.0	42.9	1.5	4.9	5.4
211	Springfield, Mo	5.4	7.7	13.4	0.9	1.0	4.3	9.0	0.2	3.7	50.6	1.7	1.9	0.3
212	Columbia, S. C	6.2	11.5	10.0	1.9	2.8	7.2	14.0	----------	3.1	37.5	0.2	3.0	2.6
213	Stamford, Conn	7.7	9.5	8.6	1.1	1.4	9.5	13.4	0.2	3.2	39.7	1.4	2.8	1.6
214	Dubuque, Iowa	5.7	7.0	13.2	1.7	1.2	6.3	9.4	0.9	0.3	45.0	1.9	4.0	3.4
215	Joliet, Ill	7.5	7.5	8.9	1.3	1.3	2.2	11.4	----------	0.2	52.6	1.9	2.8	2.4
216	Council Bluffs, Iowa	5.5	4.6	6.7	0.9	0.9	5.6	7.1	0.7	----------	60.6	1.9	3.2	2.2
217	Rock Island, Ill	5.8	5.3	7.7	1.1	3.3	4.6	11.1	0.6	0.2	54.1	1.8	2.5	2.0
218	Portsmouth, Ohio	9.4	5.6	7.3	0.4	0.8	3.2	9.7	----------	7.1	50.7	0.7	0.3	4.9
219	Taunton, Mass	5.7	8.4	9.8	1.3	4.2	4.0	11.7	0.1	8.1	38.7	1.1	2.3	4.7
220	Superior, Wis	7.0	9.5	13.3	1.0	2.0	3.7	8.1	(1)	0.7	47.7	1.6	1.4	4.0
221	Quincy, Ill	7.0	8.5	11.7	0.8	1.9	4.6	7.8	0.1	1.1	48.1	1.4	4.4	2.7
222	New Brunswick, N. J	5.6	7.7	11.2	1.1	1.6	8.4	8.1	0.6	3.3	45.4	1.5	1.4	4.3
223	Lynchburg, Va	10.9	9.2	10.2	0.9	3.3	7.2	8.4	1.3	8.2	34.2	----------	4.2	1.8
224	Austin, Tex	7.8	5.2	8.9	1.6	1.0	7.4	11.5	0.1	7.2	43.0	----------	3.4	2.7

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225	Kokomo, Ind	4.1	7.8	13.3	0.5	0.7	4.3	9.6	0.1	0.5	53.5	1.0	3.8	0.9
226	Ogden, Utah	7.4	7.8	6.6	0.6	1.4	3.5	9.3	0.1	0.5	59.1	1.1	1.5	1.1
227	Easton, Pa	7.1	6.5	5.8	0.2	1.2	9.1	9.4	0.3	----	54.9	1.9	1.1	2.6
228	Wilmington, N. C	5.6	9.3	9.3	0.7	3.1	11.1	10.5	0.3	2.4	44.0	0.5	0.6	2.6
229	Danville, Ill	6.3	6.7	13.1	1.4	0.8	4.6	6.6	----	0.2	55.1	1.6	3.5	0.2
230	Waterloo, Iowa	4.6	6.2	13.0	1.0	0.9	2.4	7.3	0.2	----	57.6	3.0	2.3	1.4
231	Hazleton, Pa	8.1	4.2	4.2	0.4	1.1	3.4	13.8	0.1	----	59.7	1.5	0.2	3.3
232	Petersburg, Va	12.1	9.8	10.1	1.1	3.5	7.5	9.9	----	3.7	37.6	1.0	1.2	2.5
233	Poughkeepsie, N. Y	5.6	6.7	4.0	0.5	8.8	8.8	10.4	0.4	4.9	39.3	1.9	4.5	4.3
234	Orange, N. J	6.8	9.9	8.2	0.8	2.4	7.3	7.3	(1)	4.0	48.6	----	1.8	2.9
235	Waltham, Mass	7.1	8.0	7.5	2.3	1.7	7.0	14.8	0.2	3.9	33.5	2.2	5.8	6.2
236	Auburn, N. Y	6.4	6.7	13.0	0.6	3.0	6.8	11.3	----	5.3	38.8	1.1	1.1	5.8
237	Amsterdam, N. Y	6.7	5.7	8.2	0.8	3.1	7.7	9.5	0.3	3.1	48.8	0.7	0.1	5.5
238	Norristown, Pa	5.6	9.0	2.4	1.0	0.9	4.2	11.4	----	(1)	58.5	0.6	1.4	5.0
239	Lewiston, Me	7.4	9.8	9.5	1.9	1.4	3.7	16.6	----	9.5	33.4	1.0	1.4	4.5
240	Green Bay, Wis	6.2	6.5	12.3	1.1	0.9	2.5	10.0	0.6	2.4	48.6	1.6	4.2	3.2
241	St. Petersburg, Fla	13.1	8.6	5.3	2.2	2.3	10.7	8.4	----	8.1	23.2	0.6	7.5	9.9
242	Moline, Ill	6.3	6.6	6.5	0.9	1.1	5.2	7.8	0.2	7.9	52.2	1.6	2.3	1.3
243	Sheboygan, Wis	6.7	6.1	12.3	0.7	0.8	4.3	11.2	0.8	3.0	47.3	1.1	3.3	2.5
244	Elgin, Ill	6.7	7.4	8.7	0.9	1.5	6.0	7.2	(1)	0.2	52.6	1.9	4.5	2.3
245	Oshkosh, Wis	5.2	5.5	13.6	1.0	1.1	3.4	11.6	0.2	3.1	43.3	1.9	4.6	5.4
246	Watertown, N. Y	7.3	5.4	9.9	0.5	2.9	3.7	13.9	0.7	5.8	40.7	1.1	2.0	6.0
247	Muskogee, Okla	4.7	6.7	12.4	0.3	1.6	2.8	8.2	0.2	7.7	49.3	1.8	3.3	1.1
248	Newburgh, N. Y	4.7	7.3	4.5	0.4	1.1	8.0	14.8	0.2	10.3	40.5	0.9	3.4	3.9
249	La Crosse, Wis	5.6	5.8	12.4	0.4	1.2	3.9	11.8	0.5	0.3	47.5	2.2	4.2	4.1
250	Colorado Springs, Colo	4.8	6.1	6.8	0.8	2.0	1.5	8.2	0.5	0.4	58.1	1.2	7.2	2.5
Honolulu, Hawaii [2]		14.1	13.0	7.6	0.7	9.0	6.4	20.7	----	10.6	9.9	----	5.0	2.9

[1] Less than one-twentieth of 1 per cent.

[2] Not included in group or grand totals.

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC SERVICE ENTERPRISES: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total	$156,401,974	$81,825,178	$19,281,861	$4,951,976	$2,099,141	$71,882	$5,275,655	$2,488,952	$1,071,123	$67,187	$32,520,883	$6,748,136
	Group I	77,309,658	34,510,224	8,287,448	----	1,112,203	7,740	2,262,035	329,272	439,691	61,093	24,813,613	5,486,339
	Group II	20,186,402	8,845,993	2,677,044	----	428,243	4,039	777,343	97,425	47,170	----	7,309,145	----
	Group III	29,452,229	19,444,100	3,913,727	2,452,246	317,484	23,909	1,341,181	821,493	431,840	5,265	113,570	587,414
	Group IV	18,767,563	12,353,140	2,409,405	1,561,306	191,747	18,235	839,728	687,170	123,805	569	----	582,458
	Group V	10,686,122	6,671,721	1,994,237	938,424	49,464	17,959	55,368	553,592	28,617	260	284,555	91,925
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$14,509,237	$6,970,151	----	----	$486,701	----	$1,235,099	----	----	----	$916,263	$4,901,023
2	Chicago, Ill	6,448,918	5,421,897	$835,865	----	3,310	----	187,846	----	----	----	----	----
3	Philadelphia, Pa	3,297,227	3,036,666	----	----	13,401	----	247,160	----	----	----	----	----
4	Detroit, Mich	22,660,319	1,309,849	----	----	61,727	$2,100	----	----	----	----	21,286,643	----
5	Cleveland, Ohio	4,292,846	2,432,456	1,410,319	----	69,499	1,500	----	$155,685	$196,871	----	----	26,516
6	St. Louis, Mo	2,270,465	2,119,133	----	----	49,323	3,037	79,604	----	----	----	----	19,368
7	Baltimore, Md	2,237,747	1,958,337	----	----	139,271	----	43,898	----	----	$61,093	----	35,148
8	Boston, Mass	2,848,642	2,132,346	----	----	41,828	179	----	170,005	----	----	----	504,284
9	Los Angeles, Calif	9,754,076	3,466,054	5,836,131	----	----	----	451,260	631	----	----	----	----
10	Pittsburgh, Pa	1,930,494	1,769,634	----	----	117,074	924	16,651	----	26,211	----	----	----
11	San Francisco, Calif	2,951,795	17,785	205,133	----	----	----	----	----	118,170	----	2,610,707	----
12	Buffalo, N. Y	1,659,821	1,459,965	----	----	100,900	----	517	----	98,439	----	----	----
13	Washington, D. C	848,880	822,807	----	----	23,122	----	----	2,951	----	----	----	----
14	Milwaukee, Wis	1,599,191	1,593,144	----	----	6,047	----	----	----	----	----	----	----
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Newark, N. J	$1,914,779	$1,605,094	----	----	$254,413	----	$55,272	----	----	----	----	----
16	Minneapolis, Minn	620,702	619,195	----	----	----	$1,380	127	----	----	----	----	----
17	New Orleans, La	2,435,175	843,930	----	----	71,942	----	----	$1,977	----	----	$1,517,326	----
18	Cincinnati, Ohio	1,216,405	1,185,302	----	----	19,497	----	2,453	----	$9,153	----	----	----
19	Kansas City, Mo	1,747,972	1,707,129	----	----	35,084	2,659	3,100	----	----	----	----	----

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20	Seattle, Wash	9,789,647	628,105	$2,677,044		9,827		682,852				5,791,819	
21	Indianapolis, Ind	29,844				21,529				8,315			
22	Rochester, N. Y	693,099	551,837			15,951		1,819	93,790	29,702			
23	Jersey City, N. J	1,051,769	1,033,718					18,051					
24	Louisville, Ky	687,010	671,683					13,669	1,658				

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

25	Akron, Ohio	$374,575	$368,999			$5,576							
26	Toledo, Ohio	805,993	760,542			7,203			$38,248				
27	Portland, Oreg	2,314,717	1,421,735			7,294		$795,854		$44,110			$45,724
28	Columbus, Ohio	935,524	648,713	$254,361		32,450							
29	Denver, Colo	770,033	665,660			3,734				52,401			48,238
30	Providence, R. I	503,361	442,845				$3,089	12,865	44,562				
31	Oakland, Calif	298,415						92,189		67,072			139,154
32	St. Paul, Minn	682,246	635,052			5,172	1,430	2,805		37,787			
33	Atlanta, Ga	549,360	506,677				60		16,596	26,027			
34	Omaha, Nebr	1,941,621	513,253		$1,162,754	1,624				17,466			246,524
35	Birmingham, Ala	147,740	73,113	34,240		22,924				17,463			
36	San Antonio, Tex	494,482	457,374			18,837			13,045	5,226			
37	Dallas, Tex	490,165	490,165										
38	Worcester, Mass	346,261	286,138				603		59,520				
39	Richmond, Va	1,120,853	297,020		748,248	17,037	1,560	4,780	50,498	1,710			
40	Syracuse, N. Y	327,737	315,941			11,796							
41	New Haven, Conn	3,550						3,550					
42	Memphis, Tenn	467,067	391,154			24,922	2,800	3,946		29,286			14,959
43	Dayton, Ohio	221,894	210,275			11,619							
44	Norfolk, Va	372,756	251,425			30,749			50,641				39,941
45	Houston, Tex	336,281	271,226		5,000	27,911				32,144			
46	Bridgeport, Conn	9,092											9,092
47	Youngstown, Ohio	368,598	366,532				2,066						
48	Hartford, Conn	684,754	644,331			18,540			21,883				
49	Fort Worth, Tex	246,453	246,453										
50	Grand Rapids, Mich	352,488	284,603			8,794			59,091				
51	Springfield, Mass	371,215	345,659							25,556			
52	Des Moines, Iowa	276,602	195,834			15,074			65,694				
53	Scranton, Pa	302				302							
54	Paterson, N. J	100					100						
55	Jacksonville, Fla	1,475,499	210,350	1,053,223				211,926					
56	Nashville, Tenn	260,209	241,875			11,436	1,079	1,680	3,610				529
57	Trenton, N. J	518,749	502,930			7,792		8,027					
58	Salt Lake City, Utah	285,862	222,381				1,160		62,321				
59	Tulsa, Okla	273,384	255,740						5,879	11,765			

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC SERVICE ENTERPRISES: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
60	Flint, Mich	$401,081	$393,112			$5,036	$1,735		$1,198				
61	Fall River, Mass	317,622	256,221				1,000	$242	60,159				
62	Camden, N. J	298,194	252,751			3,271		6,192	14,511	$21,469			
63	Miami, Fla	261,068	219,793					37,680	3,595				
64	Wilmington, Del	381,902	305,508			1,941		74,453					
65	Erie, Pa	373,595	365,255					3,075			$5,265		
66	Cambridge, Mass	404,971	354,621						50,350				
67	New Bedford, Mass	300,863	217,880					1,593	81,390				
68	Albany, N. Y	625,243	620,493			4,750							
69	Kansas City, Kans	1,419,372	404,826	$997,650									$16,896
70	Yonkers, N. Y	462,038	456,602				2,002	3,434					
71	Reading, Pa	224,968	224,968										
72	Duluth, Minn	774,325	237,946		$536,244	135							
73	Elizabeth, N. J	3,710				647		3,063					
74	Lowell, Mass	402,666	337,354				2,509		31,451	31,352			
75	San Diego, Calif	560,682	462,273					48,992	23,060				26,357
76	Canton, Ohio	198,259	182,002			4,129	1,122			11,006			
77	Spokane, Wash	188,431	187,449			982							
78	Oklahoma City, Okla	251,222	250,022			1,200							
79	Tacoma, Wash	1,580,835	351,859	1,090,271			300	24,835				$113,570	
80	El Paso, Tex	191,117	191,117										
81	Waterbury, Conn	107,564	105,971			1,593							
82	Lynn, Mass	291,977	227,786						64,191				
83	Utica, N. Y	500				500							
84	Fort Wayne, Ind	661,613	173,823	483,982		2,514	1,294						
85	Somerville, Mass	140,473	140,473										

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

86	Tampa, Fla	$369,584	$287,216				$215	$71,608	$10,545				
87	Knoxville, Tenn	254,494	234,987			$19,507							
88	Savannah, Ga	221,108	133,702			19,713	2,453	8,276	18,999	$6,246			$31,719
89	Evansville, Ind	294,101	245,806			10,122	954	2,922	34,297				
90	Allentown, Pa	139,410	139,001			409							
91	Long Beach, Calif	1,430,630	343,665		$1,074,396	4,886		4,661	3,022				
92	Lawrence, Mass	307,839	278,350						29,489				
93	Schenectady, N. Y	154,409	150,304			4,105							
94	Wichita, Kans	13,534								13,534			
95	Bayonne, N. J	1,211,759	1,211,759										
96	Hamtramck, Mich	349,016	349,016										
97	Harrisburg, Pa	142,371	142,371										
98	Manchester, N. H	226,165	154,477				1,588		70,100				
99	Peoria, Ill	3,516				1,450	2,066						
100	South Bend, Ind	195,986	186,803				754		8,429				
101	Gary, Ind	10,061	1,990	$5,456		335	2,280						
102	Rockford, Ill	147,383	146,329			1,054							
103	St. Joseph, Mo	1,082				1,082							
104	Wilkes-Barre, Pa	6,763				163			6,600				
105	Sioux City, Iowa	145,990	131,433			1,016	1,411		12,130				
106	Portland, Me	184,647	104,600						61,567	18,480			
107	Little Rock, Ark	10,935							10,935				
108	Highland Park, Mich	202,634	202,434				200						
109	Charleston, S. C	794,330	140,230			4,222		632,712					17,166
110	Sacramento, Calif	244,097	193,495					23,321	11,432	21			15,828
111	Binghamton, N. Y	178,940	177,535			1,405							
112	Saginaw, Mich	155,804	119,012			1,639			20,490	14,663			
113	East St. Louis, Ill												
114	Troy, N. Y	125,910	119,113			1,019			5,778				
115	Johnstown, Pa	862				225	637						
116	Chattanooga, Tenn	46,739				8,267		892	160	37,420			
117	Terre Haute, Ind	30,391							30,391				
118	Lansing, Mich	1,247,596	241,734	800,109		2,150	500		23,474				179,629
119	Pawtucket, R. I	184,414	168,208						16,206				
120	Chester, Pa	600						600					
121	Winston-Salem, N. C	140,963	117,044			21,541			2,378				
122	Springfield, Ohio	105,696	100,888			4,808							
123	Passaic, N. J												
124	Racine, Wis	121,275	77,820			165	165		29,614	13,511			
125	New Britain, Conn	192,309	167,040						23,178		$155		1,936

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC SERVICE ENTERPRISES: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
126	Hoboken, N. J.	$264,669	$258,926						$5,743				
127	Berkeley, Calif.	7,686						$7,686					
128	Altoona, Pa.	73,334	71,929				$1,405						
129	Mobile, Ala.	160,743	128,740			$2,782		13,318	15,903				
130	Shreveport, La.	146,486	132,589			336			8,100	$658			$4,803
131	Cicero, Ill.	187,665	187,665										
132	Brockton, Mass.	153,006	137,214						15,792				
133	Bethlehem, Pa.	130,069	96,547			33,522							
134	Huntington, W. Va.	17,768				5,004	288	40	12,436				
135	Springfield, Ill.	422,000	150,874	$230,222			690		40,214				
136	Union City, N. J.												
137	Quincy, Mass.	132,565	110,307						22,258				
138	Roanoke, Va.	17,367				17,067	300						
139	Lincoln, Nebr.	438,997	154,139	67,583			146						217,129
140	East Orange, N. J.	244,099	244,099										
141	Holyoke, Mass.	1,052,599	149,842	412,448	$486,910					3,399			
142	Portsmouth, Va.	161,883	141,656			6,063			14,164				
143	Jackson, Mich.	133,528	115,112				1,101		17,315				
144	Lakewood, Ohio	224,682	224,682										
145	Topeka, Kans.	259,861	257,448				937			1,476			
146	Fresno, Calif.	5,564				900				4,664			
147	Macon, Ga.	183,433	167,979				145		9,021	6,288			
148	Wichita Falls, Tex.	176,395	170,599						5,796				
149	Covington, Ky.	160,586	155,672			216							4,698
150	Niagara Falls, N. Y.	185,118	181,114			4,004							
151	Pasadena, Calif.	1,116,739	252,489	823,259							$406		40,585
152	Lancaster, Pa.	232,803	231,500			1,303							
153	Wheeling, W. Va.	197,755	191,161			3,953		429	2,212				
154	Augusta, Ga.	125,219	80,364						22,472				22,383
155	Newton, Mass.	163,805	163,005						800				

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156	Kalamazoo, Mich	211,697	122,344	70,328		241			16,843			1,941
157	Decatur, Ill	285,779	285,779									
158	Charlotte, N. C	277,006	258,841			300			14,420	3,445		
159	Atlantic City, N. J	258,842	252,787			6,055						
160	Oak Park, Ill	186,433	186,433									
161	Kenosha, Wis	91,924	89,085					2,839				
162	Davenport, Iowa	24,061				312			720			23,029
163	Malden, Mass	98,298	64,551						33,747			
164	Hammond, Ind	231,192	231,192									
165	Mount Vernon, N. Y	281,718	281,718									
166	Beaumont, Tex	258,620	166,584					70,424				21,612
167	Cedar Rapids, Iowa	94,405	93,999			406						
168	Woonsocket, R. I	97,813	97,813									
169	New Castle, Pa	8									8	

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

170	Charleston, W. Va	$11,731							$11,731			
171	Pontiac, Mich	182,952	$178,782			$4,170						
172	Medford, Mass	110,306	80,288						30,018			
173	McKeesport, Pa	146,143	146,143									
174	York, Pa											
175	Haverhill, Mass	91,204	90,526				$161		517			
176	Bay City, Mich	361,766	73,749	$284,903					3,114			
177	Elmira, N. Y	162,527	122,867			5,595			34,065			
178	Newport News, Va	68,730	61,990					$6,740				
179	Stockton, Calif	18,910						8,538		$10,372		
180	Galveston, Tex	160,840	158,111						2,729			
181	Chelsea, Mass	49,243	49,243									
182	Perth Amboy, N. J	289,349	280,917			2,183	1,500	4,749				
183	Pittsfield, Mass	39,705	38,309				1,396					
184	Greensboro, N. C	122,001	94,436						12,385	334		$14,846
185	Montgomery, Ala	111,065	101,635			506	3,868		5,056			
186	Lima, Ohio	138,043	135,503			2,260	250					
187	Madison, Wis	249,217	218,868			4,884	850		24,615			
188	Lexington, Ky	3,172				3,109	63					
189	East Chicago, Ind	65,790	65,790									
190	Aurora, Ill	178,342	176,984			750			608			
191	New Rochelle, N. Y											
192	Evanston, Ill	152,491	152,491									
193	Columbus, Ga	71,304	62,665						8,639			
194	Muncie, Ind	19,852							19,852			

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC SERVICE ENTERPRISES: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
195	Waco, Tex	$137,963	$117,167						$20,796				
196	Jamestown, N. Y	326,124	94,382	$226,987		$4,755							
197	Muskegon, Mich	161,282	123,406				$1,325		36,551				
198	Fitchburg, Mass	108,248	80,054						28,194				
199	San Jose, Calif												
200	Pueblo, Colo	249,726	240,454						5,051	$4,221			
201	Brookline, Mass	158,889	151,617						7,272				
202	Chicopee, Mass	309,691	80,502	222,264					6,925				
203	Lorain, Ohio	103,190	90,606						12,584				
204	Williamsport, Pa	800				800							
205	Butte, Mont												
206	Salem, Mass	122,131	101,413				1,287		19,431				
207	Hamilton, Ohio	710,619	90,597	229,911	$390,111								
208	Durham, N. C	191,283	100,951			4,167	200		9,275				$76,690
209	Battle Creek, Mich	101,658	101,658										
210	Everett, Mass	90,612	69,669						20,943				
211	Springfield, Mo	4,602					34		4,568				
212	Columbia, S. C	115,444	107,444			3,957	368			3,286			389
213	Stamford, Conn	48							48				
214	Dubuque, Iowa	77,800	76,328			532	460	$480					
215	Joliet, Ill	151,520	151,520										
216	Council Bluffs, Iowa	176,712	175,357				1,355						
217	Rock Island, Ill	69,516	69,516										
218	Portsmouth, Ohio	133,907	122,050						11,857				
219	Taunton, Mass	450,274	87,000	348,760					14,514				
220	Superior, Wis												
221	Quincy, Ill	93,638	85,682				1,207		6,749				
222	New Brunswick, N. J	170,041	169,660			381							
223	Lynchburg, Va	71,940	69,309						2,631				
224	Austin, Tex	520,646	225,186	268,818			1,396		25,246				

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225	Kokomo, Ind	11,005						11,005				
226	Ogden, Utah	66,841	46,710					20,131				
227	Easton, Pa	17				17						
228	Wilmington, N. C	90,015	88,657						1,358			
229	Danville, Ill	822				411	411					
230	Waterloo, Iowa	76,046	76,046									
231	Hazleton, Pa											
232	Petersburg, Va	73,719	53,693			6,764		13,262				
233	Poughkeepsie, N. Y	118,370	118,370									
234	Orange, N. J	74,797	74,797									
235	Waltham, Mass	98,010	67,109					30,901				
236	Auburn, N. Y	116,720	109,918					6,542		$260		
237	Amsterdam, N. Y	84,566	84,566									
238	Norristown, Pa	3,454				3,454						
239	Lewiston, Me	47,468	47,468									
240	Green Bay, Wis	70,174	70,174									
241	St. Petersburg, Fla	871,324	158,314		394,471			33,984				$284,555
242	Moline, Ill	72,970	63,765					9,205				
243	Sheboygan, Wis	97,059	79,797					194	17,068			
244	Elgin, Ill	60,023	46,707						13,316			
245	Oshkosh, Wis	92,430	71,126						21,304			
246	Watertown, N. Y	88,046	88,046									
247	Muskogee, Okla	82,364	73,924						8,440			
248	Newburgh, N. Y	78,902	77,480			739		683				
249	La Crosse, Wis	57,905	57,395				510					
250	Colorado Springs, Colo	640,088	46,834	412,594	153,842		1,318		16,454	9,046		
	Honolulu, Hawaii [1]	319,015	304,871			14,144						

[1] Not included in group or grand totals

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1926

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	Grand total	$293,518,886	$222,530,662	$23,571,614	$13,500,463	$20,932,094	$634,833	$10,157,496	$1,557,332	$634,392
	Group I	168,165,929	137,313,112	6,475,605	8,838,127	9,017,401	390,126	4,714,815	985,814	430,929
	Group II	28,756,618	20,738,148	2,128,447	3,162,084	1,850,710	72,315	612,592	24,099	168,223
	Group III	55,364,411	39,220,132	7,835,330	803,440	4,851,260		2,372,687	277,433	4,129
	Group IV	26,576,255	16,527,985	4,817,570	529,437	2,825,024	172,392	1,522,332	174,735	6,780
	Group V	14,655,673	8,731,285	2,314,662	167,375	2,387,699		935,070	95,251	24,331
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$81,840,190	$75,853,640			$3,054,057		$2,932,493		
2	Chicago, Ill	13,209,162	3,578,186	$1,900	$4,827,709	2,389,834	$11,972	996,500	$974,588	$428,473
3	Philadelphia, Pa	17,102,007	15,367,949	1,733,405	575					78
4	Detroit, Mich	10,388,155	9,056,287		225,523	776,489	26,351	303,505		
5	Cleveland, Ohio	8,985,378	5,446,597	1,780,226	507,687	899,065	351,803			
6	St. Louis, Mo	1,563,608	1,473,048	90,560						
7	Baltimore, Md	5,784,134	5,734,648					49,486		
8	Boston, Mass	7,252,714	5,258,968		57,498	1,624,280		311,968		
9	Los Angeles, Calif	8,590,064	5,800,157	2,042,716	733,587				11,226	2,378
10	Pittsburgh, Pa	4,455,577	1,861,889	826,798	1,632,896	133,994				
11	San Francisco, Calif	3,689,720	3,689,720							
12	Buffalo, N. Y	3,310,506	2,825,559		224,418	139,682		120,847		
13	Washington, D. C	185	169					16		
14	Milwaukee, Wis	1,994,529	1,366,295		628,234					
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Newark, N. J	$3,867,771	$2,859,374		$696,211	$218,278		$61,038		$32,870
16	Minneapolis, Minn	3,075,735	2,205,377		320,664	525,700	$6,006	17,988		
17	New Orleans, La	2,565,509	1,791,561		242,436	386,590		144,922		
18	Cincinnati, Ohio	5,134,934	4,212,199	$486,738	301,028	65,533	51,781		$15,615	2,040
19	Kansas City, Mo	1,767,881	867,967	722,591		72,702				104,621

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20	Seattle, Wash	3,711,385	2,623,213	448,843	584,339		14,528	34,137	6,190	135
21	Indianapolis, Ind	1,464,872	667,713	470,275	305,239			16,583	2,294	2,768
22	Rochester, N. Y	2,296,866	1,663,216		18,579	481,211		128,860		
23	Jersey City, N. J	3,958,535	2,990,088		674,658	100,696		175,705		17,438
24	Louisville, Ky	913,130	852,490		18,930			33,359		8,351
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
25	Akron, Ohio	$2,152,473	$1,437,950	$345,393		$369,130				
26	Toledo, Ohio	1,883,752	1,180,307	576,853		126,592				
27	Portland, Oreg	2,241,418	1,426,308	223,408	$172,592	384,856		$23,726	$6,399	$4,129
28	Columbus, Ohio	2,314,386	1,297,475	532,270		473,908			10,733	
29	Denver, Colo	1,806,863	1,003,542	434,500		368,781		40		
30	Providence, R. I	1,502,765	1,398,514					104,251		
31	Oakland, Calif	691,241	291,103	365,874	16,826				17,438	
32	St. Paul, Minn	1,749,656	1,461,042			286,015		2,599		
33	Atlanta, Ga	663,327	523,069			125,706		14,552		
34	Omaha, Nebr	1,914,036	580,584	454,998	535,691	283,095		3,424	56,244	
35	Birmingham, Ala	916,160	684,541			210,044		21,575		
36	San Antonio, Tex	1,225,866	970,885	168,286				60,312	26,383	
37	Dallas, Tex	1,096,045	1,058,037					38,008		
38	Worcester, Mass	673,593	499,057					174,536		
39	Richmond, Va	1,938,908	1,875,062					63,846		
40	Syracuse, N. Y	1,083,997	817,874			191,746		74,377		
41	New Haven, Conn	558,032	489,525					68,507		
42	Memphis, Tenn	1,325,456	1,214,780			35,224		75,452		
43	Dayton, Ohio	932,757	613,529	241,704		76,686		838		
44	Norfolk, Va	1,989,111	1,827,854					161,257		
45	Houston, Tex	1,280,951	955,262	235,857				68,766	21,066	
46	Bridgeport, Conn	615,032	592,214					22,818		
47	Youngstown, Ohio	865,436	584,037	201,407		79,992				
48	Hartford, Conn	785,756	549,561	207,638				1,963	26,594	
49	Fort Worth, Tex	748,539	552,952	192,307				2,666	614	
50	Grand Rapids, Mich	662,331	272,993	236,954		148,943		3,441		
51	Springfield, Mass	740,205	634,286					105,919		
52	Des Moines, Iowa	831,850	538,972	281,735				77	11,066	
53	Scranton, Pa	242,063	110,844	84,878		43,035			3,306	
54	Paterson, N. J	803,313	630,870			55,089		117,354		
55	Jacksonville, Fla	686,903	397,729	219,978		34,689		22,836	11,671	
56	Nashville, Tenn	665,703	627,703			37,400		600		
57	Trenton, N. J	624,880	580,006			29,632		15,242		
58	Salt Lake City, Utah	592,447	279,020	169,310		73,339		66,043	4,735	
59	Tulsa, Okla	981,416	693,350	271,443				693	15,930	

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

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For test discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
60	Flint, Mich	$799,818	$393,236	$361,953		$42,636			$1,993	
61	Fall River, Mass	750,730	600,540					$150,190		
62	Camden, N. J	770,571	564,498			146,422		59,651		
63	Miami, Fla	905,043	477,237	173,241		198,972		13,578	42,015	
64	Wilmington, Del	483,059	483,059							
65	Erie, Pa	409,099	195,029	159,843		50,788		3,439		
66	Cambridge, Mass	534,143	380,177			103,658		50,308		
67	New Bedford, Mass	715,978	610,112					105,866		
68	Albany, N. Y	736,535	636,148			89,657		10,730		
69	Kansas City, Kans	935,114	516,537	147,581	$78,170	192,826				
70	Yonkers, N. Y	1,082,395	833,324			41,441		207,630		
71	Reading, Pa	330,706	118,555	211,440					711	
72	Duluth, Minn	464,527	250,503	175,233		26,341		2,759	9,691	
73	Elizabeth, N. J	444,499	238,377			185,822		20,300		
74	Lowell, Mass	401,448	314,568					86,880		
75	San Diego, Calif	760,155	595,780	164,375						
76	Canton, Ohio	933,581	413,322	394,989		125,212			58	
77	Spokane, Wash	290,615	214,991	71,714				1,452	2,458	
78	Oklahoma City, Okla	771,959	504,537	240,521				24,591	2,310	
79	Tacoma, Wash	657,555	567,185	84,484	161				5,725	
80	El Paso, Tex	427,838	353,525					74,313		
81	Waterbury, Conn	725,447	603,366	14,508				107,280	293	
82	Lynn, Mass	346,326	288,715			21,894		35,717		
83	Utica, N. Y	431,434	315,878			60,978		54,578		
84	Fort Wayne, Ind	227,377	36,722	190,655						
85	Somerville, Mass	241,792	63,374			130,711		47,707		

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

86	Tampa, Fla	$465,969	$302,030	$141,050				$14,079	$8,810	
87	Knoxville, Tenn	795,812	698,965			$28,842		68,005		
88	Savannah, Ga	171,951	135,227					31,305	5,419	
89	Evansville, Ind	169,574	86,424	78,591				4,559		
90	Allentown, Pa	219,220	64,098	151,482		2,634			1,006	
91	Long Beach, Calif	705,096	404,034	297,331				1,821	1,910	
92	Lawrence, Mass	307,627	233,563					74,064		
93	Schenectady, N. Y	407,987	352,982			26,821		28,184		
94	Wichita, Kans	424,408	152,059	98,186		171,472			2,691	
95	Bayonne, N. J	624,669	499,022			34,361		91,286		
96	Hamtramck, Mich	290,273	78,405	153,037		57,893		938		
97	Harrisburg, Pa	295,689	151,952	130,934		12,803				
98	Manchester, N. H	264,276	229,821					34,455		
99	Peoria, Ill	120,219	12,073	33,838	$8,837	38,863		16,782	8,803	$1,023
100	South Bend, Ind	272,124	103,123	169,001						
101	Gary, Ind	151,826	49,415	102,411						
102	Rockford, Ill	252,006	50,137	39,229	1,699	100,022		25,813	35,106	
103	St. Joseph, Mo	156,378	114,208	42,170						
104	Wilkes-Barre, Pa	183,328	141,031	25,065		12,328		4,904		
105	Sioux City, Iowa	201,650	99,708	97,277				1,462	3,203	
106	Portland, Me	469,934	226,026		214,270			29,638		
107	Little Rock, Ark	346,728	128,925	40,406			$171,949	5,269		179
108	Highland Park, Mich	446,114	184,285	206,940		54,889				
109	Charleston, S. C	561,188	376,846	27,546		97,376		57,631	1,789	
110	Sacramento, Calif	575,633	331,815	243,818						
111	Binghamton, N. Y	266,401	253,690			5,502		7,209		
112	Saginaw, Mich	300,625	69,810	111,535		119,280				
113	East St. Louis, Ill	213,975	53,686	27,773	33,581	80,099	443	11,290	6,283	820
114	Troy, N. Y	326,554	275,050	4,300		47,035			169	
115	Johnston, Pa	329,829	195,471	133,859					499	
116	Chattanooga, Tenn	391,045	359,020			15,109		16,916		
117	Terre Haute, Ind	128,897	81,930	46,600				367		
118	Lansing, Mich	419,555	287,999			131,250			306	
119	Pawtucket, R. I	453,180	373,938					79,242		
120	Chester, Pa	206,362	94,109	80,150		19,436		1,689	10,978	
121	Winston-Salem, N. C	663,377	419,629			221,684		22,064		
122	Springfield, Ohio	230,328	92,495	90,044		47,789				
123	Passaic, N. J	480,102	370,489			55,200		54,413		
124	Racine, Wis	195,342	195,342							
125	New Britain, Conn	243,260	237,926					5,334		

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

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
126	Hoboken, N. J	$691,043	$589,196					$101,847		
127	Berkeley, Calif	178,791	47,755	$110,644	$4,313				$16,079	
128	Altoona, Pa	210,254	82,835	95,687		$31,482			250	
129	Mobile, Ala	204,348	178,076	3,278		55,176		24,186	3,632	
130	Shreveport, La	340,441	219,896	92,997		1,009		24,730	2,009	
131	Cicero, Ill	219,054	338	53,065	14,468	135,660		7,417	8,003	$103
132	Brockton, Mass	239,218	184,642					54,576		
133	Bethlehem, Pa	347,904	151,304	185,162				11,438		
134	Huntington, W. Va	184,321	87,220	95,848	204	375		441		233
135	Springfield, Ill	160,228	52,142	24,903	16,435	33,789		16,531	15,260	1,168
136	Union City, N. J	259,007	187,457			37,763		33,787		
137	Quincy, Mass	330,352	160,428			110,629		59,295		
138	Roanoke, Va	278,184	278,184							
139	Lincoln, Nebr	289,296	34,498	128,657		124,193				1,948
140	East Orange, N. J	323,726	170,038			100,147		53,541		
141	Holyoke, Mass	255,045	191,110					63,935		
142	Portsmouth, Va	556,830	464,171					92,659		
143	Jackson, Mich	254,367	142,458	64,351		47,558				
144	Lakewood, Ohio	507,430	174,639	245,456		86,176			1,159	
145	Topeka, Kans	145,381	74,986			70,395				
146	Fresno, Calif	141,014	33,489	107,002				523		
147	Macon, Ga	117,939	95,380					21,962	597	
148	Wichita Falls, Tex	436,872	162,424	80,960	184,674			325	8,489	
149	Covington, Ky	151,295	105,651	23,216		873		13,621	7,934	
150	Niagara Falls, N. Y	531,366	477,040			53,697		629		
151	Pasadena, Calif	507,660	323,440	183,290					930	
152	Lancaster, Pa	133,486	42,500	84,025					6,961	
153	Wheeling, W. Va	229,162	185,058	36,075		6,117		1,912		
154	Augusta, Ga	154,367	126,975	14,387		9,618		2,742	645	
155	Newton, Mass	312,627	206,123			67,808		38,696		

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156	Kalamazoo, Mich	203,144	16,054	115,970		62,717		1,337	7,066	
157	Decatur, Ill	216,401	44,669	45,100	38,021	75,639		5,721	5,945	1,306
158	Charlotte, N. C	436,510	310,500			112,716		13,294		
159	Atlantic City, N. J	897,373	862,873					34,500		
160	Oak Park, Ill	266,313	30,367	62,724	12,935	133,844		23,639	2,804	
161	Kenosha, Wis	144,460	144,460							
162	Davenport, Iowa	140,622	82,892	57,730						
163	Malden, Mass	205,633	104,753			61,343		39,537		
164	Hammond, Ind	139,280	72,871	61,056				5,353		
165	Mount Vernon, N. Y	436,770	311,467	97,988		16,801		10,514		
166	Beaumont, Tex	266,695	253,949					12,746		
167	Cedar Rapids, Iowa	161,088	62,306	98,782						
168	Woonsocket, R. I	445,100	383,821					61,279		
169	New Castle, Pa	137,347	50,992	76,644		8,811		900		

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

170	Charleston, W. Va	$185,171	$79,892	$105,279						
171	Pontiac, Mich	281,109	135,721	122,951		$22,437				
172	Medford, Mass	185,274	115,372			55,375		$14,527		
173	McKeesport, Pa	132,745	51,465	57,027		22,904		1,349		
174	York, Pa	101,627	58,614	41,000		2,013				
175	Haverhill, Mass	105,546	77,795					27,751		
176	Bay City, Mich	278,027	134,318	130,950		12,759				
177	Elmira, N. Y	154,672	153,472					1,200		
178	Newport News, Va	182,769	167,712					15,057		
179	Stockton, Calif	224,853	148,953	75,900						
180	Galveston, Tex	308,423	308,423							
181	Chelsea, Mass	259,255	134,374			64,368		60,513		
182	Perth Amboy, N. J	436,280	206,563			35,360		194,357		
183	Pittsfield, Mass	126,688	103,225					23,463		
184	Greensboro, N. C	505,193	288,083			202,478		14,632		
185	Montgomery, Ala	303,450	190,256			72,995		40,199		
186	Lima, Ohio	452,528	268,335	55,324		125,143		3,726		
187	Madison, Wis	300,724	240,507			60,217				
188	Lexington, Ky	127,855	102,742			15,937		9,176		
189	East Chicago, Ind	228,047	157,460	68,250				2,337		
190	Aurora, Ill	146,353	27,459	31,312		83,766			$3,816	
191	New Rochelle, N. Y	309,971	241,599			29,474		38,898		
192	Evanston, Ill	261,426	43,785	85,829		109,566			22,246	
193	Columbus, Ga	127,627	127,133					494		
194	Muncie, Ind	73,359	22,898	50,461						

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

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1926—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
195	Waco, Tex	$197,640	$189,154					$8,486		
196	Jamestown, N. Y	213,749	107,295	$67,638		$18,222		20,594		
197	Muskegon, Mich	238,203	113,035	71,688		53,480				
198	Fitchburg, Mass	148,843	108,136					40,707		
199	San Jose, Calif	123,907	48,504	75,403						
200	Pueblo, Colo	292,625	123,341	37,670		124,868		557	$6,189	
201	Brookline, Mass	179,507	81,271			74,619		23,617		
202	Chicopee, Mass	97,489	75,604					21,885		
203	Lorain, Ohio	299,275	137,405	94,904		66,420			546	
204	Williamsport, Pa	69,817	26,677	38,867		3,773		500		
205	Butte, Mont	141,062	85,850	12,977		18,580		22,836	819	
206	Salem, Mass	120,455	91,500					28,955		
207	Hamilton, Ohio	260,706	165,807	35,919		58,578		375	27	
208	Durham, N. C	298,162	217,020			75,992		5,150		
209	Battle Creek, Mich	71,518	14,084	19,611		37,823				
210	Everett, Mass	199,412	89,275			79,146		30,991		
211	Springfield, Mo	35,105	6,959	28,130				16		
212	Columbia, S. C	191,962	105,969	33,050		10,920		33,921	8,102	
213	Stamford, Conn	224,910	52,082		$133,953			14,544		$24,331
214	Dubuque, Iowa	138,134	68,700	69,060				6	368	
215	Joliet, Ill	164,952	18,938	61,084		68,742		2,202	13,986	
216	Council Bluffs, Iowa	107,750	61,427	40,680				5,643		
217	Rock Island, Ill	108,399	2,300	19,015		78,685		7,250	1,149	
218	Portsmouth, Ohio	274,909	111,335	74,546		88,991		37		
219	Taunton, Mass	155,563	118,388			7,862		29,313		
220	Superior, Wis	102,017	102,017							
221	Quincy, Ill	50,169	264	6,045		40,625		3,235		
222	New Brunswick, N. J	240,877	170,572			27,299		43,006		
223	Lynchburg, Va	216,448	214,998					1,450		
224	Austin, Tex	157,341	148,346					4,684	4,311	

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225	Kokomo, Ind	33,094	13,925	18,794				375	
226	Ogden, Utah	269,832	134,693	45,873		86,376		2,577	313
227	Easton, Pa	157,643	79,476	77,384				783	
228	Wilmington, N. C	172,738	115,622	32,289		8,360		10,743	5,724
229	Danville, Ill	70,063	14,550	31,600		15,410		6,195	2,308
230	Waterloo, Iowa	149,315	65,492	73,538				3,516	6,769
231	Hazleton, Pa	110,221	72,098	38,123					
232	Petersburg, Va	190,830	189,987					843	
233	Poughkeepsie, N. Y	176,008	123,874			52,134			
234	Orange, N. J	191,379	147,028			2,770		41,581	
235	Waltham, Mass	111,141	67,592			28,103		15,446	
236	Auburn, N. Y	66,012	43,369			17,329		5,314	
237	Amsterdam, N. Y	143,612	29,131	109,634		358		4,489	
238	Norristown, Pa	49,516	7,046	40,700				1,770	
239	Lewiston, Me	63,541	58,626					4,915	
240	Green Bay, Wis	137,888	136,327					1,561	
241	St. Petersburg, Fla	485,317	228,909	98,567		144,557		8,802	4,482
242	Moline, Ill	95,345	5,352	12,951		73,393		600	3,049
243	Sheboygan, Wis	73,308	63,375			9,933			
244	Elgin, Ill	96,784	11,380	12,760	33,422	37,469			1,753
245	Oshkosh, Wis	74,579	74,579						
246	Watertown, N. Y	144,844	130,469			14,375			
247	Muskogee, Okla	221,168	149,211	60,105				3,799	8,053
248	Newburgh, N. Y	83,474	53,186			10,609		19,679	
249	La Crosse, Wis	97,073	84,876			12,197			
250	Colorado Springs, Colo	271,070	188,703	51,774		24,909		4,443	1,241
	Honolulu, Hawaii [2]	273,120	180,533			78,095		14,492	

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.
[2] Not included in group or grand totals.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926

[This table is presented in two sections, the second section beginning on p. 368. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	Grand total	$964,445,181	$20,194,222	$6,362,130	$10,090,322	$9,820,263	$3,784,514	$117,223,097	$7,122,963	$492,426	$277,660,523	$45,369,951	$9,219,137
	Group I	523,071,141	13,581,141	3,729,663	4,253,246	4,369,415	2,064,326	60,544,457	3,291,086	283,576	149,354,464	25,313,336	5,594,620
	Group II	82,082,527	1,215,533	1,003,031	634,155	2,677,140	1,118,341	13,301,554	323,886	15,692	20,784,672	4,578,509	627,043
	Group III	187,418,432	1,786,589	907,877	1,992,289	1,922,479	381,998	23,522,621	2,143,783	90,401	54,683,282	6,803,034	1,763,588
	Group IV	111,787,894	2,324,572	436,807	1,968,452	459,288	163,619	11,442,840	896,399	64,603	34,731,544	5,057,667	930,762
	Group V	60,085,187	1,286,387	284,752	1,242,180	391,941	56,230	8,411,625	467,809	38,154	18,106,561	3,527,405	303,124
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$97,636,087	$5,619,591	$758,430	$910,429	$945,033	$139,315	$10,103,441	$2,007,289	$107,521	$34,368,518	$1,114,539	$217,020
2	Chicago, Ill.	86,455,692	346,602	355,924	152,421	52,886	25,522	11,100,645	315,839	----------	33,500,086	4,787,539	1,831,340
3	Philadelphia, Pa.	76,091,479	2,351,717	20,369	537,371	44,597	15,869	8,010,988	675	1,718	10,505,629	2,501,785	35,000
4	Detroit, Mich.	61,101,062	419,796	159,275	521,398	880,044	97,818	6,860,580	89,877	443	24,570,953	2,929,477	620,315
5	Cleveland, Ohio	21,697,274	46,598	461,556	175,904	12,023	75,663	3,172,332	152,253	132,418	8,346,137	487,136	10,531
6	St. Louis, Mo.	13,068,906	12,896	----------	205,716	7,722	417,283	1,655,703	----------	3,455	3,666,239	257,804	414,890
7	Baltimore, Md.	13,760,204	63,692	568,006	40,822	979	24,114	2,845,202	44,313	4,150	3,265,697	268,070	156,481
8	Boston, Mass.	15,434,811	308,667	269,117	370,060	8,294	394,090	976,186	215,884	----------	3,990,221	584,213	181,278
9	Los Angeles, Calif.	71,687,461	3,163,027	572,591	884,313	2,233,226	272,391	8,490,635	61,848	11,855	12,242,492	5,631,894	976,073
10	Pittsburgh, Pa.	15,691,935	439,364	343,622	15,986	26,489	43,373	425,187	49,832	4,995	4,942,933	4,945,629	6,622
11	San Francisco, Calif.	13,014,598	375,669	114,170	82,354	11,402	88,448	393,730	53,330	9,887	3,404,830	361,128	----------
12	Buffalo, N. Y.	13,893,203	367,122	14,788	110,634	28,636	343,544	461,241	209,578	----------	2,322,011	339,164	625,554
13	Washington, D. C.	7,851,800	1,920	59,303	203,966	26,516	14,189	1,086,211	34,379	----------	675,664	336,454	36,445
14	Milwaukee, Wis.	15,686,629	64,480	32,512	41,872	91,568	112,707	4,962,376	55,989	7,134	3,553,054	768,504	483,071
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	Newark, N. J.	$9,173,501	$875,716	$37,705	$11,368	$1,541	$48,743	$668,385	$50,053	----------	$2,805,803	$112,489	$3,923
16	Minneapolis, Minn.	9,498,854	16,642	11,595	42,145	1,986	49,335	1,354,843	8,266	$593	1,989,780	1,635,180	24,813
17	New Orleans, La.	9,516,705	4,461	5,000	80,982	2,491,135	----------	897,560	50,880	----------	2,789,689	92,946	----------
18	Cincinnati, Ohio	7,271,588	25,281	20,058	26,608	----------	4,259	681,397	6,500	----------	3,491,873	99,636	----------
19	Kansas City, Mo.	12,938,314	505	32,039	129,152	344	----------	5,049,350	20,589	----------	716,499	130,094	----------

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20	Seattle, Wash	10,610,611	111,470	17,156	35,919	7,633	37,278	965,102	7,457	10,099	3,408,061	548,536	178,508
21	Indianapolis, Ind	3,510,264	15,035	8,977	9,377	156,516	113,305	662,932	127,279			1,312,452	391,680
22	Rochester, N. Y	8,163,565	125,426	3,851	168,654	17,985	415,175	640,598	40,000	5,000	2,660,536	110,479	28,119
23	Jersey City, N. J	6,013,240	34,506	854,669	70,450		49,855	734,907	12,862		1,575,773	452,655	
24	Louisville, Ky	5,385,885	6,491	11,981	59,500		400,391	1,646,480			1,346,658	84,042	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
25	Akron, Ohio	$5,993,632	$283,022	$24,911	$28,076			$2,471,326	$14,589		$1,730,248	$382	$270
26	Toledo, Ohio	3,772,595	274,696	33,582	40,862	$499	$2,875	203,007	2,009		1,180,767	75,165	
27	Portland, Oreg	7,664,482	19,397	19,350	16,993	6,045	6,874	802,260	12,471	$190	2,457,955	376,144	707,527
28	Columbus, Ohio	3,568,634	2,848	1,134	11,959	4,816		216,513	27,405		1,590,571	324,917	17,390
29	Denver, Colo	6,820,155	51,017	5,403	8,952	33,243	950	374,600	11,067		2,470,522	429,429	17,602
30	Providence, R. I	4,149,008	11,790	21,392	16,120	8,964	9,064	706,339		25,682	591,812	84,043	8,503
31	Oakland, Calif	8,228,071	24,992	9,059	122,510	26,203	7,252	1,818,233	53,372		2,172,887	238,712	
32	St. Paul, Minn	5,466,943	498	828	4,307			1,714,271			1,484,416	579,493	379,231
33	Atlanta, Ga	2,823,954	11,932	10,908	64,769	932	1,945	245,155	67,769		1,023,756	168,803	4,122
34	Omaha, Nebr	5,898,241	286	9,298			235	588,813	13,000	4,603	1,865,465	58,154	
35	Birmingham, Ala	4,333,130	223,311	17,982	24,723	3,979		323,045	37,080		1,480,995	378,639	6,979
36	San Antonio, Tex	3,548,217	2,792		44,625	865,915	1,994	212,144	17,300		874,042	120,044	
37	Dallas, Tex	5,344,416	93,751	18,552	5,069	26,803	128	657,979	82,500		1,059,168		228
38	Worcester, Mass	2,201,485	3,859	9,270	104,368	494		532,097			616,169	10,758	
39	Richmond, Va	3,049,153	80,502	7,558	12,244	2,314	2,812	847,789	20,213		545,066	254,483	46,429
40	Syracuse, N. Y	4,732,110	18,520	33,563	42,045	8,360	101,270	576,741	35,529		2,044,680	108,733	
41	New Haven, Conn	1,684,543	392,950	42,580	37,411		4,284	141,689	8,656		265,643	59,803	1,000
42	Memphis, Tenn	1,642,070	16,038	1,976	33,813	58	970	138,790	4,029		338,787	22,552	16,431
43	Dayton, Ohio	4,588,652	5,086	10,076	21,436	637,683		588,375	9,532		568,537	514,620	478
44	Norfolk, Va	1,201,516	34,547	27,549	36,380	957	4,347	172,213	16,734		122,821	27,432	1,455
45	Houston, Tex	6,194,160	8,699	37,580	148,166	33,543	1,916	351,665	59,658		1,218,740	177,791	
46	Bridgeport, Conn	1,822,160	10,317	7,423	17,696	1,931	1,000	278,999	96,570		183,256	134,659	
47	Youngstown, Ohio	3,248,023			32,055			141,117	968		976,210	29,724	
48	Hartford, Conn	2,379,310	20,376		51,229		23,319	230,468	981	689	431,718	96,633	7,085
49	Fort Worth, Tex	2,694,609	364		3,625			477,960	96,673		632,338	336	7,993
50	Grand Rapids, Mich	5,650,657	18,984	3,681	26,067			1,262,776	700		2,094,926	23,477	7,797
51	Springfield, Mass	1,677,446	18,757	13,045	62,660	683	2,304	147,189	27,025		361,527	61,335	8,863
52	Des Moines, Iowa	3,329,979	2,422	5,668	2,435	152		90,187	2,896		1,081,982	145,779	
53	Scranton, Pa	740,661	1,595	1,584	22,746	2,178	720	220,354	1,670		178,586	18,509	
54	Paterson, N. J	4,770,156	4,220	58,637	35,736		2,652	352,710	33,545		442,853	177,847	
55	Jacksonville, Fla	2,738,993	2,918	255,755	33,219			300,787	90,168		37,851	27,116	
56	Nashville, Tenn	1,498,803			3,463	875		16,830	11,291		339,173	81,540	
57	Trenton, N. J	2,076,860		5,126	180,018	705	7,150	62,481	578,794		522,791		665
58	Salt Lake City, Utah	924,785	2,767	5,933	17,386		828	33,800		28,404	226,759	31,620	37,565
59	Tulsa, Okla	3,700,812	1,500	4,887	15,188			319,580			1,474,664	22,420	1,376

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 368. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
60	Flint, Mich	$2,991,173	$1,197	$37,794	$19,168	$7,501	$745	$623,506	$1,005		$609,893	$182,397	
61	Fall River, Mass	1,538,087	366		19,590		2,294	209,641			771,515	80,224	$5,553
62	Camden, N. J	2,012,131	2,325	4,977	850	658	1,890	456,898			707,404	97,592	6,409
63	Miami, Fla	8,891,289	6,569	44,316	283,188	25,800	9,221	877,949	447,635		3,003,908	392,237	27,379
64	Wilmington, Del	884,649	209				727	87,973			109,353	2,074	
65	Erie, Pa	1,847,684	1,459	7,904	14,077	70,465	88,638	97,176	23,759		688,453	99,124	1,147
66	Cambridge, Mass	713,185	5,102	13,898	12,008	27,418	4,160	93,505			369,010	57,972	
67	New Bedford, Mass	2,269,220	2,422	1,070	627	6,334		164,217	70,065	$27,134	992,289		
68	Albany, N. Y	3,489,513	40,575	10,000	96,007			223,774	21,806		1,676,743	110,621	
69	Kansas City, Kans	588,420	1,380	3,606	612	3,248	2,377	11,743	1,334		14,258	46,581	
70	Yonkers, N. Y	3,651,829	18,330	23,974	39,630	1,466	5,611	616,984	28,183	854	930,431	26,036	3,004
71	Reading, Pa	1,672,823						25,113			69,947	66,619	
72	Duluth, Minn	2,856,342	16,056	10,806	9,554	1,062	2,860	97,638	8,145		723,583	90,086	
73	Elizabeth, N. J	1,497,425	784		28,840			41,772	700		584,488		
74	Lowell, Mass	542,298			1,040			104,212			322,628	33,198	
75	San Diego, Calif	5,393,254	11,337	5,835	27,972	10,797	641	156,381	1,538		2,605,965	23,496	177,408
76	Canton, Ohio	3,534,758	3,765	5,244	21,826	11,500	66,788	458,499	6,949		1,421,458	258	
77	Spokane, Wash	604,768	13,257	3,370	13,281		1,693	42,781	14,696	53	143,171	32,740	6,752
78	Oklahoma City, Okla	1,093,616		12,750	1,316			226,203	4,660		414,331	152,518	
79	Tacoma, Wash	3,449,650	2,441	4,986		290		10,559	1,160	2,424	974,550	85,591	177,325
80	El Paso, Tex	399,553		2,986	19,620		567	30,269	938		112,872	92	42,076
81	Waterbury, Conn	1,492,250	5,230	3,308	4,134	529	1,096	113,479			72,221	266,489	
82	Lynn, Mass	1,055,142		1,307	533		7,801	747,044	50,296	368	17,007	2,195	
83	Utica, N. Y	2,116,674	634	939	17,311	77,076		236,398	11,229		1,592,705	61,424	
84	Fort Wayne, Ind	2,199,215	1,741	2,035	17,754	9,072		94,291	250		908,571	67,298	17,819
85	Somerville, Mass	475,063	6,657	2,482	15,000	1,931		56,034	15,241		158,847	55,080	19,727

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

86	Tampa, Fla	$5,697,215	$73	$8,971	$52,353			$743,437	$168,699		$1,497,482	$869,749	
87	Knoxville, Tenn	1,246,100	7,233	50,924	679	$42		123,631			106,750	22,918	
88	Savannah, Ga	720,442	1,787	10,312	3,453	554	$3,149	44,286	22,139		342,538		
89	Evansville, Ind	1,441,043		15,999	35,378			261,635			455,388	15,301	
90	Allentown, Pa	1,106,777		11,344	795	821		101,294	8,090		109,400	10,568	
91	Long Beach, Calif	5,620,008	94,157	9,010	56,893	1,186	1,115	126,231	54,299	$2,215	962,542	286,667	$86,037
92	Lawrence, Mass	1,019,235	965					81,802	8,544		170,075	33,416	15,883
93	Schenectady, N. Y	1,528,551	3,844	2,545	28,447	3,329	25,296	253,850	6,009	22,928	615,779	365	33,383
94	Wichita, Kans	1,379,833		856	4,867	302,841		78,423			682,711	57,914	23,341
95	Bayonne, N. J	759,092	7,554		35,061			16,203	1,422		375,926		7,002
96	Hamtramck, Mich	614,522	4,300	4,086	28,237	842	432	6,461			388,845	8,214	
97	Harrisburg, Pa	1,895,959	4,300		12,489	2,612		79,510	21,540		215,287	301,300	1,350
98	Manchester, N. H	395,164						145,911			147,898	4,025	
99	Peoria, Ill	568,142					21,588	3,991			385,333		11,315
100	South Bend, Ind	2,409,620	964		2,646	11,001		229,974	6,000		1,043,487	145,978	
101	Gary, Ind	2,309,555	157,809	2,800	15,973		2,065	460,217	99,571		995,889	24,314	97,087
102	Rockford, Ill	2,501,597	1,875		57,175	1,508	20,889	106,353			1,295,815	190,336	2,976
103	St. Joseph, Mo	1,978,670	121,235	1,800	13,631		53,508	169,971			581,754	6,071	
104	Wilkes-Barre, Pa	654,502	325		23,000			12,803			233,606		
105	Sioux City, Iowa	1,227,614	160	6,195	3,638			216,452			417,365	42,043	15,064
106	Portland, Me	607,902	4,225		12,750		343	16,531			284,816	16,235	
107	Little Rock, Ark	951,418	646	4,572	8,331	363	1,582	64,076	3,324		514,903	2,502	3,984
108	Highland Park, Mich	1,612,922	1,613	7,185	12,500			23,731	6,510		763,323	3,975	
109	Charleston, S. C	1,069,063	449	2,016	26,970		350	47,954	4,614		716,817	66,851	
110	Sacramento, Calif	2,120,804	902	147	932	700	247	153,019	13,133		510,842	284,135	71,581
111	Binghamton, N. Y	1,261,192	1,227		15,105	57	310	46,543			380,602	70,361	
112	Saginaw, Mich	1,160,819		14,171	18,253		953	283,194			373,070	37,609	
113	East St. Louis, Ill	1,264,193		1,596	1,110	363		30,878		338	934,189	5,737	
114	Troy, N. Y	562,120	669	11,897	11,897			6,317	2,661		204,034	716	7,685
115	Johnstown, Pa	2,035,373	182,116		9,800		1,265	274,818	7,371		204,511	42,018	
116	Chattanooga, Tenn	1,394,392		5,611	16,758	1,184	3,583	244,806	1,573	934	548,822	60	4,050
117	Terre Haute, Ind	979,678		2,485	4,400			32,263			297,044	9,993	
118	Lansing, Mich	2,275,319	4,326	1,330	44,018	125	985	227,921	5,160		602,505	227,958	68,625
119	Pawtucket, R. I	2,294,173	2,515	1,124	13,858			203,868			377,503	89,460	
120	Chester, Pa	526,944	259			484		245,721			209,194	150	
121	Winston-Salem, N. C	3,242,113	340,286	5,469	53,127	674	2,291	482,672	8,635		1,031,204	283,271	6,196
122	Springfield, Ohio	423,805	2,056	1,749	22,360		873	57,035			243,800	17,960	
123	Passaic, N. J	1,917,036	432	445	31,640	2,002	8,790	98,911	175,472		584,654	228,923	3,898
124	Racine, Wis	1,081,473	420	2,337	49,572		2,462	22,812	26,283		165,122	123,821	
125	New Britain, Conn	1,219,301	347	8,184	9,374			150,660			145,268	15,363	

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 368. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
126	Hoboken, N. J.	$6,561	$3,268		$500						$471		
127	Berkeley, Calif.	1,190,308	35,641	$10,227	6,387	$418	$599	$21,990	$6,168	$5,000	345,098	$9,536	$38,368
128	Altoona, Pa.	751,030	285,756	2,615		1,202		36,886	7,990		268,349	22,334	1,937
129	Mobile, Ala.	1,420,855	503	407	169,179	79,413	914		10,466		650,069		154
130	Shreveport, La.	1,092,897	887		1,528		171	141,528	1,755		355,251	51,327	4,318
131	Cicero, Ill.	1,255,149		703	3,540	933		52,112	1,649		527,549	12,844	23,207
132	Brockton, Mass.	527,088	1,670		8,250			146,718	6,561		171,343	2,287	7,050
133	Bethlehem, Pa.	573,492	462	155	29,299	494	704	192,228	1,101		83,673	4,841	1,068
134	Huntington, W. Va.	1,275,495		5,890	107,156			15,977			951,083	69,500	2,578
135	Springfield, Ill.	1,726,394	558	4,437	12,300		1,164	405,127	1,121		411,583	934	13,664
136	Union City, N. J.	165,378							22,793		30,209		
137	Quincy, Mass.	2,339,420	5,170	110,932	44,591	2,209	1,356	214,601			268,496	59,420	
138	Roanoke, Va.	564,102	5,259	6,184	6,001		112	127,787	655		71,388	197,745	
139	Lincoln, Nebr.	1,802,356	316	1,815	2,903			73,729			413,968	4,059	15,821
140	East Orange, N. J.	1,131,814	407		8,750		66	354,872			488,134	1,291	
141	Holyoke, Mass.	1,356,059	3,000		1,591			137,525			389,619	19,569	
142	Portsmouth, Va.	544,568	5,204	2,952	23,971		97	249,854	22,313		73,357	600	
143	Jackson, Mich.	795,737		3,379				391,954	1,794		167,136	18,278	
144	Lakewood, Ohio	598,161	325	2,494	64,328			92,331	208		208,389	12,902	
145	Topeka, Kans.	1,678,293			11,500	900		175,992	26,801		817,848	40,366	
146	Fresno, Calif.	274,654	8,025	6,158	33,648	886	1,627	1,801			16,443	13,931	16,422
147	Macon, Ga.	327,034	1,762		22,337			17,491	11,069		26,336	65,837	
148	Wichita Falls, Tex.	776,074		1,950	47,666			77,420	350		71,188	1,000	
149	Covington, Ky.	119,418						13,247			46,036		
150	Niagara Falls, N. Y.	2,143,581	18,264	3,955	25,931	2,355	1,416	154,264	20,330	27,856	717,467	323,148	16,328
151	Pasadena, Calif.	4,905,398	549,116	9,027	10,166	1,041	861	80,539	13,872	3,576	1,797,125	29,806	229,308
152	Lancaster, Pa.	593,956		5,316				25,135			34,774		
153	Wheeling, W. Va.	923,888				2,150		14,000	3,398		66,460		
154	Augusta, Ga.	564,838	6,231					30,458			133,961	25,357	95
155	Newton, Mass.	1,336,711		3,800	22,773			239,987			62,135	66,991	

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156	Kalamazoo, Mich	1,079,728	2,881	3,664	22,570	477	68	93,491	3,424	1,756	312,763	50,704	374
157	Decatur, Ill	1,380,811	41,184	2,140	9,883		570	179,029	7,413		621,348	6,246	7,086
158	Charlotte, N. C	1,343,607	355,999	1,760	119,782	93	932	35,302	24,916		195,789	3,666	
159	Atlantic City, N. J	2,784,867	84		170,203	23,975		56,633			832,797	4,434	54,068
160	Oak Park, Ill	1,128,112	1,044	3,206			11	30,242			435,350	10,359	
161	Kenosha, Wis	1,759,062	33,549	10,549	9,668	466	875	90,602	5,146		533,690	30,869	
162	Davenport, Iowa	420,930						14,455			289,549	15,398	772
163	Malden, Mass	348,418	3,881	3,723	1,816	1,200		82,968			58,141	30,776	
164	Hammond, Ind	1,516,166		1,246	33,775			712,012	8,275		538,635	96,519	37,087
165	Mount Vernon, N. Y	1,233,643	2,915					54,006	27,729		520,389	42,970	
166	Beaumont, Tex	645,958						38,992			158,914	48,662	
167	Cedar Rapids, Iowa	605,169	1,626	1,690	36,411	8,893		104,366	3,487		180,013	32,153	
168	Woonsocket, R. I	1,160,541	354	31,027	160,895	1,495		233,896			95,966	79,089	1,200
169	New Castle, Pa	546,492	162	246	1,684			255,128	4,566		177,169	5,642	

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

170	Charleston, W. Va	$1,045,557		$1,049	$1,216	$400	$722	$5,371	$281		$60,170	$77,349	
171	Pontiac, Mich	918,297	$3,494	10,055	64,103		442	106,625	344		208,465	21,326	
172	Medford, Mass	978,376	1,635	4,020	22,975	5,436		123,035			203,856	31,738	
173	McKeesport, Pa	592,253	75	4,700				106,988			340,853	3,639	
174	York, Pa	710,153			29,458			137,753	6,517		175,350		
175	Haverhill, Mass	731,444			18,602			27,546			119,615	265,613	
176	Bay City, Mich	266,334	896	91				14,871			44,168	3,459	$5,108
177	Elmira, N. Y	252,598	2,426	5,819	15,846	135		15,864	2,329	$25	131,100		
178	Newport News, Va	3,480,647	49,572	1,367	590	816	143	11,795			53,426		
179	Stockton, Calif	1,129,431	333,484	7,593	65,294	86,739		59,014	82		151,335	238,609	
180	Galveston, Tex	1,339,842			28,922				12,579		1,224,776		1,089
181	Chelsea, Mass	437,593	1,128		37,247	485		8,665			87,013	12,567	13,100
182	Perth Amboy, N. J	656,450			35,900			12,847			288,130	53,840	7,255
183	Pittsfield, Mass	559,131	3,681	903	3,777	2,702	897	121,023	8,000		110,366	33,461	17,079
184	Greensboro, N. C	2,458,678	146,004	14,103	181,607		75	268,594	12,965		916,796	479,662	
185	Montgomery, Ala	423,500	315	1,216	24,246		583	67,284	250		128,816	24,364	
186	Lima, Ohio	173,064		2,192	1,030			56,360			64,072		
187	Madison, Wis	1,500,833	9,822	45,534	2,183	684	1,722	409,694	14,355		363,890	57,887	14,101
188	Lexington, Ky	329,886	60,270	1,584	14,614			30,540	19,430		142,803	7,184	
189	East Chicago, Ind	1,128,086		2,275	13,731			446,770	81,258		404,470	97,758	14,147
190	Aurora, Ill	585,639		3,940	5,025			34,551			333,400	30,764	
191	New Rochelle, N. Y	1,186,255	71,397	7,839	1,581			312,857			76,728	21,568	5,221
192	Evanston, Ill	1,138,709	401	9,546				155,490			374,929	6,762	
193	Columbus, Ga	615,505	243		29,769	201		133,878	250		87,272	6,592	13
194	Muncie, Ind	269,425	2,231	2,135	10,044		734	796	12,000		156,363	49,286	

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 368. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
195	Waco, Tex	$547,486		$492	$8,787	$10,232	$436	$87,706	$8,083		$298,465		
196	Jamestown, N. Y	1,057,939	$16,661	4,732	1,739		5,544	39,728	12,698		405,384	$300,794	
197	Muskegon, Mich	1,302,541		446	4,426			62,941	5,917		243,774	12,667	
198	Fitchburg, Mass	430,796		42,798	9,500	25		42,197			234,837	16,973	$15,630
199	San Jose, Calif	1,284,521	555	1,588	9,503		32	36,887			556,839	143,493	9,761
200	Pueblo, Colo	425,610		1,996	601			196,875		$9,890	70,869	2,594	5,625
201	Brookline, Mass	797,022	1,184		126,931	698	3,824	202,029	10,883		184,993	48,333	10,953
202	Chicopee, Mass	502,804	1,823		7,769			72,136			208,495	9,068	
203	Lorain, Ohio	265,632	1,251	1,063	1,361			58,281			178,663	8,027	
204	Williamsport, Pa	411,175	2,867		5,431			38,732			192,488	17,695	
205	Butte, Mont	118,438	3,103		3,016			28,724	6,499		68,415	1,226	
206	Salem, Mass	148,179	500	1,498	375			10,219			76,591	3,777	
207	Hamilton, Ohio	530,395	989	2,000	24,889	186,168		80,751			66,880	11,003	6,620
208	Durham, N. C	2,136,112	5,472	3,582	37,414	986		95,408	25,942		131,748	20,223	
209	Battle Creek, Mich	399,459		1,587	6,117			87,190			8,057	62,136	
210	Everett, Mass	223,516	3,500	1,000	3,076	9,147	950	46,165			65,797	24,585	9,000
211	Springfield, Mo	204,552	282	669	11,879		170	34,791			65,937	17,306	
212	Columbia, S. C	182,405	30	1,392	1,250		85	20,009	8,278		10,386	6,255	
213	Stamford, Conn	1,004,565	2,843	3,970	11,212		625	167,860	3,877		206,470	50,392	1,552
214	Dubuque, Iowa	602,550	3,203	1,607	15,489			68,847			374,788	62,228	
215	Joliet, Ill	341,132	456	797	2,185	1,432		3,403	492		186,161	10,688	15,341
216	Council Bluffs, Iowa	753,828	5,434	1,210	4,529		800	254,436	2,413		242,304	70,948	
217	Rock Island, Ill	511,394	512	1,361		532	3,515	6,416	2,441		348,398	16,348	36,648
218	Portsmouth, Ohio	584,191	1,406		3,527			86,275	39,320		298,102	1,998	
219	Taunton, Mass	652,273						25,374			110,344	4,650	
220	Superior, Wis	115,193		3,114	1,484		2,500	6,165			75,401	13,361	2,912
221	Quincy, Ill	779,095	300	7,200			128		7,800		325,762	6,015	
222	New Brunswick, N. J	1,025,367	215,398		94,993			68,815	2,000		185,584		
223	Lynchburg, Va	1,323,004	3,717	704	34,002	36,256	2,009	71,701			252,963	483,460	1,527
224	Austin, Tex	367,294	12,308	5,703	13,305			23,090	388		6,095		

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225	Kokomo, Ind	324,777		900	10,570			24,727		90	206,824	26,732	
226	Ogden, Utah	313,087	875	3,205	6,082			4,763			31,255	104,390	
227	Easton, Pa	1,273,795	485	1,323				769,938	2,821		101,882	3,735	5,021
228	Wilmington, N. C	329,791		7,406	108			2,784	13,291		164,845	565	
229	Danville, Ill	282,712						14,672			191,867	4,814	1,994
230	Waterloo, Iowa	170,504	795	2,056	4,822			51,235	2,940		25,679	5,894	1,624
231	Hazleton, Pa	321,409	1,030	14,261	19,375			88,751		28,149	41,635	7,188	
232	Petersburg, Va	282,134				34,672	16,540	1,775			16,957	72,211	
233	Poughkeepsie, N. Y	441,621	3,887	865	3,382	532	3,542	27,591	432		278,032	8,166	
234	Orange, N. J	1,338,240	1,817	3,397	16,553			1,094,645			156,824	300	
235	Waltham, Mass	985,420	266,197	971		10,582		40,462	7,350		118,696	35,398	6,360
236	Auburn, N. Y	215,579	9,374					7,020	3,215		139,179	20,785	112
237	Amsterdam, N. Y	346,981		1,355	19,877	38		23,559	399		133,615		
238	Norristown, Pa	183,289		1,512	11,661			19,909			6,345	13,549	
239	Lewiston, Me	98,666	107	747	9,800	2,300	147	10,964			34,964	14,758	
240	Green Bay, Wis	238,880	1,480	11,727	6,607		126	70,467			691	2,895	24,406
241	St. Petersburg, Fla	7,128,204	9,092	2,334	27,446		4,762	720,019	120,790		3,229,127	71,663	60,180
242	Moline, Ill	301,411			4,148	167		15,057	1,558		214,168	33,483	
243	Sheboygan, Wis	731,355	2,032	3,204	4,949			110,900			358,358	40,754	7,871
244	Elgin, Ill	831,032						500,895			245,136	14,245	1,999
245	Oshkosh, Wis	481,164	548	4,769	14,960		106	23,397			143,539		
246	Watertown, N. Y	600,088	15,547	22	1,770		778	37,447			102,886	18,746	797
247	Muskogee, Okla	30,495			2,744		1,802				600		
248	Newburgh, N. Y	253,080		1,556			85	22,912			25,793	6,423	
249	La Crosse, Wis	322,115	2,092	5,283	1,923		1,750	35,888	825		152,185	60,192	1,278
250	Colorado Springs, Colo	323,204	161	1,389	22,853	576	656	486	6,517		56,327	10,848	
	Honolulu, Hawaii [2]	3,597,406			24,701	10,416		80,900			1,360,081	50,783	24,411

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.
[2] Not included in group or grand totals.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 360. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	Grand total	$3,288,419	$13,496,939	$2,441,261	$202,363,361	$9,844,345	$7,827,783	$35,683,276	$4,976,075	$1,074,597	$113,270,469	$13,750,750	$3,180,177	$45,908,181
	Group I	2,795,445	10,492,809	2,174,077	98,466,804	5,512,420	7,446,455	22,024,787	4,107,884	614,204	53,146,551	9,152,708	2,643,561	32,114,106
	Group II	363,206	1,252,824	104,650	11,747,470	848,837	46,917	2,002,653	94,176	225,406	10,983,837	1,676,859	----------	6,456,136
	Group III	90,946	711,565	95,632	51,125,337	1,729,538	310,399	5,228,654	327,859	77,606	27,166,832	1,449,908	364,793	2,651,422
	Group IV	29,586	936,935	51,716	28,980,920	1,329,237	16,202	4,686,294	89,405	34,606	12,454,174	849,956	135,559	3,716,751
	Group V	9,236	102,806	15,186	12,042,830	424,313	7,810	1,740,888	356,751	122,775	9,519,075	621,319	36,264	969,766
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y	$464,975	$3,855,306	$120,070	$18,313,028	$37,654	$673,177	$3,214,809	$608,977	----------	$8,080,740	----------	$1,450,723	$4,525,502
2	Chicago, Ill	----------	1,328,900	----------	18,104,436	318,784	56,788	7,434,135	6,999	----------	6,736,846	----------	----------	----------
3	Philadelphia, Pa	----------	1,726,089	1,082,669	11,957,153	2,079,285	4,201,519	3,300,933	----------	----------	3,660,902	----------	119	24,057,092
4	Detroit, Mich	503,439	994,501	191,989	7,164,049	446,344	1,744,827	544,492	3,346,262	$16,229	8,797,583	----------	42,680	158,691
5	Cleveland, Ohio	1,788	262,832	231,412	2,291,134	446,637	672	491,139	3,625	1,546	3,051,927	$1,607,522	875	233,614
6	St. Louis, Mo	693	273,811	90,628	1,947,252	87,345	157,304	198,046	----------	1,030	2,991,389	----------	675,564	4,136
7	Baltimore, Md	----------	20,000	25,340	3,976,224	----------	122,588	505,754	3,475	5,387	1,521,768	----------	----------	298,142
8	Boston, Mass	107,839	645,773	16,503	4,966,634	161,505	11,979	731,548	36,012	2,324	741,093	----------	----------	715,591
9	Los Angeles, Calif	249,330	402,807	31,182	13,597,242	1,492,553	236,054	879,651	71,588	333,394	10,687,834	7,545,186	----------	1,620,265
10	Pittsburgh, Pa	196,044	27,007	48,791	3,651,693	96,901	15,455	47,925	6,376	8,755	346,604	----------	1,658	694
11	San Francisco, Calif	811,950	105,960	1,437	3,828,692	80,316	4,609	742,062	----------	17,419	2,026,826	----------	----------	500,379
12	Buffalo, N. Y	313,367	207,194	229,843	4,494,726	130,942	44,000	1,971,258	----------	4,482	1,209,087	----------	466,032	----------
13	Washington, D. C	11,413	233,351	100,526	2,188,403	62,712	----------	269,359	----------	----------	2,510,989	----------	----------	----------
14	Milwaukee, Wis	134,607	409,278	3,687	1,986,138	71,412	177,483	1,693,676	24,570	223,638	782,963	----------	5,910	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	Newark, N. J	$44,900	$120,638	$32,379	$671,096	$234,774	$35,000	$402,854	$89,578	----------	$719,117	----------	----------	$2,207,439
16	Minneapolis, Minn	221,604	----------	6,438	1,458,916	75,677	----------	337,744	----------	$153	928,442	----------	----------	1,334,702
17	New Orleans, La	----------	----------	----------	900,099	18,604	100	239,020	----------	----------	1,177,852	----------	----------	768,377
18	Cincinnati, Ohio	37,349	27,907	----------	1,522,655	75,908	----------	8,406	4,500	----------	1,200,377	----------	----------	38,874
19	Kansas City, Mo	6,618	----------	30,516	3,021,442	57,636	1,404	213,907	98	----------	3,528,121	----------	----------	----------

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20	Seattle, Wash	3,711	7,281	161	1,139,811	41,920		94,115		224,353	1,807,550	$1,676,859		287,631
21	Indianapolis, Ind	17,061	291,598		129,296	48,083		226,223		450				
22	Rochester, N. Y	4,704	552	2,950	1,416,864	87,882	10,413	134,816		450	529,814			1,759,297
23	Jersey City, N. J	6,231	804,848	32,206	552,324	178,085		299,907			261,773			52,189
24	Louisville, Ky	21,028			894,967	30,268		45,661			830,791			7,627
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
25	Akron, Ohio				$843,579	$4,314		$4,993			$587,622			
26	Toledo, Ohio			$2,400	1,460,627	66,671	$3,350	71,489		$131	353,430		$76	$959
27	Portland, Oreg		$23		2,223,779			92,260		226	908,935			14,053
28	Columbus, Ohio				527,774	20,686		71,850	$354		609,110	$141,307		
29	Denver, Colo	$6,542	193,350		2,740,880		6,580	30,612		39	439,367			
30	Providence, R. I	14,913			360,978			46,660		335	2,195,909			46,504
31	Oakland, Calif	243			1,719,883	23,688	60,029	165,389		105	1,602,032			183,482
32	St. Paul, Minn		97,752	5,666	750,650	858		71,787	708		352,001		5,813	18,664
33	Atlanta, Ga	83	5,949	6,955	410,727	3,148	1,470	93,424	3,318	22	684,852			13,915
34	Omaha, Nebr				1,760,887	21,187		253,520			741,162			581,631
35	Birmingham, Ala			95	1,355,559	353,518	131	21,903	38,217	17,856	29,336	9,870	595	9,317
36	San Antonio, Tex				118,511	21,514	3,058	126,975			375,176		683	763,444
37	Dallas, Tex	694	2,622	113	1,013,466	8,980	2,992	205,458	426	266	2,165,221			
38	Worcester, Mass				630,855	3,303		16,603			273,709			
39	Richmond, Va	15,940			745,716	1,155		42,297	36,492		216,462		3,493	168,188
40	Syracuse, N. Y	507			1,024,839	21,353		114,352	151,918		409,806		39,894	
41	New Haven, Conn	550			494,795	35,573	102	198,527						980
42	Memphis, Tenn		175,800		554,477	18,023	19,075	95,758			177,858		3,000	24,635
43	Dayton, Ohio			8,022	818,144	14,124		10,934		229	1,381,376			
44	Norfolk, Va			1,365	383,151			181,168		1,586	187,254		1,252	1,305
45	Houston, Tex		4,390	1,142	2,865,888			226,984			862,851		185,611	9,536
46	Bridgeport, Conn	7,258			697,238	319,023		62,187	403	4,200				
47	Youngstown, Ohio				1,481,668			266,715			319,566			
48	Hartford, Conn	23,337			1,304,308			35,496	10,705	7,083	134,123		671	1,089
49	Fort Worth, Tex		18,000		442,756	13,655	320	287,572		111	712,906			
50	Grand Rapids, Mich				1,341,771	195,535		113,060	13,123		518,643		20,085	10,032
51	Springfield, Mass	2,022			536,726		900	44,578	381	35,749	353,702			
52	Des Moines, Iowa				1,603,070	18,886	659	30,052			337,714			8,077
53	Scranton, Pa				123,710	5,149	235	163,625						
54	Paterson, N. J				2,429,835	26,825		30,023			1,175,273			
55	Jacksonville, Fla				678,742		250	129,935			567,645	395,009		219,598
56	Nashville, Tenn		1,326	3,769	28,231	7,016	11,160	113,727			880,402			
57	Trenton, N. J	10,898			519,557	54,221		86,378			32,712		15,364	
58	Salt Lake City, Utah				255,558	16,091		21,535		793	245,746			
59	Tulsa, Okla				832,770	1,760		3,065			1,022,922			680

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 360. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
60	Flint, Mich		$77,845		$968,619	$18,588		$69,189	$4,062		$369,664			
61	Fall River, Mass				291,352	15,728		25,000			116,824			
62	Camden, N. J				277,101	11,219	$2,000	196,797		$553	185,178			$60,280
63	Miami, Fla		126,294	$66,105	2,896,999			221,944	4,010		367,993		$80,192	9,550
64	Wilmington, Del				646,158			9,359			27,672			1,124
65	Erie, Pa				414,592	8,649		33,760	275		281,655			16,551
66	Cambridge, Mass	$3,501	1,927		14,785	2,274		91,459		593	7,499			8,074
67	New Bedford, Mass	2,724			723,139	41,825		43,438			186,049			7,887
68	Albany, N. Y				781,029	84,396		66,407	1,107		377,048			
69	Kansas City, Kans				150,697	7,015		2,049			321,083	$22,437		
70	Yonkers, N. Y		3,750		1,216,505	35,182	246	389,705	62,107		249,831			
71	Reading, Pa				956,582		186,088	21,923			346,551			
72	Duluth, Minn	500			1,416,630	31,720	4,353	134,618			201,373		8,064	99,294
73	Elizabeth, N. J				827,776	12,855		210						
74	Lowell, Mass				3,116	5,629		72,475						
75	San Diego, Calif		224		751,356	28,610	6,715	23,251		3,424	1,197,806			360,498
76	Canton, Ohio				1,429,898	2,899		3,562			102,112			
77	Spokane, Wash				40,544	19,762		20,404		4,305	247,959			
78	Oklahoma City, Okla				151,594	7,370		58,574			64,300			
79	Tacoma, Wash				1,056,964	11,028	686	26,620			391,156	703,070		800
80	El Paso, Tex				78,189	5,780		25,699			80,465			
81	Waterbury, Conn	1,234	1,274		195,630	23,076		17,148	253		787,149			
82	Lynn, Mass				103,599	9,444					110,157			5,391
83	Utica, N. Y		1,039		6,204	22,088		83,743						5,884
84	Fort Wayne, Ind				638,537	32,852		45,226			185,554	178,215		
85	Somerville, Mass				6,637	15,293		15,203			106,931			

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

86	Tampa, Fla		$133,168		$1,350,215			$213,280			$617,844			$41,944
87	Knoxville, Tenn		5,587		191,374	$6,175		266			730,441		$80	
88	Savannah, Ga				22,522	6,248		102,506			157,154		98	3,696
89	Evansville, Ind				489,963	33,660		14,744			116,741			2,234
90	Allentown, Pa				786,592			5,420			72,453			
91	Long Beach, Calif	$748	824		1,549,675	36,408		270,551	$1,359	$389	318,296		830	1,760,576
92	Lawrence, Mass				228,488	85,093		297,832			97,137			
93	Schenectady, N. Y	127			266,369			67,968	41,529	414	156,356		13	
94	Wichita, Kans				85,860	7,100		135,920						
95	Bayonne, N. J				215,182	20,853		38,699			41,190			
96	Hamtramck, Mich		112,689		38,460	7,695					14,261			
97	Harrisburg, Pa				1,187,321			10,630			59,620			
98	Manchester, N. H				12,896	8,734					75,700			
99	Peoria, Ill				53,866	13,201		78,848						
100	South Bend, Ind				576,449	12,526		30,324			350,271			
101	Gary, Ind				326,247	45,984		79,831					1,768	
102	Rockford, Ill				574,856	15,428		30,042	31,545		172,799			
103	St. Joseph, Mo				233,560	20,333		776,807						
104	Wilkes-Barre, Pa				362,691			22,077						
105	Sioux City, Iowa				276,924	6,320	$66	17,626		3,840	193,117		25,326	3,478
106	Portland, Me				28,438			37,137			207,427			
107	Little Rock, Ark				336,767	3,562		5,135						1,671
108	Highland Park, Mich		101,154		383,376	253,837				7,751	47,967			
109	Charleston, S. C				29,533			5,789			154,861			12,859
110	Sacramento, Calif				562,602	8,907	412	22,244			65,144			425,857
111	Binghamton, N. Y		305,593		414,076	8,938		1,637		1,901	14,604		238	
112	Saginaw, Mich				72,266	6,983		5,238		275	348,807			
113	East St. Louis, Ill				119,097	162,259		8,626						
114	Troy, N. Y				195,292			39,440			81,512			
115	Johnstown, Pa				945,644			367,830						
116	Chattanooga, Tenn	1,361			438,309	15,665		110,620						1,056
117	Terre Haute, Ind				619,888	12,984		621						
118	Lansing, Mich				417,322	16,434		126,979	500	3,967	107,457	$293,750		125,957
119	Pawtucket, R. I				1,049,199	4,784		2,396			546,300			3,166
120	Chester, Pa				56,298			14,838						
121	Winston-Salem, N. C	350	8,967	$931	304,696	661		22,545			601,344		88,794	
122	Springfield, Ohio		14,019		9,780	3,136		5,847			45,190			
123	Passaic, N. J				55,909	11,961		66,771			647,228			
124	Racine, Wis				300,978	18,026	5,617	10,822			290,821		56	62,324
125	New Britain, Conn	2,011			691,360			45,746		100	36,858			114,030
126	Hoboken, N. J				324						1,998			
127	Berkeley, Calif				211,553	24,799		47,952		7,316	419,151			105
128	Altoona, Pa				51,532						72,429			
129	Mobile, Ala		55,621		330,537	66,173		16,947	1,188	1,639	28,673			8,972
130	Shreveport, La				219,279	10,000		53,347			241,101			12,405

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 360. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
131	Cicero, Ill				$498,773	$3,605		$68,807			$61,427			
132	Brockton, Mass	$18,676			47,956	8,172		35,895			70,184			$2,326
133	Bethlehem, Pa				70,059			28,196			160,851		$361	
134	Huntington, W. Va	579	$412		72,115	9,512		40,693						
135	Springfield, Ill				38,761	13,272		28,799			546,216	$216,806		31,652
136	Union City, N. J				108,731	3,645								
137	Quincy, Mass	601	185,028		707,567	10,281		24,476			702,192			2,500
138	Roanoke, Va	511		$50,785	87,951	6,821		1,091					1,812	
139	Lincoln, Nebr		13,262		1,150,437	8,434		20,008			85,616	6,960		5,028
140	East Orange, N. J				53,277	2,123		211,371			11,523			
141	Holyoke, Mass				75,453	2,076		32,925			295,233	142,063		257,005
142	Portsmouth, Va	26			131,767			1,147			32,475		550	255
143	Jackson, Mich				142,943	4,152		15,492			50,609			
144	Lakewood, Ohio				168,156	9,219		9,170			30,639			
145	Topeka, Kans				394,552	6,006		33,969		$627	169,732			
146	Fresno, Calif		196		164,028			8,609	$588					2,292
147	Macon, Ga				34,343	1,119		2,894		26	109,942			33,878
148	Wichita Falls, Tex				316,937	4,449		60,730			194,384			
149	Covington, Ky				19,384	1,616					39,135			
150	Niagara Falls, N. Y				686,308	12,450		40,604	1,449		78,120		13,336	
151	Pasadena, Calif	203	364		1,401,980	33,454		32,988	1,467		545,035	158,964		6,506
152	Lancaster, Pa				428,131						100,600			
153	Wheeling, W. Va				314,145	59,952		27,337			436,446			
154	Augusta, Ga		51		322,165			500			6,620			39,000
155	Newton, Mass				706,187	15,292		19,738			199,808			
156	Kalamazoo, Mich	34			427,938	12,827		41,161		548	73,306	31,413		329
157	Decatur, Ill				290,568	9,504		146,347			59,493			
158	Charlotte, N. C				531,820	7,392				236	57,015		2,297	6,608
159	Atlantic City, N. J				510,440			256,244		23	337,005			538,961
160	Oak Park, Ill				507,927	9,478		49,703			80,792			

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161	Kenosha, Wis	119			781,111	13,572	$125	84,352		301	164,068			
162	Davenport, Iowa				40,676	16,567	9,982	33,531						
163	Malden, Mass				93,165	9,360		3,016			59,831			601
164	Hammond, Ind				69,217	5,000		14,460						
165	Mount Vernon, N. Y	3,495			382,131	28,740		28,733	9,780	5,148	127,607			
166	Beaumont, Tex				19,794	30,039		37,864			102,213			209,480
167	Cedar Rapids, Iowa				180,780	7,718		16,615		105	31,312			
168	Woonsocket, R. I	745			233,929	4,542		14,910			302,493			
169	New Castle, Pa				95,753	4,041		2,101						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000													
170	Charleston, W. Va			$486	$808,513	$90,000								
171	Pontiac, Mich		$7,330		289,313	3,519		$78,855			$105,915		$18,511	
172	Medford, Mass				455,673	4,292		10,971		$1,000	108,176			$5,569
173	McKeesport, Pa				37,066						98,932			
174	York, Pa				359,755	1,320								
175	Haverhill, Mass		11,004		196,764	7,226				8,930	76,144			
176	Bay City, Mich	$601			15,182	7,696					136,699	$37,563		
177	Elmira, N. Y				13,960	7,608		13,605	$642		38,527			4,712
178	Newport News, Va				25,436			957		28,311	3,305,417			2,817
179	Stockton, Calif		574		109,142	9,113		18,762						49,690
180	Galveston, Tex				23,371			219			48,886			
181	Chelsea, Mass				235,208	4,517		9,695			27,968			
182	Perth Amboy, N. J				167,703	8,666					82,109			
183	Pittsfield, Mass	1,743			110,838			5,242		66,358	73,061			
184	Greensboro, N. C				37,147	6,050		48	36,356		336,876			22,395
185	Montgomery, Ala				162,016			250	2,528		11,632			
186	Lima, Ohio				20,137	4,764					24,509			
187	Madison, Wis				399,028	8,267	$2,900	90,117			80,266			383
188	Lexington, Ky				50,000	1,777		1,684						
189	East Chicago, Ind				33,673	5,020		28,984						
190	Aurora, Ill				59,662	5,679		3,617			109,001			
191	New Rochelle, N. Y				640,684	13,380		35,000						
192	Evanston, Ill				404,561	14,631		94,884			77,505			
193	Columbus, Ga		71	25	242,860	1,334		20,074		7,621	84,635			667
194	Muncie, Ind				15,564	5,696		6,576						8,000
195	Waco, Tex				21,578	5,802		1,762			104,143			
196	Jamestown, N. Y		13,679		33,104			329			61,164	149,383	13,000	
197	Muskegon, Mich				890,680	14,188	3,095	10,616		1,165	51,868			758
198	Fitchburg, Mass		24,096		11,523	4,790		100			28,722			205
199	San Jose, Calif				516,870	3,016		5,977						
200	Pueblo, Colo				85,296	3,324		2,906			46,234			
201	Brookline, Mass	1,870			61,849	9,448		38,769			83,758			11,500
202	Chicopee, Mass				35,282	2,230		2,463			106,875	58,663		
203	Lorain, Ohio				1,993	3,356					11,637			
204	Williamsport, Pa				130,086			23,876						

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 360. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
205	Butte, Mont				$5,212	$2,243								
206	Salem, Mass				9,444	5,535		$18,129			$21,806			$305
207	Hamilton, Ohio				6,647	4,423		1,319			42,974	$61,326		34,406
208	Durham, N. C				131,016				$481		1,682,163			1,677
209	Battle Creek, Mich				146,432	2,243		24,040			61,657			
210	Everett, Mass	$200			10,010	3,179		1,212			45,695			
211	Springfield, Mo				70,553	2,700		265						
212	Columbia, S. C				95,386			256			39,078			
213	Stamford, Conn				539,162			16,602						
214	Dubuque, Iowa		$5,669		25,902	3,942		12,501	161		28,213			
215	Joliet, Ill				91,823	5,002		3,450			19,902			
216	Council Bluffs, Iowa				91,564	9,775	$488	13,936	148		55,843			
217	Rock Island, Ill				26,119	8,134		10,635			50,335			
218	Portsmouth, Ohio				55,743	949					96,595			276
219	Taunton, Mass				236,436	5,737					99,322	169,410		1,000
220	Superior, Wis				3,934	6,322								
221	Quincy, Ill				143,937	6,267		2,900			278,786			
222	New Brunswick, N. J				144,093	4,050					310,434			
223	Lynchburg, Va	291	16,354	$2,619	225,900			29,427		$3	162,071			
224	Austin, Tex				99,488			6,179		243	133,886	65,799		810
225	Kokomo, Ind				29,313	5,893		8,928						10,800
226	Ogden, Utah				121,285	4,221	293	1,784			34,645			289
227	Easton, Pa				337,262	6,077		45,251						
228	Wilmington, N. C				33,370	1,482		58,509			46,994			437
229	Danville, Ill				62,963	6,402								

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230	Waterloo, Iowa				9,579	7,820		2,099			55,961			
231	Hazleton, Pa				121,020									
232	Petersburg, Va	1,735			119,561	3,701		1,156			7,479		$4,753	1,594
233	Poughkeepsie, N. Y	1,739			63,654	6,701		23,302			19,796			
234	Orange, N. J	1,057			48,280					3,749	11,618			
235	Waltham, Mass				404,664	7,679		3,350			83,711			
236	Auburn, N. Y				5,420			11,656			18,818			
237	Amsterdam, N. Y				157,610						10,528			
238	Norristown, Pa				129,279		1,034							
239	Lewiston, Me				6,288	2,016		2,059			14,516			
240	Green Bay, Wis				62,523	10,937		4,392		87	42,542			
241	St. Petersburg, Fla		19,768	12,056	934,906	5,244		773,912	81,430	228	265,565			789,682
242	Moline, Ill		4,261		13,370	2,990		3,981			7,774			454
243	Sheboygan, Wis				134,691	3,949		14,798			38,425			11,424
244	Elgin, Ill				9,418	3,745		156			52,687			2,751
245	Oshkosh, Wis				224,031	4,790		25,137	483	108	39,161			135
246	Watertown, N. Y				14,212	2,741		15,541	234,522		155,079			
247	Muskogee, Okla				8,725	6,585		2,366			7,218			455
248	Newburgh, N. Y				89,073			48,698			58,540			
249	La Crosse, Wis				29,654			16,378		4,972	9,695			
250	Colorado Springs, Colo				14,361	4,130		30,246			88,904	79,175		6,575
	Honolulu, Hawaii [1]		832		889,462			13,335			1,142,485			

[1] Not included in group or grand totals.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926

[This table is presented in two sections, the second section beginning on p. 384. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	Grand total	$11,419,587,956	$1,469,321,798	$128,461,570	$1,256,544,451	$84,315,777	$304,718,496	$12,229,901	$119,581,652	$172,906,943
	Group I	7,394,895,456	1,161,624,901	63,934,330	1,071,784,082	25,906,489	250,736,733	7,562,429	108,354,380	134,819,924
	Group II	923,209,747	97,878,703	17,904,981	59,699,426	20,274,296	15,859,541	1,279,781	1,685,178	12,894,582
	Group III	1,678,656,041	143,749,095	25,415,664	92,272,159	26,061,272	17,819,475	1,194,187	4,299,054	12,326,234
	Group IV	896,627,257	44,577,404	13,587,570	23,739,376	7,250,458	11,378,525	1,525,521	3,396,940	6,456,064
	Group V	526,199,455	21,491,695	7,619,025	9,049,408	4,823,262	8,924,222	667,983	1,846,100	6,410,139
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$3,563,805,280	$877,799,208	$11,254,067	$866,545,141		$74,191,491	$3,312,056	$70,262,435	$617,000
2	Chicago, Ill	756,246,883	7,342,842	7,311,242		$31,600	47,884,392	1,654,849	13,307,518	32,922,025
3	Philadelphia, Pa	629,783,474	88,555,307	1,976,907	86,578,400		84,305,885	511,721	7,159,700	76,634,464
4	Detroit, Mich	337,269,390	27,506,220	5,795,422	18,401,463	3,309,335	1,245,289	42,089	555,450	647,750
5	Cleveland, Ohio	250,152,652	28,041,413	5,025,071	20,843,147	2,173,195	43,515	38,515		5,000
6	St. Louis, Mo	179,858,369	10,406,794	3,810,794	3,943,000	2,653,000	4,449,761	64,325	1,038,000	3,347,436
7	Baltimore, Md	237,361,883	36,045,881	64,822	27,427,700	8,553,359	2,702,007	61,007	1,383,000	1,258,000
8	Boston, Mass	327,505,146	43,264,380	2,174,130	32,830,250	8,260,000	23,039,480	818,233	10,253,540	11,967,707
9	Los Angeles, Calif	444,226,068	17,432,266	17,432,266			2,923,940	46,031	1,458,495	1,419,414
10	Pittsburgh, Pa	179,694,154	12,339,696	2,891,108	8,948,588	500,000	1,131,511	496,319	67,592	567,600
11	San Francisco, Calif	170,473,833	2,233,834	2,233,834			3,148,625	65,987	1,356,400	1,726,238
12	Buffalo, N. Y	150,086,229	9,145,816	3,827,983	5,317,833		445,065	184,765	42,500	217,800
13	Washington, D. C	80,594,914	115,308	115,308			1,589,923	86,683		1,503,240
14	Milwaukee, Wis	87,837,181	1,395,936	21,376	948,560	426,000	3,635,849	179,849	1,469,750	1,986,250
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	Newark, N. J	$139,930,362	$16,253,022	$92,710	$15,237,231	$923,081	$619,257	$15,367	$151,702	$452,188
16	Minneapolis, Minn	91,624,308	5,805,052	350,089	2,330,261	3,124,702	2,901,281	182,607	287,750	2,430,924
17	New Orleans, La	70,553,566	3,516,777	3,335,584	180,200	993	2,029,934	40,748	325,000	1,664,186
18	Cincinnati, Ohio	175,464,036	37,813,377	2,487,199	28,132,715	7,193,463	7,440,774	188,185	712,216	6,540,373
19	Kansas City, Mo	83,379,651	9,651,011	1,984,011	1,263,000	6,404,000	424,756	24,738		400,018

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20	Seattle, Wash	108,671,430	3,136,941	1,701,884	363,000	1,072,057	239,876	46,926	108,510	84,440
21	Indianapolis, Ind	45,786,863	1,019,193	1,019,193			968,149	47,537		920,612
22	Rochester, N. Y	71,199,510	5,321,037	4,104,037	661,000	556,000	877,384	576,384	100,000	201,000
23	Jersey City, N. J	90,684,850	11,973,633	1,497,614	10,476,019		39,164	39,164		
24	Louisville, Ky	45,915,171	3,388,660	1,332,660	1,056,000	1,000,000	318,966	118,125		200,841

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

25	Akron, Ohio	$43,634,798	$2,623,955	$1,031,994	$1,591,961		$312,649	$41,646	$181,555	$89,448
26	Toledo, Ohio	42,592,962	7,807,381	1,741,801	5,965,580	$100,000	185,900	11,810	26,140	147,950
27	Portland, Oreg	73,399,205	4,776,655	565,572	2,947,650	1,263,433	1,129,491	32,647	252,037	844,807
28	Columbus, Ohio	50,776,976	13,542,045	1,156,444	12,385,601		119,146	4,746	31,500	82,900
29	Denver, Colo	68,123,185	522,568	237,568	285,000		1,945,835	33,555	482,975	1,429,305
30	Providence, R. I	49,998,425	12,854,544	93,664	12,660,880	100,000	1,465,358	34,397	1,166,000	264,961
31	Oakland, Calif	38,453,087	559,691	559,691			30,516	30,516		
32	St. Paul, Minn	58,725,829	12,444,605	272,805	10,863,400	1,308,400	747,793	3,418	305,800	438,575
33	Atlanta, Ga	29,848,678	2,409,450		2,408,000	1,450	37,000		2,000	35,000
34	Omaha, Nebr	48,591,569	2,315,334	565,001	1,129,583	620,750	499,108	29,322	284,494	185,292
35	Birmingham, Ala	17,916,060	782,368	245,868	510,500	26,000	243,935	9,970		233,965
36	San Antonio, Tex	26,167,946	2,124,809	1,722,505	401,250	1,054	14,594	4,594		10,000
37	Dallas, Tex	32,718,304	2,046,051	1,400,301	645,750		45,164	38,414	6,000	750
38	Worcester, Mass	34,375,535	4,244,316	6,516	2,855,700	1,382,100	964,699	10,157		954,542
39	Richmond, Va	36,185,673	8,087,284	830,384	5,853,900	1,403,000	351,443	3,843		347,600
40	Syracuse, N. Y	29,439,475					27,265	11,765		15,500
41	New Haven, Conn	20,533,413	944,834	184,960	621,500	138,374	1,097,742	34,130	86,000	977,612
42	Memphis, Tenn	32,230,744	1,287,384	270,494		1,016,890				
43	Dayton, Ohio	24,969,144	3,421,084	267,911	3,153,173		109,033	25,240	74,115	9,678
44	Norfolk, Va	37,232,530	4,616,310	329,064	2,287,000	2,000,246	16,412	15,412		1,000
45	Houston, Tex	35,891,417	3,813,013	701,108	3,077,579	34,326				
46	Bridgeport, Conn	26,489,115					367,443	79,953	6,000	281,490
47	Youngstown, Ohio	22,350,672	3,077,919	897,632	2,178,187	2,100	216,984	39,165	41,860	135,959
48	Hartford, Conn	46,556,602	2,634,387	301,864	632,855	1,699,668	279,692	250	58,481	220,961
49	Fort Worth, Tex	20,184,359	2,063,535	246,212	1,066,016	751,307				
50	Grand Rapids, Mich	24,940,764	2,301,790	844,316	1,142,374	315,100	21,620	1,420	3,000	17,200
51	Springfield, Mass	26,942,834	154,854	2,454	62,900	89,500	79,576	759	48,817	30,000
52	Des Moines, Iowa	24,192,797	425,859	198,542	32,000	195,317	298,644	24,906	33,000	240,738
53	Scranton, Pa	11,390,096	460,546	293,546	157,000	10,000	259,910	18,405		241,505
54	Paterson, N. J	18,668,070	2,340,517	10,017	1,535,500	795,000	21,545	17,045		4,500
55	Jacksonville, Fla	22,871,222	711,806	101,958	427,394	182,454	146,974	83,974	63,000	
56	Nashville, Tenn	29,182,959	1,038,325	912,634	75,691	50,000	17,666	13,966	3,700	
57	Trenton, N. J	20,309,619	2,875,103	1,003,243	1,267,860	604,000	233,801	43,151	80,000	110,650
58	Salt Lake City, Utah	22,256,280	436,275	31,275	198,000	207,000	203,560	2,660		200,900
59	Tulsa, Okla	25,423,759	3,536,392	2,690,580	825,812	20,000	85,370	85,370		

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 384. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
60	Flint, Mich	$20,981,630	$262,660	$168,326	$94,334		$14,034	$14,034		
61	Fall River, Mass	19,198,612	2,236,253	83,253	172,000	$1,981,000	61,330	2,819		$58,511
62	Camden, N. J	19,754,780	2,807,949	116,517	2,661,832	29,600	102,269	40,269	$32,000	
63	Miami, Fla	18,865,045	1,347,427	1,294,401		53,026				
64	Wilmington, Del	16,843,269	374,356	556	355,300	18,500	479,154	7,377	116,900	354,877
65	Erie, Pa	18,633,342	559,939	87,939	472,000		30,243	543		29,700
66	Cambridge, Mass	19,925,125	3,224,688	90,438	289,250	2,845,000	66,334	3,576	20,500	42,258
67	New Bedford, Mass	23,830,281	1,516,365	74,557	56,000	1,385,808	498,282	2,186	26,000	470,096
68	Albany, N. Y	24,196,814	1,643,967	719,231	442,986	481,750	102,959	75,859	27,100	
69	Kansas City, Kans	16,690,540	1,393,417	274,575	455,899	662,943	14,068	68	14,000	
70	Yonkers, N. Y	23,933,948					1,002,168	25,097	46,950	930,121
71	Reading, Pa	19,541,276	578,676	239,676	289,000	50,000	21,377	377	16,500	4,500
72	Duluth, Minn	22,180,484	31,040	31,040			2,098,794	55,261	250,000	1,793,533
73	Elizabeth, N. J	11,597,498	916,000	80,925	820,075	15,000	217,286	13,676	117,610	86,000
74	Lowell, Mass	12,654,202					149,509	400		149,109
75	San Diego, Calif	40,997,296	863,280	363,280		500,000	137,164	44,032		93,132
76	Canton, Ohio	22,884,333	2,676,735	287,335	2,329,400	60,000	180,142	14,900	146,936	18,306
77	Spokane, Wash	18,614,083	1,707,576	140,057	106,700	1,460,819	63,696	6,134	972	56,590
78	Oklahoma City, Okla	21,601,856	3,906,090	798,516	2,575,817	531,757	45,482	15,482		30,000
79	Tacoma, Wash	29,864,531	1,962,049	272,468	1,038,995	650,586	85,439	18,872	12,796	53,771
80	El Paso, Tex	12,165,810	1,212,094	472,519	599,575	140,000	21,072	21,072		
81	Waterbury, Conn	22,754,527	319,514		259,000	60,514	308,312	1,875		306,437
82	Lynn, Mass	15,272,128	821,418	3,918		817,500	98,177	13,837		84,340
83	Utica, N. Y	9,340,732	101,189	92,789	8,400		186,354	6,208	42,446	137,700
84	Fort Wayne, Ind	14,393,494	5,424	5,424			228,895	22,217	161,870	44,808
85	Somerville, Mass	8,376,302					31,067	1,410		29,657

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

86	Tampa, Fla	$19,227,496	$1,431,678	$282,465	$1,055,853	$93,360	$60,298	$13,026	$43,772	$3,500
87	Knoxville, Tenn	12,844,228	865,949	1,120	777,963	86,866	21,000			21,000
88	Savannah, Ga	11,348,778	173,500	173,500						
89	Evansville, Ind	13,718,905	96,619	96,619			111,800	44,059	66,000	1,741
90	Allentown, Pa	11,000,359	518,554	259,554	249,000	10,000	302	102	200	
91	Long Beach, Calif	32,397,446	422,172	422,172						
92	Lawrence, Mass	9,716,729	24,263	9,263	15,000		10,810			10,810
93	Schenectady, N. Y	13,525,592	73,156	36,608	36,548		261,829	158,329	66,500	37,000
94	Wichita, Kans	8,753,534	186,433	17,910	168,523		99,940	10,740	70,000	19,200
95	Bayonne, N. J	17,997,240	2,107,230	855,282	1,251,948		92,549	72,449		20,100
96	Hamtramck, Mich	5,910,649	297,471	185,498	111,973		15,947	15,947		
97	Harrisburg, Pa	12,712,500	277,904	146,838	55,000	76,066	48,659	2,909		45,750
98	Manchester, N. H	13,208,215	182,222		49,000	133,222	543,581		349,500	194,081
99	Peoria, Ill	8,496,725	32,651	21,264		11,387	464,810	22,776	144,367	297,667
100	South Bend, Ind	13,488,635	185,066	185,066			218,510	80,534	127,805	10,171
101	Gary, Ind	5,871,505	138,977	126,857	12,120		89,905	69,405		20,500
102	Rockford, Ill	10,134,858					340,726	8,964	268,210	63,552
103	St. Joseph, Mo	8,411,561	345,504	291,004		54,500	100,811	6,097	10,000	84,714
104	Wilkes-Barre, Pa	17,095,461	44,748	44,748			36,763	13,263	9,000	14,500
105	Sioux City, Iowa	10,056,265	281,356	69,210	162,146	50,000	55,608	55,608		
106	Portland, Me	19,023,227	2,013,330	145,523	1,128,672	739,135	611,392	2,470	435,797	173,125
107	Little Rock, Ark	5,761,021	11,044	11,044			60,034	60,034		
108	Highland Park, Mich	13,728,764	2,318,963	98,223	1,126,790	1,093,950	191,170	2,170	183,600	5,400
109	Charleston, S. C	10,996,895	957,946	60,746	520,000	377,200	904,383	147,887	531,500	224,996
110	Sacramento, Calif	20,679,276	260,185	260,185			235,584	15,738	216,346	3,500
111	Binghamton, N. Y	13,816,854	212,927	48,902	164,025		245,926	14,093	49,333	182,500
112	Saginaw, Mich	8,999,336	502,954	279,954	223,000		195,099	31,839	71,000	92,260
113	East St. Louis, Ill	4,804,685	74,313	74,313			51,014	14,514	4,500	32,000
114	Troy, N. Y	9,814,261	813	813			5,622	5,622		
115	Johnstown, Pa	12,471,872	985,298	975,298	10,000					
116	Chattanooga, Tenn	8,431,495	225,789	14,710		211,079	12,967	467		12,500
117	Terre Haute, Ind	8,358,162	173,277	173,277			519,292	20,039		499,253
118	Lansing, Mich	17,160,869	551,086	328,350	109,500	113,236	203,552	37,102	8,700	157,750
119	Pawtucket, R. I	12,188,028	2,453,617	120,617	2,073,000	260,000	54,002	5,002	49,000	
120	Chester, Pa	6,982,787	1,127,203	760,203	217,000	150,000	13,933	7,333		6,600
121	Winston-Salem, N. C	8,899,207	161,006	33,442	127,564		77,373	23,162		54,211
122	Springfield, Ohio	7,727,091	729,236	79,893	609,343	40,000	384,719	52,454	25,189	307,076
123	Passaic, N. J	9,607,071	910,223	48,223	862,000		143,525	19,125	84,000	40,400
124	Racine, Wis	9,915,232					227,170	2,170	104,000	121,000
125	New Britain, Conn	11,129,704	561,461	5,261	212,000	344,200	105,956		22,156	83,800
126	Hoboken, N. J	10,104,210	1,574,399	229,841	1,343,008	1,550	60,948	13,411		47,537
127	Berkeley, Calif	8,522,841	66,246	66,246			27,613	27,613		
128	Altoona, Pa	8,156,654	870,953	10,103	760,850	100,000				
129	Mobile, Ala	9,487,192	331,996	275,996	56,000		218,668	9,206		209,462
130	Shreveport, La	9,882,964	178,992	151,992		27,000	147,819	87,600	3,000	57,219

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 384. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
131	Cicero, Ill.	$4,692,206					$239,077	$4,359		$234,718
132	Brockton, Mass.	8,726,251	$584,008	$8,858	$239,150	$336,000	91,249	3,249		88,000
133	Bethlehem, Pa.	9,884,251	1,236,814	460,014	676,800	100,000				
134	Huntington, W. Va.	8,104,522	395,520	262,020		133,500	1,741	1,741		
135	Springfield, Ill.	10,724,794	56,974	56,974			73,553	4,553		69,000
136	Union City, N. J.	5,824,596	638,376	5,630	185,005	447,741	6,626	655		5,971
137	Quincy, Mass.	10,816,209					401,160	8,102	$2,000	391,058
138	Roanoke, Va.	5,931,336	624,041	55,041	490,000	79,000				
139	Lincoln, Nebr.	12,731,599	60,416	28,215	20,701	11,500				
140	East Orange, N. J.	8,731,643	1,356,760	189,299	1,167,461		121,215	5,290	87,725	28,200
141	Holyoke, Mass.	12,324,104	281,181	113,916	103,000	64,265	38,332	1,390		36,942
142	Portsmouth, Va.	8,321,368	950,713	651,328	274,385	25,000	625	625		
143	Jackson, Mich.	8,388,349	126,147	126,147			488,334	17,746	50,000	420,588
144	Lakewood, Ohio	11,465,704	1,152,337	636,605	515,732		24,285	23,591	694	
145	Topeka, Kans.	8,148,375	206,735	114,683	92,052		70,251	5,894	43,808	20,549
146	Fresno, Calif.	6,911,476	131,810	131,810			6,045	6,045		
147	Macon, Ga.	6,443,316	59,206	7,030	5,500	46,676	26,363	1,179	1,598	23,586
148	Wichita Falls, Tex.	7,834,008	350,679	334,679	16,000					
149	Covington, Ky.	7,320,311	49,649	49,649			32,503	4,303	28,200	
150	Niagara Falls, N. Y.	15,128,867					52,541	5,720	28,821	18,000
151	Pasadena, Calif.	21,855,006	869,299	869,299			47,660	32,660		15,000
152	Lancaster, Pa.	7,426,131	252,637		104,000	148,637	54,887	6,213	2,800	45,874
153	Wheeling, W. Va.	10,900,499	312,092	99,018		213,074	428,776	55,329		373,447
154	Augusta, Ga.	7,380,594	334,157	2,420	188,600	143,137	15,100			15,100
155	Newton, Mass.	12,053,365	1,046,398	2,998	557,500	485,900	81,665	1,063		80,602
156	Kalamazoo, Mich.	8,565,677	392,345	98,553	258,792	35,000				
157	Decatur, Ill.	9,002,922	473,396	217,915		255,481	139,825	19,713	35,000	85,112
158	Charlotte, N. C.	8,969,352	156,885			156,885	1,000			1,000
159	Atlantic City, N. J.	27,924,328	3,375,687	124,387	3,251,300		318,723	18,773		299,950
160	Oak Park, Ill.	8,282,439					287,445	55,019	38,500	193,926

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161	Kenosha, Wis	9,959,192					84,320	9,218	73,402	1,700
162	Davenport, Iowa	9,862,920	158,251	158,251			143,945	7,156		141,789
163	Malden, Mass	8,106,173	233,952	11,802	1,000	221,150	369,176	1,152		368,024
164	Hammond, Ind	7,193,620	60,656	60,656			172,143	19,890		152,253
165	Mount Vernon, N. Y	10,872,103	984,881	728,809	256,072		177,990	13,273	45,417	119,300
166	Beaumont, Tex	7,177,752	790,097	309,597	349,500	131,000				
167	Cedar Rapids, Iowa	8,708,163					92,444	5,444	15,500	71,500
168	Woonsocket, R. I	7,641,766	1,902,707	163,307	1,499,000	240,400	12,917	12,917		
169	New Castle, Pa	3,725,591	33,888	30,527		3,361				

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

170	Charleston, W. Va	$9,646,385	$806,017	$444,117		$361,900	$3,118	$3,118		
171	Pontiac, Mich	7,638,686	498,255	188,080	$65,000	245,175	9,101	101	$9,000	
172	Medford, Mass	7,166,379	195,898	26,398	45,000	124,500	105,912	245		$105,667
173	McKeesport, Pa	6,706,665	203,058	174,074	4,000	24,984				
174	York, Pa	7,126,750	413,874	352,274	61,500	100	156,071	1,143	14,500	140,428
175	Haverhill, Mass	7,618,070	276,646	3,646	67,000	206,000	190,015			190,015
176	Bay City, Mich	11,365,778	684,909	182,410	447,000	55,499				
177	Elmira, N. Y	5,021,263					141,430	10,080	19,000	112,350
178	Newport News, Va	6,137,252	584,139	535,139	24,000	25,000				
179	Stockton, Calif	9,075,216	94,989	94,989			36,513	33,607		2,906
180	Galveston, Tex	9,434,379	411,089	398,089	13,000		22,678	978	11,000	10,700
181	Chelsea, Mass	5,551,321	555,554		520,480	35,074	26,426	109	15,000	11,317
182	Perth Amboy, N. J	8,347,027	758,116	21,508	726,608	10,000	947	947		
183	Pittsfield, Mass	6,807,732								
184	Greensboro, N. C	8,596,107	857,392	361,853		495,539	26,794	1,644		25,150
185	Montgomery, Ala	6,325,897	114,375	114,375						
186	Lima, Ohio	7,820,515	411,895	196,341	145,554	70,000	2,016	2,016		
187	Madison, Wis	11,517,138	343,825	225,517	102,000	16,308	133,592	27,697	64,400	41,495
188	Lexington, Ky	4,030,441	420,398	253,209	152,189	15,000	153,722	33,231	75,691	44,800
189	East Chicago, Ind	6,877,284	20,031	17,596		2,435	25,378	12,403		12,975
190	Aurora, Ill	5,129,593	3,325	3,325			162,260	33,260	119,300	9,700
191	New Rochelle, N. Y	11,177,267					343,839	4,677	225,000	114,162
192	Evanston, Ill	9,976,335					191,200	4,016		187,184
193	Columbus, Ga	5,047,154	44,013	13	44,000					
194	Muncie, Ind	4,232,026	42,888	42,888			109,458	59,130		50,328
195	Waco, Tex	6,138,089	840,790	358,590	482,200		70,825	5,848	31,000	33,977
196	Jamestown, N. Y	7,978,127	47,130	47,130			85,606	9,706		75,900
197	Muskegon, Mich	7,991,408	62,578	2,078	57,500	3,000	3,232,005	78,039	125,000	3,028,966
198	Fitchburg, Mass	6,169,740					362,211	1,647	35,000	325,564
199	San Jose, Calif	5,574,742	26,154	26,154			36,331		36,331	

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 384. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
200	Pueblo, Colo	$6,321,207	$235,755	$128,099	$98,000	$9,656	$108,007		$66,000	$42,007
201	Brookline, Mass	8,821,976					73,381	$1,931		71,450
202	Chicopee, Mass	4,354,891					27,497	10,072		17,425
203	Lorain, Ohio	4,744,971	541,271	123,605	417,666		46,850	46,200		650
204	Williamsport, Pa	4,127,978	260,704	250,704	10,000		15,492	492		15,000
205	Butte, Mont	2,327,041	57,700	57,700			98,189	3,719	94,470	
206	Salem, Mass	6,567,280	7,970	46		7,924	275,189	5,372		269,817
207	Hamilton, Ohio	6,999,461	364,068	182,903	181,165		5,357	387		4,970
208	Durham, N. C	7,011,861	688,469	545,969	142,500		9,720			9,720
209	Battle Creek, Mich	5,819,902					14,271	2,983		11,288
210	Everett, Mass	4,915,278	379,912		267,000	112,912	104,490	4,490	1,000	99,000
211	Springfield, Mo	2,569,605	31,611	31,611			1,000			1,000
212	Columbia, S. C	5,931,137	287,420	152,863	58,000	76,557	54,391	873	28,000	25,518
213	Stamford, Conn	6,296,423	622,105			622,105	88,848	3,734		85,114
214	Dubuque, Iowa	5,206,031	11,300	11,300			14,012	2,062	6,600	5,350
215	Joliet, Ill	5,157,143					154,099	10,249	60,700	83,150
216	Council Bluffs, Iowa	6,370,035	19,100	19,100			125,168	893	13,000	111,275
217	Rock Island, Ill	4,314,360	2,275	2,275			48,302	20,302	28,000	
218	Portsmouth, Ohio	6,253,438	386,408	61,421	324,987		8,181	8,181		
219	Taunton, Mass	7,287,358	874,034	1,584	161,200	711,250	39,576			39,576
220	Superior, Wis	4,196,092	2,784	2,784			173,057	62,735	58,009	52,313
221	Quincy, Ill	8,154,416					42,216	15,418		26,798
222	New Brunswick, N. J	6,418,599	98,108	16,108	24,000	58,000	56,664	4,564		52,100
223	Lynchburg, Va	6,224,306	1,426,796	151,796	885,000	390,000				
224	Austin, Tex	5,338,910	87,519	87,519			161,657	1,157	50,000	110,500
225	Kokomo, Ind	3,291,071	4,597	4,597			47,527	14,994		32,533
226	Ogden, Utah	5,693,544	7,504	6,504		1,000	8,522			8,522
227	Easton, Pa	4,704,452	327,276	151,926	154,800	20,550	10,000	10,000		
228	Wilmington, N. C	3,211,995	128,113		27,250	100,863	30,534	2,534		28,000
229	Danville, Ill	2,776,521								

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230	Waterloo, Iowa	5,926,484	81,931	56,531		25,400	6,856	1,356		5,500
231	Hazleton, Pa	3,948,322	113,218	113,218						
232	Petersburg, Va	5,222,564	1,125,069	337,569	787,500					
233	Poughkeepsie, N. Y	5,782,398	90,901	3,616	68,285	19,000	85,931	6,738	67,443	11,750
234	Orange, N. J	4,732,674	824,509	1,155	823,354		42,206	3,695	12,000	26,511
235	Waltham, Mass	5,719,576	65,924	1,924	11,000	53,000	55,410	378		55,032
236	Auburn, N. Y	3,590,941	43,367	167	43,200		77,847	5,193	41,554	31,100
237	Amsterdam, N. Y	4,251,397	170,700	18,726		151,974	107,584	2,784		104,800
238	Norristown, Pa	2,939,629	271,417	218,617	52,800		8,305		705	7,600
239	Lewiston, Me	3,124,687								
240	Green Bay, Wis	4,665,429					92,074	3,374	5,000	83,700
241	St. Petersburg, Fla	36,917,731	509,833	129,767	324,000	56,066				
242	Moline, Ill	3,891,499	3,697	3,697			68,349	16,849	51,500	
243	Sheboygan, Wis	5,711,204					92,061	15,561	63,500	13,000
244	Elgin, Ill	3,422,031	32,751	22,751		10,000	140,692	9,342	50,300	81,050
245	Oshkosh, Wis	6,974,847					285,634	5,416	145,000	135,218
246	Watertown, N. Y	9,134,438	84,665	84,665			137,538	6,566	114,722	16,250
247	Muskogee, Okla	5,570,839	1,659,802	223,141	968,670	467,991	17,355	17,355		
248	Newburgh, N. Y	4,254,857	185,394	63,894		121,500	44,927	8,009		36,918
249	La Crosse, Wis	5,001,159	627,500	248,500	262,000	117,000	127,126	6,126	62,000	59,000
250	Colorado Springs, Colo	11,784,701	30,880	30,880			64,682	2,257	46,375	16,050
	Honolulu, Hawaii [1]	3,107,222	493,084	471,084	22,000		97,126	85,807	11,319	

[1] Not included in group or grand totals.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 376. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	Grand total	$618,168,699	$51,130,849	$52,466,403	$483,018,936	$31,552,511	$644,320,666	$8,383,058,297
	Group I	538,845,075	48,981,607	45,753,555	430,021,472	14,088,441	344,746,284	5,098,942,463
	Group II	46,067,566	267,746	1,435,000	39,890,304	4,474,516	78,522,710	684,881,227
	Group III	15,853,640	734,174	2,828,907	7,457,897	4,832,662	117,885,698	1,383,348,133
	Group IV	11,985,572	904,039	1,036,515	5,402,568	4,642,450	69,528,078	759,157,678
	Group V	5,416,846	243,283	1,412,426	246,695	3,514,442	33,637,896	456,728,796
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y	$339,134,620			[1] $337,773,609	$1,361,011	$29,985,382	$2,242,694,579
2	Chicago, Ill	94,384,704	$46,686,673	$38,407,600		9,290,431	50,841,739	555,793,206
3	Philadelphia, Pa	47,346,786	121,894	2,620,900	[2] 44,603,992		33,083,423	376,492,073
4	Detroit, Mich						1,317,201	307,200,680
5	Cleveland, Ohio	323,870	108,621	128,310		86,939	37,583,523	184,160,331
6	St. Louis, Mo	1,078,811	4,611		850,000	224,200	16,838,275	147,084,728
7	Baltimore, Md	314,972	2,372	312,600			9,157,514	189,141,509
8	Boston, Mass	48,466,450	1,519,654		[1] 45,233,983	1,712,813	8,331,105	204,403,731
9	Los Angeles, Calif	1,023,454	7,514		135,388	880,552	82,938,743	339,907,665
10	Pittsburgh, Pa	500,000	54,400	395,600		50,000	21,542,498	144,180,449
11	San Francisco, Calif	2,819,168	475,868	918,800	1,424,500		18,928,419	143,343,787
12	Buffalo, N. Y	2,975,720		2,969,745		5,975	12,009,614	125,510,014
13	Washington, D. C						12,620,544	66,269,139
14	Milwaukee, Wis	476,520				476,520	9,568,304	72,760,572
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	Newark, N. J	$590,020	$11,474	$373,000		$205,546	$8,777,293	$113,690,770
16	Minneapolis, Minn	2,773,047		61,000		2,712,047	2,758,396	77,386,532
17	New Orleans, La	745,379		649,000	$87,379	9,000	7,299,350	56,962,126
18	Cincinnati, Ohio	38,450,534	40,262		[3] 38,000,000	410,272	15,364,277	76,395,074
19	Kansas City, Mo	302,000		302,000			13,423,114	59,578,770

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20	Seattle, Wash	2,031,917	160,986		803,580	1,067,351	4,685,482	98,577,214
21	Indianapolis, Ind						5,145,736	38,653,785
22	Rochester, N. Y	175,006	55,006	50,000		70,000	2,527,950	62,298,133
23	Jersey City, N. J						14,216,165	64,455,888
24	Louisville, Ky	999,663	18		999,345	300	4,324,947	36,882,935
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
25	Akron, Ohio						$9,898,807	$30,799,387
26	Toledo, Ohio	$100,736	$1,736			$99,000	3,378,229	31,120,716
27	Portland, Oreg	1,160,704	49,915	$401,564		709,225	3,109,044	63,223,311
28	Columbus, Ohio	8,221	721			7,500	6,142,358	30,965,206
29	Denver, Colo	28,824				28,824	5,664,583	59,961,375
30	Providence, R. I	360,175	3,840	356,335			1,320,011	33,998,337
31	Oakland, Calif						7,968,575	29,894,305
32	St. Paul, Minn						2,115,401	43,418,030
33	Atlanta, Ga	20,646				20,646	1,078,972	26,302,610
34	Omaha, Nebr	37,946		37,946			1,101,082	44,638,099
35	Birmingham, Ala	1,390,429		1,190,483		199,946	2,294,502	13,204,826
36	San Antonio, Tex	77,769	769	75,000		2,000	4,155,164	19,795,610
37	Dallas, Tex	10,519	19			10,500	3,140,907	27,475,663
38	Worcester, Mass						896,663	28,269,857
39	Richmond, Va	109,838	7,338	69,500		33,000	761,306	26,875,802
40	Syracuse, N. Y						5,249,079	24,163,131
41	New Haven, Conn						1,494,009	16,996,828
42	Memphis, Tenn	476,253	297,358			178,895	1,136,240	29,330,867
43	Dayton, Ohio	97,212	97,212				3,932,646	17,409,169
44	Norfolk, Va	6,343,238	40,092		$6,295,146	8,000	528,926	25,727,644
45	Houston, Tex	76,498				76,498	4,255,079	27,746,827
46	Bridgeport, Conn						2,159,675	23,961,997
47	Youngstown, Ohio	200,000			200,000		1,232,888	17,622,881
48	Hartford, Conn	82,127				82,127	1,504,104	42,056,292
49	Fort Worth, Tex	190,048			40,000	150,048	2,721,770	15,209,006
50	Grand Rapids, Mich	1,146	267			879	437,424	22,178,784
51	Springfield, Mass						1,428,314	25,280,090
52	Des Moines, Iowa						990,346	22,477,948
53	Scranton, Pa	35,813	2,013			33,800	1,274,091	9,359,736
54	Paterson, N. J						1,108,721	15,197,287

[1] Value of rapid-transit system owned but not operated by the city.
[2] Value of gas-supply system and elevated electric railway owned but not operated by the city.
[3] Value of Cincinnati Southern Ry. owned but not operated by the city.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 376. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
55	Jacksonville, Fla						$3,633,693	$18,378,749
56	Nashville, Tenn						2,488,568	25,638,400
57	Trenton, N. J						873,055	16,327,660
58	Salt Lake City, Utah	$436,633				$436,633	342,883	20,836,929
59	Tulsa, Okla						495,992	21,306,005
60	Flint, Mich						1,814,481	18,890,455
61	Fall River, Mass						227,372	16,673,657
62	Camden, N. J	69,187				69,187	1,178,277	15,597,098
63	Miami, Fla	922,751			$922,751		2,140,587	14,454,280
64	Wilmington, Del	15,153	$5,153	$5,000		5,000	419,627	15,554,979
65	Erie, Pa	7,000				7,000	1,159,705	16,876,455
66	Cambridge, Mass	233,342				233,342	246,803	16,153,898
67	New Bedford, Mass						1,802,776	20,012,858
68	Albany, N. Y						476,467	21,973,421
69	Kansas City, Kans	117,097	29,612	87,485			1,129,006	14,036,952
70	Yonkers, N. Y						609,650	22,322,130
71	Reading, Pa						3,047,177	15,894,046
72	Duluth, Minn	377,669	669	157,000		220,000	432,792	19,240,189
73	Elizabeth, N. J	48,626	3,626	41,000		4,000	2,713,635	7,701,951
74	Lowell, Mass						497,999	12,006,694
75	San Diego, Calif	1,445,190	948			1,444,242	488,313	38,063,349
76	Canton, Ohio						1,145,706	18,881,750
77	Spokane, Wash	122,195	2,364	22,742		97,089	741,473	15,979,143
78	Oklahoma City, Okla						1,689,701	15,960,583
79	Tacoma, Wash	496,337	102,927	348,000		45,410	1,105,784	26,214,922
80	El Paso, Tex						471,011	10,461,633
81	Waterbury, Conn						1,111,553	21,015,148
82	Lynn, Mass	485,796	5,886			479,910	522,356	13,344,381
83	Utica, N. Y						664,657	8,388,532
84	Fort Wayne, Ind	168,561	81,709	36,852		50,000	1,452,887	12,537,727
85	Somerville, Mass	99,961				99,961	282,736	7,962,538

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

86	Tampa, Fla						$2,942,365	$14,793,155
87	Knoxville, Tenn	$1,253,250				$1,253,250	2,059,590	8,644,439
88	Savannah, Ga	53,105			$48,105	5,000	1,285,130	9,837,043
89	Evansville, Ind	97,766		$43,000		54,766	1,354,514	12,058,206
90	Allentown, Pa	22,342	$1,542	4,000		16,800	1,105,360	9,353,801
91	Long Beach, Calif	3,916,507			3,916,507		1,783,227	26,275,540
92	Lawrence, Mass						529,374	9,152,282
93	Schenectady, N. Y	18,000		18,000			403,237	12,769,370
94	Wichita, Kans						914,030	7,553,131
95	Bayonne, N. J						1,526,333	14,271,128
96	Hamtramck, Mich						397,252	5,199,979
97	Harrisburg, Pa	160,997	57,197	103,800			329,481	11,895,459
98	Manchester, N. H	15,850	13,350			2,500	177,645	12,288,917
99	Peoria, Ill	157,285			107,815	49,470	443,399	7,398,580
100	South Bend, Ind	447,263	447,263				1,124,350	11,513,446
101	Gary, Ind						894,568	4,748,055
102	Rockford, Ill	4,176		4,176			201,971	9,587,985
103	St. Joseph, Mo						1,017,204	6,948,042
104	Wilkes-Barre, Pa						302,382	16,711,568
105	Sioux City, Iowa						394,038	9,325,263
106	Portland, Me						230,350	16,168,155
107	Little Rock, Ark	12,310				12,310	239,149	5,438,484
108	Highland Park, Mich	101,434	30,109	61,325		10,000	862,289	10,254,908
109	Charleston, S. C	222,579	6,326	86,000		130,253	635,096	8,276,891
110	Sacramento, Calif						1,333,486	18,850,021
111	Binghamton, N. Y	100,000	81,734	18,266			1,406,201	11,851,800
112	Saginaw, Mich	242,096	46,596	97,000		98,500	2,398,787	5,660,400
113	East St. Louis, Ill						449,900	4,229,458
114	Troy, N. Y	8,639				8,639	47,687	9,751,500
115	Johnstown, Pa						903,709	10,582,865
116	Chattanooga, Tenn	74,340				74,340	1,057,843	7,060,556
117	Terre Haute, Ind	46,796				46,796	912,871	6,705,926
118	Lansing, Mich	52,389				52,389	874,640	15,479,202
119	Pawtucket, R. I	206,440	14,440	192,000			140,552	9,333,417
120	Chester, Pa						619,472	5,222,179
121	Winston-Salem, N. C	45,670				45,670	233,301	8,381,857
122	Springfield, Ohio	4,181	4,181				343,357	6,265,598
123	Passaic, N. J						1,335,073	7,218,250
124	Racine, Wis	180,248	1,548	55,000		123,700	541,524	8,966,290
125	New Britain, Conn						663,405	9,798,882

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 376. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued							
126	Hoboken, N. J.						$496,613	$7,972,250
127	Berkeley, Calif.						1,321,572	7,107,410
128	Altoona, Pa.	$75,000				$75,000	147,703	7,062,998
129	Mobile, Ala.	8,376				8,376	1,070,163	7,857,989
130	Shreveport, La.						398,190	9,157,963
131	Cicero, Ill.						630,755	3,822,374
132	Brockton, Mass.						624,223	7,426,771
133	Bethlehem, Pa.	4,846	$346			4,500	338,141	8,304,450
134	Huntington, W. Va.	500				500	1,244,573	6,462,188
135	Springfield, Ill.	10	10				768,180	9,826,077
136	Union City, N. J.						467,003	4,712,591
137	Quincy, Mass.						828,417	9,586,632
138	Roanoke, Va.	13,704	13,704				1,136,613	4,156,978
139	Lincoln, Nebr.	1,000				1,000	1,166,054	11,504,129
140	East Orange, N. J.						332,996	6,920,672
141	Holyoke, Mass.	227,119	44			227,075	492,842	11,284,630
142	Portsmouth, Va.	1,336,755	15,042		[4] $1,321,713		185,684	5,847,591
143	Jackson, Mich.						1,839,978	5,933,890
144	Lakewood, Ohio						841,951	9,447,131
145	Topeka, Kans.	424	24			400	890,856	6,980,109
146	Fresno, Calif.	1,864	1,864				1,027,186	5,744,571
147	Macon, Ga.	92,113	7,047			85,066	29,921	6,235,713
148	Wichita Falls, Tex.	218				218	442,635	7,040,476
149	Covington, Ky.	1,400				1,400	459,200	6,777,559
150	Niagara Falls, N. Y.	154,043	97,643			56,400	2,248,577	12,673,706
151	Pasadena, Calif.	514,967				514,967	2,147,132	18,275,948
152	Lancaster, Pa.						104,766	7,013,841
153	Wheeling, W. Va.						99,922	10,059,709
154	Augusta, Ga.	44,100				44,100	472,081	6,515,156
155	Newton, Mass.	92,431	749	$20,000		71,682	739,096	10,093,775

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156	Kalamazoo, Mich	181,408		39,441		141,967	916,698	7,075,226
157	Decatur, Ill	9,540				9,540	641,657	7,738,504
158	Charlotte, N. C	1,346,482				1,346,482	439,610	7,025,375
159	Atlantic City, N. J						2,129,918	22,100,000
160	Oak Park, Ill	10,000				10,000	1,551,288	6,433,706
161	Kenosha, Wis	302,935		294,507	8,428		618,911	8,953,026
162	Davenport, Iowa	56,984	56,984				1,110,461	8,388,279
163	Malden, Mass	58,426	3,032			55,394	211,045	7,233,574
164	Hammond, Ind						440,995	6,519,826
165	Mount Vernon, N. Y						1,435,422	8,273,810
166	Beaumont, Tex	4,000				4,000	814,742	5,568,913
167	Cedar Rapids, Iowa						621,664	7,994,055
168	Woonsocket, R. I						828,186	4,897,956
169	New Castle, Pa	3,264	3,264				360,316	3,328,123

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

170	Charleston, W. Va						$364,749	$8,472,501
171	Pontiac, Mich	$149,910	$19,110	$125,800		$5,000	727,786	6,253,634
172	Medford, Mass	47,507				47,507	654,662	6,162,400
173	McKeesport, Pa	26,241	4,819	17,438		3,984	143,177	6,334,189
174	York, Pa						703,260	5,853,545
175	Haverhill, Mass	66,362	2,557			63,805	97,902	6,987,145
176	Bay City, Mich	259,709	309	201,100		58,300	201,359	10,219,801
177	Elmira, N. Y	130,000				130,000	114,783	4,635,050
178	Newport News, Va						378,196	5,174,917
179	Stockton, Calif						473,056	8,470,658
180	Galveston, Tex	622,200				622,200	2,159,324	6,219,088
181	Chelsea, Mass	23,580				23,580	184,326	4,761,435
182	Perth Amboy, N. J						417,571	7,170,393
183	Pittsfield, Mass						220,897	6,586,835
184	Greensboro, N. C	113,709				113,709	630,126	6,968,086
185	Montgomery, Ala						231,374	5,980,148
186	Lima, Ohio						318,629	7,087,975
187	Madison, Wis	10,000		10,000			810,490	10,219,231
188	Lexington, Ky	19,452	102			19,350	822,929	2,613,940
189	East Chicago, Ind						876,247	5,955,628
190	Aurora, Ill	4,200		4,200			492,386	4,467,422
191	New Rochelle, N. Y						1,216,565	9,616,863
192	Evanston, Ill	7,500		7,500			570,673	9,206,962
193	Columbus, Ga	52,501				52,501	40,061	4,910,579
194	Muncie, Ind						465,200	3,614,480

[4] Value of ferry owned but not operated by the city.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 376. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued							
195	Waco, Tex	$41,847		$38,417		$3,430	$274,140	$4,910,487
196	Jamestown, N. Y						257,650	7,587,741
197	Muskegon, Mich	140,675		140,675			306,294	4,249,856
198	Fitchburg, Mass						170,324	5,637,205
199	San Jose, Calif	67,610		67,610			389,074	5,055,573
200	Pueblo, Colo	86,814	$26,032	8,000		52,782	88,354	5,802,277
201	Brookline, Mass	59,273				59,273	371,417	8,317,905
202	Chicopee, Mass						188,093	4,139,301
203	Lorain, Ohio						208,061	3,948,789
204	Williamsport, Pa	8,833	3,833			5,000	762,002	3,080,947
205	Butte, Mont						134,865	2,036,287
206	Salem, Mass	24,836				24,836	193,292	6,065,993
207	Hamilton, Ohio						839,072	5,790,964
208	Durham, N. C	252,951	6,256		$246,695		232,003	5,828,718
209	Battle Creek, Mich						1,077,876	4,727,755
210	Everett, Mass	43,586				43,586	234,415	4,152,875
211	Springfield, Mo	1,350				1,350	136,732	2,398,912
212	Columbia, S. C	455				455	340,093	5,248,778
213	Stamford, Conn	1,312,420	70,820			1,241,600	196,779	4,076,271
214	Dubuque, Iowa						375,584	4,805,135
215	Joliet, Ill	190,956	1,456	161,000		28,500	294,121	4,517,967
216	Council Bluffs, Iowa	12,942				12,942	216,328	5,996,497
217	Rock Island, Ill						296,325	3,967,458
218	Portsmouth, Ohio	1,500		1,500			950,660	4,906,689
219	Taunton, Mass	35,000				35,000	309,939	6,028,809
220	Superior, Wis	4,747				4,747	345,910	3,669,594
221	Quincy, Ill	31,071	31,071				657,552	7,423,577
222	New Brunswick, N. J						515,895	5,747,932
223	Lynchburg, Va	171,776	6,626			165,150	142,192	4,483,542
224	Austin, Tex	1,309				1,309	32,731	5,055,694

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225	Kokomo, Ind						246, 127	2, 992, 820
226	Ogden, Utah	260, 386		249, 966		10, 420	46, 247	5, 370, 885
227	Easton, Pa	9, 900				9, 900	388, 402	3, 968, 874
228	Wilmington, N. C	158, 672				158, 672	87, 436	2, 807, 240
229	Danville, Ill	34, 800		34, 800			533, 768	2, 207, 953
230	Waterloo, Iowa	830				830	357, 585	5, 479, 282
231	Hazleton, Pa						906, 100	2, 929, 004
232	Petersburg, Va						201, 699	3, 895, 796
233	Poughkeepsie, N. Y	32, 630		32, 630			265, 673	5, 307, 263
234	Orange, N. J	168, 140		168, 140			215, 312	3, 482, 507
235	Waltham, Mass	55, 277	1, 667			53, 610	350, 623	5, 192, 342
236	Auburn, N. Y						92, 419	3, 377, 308
237	Amsterdam, N. Y						313	3, 972, 800
238	Norristown, Pa						120, 210	2, 539, 697
239	Lewiston, Me	275, 000				275, 000	38, 178	2, 811, 509
240	Green Bay, Wis						173, 846	4, 399, 509
241	St. Petersburg, Fla	148, 450	33, 920			114, 530	3, 506, 186	32, 753, 262
242	Moline, Ill						302, 260	3, 517, 193
243	Sheboygan, Wis	105, 150		105, 150			487, 893	5, 026, 100
244	Elgin, Ill	73, 468	2, 984	20, 500		49, 984	481, 959	2, 693, 161
245	Oshkosh, Wis						367, 934	6, 321, 279
246	Watertown, N. Y						150, 697	8, 761, 538
247	Muskogee, Okla	1, 058	1, 058				47, 051	3, 845, 573
248	Newburgh, N. Y	34, 244	15, 244			19, 000	43, 994	3, 946, 298
249	La Crosse, Wis	18, 019	15, 419			2, 600	246, 187	3, 982, 327
250	Colorado Springs, Colo	18, 000		18, 000			126, 296	11, 544, 843
	Honolulu, Hawaii [5]						2, 517, 012	(6)

[5] Not included in group or grand totals.

[6] Not available.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926

[This table is presented in two sections, the second section beginning on p. 400. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	Grand total	$5,589,358,273	$353,409,337	$61,682,201	$196,741,584	$47,181,667	$53,482,387	$222,417,927	$49,539,424	$261,125,979
	Group I	3,404,540,280	221,214,496	36,326,810	93,126,701	33,749,731	31,204,840	162,770,214	24,590,252	186,554,175
	Group II	422,292,809	37,168,588	5,102,651	17,569,945	3,655,298	10,669,545	14,828,200	2,933,542	39,922,827
	Group III	902,680,444	49,532,112	12,006,899	42,836,094	5,355,860	8,330,776	25,652,795	12,152,444	19,946,199
	Group IV	537,890,610	29,534,783	5,572,602	26,790,945	2,359,825	2,113,333	11,424,876	5,927,603	9,624,973
	Group V	321,954,130	15,959,358	2,673,239	16,417,899	2,060,953	1,163,893	7,741,842	3,935,583	5,077,805
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$1,479,854,169	$79,176,266	$11,389,430	$22,884,004	$21,700,033	$5,923,091	$6,830,189	$2,882,780	$74,406,761
2	Chicago, Ill	448,508,824	19,320,857	2,975,537	5,781,421	1,359,876	5,473,893	121,390,680	1,056,107	13,871,264
3	Philadelphia, Pa	217,258,560	32,850,000	3,050,000	5,537,000	945,000	2,430,000		370,657	15,127,810
4	Detroit, Mich	209,899,538	8,608,817	3,866,477	13,464,891	916,913	3,316,430	1,184,941	1,615,789	12,713,397
5	Cleveland, Ohio	119,661,104	9,215,419	1,941,618	1,594,090	318,685	911,196	4,723,877	550,640	7,753,745
6	St. Louis, Mo	117,512,870	6,830,914	1,654,873	1,793,067	698,524	1,996,581	293,978	540,097	8,620,205
7	Baltimore, Md	105,283,230	11,448,838	1,816,760	9,438,116	216,328	1,465,327	9,283,133	2,942,926	4,288,723
8	Boston, Mass	168,048,201	11,384,039	2,708,305	6,837,903	1,902,270	1,852,913	1,849,843	607,519	11,092,743
9	Los Angeles, Calif	159,082,583	11,842,131	1,494,152	6,383,324	367,709	1,200,878	802,935	9,006,892	3,883,209
10	Pittsburgh, Pa	103,972,081	10,124,127	2,227,300	3,170,000	3,239,061	844,900	342,928	818,825	6,903,523
11	San Francisco, Calif	82,059,928	8,680,764	745,898	9,094,848	645,000	345,000	675,519	359,260	7,806,211
12	Buffalo, N. Y	87,543,534	5,711,963	1,089,745	3,751,165	75,823	3,594,555	1,582,725	650,073	10,104,013
13	Washington, D. C	44,533,650	2,974,205	573,203	1,860,000	970,837	417,969	2,673,578	163,406	4,423,094
14	Milwaukee, Wis	61,322,008	3,046,156	793,512	1,536,872	393,672	1,432,107	11,135,888	3,025,281	5,559,477

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

15	Newark, N. J	$65,850,059	$7,172,212	$867,889	$2,374,322	$107,791	$2,283,279	$986,860	$222,376	$8,405,531
16	Minneapolis, Minn	57,010,108	3,941,080	328,488	1,745,167	330,427	3,190,090	1,263,806	619,947	2,338,776
17	New Orleans, La	33,909,034	6,641,715	254,220	2,125,188	15,000	70,000	3,360,156	277,000	1,072,190
18	Cincinnati, Ohio	51,707,816	4,374,470	539,430	2,732,217	159,425	519,404	604,881	118,045	5,628,222
19	Kansas City, Mo	42,822,650	1,265,505	352,700	906,068	230,830	227,850	88,915	381,542	4,585,998
20	Seattle, Wash	33,197,765	3,041,284	98,324	1,952,999	6,000	529,965	262,694	538,486	820,863
21	Indianapolis, Ind	37,915,785	3,318,380	202,196	1,984,400	199,870	672,462	4,009,163	127,499	2,836,641
22	Rochester, N. Y	36,526,121	2,525,334	318,613	1,715,649	658,077	1,954,786	4,017,941	95,000	923,742
23	Jersey City, N. J	40,923,191	2,743,858	1,403,741	1,208,935	6,278	36,241	162,434	56,342	10,816,748
24	Louisville, Ky	22,430,280	2,144,750	737,050	825,000	1,941,600	1,185,468	71,350	497,305	2,494,116

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

25	Akron, Ohio	$17,889,104	$883,000	$765,000	$548,000	$65,000	$21,950	$1,277,800	$10,000	$3,271
26	Toledo, Ohio	22,603,372	1,681,818	320,376	424,221		25,100	90,000	126,149	395,650
27	Portland, Oreg	28,052,714	739,311	435,132	1,403,243	130,968	77,586	344,784	2,366,974	
28	Columbus, Ohio	20,805,906	616,000	146,000	1,410,400	211,200	20,000	2,227,800	72,500	123,100
29	Denver, Colo	35,824,327	2,173,209	60,116	708,217	5,732	246,016	209,086	652,487	2,504,238
30	Providence, R. I	21,348,356	2,289,560	835,322	1,572,810	16,023	574,985	922,493	623,144	536,145
31	Oakland, Calif	23,198,782	2,823,237	105,410	1,266,506	357,415	41,006	81,171	325,434	26,878
32	St. Paul, Minn	26,824,966	963,538	47,391	831,425	408,177	21,815	236,241	265,170	1,047,193
33	Atlanta, Ga	16,352,056	867,120	207,868	1,010,063		184,610	947,534	280,397	1,081,384
34	Omaha, Nebr	26,843,661	651,487	362,981	923,812		120,235	135,483	64,658	
35	Birmingham, Ala	12,071,717	675,080	30,628	660,732	8,386	10,728	81,435	14,256	83,863
36	San Antonio, Tex	11,276,238	387,835	153,570	781,120	357,839	2,741	294,815	132,481	218,293
37	Dallas, Tex	18,015,368	985,255	60,873	915,900	245,383	128,866	1,484,808	263,940	465,894
38	Worcester, Mass	17,185,214	727,300	516,760	1,075,189	103,891	552,584	529,881	448,686	1,806,588
39	Richmond, Va	17,313,609	2,257,641	180,310	791,342	1,185,744	277,000	228,660	64,300	626,777
40	Syracuse, N. Y	17,544,910	1,154,425	478,709	1,155,027	206	183,188	472,275	173,603	33,186
41	New Haven, Conn	16,829,423	1,836,855	488,711	1,085,067		10,393	120,390	38,149	452,759
42	Memphis, Tenn	18,456,764	61,200	509,472	1,343,744	1,000	404,788	304,003	201,075	1,341,750
43	Dayton, Ohio	11,192,843	386,430	56,700	437,690		23,467	268,100	168,463	338,500
44	Norfolk, Va	10,581,244	1,063,950	163,200	438,800	241,900	75,300	316,388	33,100	254,147
45	Houston, Tex	21,482,656	1,502,961	118,265	1,329,533	315,812	103,585	1,031,743	210,416	602,549
46	Bridgeport, Conn	23,791,997	609,931	488,771	1,133,074		233,000	1,510,000	60,000	890,758
47	Youngstown, Ohio	15,282,391	548,620	137,270	16,010		363,700	56,230	25,000	17,302
48	Hartford, Conn	30,611,982	2,466,387	323,511	1,127,186	353,747	272,984	255,962	122,505	532,485
49	Fort Worth, Tex	8,719,365	329,772	39,730	804,182	1,000	7,015	901,008	505,020	69,200
50	Grand Rapids, Mich	16,656,902	499,750	198,001	661,876	3,466	750,000	228,375		
51	Springfield, Mass	19,102,386	1,678,237	273,100	1,280,650	5,270	75,100	253,552	214,500	162,167
52	Des Moines, Iowa	16,679,412	2,055,274	265,508	569,035		30,800	131,010	75,000	175,000
53	Scranton, Pa	9,359,736	220,000	47,552	405,000	128,200	41,500	91,630	105,000	
54	Paterson, N. J	12,067,959	838,758	99,479	384,878	60,000	259,198	126,300	15,500	104,800

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 400. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
55	Jacksonville, Fla	$8,676,167	$537,842	$453,535	$538,782	$9,000	$9,153	$389,206	$80,767	$57,955
56	Nashville, Tenn	15,637,200	125,000	100,000	850,000			68,000	190,000	653,000
57	Trenton, N. J	12,426,005	1,231,552	384,135	805,880	240,170	474,189	1,506,318	149,671	134,367
58	Salt Lake City, Utah	11,454,844	702,620	102,017	328,818	1,144	10,393	80,545	678,042	5,975
59	Tulsa, Okla	8,053,255	250,000	221,300	348,000		5,500	109,000	38,750	20,000
60	Flint, Mich	14,696,527	291,281	206,752	361,982	4,665	58,453	72,576	267,782	915,717
61	Fall River, Mass	11,961,432	785,300	295,950	942,890	6,146	437,992	47,297	116,402	825,024
62	Camden, N. J	10,392,201	327,200	97,250	458,260	50,000	117,400	41,359	230,000	13,500
63	Miami, Fla	12,237,195	169,464	22,698	575,581		12,221	867,920	102,592	616,821
64	Wilmington, Del	10,349,515	886,370	168,500	540,784	75,000		182,650	123,345	11,000
65	Erie, Pa	11,497,015	348,460	26,720	522,166	413	127,638	133,877	58,855	
66	Cambridge, Mass	8,239,398	646,246	70,350	488,158	134,690	116,174	72,849	332,800	611,650
67	New Bedford, Mass	13,483,882	1,048,026	379,388	757,950	62,518	202,896	441,860	231,643	374,968
68	Albany, N. Y	16,142,921	1,380,996	212,000	741,725		45,000	1,420,700	65,000	
69	Kansas City, Kans	6,703,014	186,552	20,243	362,227	22,588	5,000	26,340	247,365	13,895
70	Yonkers, N. Y	16,290,040	644,598	199,442	548,132		333,862	588,774	69,185	9,612
71	Reading, Pa	10,243,400	82,500	21,000	520,000	41,500	25,000	672,000	83,000	
72	Duluth, Minn	11,719,710	366,049	119,204	310,909	1,870	34,390	112,715	156,900	128,288
73	Elizabeth, N. J	7,596,223	131,209	17,500	688,213		36,500	23,416	57,692	77,000
74	Lowell, Mass	8,556,492	639,345	170,509	660,027	24,600	289,685	78,710	77,361	282,400
75	San Diego, Calif	17,385,022	136,000	85,000	390,265	160,576	52,575	121,400	165,000	31,200
76	Canton, Ohio	14,775,442	264,100	11,500	219,314	139,400	71,241	1,669,900	27,300	
77	Spokane, Wash	10,131,394	621,598	63,992	415,409	1,644	107,018	279,761	248,624	49,895
78	Oklahoma City, Okla	9,985,583	177,500	115,000	538,000	1,500	35,000	123,000	42,000	70,000
79	Tacoma, Wash	9,442,881	324,253	78,986	428,661	59,116	39,328	46,549	214,714	
80	El Paso, Tex	7,745,208	74,132	66,927	272,974	44,961	19,173	465,982	17,383	20,088
81	Waterbury, Conn	12,428,086	1,056,792	73,685	677,455		395,454	132,924	38,189	429,467

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82	Lynn, Mass	7,743,224	614,700	117,000	868,000	68,000	42,801	362,196	142,000	410,000
83	Utica, N. Y	8,027,532	373,406	62,200	554,600			244,313	72,580	167,300
84	Fort Wayne, Ind	8,113,596	500,000	49,900	125,500		15,000	64,101	63,095	
85	Somerville, Mass	6,580,680	635,080	78,500	500,700		72,500	47,600	106,500	123,200
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
86	Tampa, Fla	$10,517,784	$626,859	$24,000	$402,000	$96,500	$3,500	$420,089	$9,000	$584,720
87	Knoxville, Tenn	4,297,299	440,292	85,196	406,937	4,774	26,826	67,012	34,539	319,529
88	Savannah, Ga	6,893,197	346,225	147,031	387,780	15,579	23,289	163,158	52,410	
89	Evansville, Ind	7,576,932	304,654	231,500	594,878		19,500	49,910	17,500	
90	Allentown, Pa	6,818,509	104,000	32,000	493,893		1,200	254,515	46,321	
91	Long Beach, Calif	15,646,050	994,074	80,796	592,646	18,594	16,198	202,974	223,884	273,630
92	Lawrence, Mass	7,310,245	396,250	170,600	478,850		29,500	285,850	80,433	113,600
93	Schenectady, N. Y	9,379,970	213,420	27,800	376,100	28,100	108,200	596,800	39,350	
94	Wichita, Kans	6,899,800	206,243	22,528	270,321		2,500	7,500	37,337	7,500
95	Bayonne, N. J	8,984,790	235,654	95,065	224,130	73,465	1,000	48,047	53,000	
96	Hamtramck, Mich	4,222,630	109,629	26,663	113,788	35,095	1,804	75,675	19,635	33,351
97	Harrisburg, Pa	7,520,308	17,500	62,430	270,500	50,750	12,200	188,640	87,500	
98	Manchester, N. H	8,167,607	393,000	123,661	738,750	120	87,511	63,000	332,800	326
99	Peoria, Ill	7,385,580	400,000	60,000	350,000	46,100	178,843	57,000	17,500	40,000
100	South Bend, Ind	7,992,143	198,224	28,650	440,300	131,582	2,400	52,599	21,690	
101	Gary, Ind	4,729,612	219,809	29,400	254,999		4,000	128,074	37,739	
102	Rockford, Ill	7,261,261	115,570	40,981	316,204		232,889	18,315	205,031	
103	St. Joseph, Mo	6,809,542	758,962	175,532	502,698		53,508	24,000	277,761	
104	Wilkes-Barre, Pa	16,531,746	337,488	108,002	273,706	191,884	26,060	9,000	21,816	
105	Sioux City, Iowa	7,134,889	129,963	453,850	521,695	500		34,000	15,000	
106	Portland, Me	10,428,642	1,704,225	155,000	554,987	150,000	71,343		306,235	410,000
107	Little Rock, Ark	5,357,244	262,191	18,388	251,950	3,208	9,852	23,937	156,169	360,682
108	Highland Park, Mich	8,126,540	93,980	172,917	196,576	9,191	118,313	84,062	22,000	1,062,634
109	Charleston, S. C	3,140,793	101,533	160,258	241,662			71,142	31,624	135,000
110	Sacramento, Calif	12,236,776	568,746	24,367	424,135	179,025	5,120	526,875	335,000	134,636
111	Binghamton, N. Y	7,276,800	188,800	135,000	300,000	69,000			100,000	1,500,000
112	Saginaw, Mich	3,290,400	207,000	12,000	63,500		12,500			12,500
113	East St. Louis, Ill	4,229,458	234,118	50,876	196,490	4,098	6,635	240,621	25,716	
114	Troy, N. Y	5,332,500	468,800	123,000	655,000	400,000	9,500	273,300	75,000	
115	Johnstown, Pa	10,581,665	743,000	18,300	407,600		17,200	76,150	87,365	15,000
116	Chattanooga, Tenn	5,705,710	375,857	46,000	357,000	26,121	13,800	37,000	75,000	237,310
117	Terre Haute, Ind	6,563,926	35,000	10,000	263,000			25,000	12,000	
118	Lansing, Mich	6,522,197	462,775	25,466	359,845	934	104,491	121,087	44,407	695
119	Pawtucket, R. I	4,856,743	186,425	97,090	354,711	2,330	633	24,039	57,760	14,11
120	Chester, Pa	5,097,179	359,904	7,900	118,200	94,500	3,080	158,900		10,00

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 400. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
121	Winston-Salem, N. C	$5,041,647	$621,450	$54,850	$256,756		$8,812	$270,276	$684	$327,476
122	Springfield, Ohio	4,367,898	326,800	63,700	217,300			15,600	12,500	257,136
123	Passaic, N. J	5,318,250	341,000	225,400	237,800		41,000	396,150	10,200	50,000
124	Racine, Wis	6,256,000	101,800	95,000	285,000	$22,000	135,000	122,800	33,300	
125	New Britain, Conn	6,137,111	400,000	54,775	273,468		5,000	55,000	22,000	175,000
126	Hoboken, N. J	7,072,334	545,000	73,600	356,600	13,200				
127	Berkeley, Calif	6,527,442	260,748	32,687	271,509		12,448	151,168	166,231	
128	Altoona, Pa	4,666,570	350,000	11,000	243,500			175,000	20,000	
129	Mobile, Ala	4,064,599	251,094	15,506	452,133	177,977	17,270	40,929	5,224	188,180
130	Shreveport, La	6,256,029	513,756	30,164	490,090	1,490	42,746	78,023	66,165	
131	Cicero, Ill	3,702,911	30,000	17,891	125,016	12,419		83,794	2,500	
132	Brockton, Mass	4,657,053	659,651	88,831	347,105	2,340	1,100	546,031	103,745	132,998
133	Bethlehem, Pa	5,681,450	30,000	10,000	325,000		6,500	17,950	24,000	
134	Huntington, W. Va	6,369,188	613,144	24,474	241,500			61,000	16,230	18,400
135	Springfield, Ill	6,358,009	96,177	36,400	249,200	1,330	7,650	414,058	27,000	19,250
136	Union City, N. J	4,712,591	160,000	20,000	225,000	125,000		22,800	10,000	
137	Quincy, Mass	6,913,575	222,263	153,757	269,066			13,325	34,300	628,350
138	Roanoke, Va	3,827,903	485,985	22,107	312,765	2,649	4,704	42,378	82,042	112,288
139	Lincoln, Nebr	8,237,225	110,000	35,204	206,978		16,000	412,147	78,257	568,187
140	East Orange, N. J	4,504,628	257,726	63,020	244,276			34,826	4,866	
141	Holyoke, Mass	5,374,630	1,252,980	10,460	475,700	18,730	138,500	24,000	35,900	132,850
142	Portsmouth, Va	2,465,690	303,000		201,000	13,000		39,500	10,000	205,490
143	Jackson, Mich	4,062,143	24,284	30,018	207,509	2,017	55,045	33,609	28,711	372,106
144	Lakewood, Ohio	9,027,131	10,400	85,036	308,422	130		132,160	5,311	
145	Topeka, Kans	4,814,983	232,178	60,203	143,580	1,265	30,599	56,656	45,000	

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146	Fresno, Calif	5,618,297	154,574	17,180	468,834	2,650	4,475	177,886	23,878	2,744
147	Macon, Ga	3,743,393	140,010	6,237	223,916	81,520	2,168	27,803	28,815	320,473
148	Wichita Falls, Tex	3,198,267	54,545	3,160	149,150	2,380		33,018	137,973	159,457
149	Covington, Ky	3,662,624	400,060	12,500	182,682		14,149	33,758	35,500	45,000
150	Niagara Falls, N. Y	9,501,950	697,765	223,057	369,965	17,355	52,916	120,187	180,035	
151	Pasadena, Calif	10,841,143	2,276,807	32,850	389,176	3,691	31,119	90,704	209,875	4,044
152	Lancaster, Pa	4,163,841	157,000	61,500	228,000			84,000	38,000	
153	Wheeling, W. Va	7,252,513	130,566	23,606	341,291		4,000	80,435	36,003	
154	Augusta, Ga	2,559,935	162,224	51,197	263,722	100,544	5,311	14,421	66,302	424,963
155	Newton, Mass	6,659,275	59,300	58,000	391,400	47,625	51,000	22,000	248,500	39,850
156	Kalamazoo, Mich	5,943,976	84,737	56,088	188,413	147	2,918	39,054	157,971	
157	Decatur, Ill	5,010,564	41,000	7,500	260,000	50	2,200	566,258	17,000	
158	Charlotte, N. C	4,176,144	957,734	21,014	396,092	200	7,714	122,274	22,300	
159	Atlantic City, N. J	16,530,000	1,500,000		900,000	1,000	150,000	2,000	297,000	
160	Oak Park, Ill	6,022,122	150,184	14,191	77,529	5,000	2,000	57,845	33,969	
161	Kenosha, Wis	7,526,236	250,000	102,000	266,000	30,000		30,000	18,000	58,000
162	Davenport, Iowa	7,102,279	205,703	64,706	228,525	32,629	125		71,511	
163	Malden, Mass	5,753,074	112,200	76,800	359,100	1,700	46,844	1,272,730	193,200	65,000
164	Hammond, Ind	4,610,826	30,000	19,700	262,500			80,175	16,500	
165	Mount Vernon, N. Y	6,226,121	361,840	205,285	319,058		2,000	420,774	39,673	
166	Beaumont, Tex	2,816,767	89,438	27,515	277,298	158	1,695	47,593	120,275	
167	Cedar Rapids, Iowa	6,300,588	325,000	16,676	238,000	1,824	1,330	20,161	16,835	
168	Woonsocket, R. I	2,763,855	354,550	68,700	283,350	1,455		153,100	100,000	22,500
169	New Castle, Pa	3,263,123	100,000	7,500	186,500	5,500	5,660	281,249	15,800	30,000

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

170	Charleston, W. Va	$8,372,501	$913,100	$14,500	$82,325			$179,720	$26,240	$118,633
171	Pontiac, Mich	4,312,575	41,275	14,489	175,072	$90,600	$3,905	326,151	48,290	237,500
172	Medford, Mass	4,592,400	32,200	69,300	267,000	32,000			103,000	54,800
173	McKeesport, Pa	4,407,189	8,150	73,950	174,800		15,000	77,038	29,900	
174	York, Pa	5,853,545	57,750	9,990	497,756		2,000	428,370	2,000	1,500
175	Haverhill, Mass	4,817,731	319,876	14,600	304,585	2,250	2,900	4,677	81,420	429,328
176	Bay City, Mich	5,423,774	771,259		235,735				65,717	43,203
177	Elmira, N. Y	2,505,195	229,900	8,500	182,500		3,000	48,750	26,000	
178	Newport News, Va	1,601,041	113,418	13,916	99,995	38,443		25,650	56,100	75,527
179	Stockton, Calif	6,568,891	663,152	22,917	528,158	13,162		515,396	283,881	4,597
180	Galvestion, Tex	3,715,464	353,330	74,100	374,008			32,174		100,630
181	Chelsea, Mass	4,120,935	477,600	115,000	352,000	40,385		9,000	121,000	
182	Perth Amboy, N. J	3,446,720	250,000	16,037	167,993	52,949	8,200	20,600	66,750	34,000
183	Pittsfield, Mass	3,850,335	98,600	20,000	131,150	5,500	5,000	130,100	50,200	58,800
184	Greensboro, N. C	3,789,761	934,794	23,420	618,354		2,221	69,248	23,698	1,050

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

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		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$3,146,629	$229,369	$63,666	$251,880		$23,683	$79,528	$7,083	
186	Lima, Ohio	4,554,540	150,000	76,840	104,385		20,450	6,500	12,100	
187	Madison, Wis	7,730,179	154,000	75,000	252,000	$40,600	176,000	808,900	43,200	$350,000
188	Lexington, Ky	2,543,940	197,131	22,100	348,600		5,100	321,788	61,000	55,100
189	East Chicago, Ind	3,844,212	165,000	55,000	75,850	250		215,550	9,000	
190	Aurora, Ill	3,483,222	100,000	26,740	161,025	25,100	8,000	30,000	13,650	
191	New Rochelle, N. Y	9,616,863	180,966	144,178	482,381		2,247	977,308	54,660	445
192	Evanston, Ill	6,895,346	110,000	40,000	30,000	60,000		112,000	25,000	
193	Columbus, Ga	2,944,412	113,570	8,799	231,536	50,875	2,868			242,000
194	Muncie, Ind	2,714,480	248,230	56,200	177,500	16,000	1,500	27,000	20,000	
195	Waco, Tex	3,128,020	53,827	7,990	206,100	72,300	12,278	91,750	39,034	
196	Jamestown, N. Y	3,897,805	191,660	13,930	168,740		20,745	42,700	133,000	253,700
197	Muskegon, Mich	3,018,288	84,800	2,500	135,000		15,000	100,777	118,303	
198	Fitchburg, Mass	4,213,530	129,000	96,740	226,615	5,300	2,675	287,450	263,400	742,300
199	San Jose, Calif	5,055,573	195,842	10,319	245,900	39,924	1,220	44,500	25,674	
200	Pueblo, Colo	3,276,397	242,000	9,554	57,044	30,000	5,600	13,372	71,400	
201	Brookline, Mass	6,944,547	265,400	126,000	273,200	126,931	145,800	61,200	137,900	20,370
202	Chicopee, Mass	2,272,986	214,000	17,900	192,500	2,082	32,000	8,700	36,200	40,750
203	Lorain, Ohio	3,257,768	77,160	59,672	199,020		4,500	15,000	10,000	
204	Williamsport, Pa	3,080,947	285,000	5,700	181,200		6,000	5,200	40,300	50,000
205	Butte, Mont	2,036,287	96,360	27,250	160,000	15,600		138,660	44,000	
206	Salem, Mass	3,188,993	141,868	141,500	196,275	213,350		28,500	69,000	94,000
207	Hamilton, Ohio	2,421,117	72,129	33,788	250,995		675	4,200	7,452	
208	Durham, N. C	2,141,341	258,659	12,442	207,938	1,950	1,679	184,142	33,974	
209	Battle Creek, Mich	3,607,255	378,000	89,000	258,500		25,840	20,000	15,600	

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210	Everett, Mass	3,523,375	114,600	94,000	215,500	40,000	35,000		90,000	40,850
211	Springfield, Mo	2,347,814	5,832	27,200	157,548			116,913	23,235	81,100
212	Columbia, S. C	2,630,782	155,923	125,392	183,250		48,000	58,070	59,783	28,000
213	Stamford, Conn	4,076,271	437,575	13,970	208,071	4,416	6,457	343,200	25,410	34,377
214	Dubuque, Iowa	3,295,426	91,000	32,435	177,949	21,000		6,000	43,360	
215	Joliet, Ill	3,931,272	4,975	38,722	119,542	21,615	11,958	94,026	53,605	
216	Council Bluffs, Iowa	4,353,557	40,000	40,000	260,000	137	9,800	72,500	25,000	
217	Rock Island, Ill	2,517,395	50,449	11,978	173,756		48,845	34,085	19,054	
218	Portsmouth, Ohio	3,260,618	25,750	13,270	88,600			47,820	1,200	322,460
219	Taunton, Mass	2,677,567	300,000	52,000	255,750	3,500	950	6,021	18,520	83,000
220	Superior, Wis	3,669,594	253,862	21,840	200,505	850	20,994	12,380	38,328	
221	Quincy, Ill	5,810,297	57,621	16,500	236,258	7,503	2,532	36,942	6,361	30,923
222	New Brunswick, N. J	4,115,911	285,398	18,500	368,516		20,000	39,750	10,100	50,000
223	Lynchburg, Va	2,284,627	151,807	4,991	173,126	110,330	8,013	10,000	46,155	133,903
224	Austin, Tex	2,500,890	77,205	15,210	205,920			300,080	50,355	82,608
225	Kokomo, Ind	2,389,320	75,500	2,900	123,570		5,000	16,250	12,400	
226	Ogden, Utah	3,781,794	1,308,227	17,578	99,583		1,336		26,394	
227	Easton, Pa	3,968,874	37,000	17,000	120,000		2,000	41,272	25,000	
228	Wilmington, N. C	1,431,062	153,000	16,848	100,351		3,173	32,897	14,647	7,067
229	Danville, Ill	2,205,658	33,333	5,603	77,822	50,461		26,694	4,045	
230	Waterloo, Iowa	4,216,604	134,500	12,800	179,500	150,000			29,000	
231	Hazleton, Pa	2,929,004	159,264	16,150	211,186			53,200	29,031	
232	Petersburg, Va	1,796,768	67,400	10,000	42,500	68,777	23,500	16,000	80,000	106,735
233	Poughkeepsie, N. Y	3,450,914	132,390	52,162	328,592		218,240	78,452	47,153	119,174
234	Orange, N. J	2,412,165	55,000	8,894	132,946			35,538	4,000	40,000
235	Waltham, Mass	3,552,803	355,598	126,152	124,148	144,352	500	9,472	136,735	34,857
236	Auburn, N. J	1,667,992	60,350	6,900	108,500		31,542	88,091	139,450	
237	Amsterdam, N. Y	2,622,300	12,000	21,000	119,500	2,500	11,500	34,400	14,000	
238	Norristown, Pa	2,464,697	125,000	12,800	108,600			9,675	15,005	
239	Lewiston, Me	1,792,935	207,584	9,917	208,544	329,064	1,239		63,535	32,910
240	Green Bay, Wis	3,247,199	70,660	3,360	116,353	511	9,968	7,800	18,578	
241	St. Petersburg, Fla	29,601,548	110,578	3,718	170,974		32,454	278,327	17,201	216,424
242	Moline, Ill	2,600,193	198,605	12,106	214,252	415	2,842	82,298	24,000	147,500
243	Sheboygan, Wis	3,780,600	150,000	20,000	330,000	15,300	8,000	47,300	103,000	62,000
244	Elgin, Ill	2,153,510	80,000	4,900	95,000	16,491		51,791	76,396	
245	Oshkosh, Wis	5,045,478	151,000	22,500	308,000	27,000		42,000	16,000	
246	Watertown, N. Y	5,411,538	223,520	3,325	230,000	32,465	1,578	45,000	108,000	63,400
247	Muskogee, Okla	2,498,384	40,700				15,000	41,250	22,000	212,109
248	Newburgh, N. Y	1,923,105	79,000	2,004	167,368			5,026	45,500	140,175
249	La Crosse, Wis	2,767,127	87,100	13,500	190,000			13,500	43,000	
250	Colorado Springs, Colo	4,854,428	201,677	11,587	220,704	38,715	27,386	16,223	35,921	
	Honolulu, Hawaii[1]									

[1] Data not available.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 392. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	Grand total	$2,112,921,879	$162,699,115	$1,932,004,551	$53,792,767	$82,359,455	$2,793,700,024	$1,881,165,902	$138,559,777	$49,581,590	$724,392,755
	Group I	938,031,072	97,722,612	1,491,514,329	43,873,214	43,861,834	1,694,402,183	1,040,913,535	58,682,573	29,585,355	565,220,720
	Group II	172,733,032	13,955,875	98,435,869	438,199	4,879,238	262,588,418	176,286,580	25,120,625	10,101,189	51,080,024
	Group III	491,461,796	24,079,170	186,562,978	5,195,128	19,568,193	480,667,689	379,694,377	30,147,858	6,087,249	64,738,205
	Group IV	322,689,037	16,124,944	94,636,374	1,829,136	9,262,179	221,267,068	170,133,852	15,596,917	3,087,865	32,448,434
	Group V	188,006,942	10,816,514	60,855,001	2,457,090	4,788,011	134,774,666	114,137,558	9,011,804	719,932	10,905,372
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$268,936,378	$38,445,954	$942,990,204	$3,669,079	$620,000	$762,840,410	$423,102,107		$11,833,223	$327,905,080
2	Chicago, Ill	138,578,984	5,021,157	109,170,428	21,689,513	2,819,107	107,284,382	98,438,776	$4,167,000	24,458	4,654,148
3	Philadelphia, Pa	85,110,031	6,913,062	59,774,000		5,151,000	159,233,513	81,286,221		55,000	77,892,292
4	Detroit, Mich	68,012,022	8,027,133	69,587,831	16,611,087	1,973,810	97,301,142	49,691,452		2,190,224	45,419,466
5	Cleveland, Ohio	45,122,870	7,505,977	36,329,035	33,331	3,660,621	64,499,227	46,945,040	8,846,390	1,221,325	7,486,472
6	St. Louis, Mo	29,856,911	4,358,370	60,566,239	36,500	266,611	29,571,858	25,168,403		1,071,349	3,332,106
7	Baltimore, Md	32,046,450		23,517,032	304,954	8,514,643	83,858,279	63,837,913		4,008,528	16,011,838
8	Boston, Mass	43,767,800	7,103,527	74,542,127	992,770	3,406,442	36,355,530	21,026,655		3,246,906	12,081,969
9	Los Angeles, Calif	82,757,388	5,060,002	24,948,841	322,352	11,012,770	180,825,082	80,289,989	45,669,183		54,865,910
10	Pittsburgh, Pa	43,564,429	10,171,338	19,866,300	22,000	2,677,350	40,208,368	34,416,500		3,064,500	2,727,368
11	San Francisco, Calif	25,174,685	2,731,461	25,580,474		220,808	61,283,859	50,050,426			11,233,433
12	Buffalo, N. Y	29,688,850	126,870	29,764,440		1,403,312	37,966,480	34,596,950		2,255,440	1,114,090
13	Washington, D. C	29,132,903	1,113,635	(1)	39,000	191,820	21,735,489	20,870,489		388,452	476,548
14	Milwaukee, Wis	16,281,371	1,144,126	14,877,378	152,628	1,943,540	11,438,564	11,192,614		225,950	20,000

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

15	Newark, N. J	$19,713,197	$1,670,722	$21,787,060	$114,470	$144,350	$47,840,711	$31,653,411	----------	$7,108,610	$9,078,690
16	Minneapolis, Minn	25,088,264	1,548,893	16,591,176	----------	23,994	20,376,424	17,775,345	----------	----------	2,601,079
17	New Orleans, La	10,614,447	737,660	8,455,288	----------	286,170	23,053,092	16,648,744	----------	2,132,750	4,271,598
18	Cincinnati, Ohio	24,297,593	3,027,327	9,160,630	6,500	539,672	24,687,258	22,456,884	----------	325,000	1,905,374
19	Kansas City, Mo	22,471,428	1,063,880	11,216,737	21,547	9,650	16,756,120	16,406,320	----------	272,300	77,500
20	Seattle, Wash	15,247,856	1,382,918	7,167,973	----------	2,148,403	65,379,449	19,335,037	$25,120,625	29,044	20,894,743
21	Indianapolis, Ind	14,404,199	1,038,550	8,914,810	171,000	36,615	738,000	----------	----------	----------	738,000
22	Rochester, N. Y	16,798,596	475,908	6,488,293	99,682	454,500	25,772,012	15,663,050	----------	233,485	9,875,477
23	Jersey City, N. J	17,065,306	1,335,017	4,938,282	----------	1,150,009	23,532,697	22,667,314	----------	----------	865,383
24	Louisville, Ky	7,032,146	1,675,000	3,715,620	25,000	85,875	14,452,655	13,680,475	----------	----------	772,180

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

25	Akron, Ohio	$13,430,623	$158,430	$235,030	$201,000	$290,000	$12,910,283	$12,456,283	----------	$454,000	----------
26	Toledo, Ohio	15,942,656	659,317	2,401,085	160,000	377,000	8,517,344	8,212,344	----------	177,000	$128,000
27	Portland, Oreg	16,121,964	----------	4,625,606	51,382	1,755,764	35,170,597	23,431,127	----------	5,480	11,733,990
28	Columbus, Ohio	13,342,356	612,000	1,879,000	6,650	138,900	10,159,300	8,195,000	$1,712,100	252,200	----------
29	Denver, Colo	15,778,508	766,000	12,567,200	53,518	100,000	24,137,048	22,992,048	----------	100,000	1,045,000
30	Providence, R. I	8,798,258	----------	4,189,407	8,934	981,275	12,649,981	9,690,584	----------	----------	2,959,397
31	Oakland, Calif	9,699,247	648,068	7,720,765	3,504	100,141	6,695,523	1,808,468	----------	----------	4,887,055
32	St. Paul, Minn	13,793,568	1,484,137	6,718,812	78,561	928,938	16,593,064	15,130,163	----------	278,272	1,184,629
33	Atlanta, Ga	7,759,605	828,878	2,890,741	94,231	199,625	9,950,554	9,396,327	----------	----------	554,227
34	Omaha, Nebr	18,378,895	580,487	4,700,323	----------	925,300	17,794,438	10,157,369	----------	50,000	7,587,069
35	Birmingham, Ala	8,224,657	657,590	1,353,709	40,993	229,660	1,133,109	[2] 172,019	([3])	301,637	659,453
36	San Antonio, Tex	5,094,244	185,000	3,668,300	----------	----------	8,519,372	6,850,304	----------	465,575	1,203,493
37	Dallas, Tex	8,583,417	393,529	4,300,881	20,115	166,507	9,460,295	9,460,295	----------	----------	----------
38	Worcester, Mass	9,411,936	506,535	1,474,994	----------	30,870	11,084,643	11,039,825	----------	----------	44,818
39	Richmond, Va	7,817,500	129,600	1,420,500	1,504,300	829,935	9,562,193	5,106,400	3,690,855	170,154	594,784
40	Syracuse, N. Y	9,826,380	455,500	3,234,786	162,000	215,625	6,618,221	6,430,111	----------	188,110	----------
41	New Haven, Conn	7,323,221	1,168,293	3,458,004	----------	847,581	167,405	----------	----------	----------	167,405
42	Memphis, Tenn	5,728,928	583,977	7,465,953	----------	510,874	10,874,103	8,217,705	----------	362,000	2,294,398
43	Dayton, Ohio	7,862,895	302,960	1,264,968	10,000	72,670	6,216,326	6,145,826	----------	70,500	----------
44	Norfolk, Va	5,761,900	250,000	1,247,800	4,920	729,839	15,146,400	12,428,600	----------	603,800	2,114,000
45	Houston, Tex	9,123,566	953,870	2,744,200	2,473	3,443,683	6,264,171	4,099,191	360,000	245,611	1,559,369
46	Bridgeport, Conn	8,694,355	657,563	8,493,967	185,308	835,270	170,000	----------	----------	----------	170,000
47	Youngstown, Ohio	7,185,440	22,280	6,874,519	----------	36,020	2,340,490	2,339,690	----------	----------	800
48	Hartford, Conn	16,131,962	----------	8,819,196	29,132	176,925	11,444,310	10,229,949	----------	739,802	474,559
49	Fort Worth, Tex	4,223,128	248,100	1,564,110	----------	27,100	6,489,641	6,489,641	----------	----------	----------

[1] No comparable data available. The greater portion of parks and othe properties employed for recreation are owned and controlled by the Federal Government.
[2] Includes value of electric-light system.
[3] Value of electric-light system included with that of water-supply system.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 392. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
50	Grand Rapids, Mich	$10,000,000	$677,000	$3,184,387	$454,047	----------	$5,521,882	$5,002,677	----------	$286,092	$233,113
51	Springfield, Mass	10,165,700	----------	4,311,990	1,600	$680,520	6,177,704	5,022,200	----------	----------	1,155,504
52	Des Moines, Iowa	10,549,099	870,186	1,848,500	----------	110,000	5,798,536	5,272,536	$376,000	150,000	----------
53	Scranton, Pa	6,950,000	310,000	989,104	----------	71,750	----------	----------	----------	----------	----------
54	Paterson, N. J	8,985,646	375,000	764,000	13,900	40,500	3,129,328	3,128,328	----------	----------	1,000
55	Jacksonville, Fla	3,813,013	190,767	2,590,647	----------	5,500	9,702,582	2,286,572	4,921,805	----------	2,494,205
56	Nashville, Tenn	4,540,000	360,200	7,000,000	1,525,000	226,000	10,001,200	9,000,000	----------	575,000	426,200
57	Trenton, N. J	5,201,488	494,409	1,611,276	----------	192,550	3,901,655	3,545,005	----------	27,364	329,286
58	Salt Lake City, Utah	6,956,484	410,298	1,682,913	----------	495,595	9,382,085	9,260,798	----------	----------	121,287
59	Tulsa, Okla	6,618,205	135,000	270,000	17,500	20,000	13,252,750	13,100,000	----------	----------	152,750
60	Flint, Mich	10,650,458	51,993	1,715,808	87,560	11,500	4,193,928	4,084,358	----------	109,421	149
61	Fall River, Mass	6,126,351	836,150	1,348,580	----------	193,350	4,712,225	4,038,950	----------	----------	673,275
62	Camden, N. J	6,272,732	357,650	2,201,850	48,500	176,500	5,204,897	3,437,322	----------	----------	1,767,575
63	Miami, Fla	8,110,133	----------	1,750,256	4,010	5,499	2,217,085	1,083,848	----------	110,629	1,022,608
64	Wilmington, Del	3,682,194	250,000	4,297,888	----------	131,784	5,205,464	2,917,489	----------	10,000	2,277,975
65	Erie, Pa	8,227,202	258,650	1,684,829	9,075	99,130	5,379,440	4,929,400	----------	----------	450,040
66	Cambridge, Mass	3,306,343	341,400	1,599,938	40,500	478,300	7,914,500	7,817,500	----------	----------	97,000
67	New Bedford, Mass	7,575,456	896,868	1,476,349	29,795	6,165	6,528,976	5,933,451	----------	----------	595,525
68	Albany, N. Y	5,978,000	135,000	6,061,000	65,000	38,500	5,830,500	4,980,000	----------	200,000	650,500
69	Kansas City, Kans	3,708,631	134,375	1,928,603	----------	47,195	7,333,938	3,488,766	3,278,629	----------	566,543
70	Yonkers, N. Y	10,248,378	196,226	3,141,486	204,058	106,287	6,032,090	5,673,795	----------	----------	358,295
71	Reading, Pa	7,446,076	255,000	1,097,324	----------	----------	5,650,646	5,650,646	----------	----------	----------
72	Duluth, Minn	7,385,508	340,010	2,636,168	----------	127,699	7,520,479	4,988,869	2,491,042	40,568	----------
73	Elizabeth, N. J	5,951,100	298,455	278,528	----------	36,610	105,728	----------	----------	----------	105,728
74	Lowell, Mass	4,620,440	452,550	1,010,925	----------	249,940	3,450,202	2,238,427	----------	----------	1,211,775
75	San Diego, Calif	6,609,692	535,000	8,667,441	----------	430,873	20,678,327	11,741,974	----------	----------	8,936,353
76	Canton, Ohio	11,687,420	75,399	609,868	----------	----------	4,106,308	3,854,808	----------	85,000	166,500
77	Spokane, Wash	6,296,785	385,139	1,647,318	7,223	6,988	5,847,749	5,847,715	----------	34	----------

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78	Oklahoma City, Okla	7,218,583	170,000	1,450,000	15,000	30,000	5,975,000	5,975,000			
79	Tacoma, Wash	5,998,194	214,536	1,864,365		174,179	16,772,041	4,770,731	11,237,737		763,573
80	El Paso, Tex	3,049,750	136,032	3,410,804	4,259	162,743	2,716,425	2,716,425			
81	Waterbury, Conn	6,652,099	192,163	2,612,077	41,780	126,001	8,587,062	8,587,062			
82	Lynn, Mass	3,853,527	300,000	802,000		163,000	5,601,157	5,271,157			330,000
83	Utica, N. Y	4,240,500	514,690	848,200	9,300	940,533	361,000				361,000
84	Fort Wayne, Ind	5,529,000	342,000	1,400,000		25,000	4,424,131	2,187,441	2,079,690	29,000	128,000
85	Somerville, Mass	3,218,400	335,000	1,454,700		8,500	1,381,858	1,381,858			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
86	Tampa, Fla	$2,793,854	$148,400	$5,176,945	$788	$231,129	$4,275,371	$3,317,689			$957,682
87	Knoxville, Tenn	2,253,806	214,195	215,771		228,422	4,347,140	4,243,041		$104,099	
88	Savannah, Ga	837,522	149,598	4,561,166		209,439	2,943,846	1,812,213		313,698	817,935
89	Evansville, Ind	5,329,436	218,660	794,694		16,200	4,481,274	2,907,474		250,000	1,323,800
90	Allentown, Pa	5,225,837		540,243		120,500	2,535,292	2,535,292			
91	Long Beach, Calif	9,037,834	231,284	3,956,209	17,927		10,629,490	4,331,475	$3,371,356	4,477	2,922,182
92	Lawrence, Mass	3,788,388	265,093	1,343,381	70,000	288,300	1,842,037	1,719,037			123,000
93	Schenectady, N. Y	6,070,900		1,651,800	51,500	216,000	3,389,400	3,273,700		115,700	
94	Wichita, Kans	4,220,452	122,419	2,003,000			653,331				653,331
95	Bayonne, N. J	6,560,330	750,000	632,754		311,345	5,286,338	5,286,338			
96	Hamtramck, Mich	3,703,103	35,000	9,800	3,902	55,185	977,349	977,349			
97	Harrisburg, Pa	5,489,458		1,341,330			4,375,151	4,375,151			
98	Manchester, N. H	4,056,076	661,529	1,547,118		163,716	4,121,310	3,415,847			705,463
99	Peoria, Ill	4,118,425	339,041	1,770,671		8,000	13,000			2,000	11,000
100	South Bend, Ind	5,812,430	155,900	1,135,137	13,231		3,521,303	3,517,840			3,463
101	Gary, Ind	2,900,497	247,261	892,133		15,700	18,443	3,700	7,475	4,768	2,500
102	Rockord, Ill	4,699,800	345,000	1,193,471	60,000	34,000	2,326,724	2,306,724		20,000	
103	St. Joseph, Mo	3,048,694	268,645	1,673,042		26,700	138,500			138,000	500
104	Wilkes-Barre, Pa	4,464,600		11,089,606		9,584	179,822				179,822
105	Sioux City, Iowa	5,051,174	261,320	385,626	22,761	259,000	2,190,374	2,115,704		27,000	47,670
106	Portland, Me	5,366,815	173,400	1,366,137		170,500	5,739,513	5,388,513			351,000
107	Little Rock, Ark	3,123,748	174,951	686,982	3,000	282,186	81,240				81,240
108	Highland Park, Mich	5,736,508	480,000	13,259	114,900	22,200	2,128,368	2,127,368			1,000
109	Charleston, S. C	1,540,836		486,273		372,465	5,136,098	2,614,443		20,000	2,501,655
110	Sacramento, Calif	6,276,580	312,071	3,360,789	74,432	15,000	6,613,245	4,664,374			1,948,871
111	Binghamton, N. Y	4,320,000	167,000	414,000		83,000	4,575,000	4,575,000			
112	Saginaw, Mich	2,382,500	250,000	335,400	15,000		2,370,000	2,065,000		25,000	280,000
113	East St. Louis, Ill	2,177,372	369,407	916,625	1,500	6,000					
114	Troy, N. Y	2,421,500		886,000		20,400	4,419,000	4,331,000		40,000	48,000
115	Johnstown, Pa	5,670,300		3,435,750		111,000	1,200				1,200
116	Chattanooga, Tenn	2,944,800	210,000	1,247,822		135,000	1,354,846			101,389	1,253,457
117	Terre Haute, Ind	4,486,926	167,000	1,561,000		4,000	142,000				142,000
118	Lansing, Mich	4,156,702	126,576	833,726		285,493	8,957,005	2,958,242	4,380,460	40,000	1,578,303
119	Pawtucket, R. I	2,921,939	384,214	643,646	80,000	89,838	4,476,674	4,446,431			30,243
120	Chester, Pa	3,393,552		656,000	85,983	209,160	125,000				125,000

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 392. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
121	Winston-Salem, N. C	$3,327,260	$36,552	$66,277	$14,776	$56,478	$3,340,210	$2,914,474		$407,901	$17,835
122	Springfield, Ohio	2,912,283	126,886	398,090	22,000	15,603	1,897,700	1,897,700			
123	Passaic, N. J	2,657,000	153,800	1,058,900		147,000	1,900,000	1,900,000			
124	Racine, Wis	4,358,100	237,000	856,000	10,000		2,710,290	1,983,790		5,000	721,500
125	New Britain, Conn	4,464,121		632,747	25,000	30,000	3,661,771	3,048,460			613,311
126	Hoboken, N. J	4,576,184	200,000	1,215,000		92,750	899,916	630,000			269,916
127	Berkeley, Calif	4,865,042	349,400	371,218		46,991	579,968	473,163			106,805
128	Altoona, Pa	3,761,130		96,000		9,940	2,396,428	2,394,328			2,100
129	Mobile, Ala	1,556,252	66,173	1,205,673	2,188	86,000	3,793,390	1,472,120		12,000	2,309,270
130	Shreveport, La	3,044,606	279,000	1,395,000		314,989	2,901,934	2,415,000			486,934
131	Cicero, Ill	3,189,808	30,000	211,573			119,463	119,463			
132	Brockton, Mass	2,345,975	243,677	165,475		20,125	2,769,718	2,738,268			31,450
133	Bethlehem, Pa	5,020,000		240,000		8,000	2,623,000	2,400,000		223,000	
134	Huntington, W. Va	4,397,750	417,500	564,690		14,500	93,000			48,000	45,000
135	Springfield, Ill	4,358,773	252,000	827,465	7,706	61,000	3,468,068	2,167,481	$1,233,233		67,354
136	Union City, N. J	3,954,791	120,000	75,000							
137	Quincy, Mass	4,731,367	498,654	362,493			2,673,057	2,563,692			109,365
138	Roanoke, Va	2,191,798	47,774	388,468	3,754	131,191	329,075			328,200	875
139	Lincoln, Nebr	5,830,510	282,434	697,508			3,266,904	2,000,616	1,229,460		36,828
140	East Orange, N. J	2,928,343	269,686	587,948		113,937	2,416,044	2,416,044			
141	Holyoke, Mass	2,100,300		1,086,460		98,750	5,910,000	2,478,000	1,946,000		1,486,000
142	Portsmouth, Va	1,415,300		202,000		76,400	3,381,901	2,908,297		247,000	226,604
143	Jackson, Mich	2,872,758	176,709	148,624	74,842	35,911	1,871,747	1,819,580			52,167
144	Lakewood, Ohio	7,625,070	224,000	636,602			420,000	420,000			
145	Topeka, Kans	2,653,579	87,676	969,802	534,445		2,165,126	2,164,626			500

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146	Fresno, Calif	3,995,979	135,000	601,640	21,457	12,000	126,274				126,274
147	Macon, Ga	1,528,956	75,000	1,098,698	100	209,697	2,492,320	1,749,297			743,023
148	Wichita Falls, Tex	2,065,228	57,364	508,992		27,000	3,842,209	3,703,335			138,874
149	Covington, Ky	1,282,985	152,650	900,000		4,300	3,714,635	3,601,635		75,000	38,000
150	Niagara Falls, N. Y	7,336,000	162,450	367,105	35,175		3,171,756	3,078,120		93,336	300
151	Pasadena, Calif	6,112,325	373,049	1,223,766	7,610	86,127	7,434,805	3,595,071	3,181,720		658,014
152	Lancaster, Pa	3,316,266		257,000		22,075	2,850,000	2,600,000		250,000	
153	Wheeling, W. Va	3,796,734	147,491	243,829	50,186	2,398,972	2,807,196	2,669,196		105,000	33,000
154	Augusta, Ga	1,298,522		162,032		70,697	3,955,221	1,724,332			2,230,889
155	Newton, Mass	4,602,600	458,500	647,500	20,000	13,000	3,434,500	3,430,000			4,500
156	Kalamazoo, Mich	4,502,785	458,213	373,031		80,619	1,131,250	847,296	247,213		36,741
157	Decatur, Ill	2,061,709	176,000	1,714,343	141,344	23,100	2,728,000	2,728,000			
158	Charlotte, N. C	2,382,544	92,000	122,299		51,973	2,849,231	2,392,931		2,297	454,003
159	Atlantic City, N. J	6,100,000	150,000	6,900,000		530,000	5,570,000	3,200,000		70,000	2,300,000
160	Oak Park, Ill	4,999,376	116,351	531,177	34,500		411,584	411,584			
161	Kenosha, Wis	4,618,384	409,500	1,645,700	60,000	38,652	1,426,790	1,409,790			17,000
162	Davenport, Iowa	3,996,000	581,400	1,817,828	44,862	59,590	1,286,000				1,286,000
163	Malden, Mass	2,886,400	400,000	334,900		4,200	1,480,500	1,375,000			105,500
164	Hammond, Ind	3,629,118	79,600	531,233	22,000		1,909,000	1,909,000			
165	Mount Vernon, N. Y	4,131,882	326,017	267,612	79,780	72,200	2,047,689	2,047,689			
166	Beaumont, Tex	1,641,844	130,840	459,724	2,487	17,900	2,752,146	1,215,461			1,536,685
167	Cedar Rapids, Iowa	4,795,532	238,634	637,096		9,500	1,693,467	1,678,467		15,000	
168	Woonsocket, R. I	1,545,350	28,000	66,050		140,800	2,134,101	2,133,601			500
169	New Castle, Pa	2,541,724	50,000	8,500		30,750	65,000				65,000

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

170	Charleston, W. Va	$6,210,008	$127,475	$150,500		$550,000	$100,000				$100,000
171	Pontiac, Mich	3,037,313	6,979	315,001	$12,500	3,500	1,941,059	$1,910,244		$30,200	615
172	Medford, Mass	3,378,300	204,800	326,000		125,000	1,570,000	1,352,000			218,000
173	McKeesport, Pa	3,823,201		130,650		74,500	1,927,000	1,927,000			
174	York, Pa	3,517,434	14,000	631,880		690,865					
175	Haverhill, Mass	2,859,662	278,731	517,202		2,500	2,169,414	2,167,014			2,400
176	Bay City, Mich	3,575,000	288,745	444,115			4,796,027	4,002,981	$740,489		52,557
177	Elmira, N. Y	1,605,100	161,000	223,700	10,600	6,145	2,129,855	1,830,155			299,700
178	Newport News, Va	1,087,347		57,400		33,245	3,573,876	3,249,516			324,360
179	Stockton, Calif	3,215,530	321,605	956,670		43,823	1,901,767				1,901,767
180	Galveston, Tex	2,409,157		333,289	250	38,526	2,503,624	2,478,154			25,470
181	Chelsea, Mass	2,430,300	131,500	418,500		25,650	640,500	640,500			
182	Perth Amboy, N. J	2,250,525	83,666	211,000	240,500	44,500	3,723,673	3,616,773			106,900
183	Pittsfield, Mass	2,651,700		481,785		217,500	2,736,500	2,735,000			1,500
184	Greensboro, N. C	1,770,943	87,072	221,060	36,356	1,545	3,178,325	3,027,517			150,808

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 392. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
185	Montgomery, Ala	$1,625,247	$95,500	$520,484	$2,607	$247,582	$2,833,519	$2,715,252		$113,411	$4,856
186	Lima, Ohio	3,880,118	61,747	221,200		21,200	2,533,435	2,516,610		16,200	625
187	Madison, Wis	4,505,479	180,000	1,109,000	11,000	25,000	2,489,052	2,192,052		50,000	247,000
188	Lexington, Ky	1,153,340	120,000	221,000		38,781	70,000			70,000	
189	East Chicago, Ind	2,349,546	85,000	889,016			2,111,416	2,111,416			
190	Aurura, Ill	2,741,638	155,679	130,615	90,775		984,200	979,700		500	4,000
191	New Rochelle, N. Y	6,551,599	153,961	792,723	2,314	274,081					
192	Evanston, Ill	5,381,076	180,333	921,187	15,000	20,750	2,311,616	2,311,616			
193	Columbus, Ga	1,833,686	123,304	168,355		169,419	1,966,167	1,887,593			78,574
194	Muncie, Ind	1,667,950	188,600	290,000		21,500	900,000				900,000
195	Waco, Tex	1,839,291	79,950	714,900	900	9,700	1,782,467	1,713,633			68,834
196	Jamestown, N. Y	2,850,000		205,330	2,000	16,000	3,689,936	2,230,726	$1,390,210	69,000	
197	Muskegon, Mich	1,865,463	520,610	144,526		31,309	1,231,568	1,183,568			48,000
198	Fitchburg, Mass	1,715,000	202,150	483,200		59,700	1,423,675	1,409,650			14,025
199	San Jose, Calif	3,730,492	126,183	631,819		3,700					
200	Pueblo, Colo	1,961,709	145,529	688,689		51,500	2,525,880	2,176,280			349,600
201	Brookline, Mass	2,987,700	390,000	2,320,046	35,000	55,000	1,373,358	1,355,858			17,500
202	Chicopee, Mass	1,466,100	165,600	95,090		2,064	1,866,315	1,334,315	507,000		25,000
203	Lorain, Ohio	2,549,689	35,396	237,481		69,850	691,021	649,221			41,800
204	Williamsport, Pa	2,225,047		282,500							
205	Butte, Mont	1,231,507	258,000	49,460		15,450					
206	Salem, Mass	1,770,000	214,500	270,000		50,000	2,877,000	2,733,400			143,600
207	Hamilton, Ohio	1,617,175	223,650	210,453		600	3,369,847	1,742,726	1,091,998		535,123
208	Durham, N. C	1,143,873				296,684	3,687,377	3,528,339		39,607	119,431
209	Battle Creek, Mich	2,387,397	116,205	222,713		94,000	1,120,500	1,120,500			

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210	Everett, Mass	2,485,500	187,000	220,925			629,500	590,000			39,500
211	Springfield, Mo	1,556,570	90,000	222,000		67,416	51,098				51,098
212	Columbia, S. C	1,786,963		153,251	750	31,400	2,617,996	2,506,996		45,000	66,000
213	Stamford, Conn	2,121,623		817,372		63,800					
214	Dubuque, Iowa	2,277,692	166,947	280,000	19,161	179,882	1,509,709	1,503,209			6,500
215	Joliet, Ill	3,288,564	174,648	116,767		6,850	586,695	586,695			
216	Council Bluffs, Iowa	1,898,120	225,000	1,745,000	3,000	35,000	1,642,940	1,632,440			10,500
217	Rock Island, Ill	1,500,000	321,900	356,000		1,328	1,450,063	1,450,063			
218	Portsmouth, Ohio	2,314,568	167,000	274,000		5,950	1,646,071	1,240,795			405,276
219	Taunton, Mass	1,730,786	92,000	135,040			3,351,242	1,758,908	1,523,484		68,850
220	Superior, Wis	2,544,095	105,218	142,399		329,123					
221	Quincy, Ill	4,331,000	55,500	1,016,607		12,550	1,613,280	1,508,422			104,858
222	New Brunswick, N. J	2,747,593	208,000	316,254		51,800	1,632,021	1,625,521		6,500	
223	Lynchburg, Va	1,392,962		202,212	20,413	30,715	2,198,915	2,170,952			27,963
224	Austin, Tex	1,525,100		244,412			2,554,804	1,461,211	995,243		98,350
225	Kokomo, Ind	1,560,000	132,800	425,900		35,000	603,500				603,500
226	Ogden, Utah	1,954,285	61,221	286,170		27,000	1,589,091	1,538,802			50,289
227	Easton, Pa	3,172,564	242,268	290,950	17,000	3,820					
228	Wilmington, N. C	941,578		109,001		52,500	1,376,178	1,316,178			60,000
229	Danville, Ill	1,671,700	138,000	198,000			2,295				2,295
230	Waterloo, Iowa	2,925,804	263,000	516,000	6,000		1,262,678	1,262,678			
231	Hazleton, Pa	2,447,253		11,000		1,920					
232	Petersburg, Va	780,000	53,701	561,155		47,000	2,099,028	1,707,920		204,514	186,594
233	Poughkeepsie, N. Y	1,899,145	324,904	204,747		45,955	1,856,349	1,834,349			22,000
234	Orange, N. J	2,017,038		25,000	90,000	3,749	1,070,342	1,070,342			
235	Waltham, Mass	1,584,544	234,134	761,170		41,141	1,639,539	1,393,786			245,753
236	Auburn, N. Y	1,165,305		45,500	22,354		1,709,316	1,600,000			109,316
237	Amsterdam, N. Y	2,256,000		150,400		1,000	1,350,500	1,350,500			
238	Norristown, Pa	1,835,867		294,550	52,000	11,200	75,000			75,000	
239	Lewiston, Me	603,350	116,296	170,000	48,496	2,000	1,018,574	1,018,574			
240	Green Bay, Wis	2,081,566	228,230	640,273		69,900	1,152,310	1,151,810			500
241	St. Petersburg, Fla	2,213,273	20,000	26,087,092	380,014	71,493	3,151,714	854,974	967,141		1,329,599
242	Moline, Ill	1,319,175	303,000	296,000			917,000	867,000			50,000
243	Sheboygan, Wis	2,778,000	147,000	73,000	8,000	39,000	1,245,500	1,154,000			91,500
244	Elgin, Ill	1,438,613	150,000	237,219		3,100	539,651	436,251			103,400
245	Oshkosh, Wis	2,821,678	258,800	1,370,500	28,000		1,275,801	1,099,801			176,000
246	Watertown, N. Y	1,715,000	630,000	1,055,000	1,300,000	4,250	3,350,000	3,350,000			
247	Muskogee, Okla	1,550,760		604,465	2,100	10,000	1,347,189	1,317,189			30,000
248	Newburgh, N. Y	1,104,627	61,000	281,905		36,500	2,023,193	2,018,193			5,000
249	La Crosse, Wis	2,023,222		362,305		34,500	1,215,200	1,207,500			7,700
250	Colorado Springs, Colo	1,793,817	131,477	2,376,921			6,690,415	3,723,190	1,796,239		1,170,986
	Honolulu, Hawaii [1]										

[1] Data not available.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926

[This table is presented in two sections, the second section beginning on p. 416. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	Grand total	$7,284,457,950	$6,335,436,660	$578,213,165	$370,808,125	$6,376,280,722	$199,021,676	$414,141,197	$222,837,013	$72,177,342
	Group I	4,422,526,126	3,992,745,125	181,140,723	248,640,278	3,965,763,377	141,375,083	153,180,443	118,323,776	43,883,447
	Group II	684,319,708	551,299,277	52,591,681	80,428,750	588,970,358	30,857,258	44,356,737	11,469,393	8,665,962
	Group III	1,256,775,502	1,053,258,020	182,533,253	20,984,229	1,069,732,566	11,409,217	112,051,906	50,351,646	13,230,167
	Group IV	606,032,923	477,754,960	112,412,450	15,865,513	497,856,644	13,109,185	61,698,076	28,313,251	5,055,767
	Group V	314,803,691	260,379,278	49,535,058	4,889,355	253,957,777	2,270,933	42,854,035	14,378,947	1,341,999
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$2,312,641,515	$2,312,641,515			$2,065,927,022	$137,920,000	$61,532,825	$36,502,000	$10,759,668
2	Chicago, Ill	323,978,866	163,545,650	$22,688,704	$137,744,512	208,958,588	2,812,833	33,470,403	64,336,700	14,400,342
3	Philadelphia, Pa	450,739,628	404,603,167	46,126,461	10,000	446,276,616				4,463,012
4	Detroit, Mich	258,510,188	252,596,633		5,913,555	227,070,850		22,711,042	8,728,296	
5	Cleveland, Ohio	190,318,017	138,018,646	31,802,127	20,497,244	162,673,332		27,644,685		
6	St. Louis, Mo	35,652,706	33,398,706	2,254,000		35,363,000				289,706
7	Baltimore, Md	153,087,643	153,087,643			153,087,643				
8	Boston, Mass	141,822,551	141,822,551			141,822,551				
9	Los Angeles, Calif	212,450,325	136,722,319	58,885,840	16,842,166	204,895,127	216,000			7,339,198
10	Pittsburgh, Pa	118,456,173	51,236,737	19,383,591	47,835,845	114,181,819		3,693,631		580,723
11	San Francisco, Calif	85,794,598	85,794,598			82,935,500				2,859,098
12	Buffalo, N. Y	94,173,136	88,255,039		5,918,097	81,316,529	426,250	4,127,857	6,956,780	1,345,720
13	Washington, D. C	105,600	105,600			105,600				
14	Milwaukee, Wis	44,795,180	30,916,321		13,878,859	41,149,200			1,800,000	1,845,980

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

15	Newark, N. J	$97,277,325	$80,130,054		$17,147,271	$82,499,536	$4,251,637	$5,850,000	$4,003,268	$672,884
16	Minneapolis, Minn	66,535,931	59,810,781		6,725,150	55,731,057		10,479,822	22,813	302,239
17	New Orleans, La	59,920,280	55,419,205		4,501,075	47,988,641	32,828	8,770,654	2,061,655	1,066,502
18	Cincinnati, Ohio	127,101,062	99,327,775	$14,342,360	13,430,987	120,313,350		4,392,803	2,062,179	332,730
19	Kansas City, Mo	49,164,784	29,248,752	18,399,561	1,516,471	46,456,500		434,056	601,323	1,672,905
20	Seattle, Wash	79,226,761	57,870,086	8,976,500	12,380,175	75,160,374		198,926	397,422	3,470,039
21	Indianapolis, Ind	32,874,841	14,341,712	10,873,320	7,659,809	32,453,289			50,000	371,552
22	Rochester, N. Y	57,928,825	57,494,125		434,700	39,752,510	3,716,000	11,911,258	1,900,000	649,057
23	Jersey City, N. J	91,365,418	75,092,329		16,273,089	66,008,079	22,856,793	2,319,218	181,328	
24	Louisville, Ky	22,924,481	22,564,458		360,023	22,607,022			189,405	128,054

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

25	Akron, Ohio	$45,956,309	$38,630,024	$7,326,285		$37,647,464		$7,986,105	$322,740	
26	Toledo, Ohio	40,937,719	29,166,511	11,771,208		37,020,453		3,621,443		$295,823
27	Portland, Oreg	53,998,744	43,301,755	6,756,147	$3,940,842	45,287,512		7,437,606	440,590	833,036
28	Columbus, Ohio	49,903,433	39,355,199	10,548,234		38,413,750		11,385,500	35,000	69,183
29	Denver, Colo	42,455,562	31,748,849	10,706,713		32,712,100		8,942,300		801,162
30	Providence, R. I	41,102,215	41,102,215			37,038,000			4,064,215	
31	Oakland, Calif	20,741,176	6,807,906	10,519,002	3,414,268	19,438,815				1,302,361
32	St. Paul, Minn	47,870,596	47,870,596			30,571,000	$9,275,620	7,839,000	57,000	127,976
33	Atlanta, Ga	14,279,309	14,279,309			11,231,000		2,776,500		271,809
34	Omaha, Nebr	41,402,497	19,172,348	10,720,793	11,509,356	35,874,856		5,208,197		319,444
35	Birmingham, Ala	20,531,896	20,531,896			15,077,500		3,661,484	1,200,000	592,912
36	San Antonio, Tex	25,438,670	21,134,170	4,304,500		22,825,000			2,279,682	333,988
37	Dallas, Tex	23,822,604	23,822,604			22,556,250			806,862	459,492
38	Worcester, Mass	14,864,218	14,864,218			12,691,500			1,740,000	432,718
39	Richmond, Va	35,118,477	35,118,477			33,483,430	156,839		1,478,208	
40	Syracuse, N. Y	28,854,231	28,711,033		143,198	21,577,627		6,339,466	400,000	537,138
41	New Haven, Conn	14,069,480	14,069,480			11,556,000			2,000,000	513,480
42	Memphis, Tenn	27,800,138	27,800,138			26,263,600		556,000	806,260	174,278
43	Dayton, Ohio	21,925,670	15,652,059	6,273,611		18,471,163	1,444,500	1,716,123		293,884
44	Norfolk, Va	40,314,906	40,314,906			37,883,268			2,250,000	181,638
45	Houston, Tex	34,038,832	27,342,086	6,696,746		33,594,680	1,457		260,850	241,845
46	Bridgeport, Conn	14,203,782	14,203,782			14,174,000	6,000		20,000	3,782
47	Youngstown, Ohio	16,132,693	11,801,796	4,289,500	41,397	13,361,835		2,759,688		11,170
48	Hartford, Conn	18,800,523	13,116,481	5,684,042		18,368,069	23,481		408,973	
49	Fort Worth, Tex	18,236,558	14,044,881	4,191,677		18,040,024			14,368	182,166
50	Grand Rapids, Mich	17,010,300	11,171,200	5,839,100		13,030,700		3,979,600		
51	Springfield, Mass	16,364,337	16,364,337			14,523,400	42,283		1,500,000	298,654
52	Des Moines, Iowa	18,029,622	10,606,736	7,422,886		17,857,166			50,000	122,456
53	Scranton, Pa	6,091,625	3,344,416	2,747,209		4,877,000		835,600	250,000	129,025
54	Paterson, N. J	21,435,421	21,435,214			16,684,864		1,413,000	3,337,350	

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 416. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
55	Jacksonville, Fla	$15,011,105	$10,763,779	$4,247,326		$13,233,575	$198,000	$790,000	$664,585	$124,945
56	Nashville, Tenn	13,392,555	13,392,555			12,691,255	3,700	680,000	17,600	
57	Trenton, N. J	16,284,761	16,284,761			14,664,638		976,348	643,775	
58	Salt Lake City, Utah	11,334,890	7,626,173	3,708,717		9,542,200		1,115,217	581,840	95,633
59	Tulsa, Okla	17,892,433	13,337,924	4,554,509		17,543,906	54,347		183,965	110,215
60	Flint, Mich	17,550,017	10,100,617	7,449,400		16,109,400		1,002,920	355,000	82,697
61	Fall River, Mass	14,575,755	14,575,755			12,439,300			2,000,000	136,455
62	Camden, N. J	18,646,132	18,646,132			12,215,410		4,714,500	1,716,222	
63	Miami, Fla	26,323,952	20,429,672	5,894,280		15,029,150		7,557,000	3,435,641	302,161
64	Wilmington, Del	10,877,251	10,877,251			10,863,600				13,651
65	Erie, Pa	10,608,362	6,880,362	3,728,000		8,379,020		2,147,173		82,169
66	Cambridge, Mass	9,970,450	9,970,450			9,190,450	30,000		750,000	
67	New Bedford, Mass	15,942,100	15,942,100			14,075,000	26,735		1,500,000	340,365
68	Albany, N. Y	20,657,173	20,437,461		$219,712	16,043,911		2,492,340	1,875,000	245,922
69	Kansas City, Kans	19,151,267	14,631,104	2,908,413	1,611,750	15,246,037		3,787,268		117,962
70	Yonkers, N. Y	25,633,083	25,633,083			19,370,083		908,000	5,355,000	
71	Reading, Pa	9,631,300	3,953,000	5,678,300		9,556,300			75,000	
72	Duluth, Minn	11,654,171	7,385,794	4,268,377		10,782,832		669,000	193,377	8,962
73	Elizabeth, N. J	9,963,438	9,963,438			5,366,403	33,800	4,223,600	339,635	
74	Lowell, Mass	7,226,800	7,226,800			5,426,800			1,800,000	
75	San Diego, Calif	16,309,375	13,083,937	3,225,438		16,073,263				236,112
76	Canton, Ohio	17,902,223	10,829,903	7,072,320		15,185,387		2,701,209		15,627
77	Spokane, Wash	6,419,214	4,710,387	1,708,827		6,199,644			8,362	211,208

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78	Oklahoma City, Okla	18,072,903	12,551,084	5,521,819		15,948,249	112,455		1,319,466	692,733
79	Tacoma, Wash	14,158,794	11,457,649	2,698,916	2,229	13,907,552				251,242
80	El Paso, Tex	9,380,085	9,380,085			7,957,000			102,080	1,321,005
81	Waterbury, Conn	16,784,004	16,497,046	286,958		14,070,798			2,503,000	210,206
82	Lynn, Mass	7,116,160	7,116,160			6,616,160			500,000	
83	Utica, N. Y	9,968,413	9,866,936		101,477	7,867,217		1,829,719	170,000	101,477
84	Fort Wayne, Ind	4,549,000	765,000	3,784,000		4,549,000				
85	Somerville, Mass	2,057,000	2,057,000			1,457,000			600,000	

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

86	Tampa, Fla	$15,349,676	$11,798,263	$3,551,413		$12,905,890		$1,500,000	$743,880	$199,906
87	Knoxville, Tenn	18,290,212	18,290,212			16,517,454		693,985	1,078,773	
88	Savannah, Ga	6,018,622	5,688,710	329,912		5,011,432			514,980	492,210
89	Evansville, Ind	4,169,700	1,990,300	2,179,400		4,169,700				
90	Allentown, Pa	5,246,300	1,485,500	3,760,800		5,102,200		64,100	80,000	
91	Long Beach, Calif	16,271,854	10,073,734	6,198,120		16,025,863				245,991
92	Lawrence, Mass	6,438,250	6,438,250			5,538,250			900,000	
93	Schenectady, N. Y	9,695,446	9,695,446			8,365,100		702,136	575,000	53,210
94	Wichita, Kans	9,183,167	7,273,857	1,909,310		5,559,168	$13,815	3,609,374	810	
95	Bayonne, N. J	15,293,555	15,293,555			11,178,233	575,157	935,387	2,604,778	
96	Hamtramck, Mich	5,607,320	2,569,820	3,037,500		4,523,680		953,628	100,000	30,012
97	Harrisburg, Pa	7,751,701	4,023,201	3,728,500		7,449,800		267,700		34,201
98	Manchester, N. H	5,585,000	5,585,000			5,446,500			138,500	
99	Peoria, Ill	2,345,556	1,489,483	661,540	$194,533	836,315	171,754	923,104	400,000	14,383
100	South Bend, Ind	5,487,051	2,074,051	3,413,000		5,487,051				
101	Gary, Ind	3,491,500	1,197,500	2,294,000		3,491,500				
102	Rockford, Ill	6,931,805	4,681,325	2,218,000	32,480	2,479,380		2,941,143	1,505,100	6,182
103	St. Joseph, Mo	3,418,903	2,390,460	1,028,443		3,395,264				23,639
104	Wilkes-Barre, Pa	4,255,750	3,730,750	525,000		3,266,000	449,458	460,800	4,439	75,053
105	Sioux City, Iowa	4,192,317	2,060,003	2,132,314		4,111,000			74,003	7,314
106	Portland, Me	10,866,065	5,365,525		5,500,540	10,717,707	113,847		34,511	
107	Little Rock, Ark	6,112,761	2,007,725	824,506	3,280,530	2,715,041	99,439	3,279,900	18,381	
108	Highland Park, Mich	10,326,226	5,479,226	4,847,000		9,336,026		990,200		
109	Charleston, S. C	12,447,613	11,783,613	664,000		8,874,500	273,247	2,278,000	701,000	320,866
110	Sacramento, Calif	12,409,292	7,128,295	5,280,997		12,222,380	35,000			151,912
111	Binghamton, N. Y	7,157,001	7,157,001			6,600,475		104,203	287,483	164,840
112	Saginaw, Mich	7,305,020	5,189,020	2,116,000		4,598,000		2,628,000		79,020
113	East St. Louis, Ill	5,170,800	3,914,902	548,549	707,349	2,370,523		2,369,801	393,397	37,079
114	Troy, N. Y	7,361,150	7,088,989	97,651	174,510	6,208,989		970,000	7,651	174,510
115	Johnstown, Pa	8,490,846	4,643,846	3,847,000		8,463,500				27,346
116	Chattanooga, Tenn	9,690,619	9,690,619			8,924,294		266,325	500,000	
117	Terre Haute, Ind	3,278,000	1,618,000	1,660,000		3,278,000				
118	Lansing, Mich	8,464,929	8,464,929			6,180,741	9,600	2,252,000		22,588
119	Pawtucket, R. I	11,881,797	11,881,797			9,825,000	1,587,000		300,000	169,797
120	Chester, Pa	5,629,105	3,414,105	2,215,000		4,858,405		351,700	419,000	

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[This table is presented in two sections, the second section beginning on p. 416. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
121	Winston-Salem, N. C	$14,766,639	$14,766,639			$9,320,000		$4,483,109	$850,000	$113,530
122	Springfield, Ohio	4,422,083	2,792,056	$1,630,027		3,566,544		851,085		4,454
123	Passaic, N. J	11,870,711	11,870,711			8,231,750		2,650,500	988,461	
124	Racine, Wis	3,677,943	3,677,943			3,647,000				30,943
125	New Britain, Conn	6,447,361	6,447,361			6,428,000	$6,156		10,000	3,205
126	Hoboken, N. J	13,311,877	13,311,877			8,162,377	3,054,544	289,956	1,805,000	
127	Berkeley, Calif	4,164,631	1,031,458	2,241,051	$892,122	3,956,653				207,978
128	Altoona, Pa	5,485,783	3,300,783	2,185,000		4,038,000	494,850	879,000	73,075	858
129	Mobile, Ala	7,321,002	7,183,500	137,502		4,693,535		1,895,700	730,865	902
130	Shreveport, La	6,851,760	5,100,800	1,750,960		6,331,460		3,822	448,072	68,406
131	Cicero, Ill	3,997,260	2,569,501	1,126,259	301,500	1,356,459		2,466,530	174,271	
132	Brockton, Mass	5,299,800	5,299,800			4,199,800			1,100,000	
133	Bethlehem, Pa	8,157,882	4,149,146	4,008,736		8,087,400				70,482
134	Huntington, W. Va	3,743,976	2,072,251	1,670,025	1,700	3,723,005		15,886		5,085
135	Springfield, Ill	3,611,058	2,490,029	612,484	508,545	1,919,907	797	905,626	571,384	213,344
136	Union City, N. J	5,328,437	5,328,437			2,517,802	1,112,221	763,803	934,611	
137	Quincy, Mass	6,278,000	6,278,000			5,078,000			1,200,000	
138	Roanoke, Va	6,361,372	6,361,372			6,169,300	12,500			179,572
139	Lincoln, Nebr	5,690,832	2,498,806	3,171,861	20,165	3,869,161		1,761,078	20,656	39,937
140	East Orange, N. J	9,146,361	9,146,361			6,337,745		2,342,320	466,296	
141	Holyoke, Mass	5,388,000	5,388,000			4,688,000			700,000	
142	Portsmouth, Va	9,904,300	9,904,300			9,174,300			730,000	
143	Jackson, Mich	6,552,443	4,451,387	2,101,056		5,516,660		896,048	50,382	89,353
144	Lakewood, Ohio	9,723,590	5,081,021	4,642,569		8,339,370		1,383,521		699
145	Topeka, Kans	4,402,133	3,932,974	469,159		2,376,175		1,631,435		394,523

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146	Fresno, Calif	3,781,264	802,416	2,978,848		3,464,180				317,084
147	Macon, Ga	2,854,721	2,204,335	650,386		2,556,386			291,136	7,199
148	Wichita Falls, Tex	7,919,826	3,165,154	1,715,972	3,038,700	7,642,250			117,072	160,504
149	Covington, Ky	3,565,914	2,675,437	890,477		3,184,800		22,458	285,794	72,862
150	Niagara Falls, N. Y	12,579,417	12,579,417			11,240,899		1,270,518	68,000	
151	Pasadena, Calif	12,001,303	7,759,444	4,241,859		11,901,886				99,417
152	Lancaster, Pa	3,354,400	1,087,000	2,267,400		2,997,000			357,400	
153	Wheeling, W. Va	4,504,520	3,942,545	561,975		4,328,407		111,625	64,320	168
154	Augusta, Ga	3,905,852	3,598,034	307,818		3,698,818		80,034	127,000	
155	Newton, Mass	6,119,283	6,119,283			5,188,500			700,000	230,783
156	Kalamazoo, Mich	4,113,860	1,598,879	2,514,981		2,814,042		1,250,054	49,764	
157	Decatur, Ill	4,590,529	2,645,925	1,016,765	927,839	2,857,509		1,454,978	262,163	15,879
158	Charlotte, N. C	10,194,632	10,194,632			7,255,132	138,500	2,801,000		
159	Atlantic City, N. J	22,401,126	22,401,126			16,113,000	4,961,300		1,250,000	76,826
160	Oak Park, Ill	5,146,150	3,120,044	1,741,106	285,000	2,667,016		2,005,033	466,827	7,274
161	Kenosha, Wis	3,224,943	3,224,943			3,203,100				21,843
162	Davenport, Iowa	2,871,625	1,674,833	1,196,792		2,843,330				28,295
163	Malden, Mass	3,132,748	3,132,748			2,574,400			500,000	58,348
164	Hammond, Ind	2,554,520	1,302,500	1,252,020		2,504,520			50,000	
165	Mount Vernon, N. Y	11,744,688	9,002,638	2,742,050		10,362,468		739,704	642,516	
166	Beaumont, Tex	6,064,354	6,064,354			5,867,854			196,500	
167	Cedar Rapids, Iowa	3,402,468	1,484,985	1,917,483		3,399,383				3,085
168	Woonsocket, R. I	9,734,724	9,734,724			8,913,000			650,000	171,724
169	New Castle, Pa	2,749,913	1,148,039	1,601,874		2,517,000		201,767		31,146

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

170	Charleston, W. Va	$3,771,506	$1,670,456	$2,101,050		$3,768,000				$3,506
171	Pontiac, Mich	5,088,900	2,872,900	2,216,000		4,609,000		$479,900		
172	Medford, Mass	3,398,400	3,398,400			3,198,400			$200,000	
173	McKeesport, Pa	2,955,555	1,765,555	1,190,000		2,342,000		473,555	140,000	
174	York, Pa	2,437,400	1,523,400	914,000		2,377,000	$7,500	52,900		
175	Haverhill, Mass	2,092,500	2,092,500			1,820,000			272,500	
176	Bay City, Mich	4,843,800	2,783,800	2,060,000		4,634,000		209,800		
177	Elmira, N. Y	3,547,026	3,547,026			3,436,900			88,962	21,164
178	Newport News, Va	6,738,811	6,738,811			6,732,000				6,811
179	Stockton, Calif	4,345,355	2,881,919	1,463,436		4,315,561				29,794
180	Galveston, Tex	8,588,418	8,588,418			8,565,500				22,918
181	Chelsea, Mass	4,359,980	4,359,980			3,304,980			1,055,000	
182	Perth Amboy, N. J	8,469,351	8,469,351			4,547,500	1,871,000	1,174,000	876,851	
183	Pittsfield, Mass	2,538,000	2,538,000			2,388,000			150,000	
184	Greensboro, N. C	11,589,638	11,589,638			8,084,138		3,405,500	100,000	

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 416. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$6,337,625	$6,337,625			$4,031,917		$1,397,140	$752,758	$155,810
186	Lima, Ohio	8,557,819	7,030,228	$1,527,591		6,293,556		1,836,896	338,000	89,367
187	Madison, Wis	6,535,302	6,535,302			5,239,477		1,284,300		11,525
188	Lexington, Ky	2,813,575	2,813,575			2,395,570		240,205	177,800	
189	East Chicago, Ind	4,307,365	2,986,365	1,321,000		4,307,365				
190	Aurora, Ill	3,104,769	2,404,854	699,915		1,242,415		1,817,400		44,954
191	New Rochelle, N. Y	8,224,604	8,224,604			6,638,374		678,543	676,845	230,842
192	Evanston, Ill	4,398,897	2,317,244	2,081,653		2,794,153		1,384,744	220,000	
193	Columbus, Ga	2,281,670	2,281,670			2,241,100			40,570	
194	Muncie, Ind	1,348,006	438,006	910,000		1,348,006				
195	Waco, Tex	4,276,221	4,276,221			4,118,200			158,021	
196	Jamestown, N. Y	4,842,714	3,402,301	1,402,500	$37,913	3,882,518		882,283	40,000	37,913
197	Muskegon, Mich	5,228,177	3,321,547	1,906,630		4,001,877		1,226,300		
198	Fitchburg, Mass	3,109,600	3,109,600			2,559,600			550,000	
199	San Jose, Calif	2,486,980	1,033,660	1,453,320		2,462,495				24,485
200	Pueblo, Colo	5,512,290	4,595,912	916,378		3,281,190		2,104,300	113,144	13,656
201	Brookline, Mass	2,068,590	2,068,590			2,068,590				
202	Chicopee, Mass	1,963,000	1,963,000			1,963,000				
203	Lorain, Ohio	5,377,113	3,713,388	1,663,725		4,143,225		1,223,057		10,831
204	Williamsport, Pa	1,869,601	756,601	1,113,000		1,776,900		86,200		6,501
205	Butte, Mont	2,499,243	2,272,943	226,300		1,705,060		335,728	445,481	12,974
206	Salem, Mass	2,406,083	2,406,083			2,045,500			350,000	10,583
207	Hamilton, Ohio	4,632,923	3,909,352	723,571		3,701,455		922,961		8,507
208	Durham, N. C	7,534,534	7,534,534			5,918,320	$30,450	1,486,180	26,500	73,084
209	Battle Creek, Mich	1,853,752	1,047,200	806,552		1,114,752		739,000		

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210	Everett, Mass	2,536,300	2,536,300			2,136,300			400,000	
211	Springfield, Mo	676,800	119,930	556,870		675,896				904
212	Columbia, S. C	3,724,531	2,970,531	754,000		2,711,800		157,000	855,731	
213	Stamford, Conn	4,820,277	1,575,000		3,245,277	4,397,856			421,600	821
214	Dubuque, Iowa	3,216,686	1,900,686	1,316,000		2,785,913			425,168	5,605
215	Joliet, Ill	3,212,746	1,912,426	1,300,320		1,640,220		1,306,200	250,600	15,726
216	Council Bluffs, Iowa	2,122,277	1,291,946	830,331		2,105,155			13,675	3,447
217	Rock Island, Ill	1,793,776	1,493,049	300,727		340,000		1,225,890	222,500	5,386
218	Portsmouth, Ohio	5,814,263	4,195,613	1,618,650		3,763,182	214,335	1,792,516	2,938	41,292
219	Taunton, Mass	3,769,699	3,769,699			3,204,800		194,000	300,000	70,899
220	Superior, Wis	2,165,843	2,165,843			2,154,000		11,675		168
221	Quincy, Ill	1,206,008	1,101,008	105,000		338,000		812,500	55,508	
222	New Brunswick, N. J	5,004,400	5,004,400			3,533,000		547,660	923,800	
223	Lynchburg, Va	5,311,766	5,311,766			5,311,766				
224	Austin, Tex	2,984,255	2,035,450	948,805		2,921,000			37,088	26,167
225	Kokomo, Ind	562,400	198,400	364,000		562,400				
226	Ogden, Utah	4,850,889	3,962,889	888,000		3,543,500		1,296,114		11,275
227	Easton, Pa	4,944,700	2,842,200	2,102,500		4,280,200		584,500	80,000	
228	Wilmington, N. C	3,905,388	3,096,976	808,412		3,503,553		176,000	141,660	84,175
229	Danville, Ill	2,418,365	1,741,133	677,232		951,344		1,179,644	279,489	4,888
230	Waterloo, Iowa	2,928,651	1,324,246	1,604,405		2,723,831			193,412	11,408
231	Hazleton, Pa	2,873,000	1,541,500	1,331,500		2,873,000				
232	Petersburg, Va	4,434,000	4,434,000			4,259,000			175,000	
233	Poughkeepsie, N. Y	4,134,267	4,134,267			2,551,100		1,575,367	7,800	
234	Orange, N. J	5,537,554	5,537,554			4,147,000		102,006	1,288,548	
235	Waltham, Mass	2,568,500	2,568,500			2,368,500			200,000	
236	Auburn, N. Y	1,459,708	1,459,708			995,393		422,311	14,779	27,225
237	Amsterdam, N. Y	2,408,049	767,962	1,616,736	23,351	2,172,800		84,962	126,936	23,351
238	Norristown, Pa	1,311,123	363,123	948,000		1,254,500	705		55,918	
239	Lewiston, Me	1,442,000	1,442,000			1,392,000			50,000	
240	Green Bay, Wis	2,766,679	1,830,679		936,000	2,550,500			200,000	16,179
241	St. Petersburg, Fla	15,738,345	13,985,185	1,753,160		10,385,417		4,791,585	53,275	8,068
242	Moline, Ill	1,534,936	1,291,357	243,579		338,090	18,222	1,080,400	75,000	23,224
243	Sheboygan, Wis	1,211,169	1,211,169			992,000		192,750		26,419
244	Elgin, Ill	1,880,354	990,255	243,285	646,814	1,117,099		763,255		
245	Oshkosh, Wis	1,592,607	1,592,607			1,585,000				7,607
246	Watertown, N. Y	3,651,172	3,651,172			3,303,335	61,000	280,901		5,936
247	Muskogee, Okla	4,067,806	2,731,986	1,335,820		3,786,679	67,721		213,406	
248	Newburgh, N. Y	1,951,296	1,951,296			1,240,319		218,302	492,675	
249	La Crosse, Wis	2,235,652	2,235,652			2,007,000		228,144		508
250	Colorado Springs, Colo	5,700,361	4,509,256	1,191,105		5,154,735		389,521	50,009	106,096
	Honolulu, Hawaii [1]	6,176,371	6,176,371			4,080,000		1,668,009		428,362

[1] Not included in group or grand totals.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 408. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	Grand total	$5,855,865,444	$1,428,592,506	$174.10	[3] $6,048,744,306	$144.57	$1,235,713,644	$29.53	$5,122,141,752	$122.42	$516,205,037	$110,543,062	$405,661,975
	Group I	3,196,634,109	1,225,892,017	230.82	3,873,843,173	202.18	548,682,953	28.64	2,954,460,218	154.20	347,582,574	87,834,729	259,747,845
	Group II	621,500,104	62,819,604	181.31	488,614,965	129.46	195,704,743	51.85	521,948,913	138.29	37,791,936	9,710,650	28,081,286
	Group III	1,157,375,382	99,400,120	128.73	937,272,441	96.01	319,503,061	32.73	941,645,906	96.46	69,485,972	10,464,961	59,021,011
	Group IV	577,860,092	28,172,831	104.84	494,095,182	85.48	111,937,741	19.37	468,243,947	81.01	41,804,704	2,732,449	39,072,255
	Group V	302,495,757	12,307,934	93.61	254,918,545	75.81	59,885,146	17.81	235,842,768	70.13	19,539,851	[4] 199,727	19,739,578
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$1,375,833,939	$936,807,576	$390.39	[5] $2,312,641,515	$390.39	(6)		$1,326,051,037	$223.84	$141,687,130	$65,921,624	$75,765,506
2	Chicago, Ill.	272,263,748	51,715,118	106.29	310,512,358	101.87	$13,466,508	$4.42	204,428,579	67.07	16,202,326	2,270,097	13,932,229
3	Philadelphia, Pa.	354,380,628	96,359,000	224.47	302,725,527	150.76	148,014,101	73.71	357,721,309	178.15	67,991,000	10,435,813	57,555,187
4	Detroit, Mich.	239,553,275	18,956,913	203.87	193,278,074	152.43	65,232,114	51.44	206,246,224	162.65	30,234,563	4,717,850	25,566,713
5	Cleveland, Ohio	169,346,560	20,971,457	198.25	141,053,913	146.93	49,264,104	51.32	136,870,917	142.57	4,662,712	1,603,648	3,059,064
6	St. Louis, Mo.	30,671,706	4,981,000	43.27	28,399,706	34.47	7,253,000	8.80	24,956,206	30.29	2,055,000	30,386	2,024,614
7	Baltimore, Md.	123,964,343	29,123,300	189.46	110,520,873	136.78	42,566,770	52.68	117,041,762	144.85	16,204,047	505,328	15,698,719
8	Boston, Mass.	98,738,761	43,083,790	180.21	91,721,851	116.55	50,100,700	63.66	98,558,171	125.23	5,518,350	993,308	4,525,042
9	Los Angeles, Calif.	210,991,830	1,458,495	(7)	111,730,167	(7)	100,720,158	(7)	187,691,997	(7)	28,959,307	2,034,841	26,924,466
10	Pittsburgh, Pa.	109,044,393	9,411,780	185.96	109,128,873	171.32	9,327,300	14.64	101,842,123	159.88	15,281,623	1,075,159	14,206,464
11	San Francisco, Calif.	83,519,398	2,275,200	152.66	40,653,622	72.34	45,140,976	80.32	80,701,666	143.60	4,309,500	171,020	4,138,480
12	Buffalo, N. Y.	85,843,058	8,330,078	174.07	76,860,914	142.07	17,312,222	32.00	72,596,963	134.19	11,655,700	[4] 2,061,029	13,716,729
13	Washington, D. C.	105,600		0.20	105,600	0.20					[4] 200	[4] 122,136	121,936
14	Milwaukee, Wis.	42,376,870	2,418,310	86.64	44,510,180	86.09	285,000	0.55	39,753,264	76.89	2,771,516	258,820	2,512,696

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

15	Newark, N. J	$81,515,392	$15,761,933	$211.93	$66,760,325	$145.45	$30,517,000	$66.49	$70,498,151	$153.59	$3,515,458	$280,496	$3,234,962
16	Minneapolis, Minn	63,856,920	2,679,011	153.31	59,959,931	138.16	6,576,000	15.15	49,926,005	115.04	4,713,377	346,733	4,366,644
17	New Orleans, La	58,766,080	1,154,200	143.01	45,916,587	109.59	14,003,693	33.42	44,504,692	106.22	2,603,304	1,724,395	878,909
18	Cincinnati, Ohio	98,256,131	28,844,931	309.25	88,208,597	214.62	38,892,465	94.63	82,499,973	200.73	2,698,276	3,675,090	[4] 976,814
19	Kansas City, Mo	47,599,784	1,565,000	132.88	35,833,859	96.85	13,330,925	36.03	36,805,489	99.47	9,542,250	774,019	8,768,231
20	Seattle, Wash	78,755,251	471,510	(7)	27,801,217	(7)	51,425,544	(7)	72,023,433	(7)	2,162,156	1,561,517	600,639
21	Indianapolis, Ind	32,874,841		89.58	32,874,841	89.58			31,434,096	85.65	[4] 276,972	[4] 15,600	[4] 261,372
22	Rochester, N. Y	57,117,825	811,000	180.46	37,372,749	116.43	20,556,076	64.04	38,147,473	118.84	3,771,710	459,170	3,312,540
23	Jersey City, N. J	80,889,399	10,476,019	287.31	72,125,463	226.81	19,239,955	60.50	76,891,239	241.80	5,820,770	470,400	5,350,370
24	Louisville, Ky	21,868,481	1,056,000	74.43	21,761,396	70.65	1,163,085	3.78	19,218,362	62.40	3,241,607	434,430	2,807,177

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

25	Akron, Ohio	$44,182,793	$1,773,516	(7)	$35,533,309	(7)	$10,423,000	(7)	$35,298,237	(7)	$4,228,557	$228,497	$4,000,060
26	Toledo, Ohio	34,945,999	5,991,720	$138.77	38,631,149	$130.95	2,306,570	$7.82	30,000,652	$101.70	407,580	431,152	[4] 23,572
27	Portland, Oreg	50,397,493	3,601,251	(7)	23,313,437	(7)	30,685,307	(7)	40,758,637	(7)	5,872,001	501,221	5,370,780
28	Columbus, Ohio	37,486,332	12,417,101	175.10	40,215,433	141.11	9,688,000	33.99	25,697,444	90.17	98,776	1,037,191	[4] 938,415
29	Denver, Colo	41,687,587	767,975	148.97	20,838,922	73.12	21,616,640	75.85	32,189,532	112.95	1,889,000	163,727	1,725,273
30	Providence, R. I	26,919,000	14,183,215	150.56	22,942,245	84.04	18,159,970	66.52	24,183,456	88.58	2,700,000	388,479	2,311,521
31	Oakland, Calif	20,741,176		80.70	15,305,332	59.55	5,435,844	21.15	18,879,124	73.46	5,500,165	173,769	5,326,396
32	St. Paul, Minn	36,701,396	11,169,200	193.03	30,703,976	123.81	17,166,620	69.22	27,402,015	110.49	4,492,560	2,916,163	1,576,397
33	Atlanta, Ga	11,869,309	2,410,000	(7)	11,437,309	(7)	2,842,000	(7)	8,821,550	(7)	[4] 99,000	285,000	[4] 384,000
34	Omaha, Nebr	39,950,474	1,452,023	191.68	29,743,141	137.70	11,659,356	53.98	33,598,662	155.55	1,328,808	268,297	1,060,511
35	Birmingham, Ala	18,830,913	1,700,983	98.24	19,526,896	93.43	1,005,000	4.81	14,295,132	68.40	1,922,000	200,438	1,721,562
36	San Antonio, Tex	24,962,420	476,250	126.56	17,501,871	87.07	7,936,799	39.49	20,700,191	102.99	887,750	116,268	771,482
37	Dallas, Tex	23,170,854	651,750	120.32	16,673,727	84.21	7,148,877	36.11	20,510,199	103.59	1,451,250	238,058	1,213,192
38	Worcester, Mass	12,008,518	2,855,700	77.02	9,487,878	49.16	5,376,340	27.86	8,447,184	43.77	[4] 73,200	[4] 155,961	82,761
39	Richmond, Va	29,195,077	5,923,400	185.81	28,315,847	149.82	6,802,630	35.99	25,552,985	135.20	[4] 671,659	442,404	[4] 1,114,063
40	Syracuse, N. Y	28,854,231		155.97	24,227,056	130.96	4,627,175	25.01	21,577,627	116.64	2,321,193		2,321,193
41	New Haven, Conn	13,361,980	707,500	77.30	13,954,480	76.67	115,000	.63	10,611,166	58.30	397,000	234,241	162,759
42	Memphis, Tenn	27,800,138		157.06	18,986,666	107.27	8,813,472	49.79	24,976,216	141.11	[4] 301,200	[4] 130,260	170,940
43	Dayton, Ohio	18,698,382	3,227,288	123.87	17,721,950	100.12	4,203,720	23.75	16,496,987	93.20	2,472,133	147,953	2,324,180
44	Norfolk, Va	38,027,906	2,287,000	231.69	24,250,803	139.37	16,064,103	92.32	33,266,958	191.19	34,218	787,315	[4] 753,097
45	Houston, Tex	30,961,253	3,077,579	(7)	26,857,932	(7)	7,180,900	(7)	29,783,124	(7)	6,396,362	459,795	5,936,567
46	Bridgeport, Conn	14,197,782	6,000	(7)	14,203,782	(7)		(7)	14,180,000	(7)	2,303,000		2,303,000
47	Youngstown, Ohio	13,912,646	2,220,047	97.77	14,218,193	86.17	1,914,500	11.60	10,347,053	62.71	[4] 759,324	32,329	[4] 791,653
48	Hartford, Conn	18,109,187	691,336	116.77	14,130,523	87.77	4,670,000	29.01	15,757,163	97.87	287,290	[4] 37,033	324,323
49	Fort Worth, Tex	17,170,542	1,066,016	115.42	13,503,212	85.46	4,733,346	29.96	15,977,051	101.12	4,312,284	306,860	4,005,424

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[3] See note for New York, N. Y.
[4] Decrease.
[5] Includes debt for public service enterprises, not separately reported.
[6] Included with that shown for general departments and municipal services enterprises.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 408. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
50	Grand Rapids, Mich	$15,864,926	$1,145,374	$110.46	$13,612,300	$88.39	$3,398,000	$22.06	$12,045,246	$78.22	$2,666,000	$37,064	$2,628,936
51	Springfield, Mass	16,252,620	111,717	112.86	13,806,210	95.22	2,558,127	17.64	14,410,829	99.39	[4] 1,251,344	[4] 192,366	[4] 1,058,978
52	Des Moines, Iowa	17,964,622	65,000	125.21	13,354,622	92.74	4,675,000	32.47	17,433,603	121.07	1,196,651	[4] 11,016	1,207,667
53	Scranton, Pa	5,934,625	157,000	42.60	6,091,625	42.60	----------	----------	4,416,454	30.88	269,000	67,869	201,131
54	Paterson, N. J	19,899,714	1,535,500	149.90	18,191,214	127.21	3,244,000	22.69	14,344,347	100.31	1,958,500	80,009	1,878,491
55	Jacksonville, Fla	14,520,711	490,394	(?)	10,678,467	(?)	4,332,638	(?)	12,719,769	(?)	2,943,100	150,569	2,792,531
56	Nashville, Tenn	13,313,164	79,391	97.76	10,416,555	76.03	2,976,000	21.72	11,773,366	85.94	439,700	28,801	410,899
57	Trenton, N. J	14,936,901	1,347,860	121.53	15,123,361	112.86	1,161,400	8.67	11,789,535	87.98	1,644,400	48,160	1,596,240
58	Salt Lake City, Utah	11,136,890	198,000	85.22	8,580,850	64.52	2,754,040	20.71	9,105,925	68.47	[4] 136,000	109,275	[4] 245,275
59	Tulsa, Okla	17,066,621	825,812	135.55	8,482,029	64.26	9,410,404	71.29	14,061,861	106.53	652,121	708,694	[4] 56,573
60	Flint, Mich	17,455,683	94,334	133.97	14,161,517	108.10	3,388,500	25.87	15,846,740	120.96	13,600	91,901	[4] 78,301
61	Fall River, Mass	14,403,755	172,000	111.27	13,385,435	102.18	1,190,320	9.09	10,203,047	77.89	[4] 541,500	[4] 123,568	[4] 417,932
62	Camden, N. J	15,922,300	2,723,832	142.34	16,257,185	124.10	2,388,947	18.24	9,407,461	71.81	[4] 564,905	[4] 357,287	[4] 207,618
63	Miami, Fla	26,323,952	----------	207.28	23,126,702	182.10	3,197,250	25.18	14,180,328	111.66	3,576,650	385,631	3,191,019
64	Wilmington, Del	10,400,051	477,200	88.43	7,213,600	58.65	3,663,651	29.79	10,489,244	85.29	463,450	50,287	413,163
65	Erie, Pa	10,136,362	472,000	(?)	10,267,262	(?)	341,100	(?)	7,819,081	(?)	633,837	49,631	584,206
66	Cambridge, Mass	9,660,700	309,750	82.40	8,953,450	74.00	1,017,000	8.40	5,995,762	49.55	[4] 375,600	[4] 260,676	[4] 114,924
67	New Bedford, Mass	15,860,100	82,000	133.36	13,925,100	116.49	2,017,000	16.87	12,585,370	105.28	120,000	[4] 328,909	448,909
68	Albany, N. Y	20,187,087	470,086	173.59	17,646,173	148.29	3,011,000	25.30	14,399,944	121.01	1,395,485	162,587	1,232,898
69	Kansas City, Kans	18,593,883	557,384	163.69	11,824,065	101.06	7,327,202	62.63	13,879,943	118.63	[4] 378,707	462,948	[4] 841,655
70	Yonkers, N. Y	25,586,133	46,950	220.97	22,695,833	195.65	2,937,250	25.32	19,370,083	166.98	1,377,293	----------	1,377,293
71	Reading, Pa	9,325,800	305,500	84.49	8,699,300	76.31	932,000	8.18	8,980,618	78.78	2,804,800	38,291	2,766,509
72	Duluth, Minn	11,247,171	407,000	103.13	8,183,109	72.42	3,471,062	30.72	10,751,792	95.15	26,533	[4] 181,182	207,715
73	Elizabeth, N. J	8,984,753	978,685	(?)	9,907,438	(?)	56,000	(?)	4,484,203	(?)	366,800	[4] 764,452	1,131,252
74	Lowell, Mass	7,226,800	----------	65.52	6,230,050	56.48	996,750	9.04	5,426,800	49.20	[4] 467,870	[4] 253,601	[4] 214,269
75	San Diego, Calif	16,309,375	----------	148.27	5,469,594	49.72	10,839,781	98.54	15,209,983	138.27	455,884	88,892	366,992
76	Canton, Ohio	15,425,887	2,476,336	162.75	16,116,336	146.51	1,785,887	16.24	12,556,506	114.15	[4] 203,402	214,813	[4] 418,215
77	Spokane, Wash	6,288,800	130,414	58.89	5,057,214	46.40	1,362,000	12.50	4,492,068	41.21	[4] 139,616	258,527	[4] 398,143

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78	Oklahoma City, Okla	15,497,086	2,575,817	(7)	12,405,903	(7)	5,667,000	(7)	12,154,614	(7)	757,398	614,785	142,613
79	Tacoma, Wash	12,759,003	1,399,791	133.57	5,126,303	48.36	9,032,491	85.21	11,945,503	112.69	1,298,580	129,589	1,168,991
80	El Paso, Tex	8,780,510	599,575	88.49	7,515,803	70.90	1,864,282	17.59	6,744,906	63.63	[4] 10.000	99,680	[4] 109,680
81	Waterbury, Conn	16,525,004	259,000	(7)	10,892,004	(7)	5,892,000	(7)	13,751,284	(7)	37,400	27,645	9,755
82	Lynn, Mass	7,116,160		68.42	5,653,400	54.36	1,462,760	14.07	5,794,742	55.72	259,670	[4] 5,120	264,790
83	Utica, N. Y	9,917,567	50,846	96.78	9,736,863	94.53	231,550	2.25	7,766,028	75.40	963,520	[4] 2,865	966,385
84	Fort Wayne, Ind	4,350,278	198,722	45.49	4,203,500	42.04	345,500	3.46	4,543,576	45.44	[4] 7,000	4,452	[4] 11,452
85	Somerville, Mass	2,057,000		20.57	2,057,000	20.57			1,457,000	14.57	[4] 156,000		[4] 156.000

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

86	Tampa, Fla	$14,250,051	$1,099,625	$155.20	$11,790,676	$119.22	$3,559,000	$35.99	$11,474,212	$116.02	$3,491,629	$218,336	$3,273,293
87	Knoxville, Tenn	17,512,249	777,963	186.83	13,543,212	138.34	4,747,000	48.49	15,651,505	159.87	3,182,448	38,858	3,143,590
88	Savannah, Ga	6,018,622		62.43	5,550,622	57.58	468,000	4.85	4,837,932	50.19	1,271,500	[4] 66,000	1,337,500
89	Evansville, Ind	4,060,700	109,000	43.85	3,406,700	35.82	763,000	8.02	4,073,081	42.83	124,900	12,343	112,557
90	Allentown, Pa	4,993,100	253,200	55.46	5,164,100	54.59	82,200	.87	4,606,606	48.70	621,900	[4] 52	621,952
91	Long Beach, Calif	16,271,854		172.37	8,850,104	93.75	7,421,750	78.62	15,603,691	165.29	1,908,650	[4] 102,667	2,011,317
92	Lawrence, Mass	6,423,250	15,000	68.84	6,119,250	65.43	319,000	3.41	5,513,987	58.96	144,230	3,811	140,419
93	Schenectady, N. Y	9,574,398	121,048	104.25	9,020,446	96.99	675,000	7.26	8,291,944	89.16	365,300	[4] 28,522	393,822
94	Wichita, Kans	8,944,644	238,523	99.28	8,678,167	93.82	505,000	5.46	5,386,550	58.23	301,367	[4] 18,149	319,516
95	Bayonne, N. J	14,041,607	1,251,948	168.06	10,963,186	120.47	4,330,369	47.59	9,646,160	106.00	[4] 45,372	156,178	[4] 201,550
96	Hamtramck, Mich	5,495,347	111,973	66.20	5,246,320	61.94	361,000	4.26	4,226,209	49.90	[4] 90,214	88,494	[4] 178,708
97	Harrisburg, Pa	7,592,901	158,800	91.63	6,230,981	73.65	1,520,720	17.98	7,171,896	84.77	656,800	67,347	589,453
98	Manchester, N. H	5,186,500	398,500	66.49	5,437,000	64.73	148,000	1.76	5,264,278	62.67	[4] 16,500	8,358	[4] 24,858
99	Peoria, Ill	2,201,189	144,367	28.43	2,345,556	28.43			975,418	11.82	[4] 134,389	[4] 78,717	[4] 55,672
100	South Bend, Ind	5,359,246	127,805	67.16	4,437,051	54.31	1,050,000	12.85	5,301,985	64.90	230,830	49,658	181,172
101	Gary, Ind	3,479,380	12,120	43.21	3,491,500	43.21			3,352,523	41.49	416,500	53,074	363,426
102	Rockford, Ill	6,659,419	272,386	88.08	6,580,180	83.61	351,625	4.47	2,479,380	31.50	258,080	[4] 28,000	286,080
103	St. Joseph, Mo	3,408,903	10,000	43.61	3,418,903	43.61			3,049,760	38.90	155,166	44,506	110,660
104	Wilkes-Barre, Pa	4,246,750	9,000	54.35	4,255,750	54.35			3,679,519	46.99	[4] 227,985	32,669	[4] 260,654
105	Sioux City, Iowa	4,030,171	162,146	54.30	4,067,317	52.69	125,000	1.62	3,829,644	49.61	183,000	78,979	104,021
106	Portland, Me	9,301,596	1,564,469	142.23	5,871,235	76.85	4,994,830	65.38	8,818,224	115.42	121,731	95,453	26,278
107	Little Rock, Ark	6,112,761		80.54	6,112,761	80.54			2,803,436	36.94	171,209	5,969	165,240
108	Highland Park, Mich	8,954,511	1,371,715	138.42	8,979,600	120.37	1,346,626	18.05	7,017,063	94.06	710,000	338,879	371,121
109	Charleston, S. C	11,310,113	1,137,500	167.98	8,291,333	111.89	4,156,280	56.09	8,690,801	117.28	90,005	105,960	[4] 15,955
110	Sacramento, Calif	12,192,946	216,346	169.06	8,253,402	112.44	4,155,890	56.62	11,997,195	163.45	[4] 358,040	[4] 27,158	[4] 330,882
111	Binghamton, N. Y	6,925,377	231,624	98.18	7,062,001	96.87	95,000	1.30	6,387,548	87.62	417,437	7,312	410,125
112	Saginaw, Mich	6,914,020	391,000	100.48	5,550,020	76.34	1,755,000	24.14	4,421,232	60.81	895,000	47,420	847,580
113	East St. Louis, Ill	5,166,300	4,500	71.52	5,170,800	71.52			2,302,704	31.85	12,645	17,701	[4] 5,056
114	Troy, N. Y	7,361,150		101.81	5,679,125	78.55	1,682,025	23.26	6,208,176	85.87	[4] 111,618		[4] 111,618
115	Johnstown, Pa	8,480,846	10,000	117.60	8,490,846	117.60			7,478,202	103.58	1,280,000	114,492	1,165,508

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[4] Decrease.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 408. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
116	Chattanooga, Tenn	$9,690,619	----------	$134.41	$8,816,525	$122.28	$874,094	$12.12	$8,698,505	$120.65	$1,221,604	$94,203	$1,127,401
117	Terre Haute, Ind	3,278,000	----------	45.59	3,278,000	45.59	----------	----------	3,104,723	43.18	785,000	41,044	743,956
118	Lansing, Mich	8,346,729	$118,200	118.23	3,119,829	43.57	5,345,100	74.65	5,776,999	80.68	[4] 99,659	145,975	[4] 245,634
119	Pawtucket, R. I	9,567,797	2,314,000	167.35	9,683,797	136.39	2,198,000	30.96	8,958,383	126.17	1,878,000	256,193	1,621,807
120	Chester, Pa	5,412,105	217,000	79.96	5,601,605	79.57	27,500	.39	3,731,202	53.00	807,500	60,771	746,729
121	Winston-Salem, N. C	14,639,075	127,564	210.35	12,168,547	173.34	2,598,092	37.01	9,158,994	130.47	968,000	27,456	940,544
122	Springfield, Ohio	3,787,551	634,532	62.99	4,167,083	59.36	255,000	3.63	2,844,454	40.52	[4] 131,947	188,258	[4] 320,205
123	Passaic, N. J	10,924,711	946,000	169.82	10,069,061	144.05	1,801,650	25.77	7,321,527	104.74	1,565,000	[4] 29,057	1,594,057
124	Racine, Wis	3,518,943	159,000	53.00	2,452,943	35.35	1,225,000	17.65	3,647,000	52.55	[4] 197,200	----------	[4] 197,200
125	New Britain, Conn	6,213,205	234,156	94.26	4,874,361	71.26	1,573,000	23.00	5,872,695	85.86	1,035,000	[4] 28,432	1,063,432
126	Hoboken, N. J	11,968,869	1,343,008	195.29	12,957,877	190.09	354,000	5.19	9,642,522	141.46	[4] 792,247	88,255	[4] 880,502
127	Berkeley, Calif	4,164,631	----------	62.16	3,220,341	48.06	944,290	14.09	3,892,270	58.09	693,298	695	692,603
128	Altoona, Pa	4,724,933	760,850	81.88	4,754,772	70.97	731,011	10.91	3,661,897	54.66	369,029	54,603	314,426
129	Mobile, Ala	7,265,002	56,000	109.92	5,711,202	85.75	1,609,800	24.17	4,361,539	65.49	441,865	135,603	306,262
130	Shreveport, La	6,848,760	3,000	104.77	4,913,010	75.12	1,938,750	29.64	6,152,468	94.07	[4] 179,070	[4] 18,302	[4] 160,768
131	Cicero, Ill	3,997,260	----------	61.12	3,905,966	59.72	91,294	1.40	1,356,459	20.74	116,521	----------	116,521
132	Brockton, Mass	5,060,650	239,150	81.11	3,793,100	58.05	1,506,700	23.06	3,615,792	55.34	[4] 217,400	18,380	[4] 235,780
133	Bethlehem, Pa	7,481,082	676,800	126.68	6,393,882	99.28	1,764,000	27.39	6,850,586	106.38	534,500	161,674	372,826
134	Huntington, W. Va	3,743,976	----------	58.32	3,733,976	58.16	10,000	0.16	3,327,485	51.83	1,110,444	[4] 15,121	1,125,565
135	Springfield, Ill	3,611,058	----------	56.42	2,652,183	41.44	958,875	14.98	1,863,730	29.12	[4] 190,955	[4] 6,463	[4] 184,492
136	Union City, N. J	5,143,432	185,005	83.78	5,328,437	83.78	----------	----------	2,991,647	47.04	[4] 36,814	69,436	[4] 106,250
137	Quincy, Mass	6,276,000	2,000	99.65	5,404,000	85.77	874,000	13.87	5,078,000	80.60	1,663,000	----------	1,663,000
138	Roanoke, Va	5,871,372	490,000	102.77	6,161,372	99.54	200,000	3.23	5,557,759	89.79	[4] 57,300	80,070	[4] 137,370
139	Lincoln, Nebr	5,670,131	20,701	92.23	5,253,650	85.15	437,182	7.09	3,808,745	61.73	605,900	44,628	561,272
140	East Orange, N. J	7,891,175	1,255,186	148.24	7,647,361	123.94	1,499,000	24.29	4,980,985	80.73	979,500	76,945	902,555

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141	Holyoke, Mass.	5,285,000	103,000	89.06	3,170,000	52.40	2,218,000	36.66	4,406,819	72.84	329,000	13,782	315,218
142	Portsmouth, Va.	9,629,915	274,385	165.35	6,729,300	112.34	3,175,000	53.01	8,223,587	137.29	8,100	145,195	[4] 137,095
143	Jackson, Mich.	6,502,443	56,000	109.76	5,457,068	91.41	1,095,375	18.35	5,516,660	92.41	1,472,448		1,472,448
144	Lakewood, Ohio	9,207,164	516,426	163.42	9,508,259	159.80	215,331	3.62	7,440,969	125.06	319,170	144,108	175,062
145	Topeka, Kans.	4,266,273	135,860	73.99	3,555,377	59.75	846,756	14.23	2,195,269	36.90	683,856	[4] 2,861	686,717
146	Fresno, Calif.	3,781,264		63.66	3,755,764	63.23	25,500	0.43	3,332,370	56.10	468,560	34,705	433,855
147	Macon, Ga.	2,847,623	7,098	48.22	2,730,721	46.13	124,000	2.09	2,497,180	42.18	[4] 219,932	[4] 82,873	[4] 137,059
148	Wichita Falls, Tex.	7,903,826	16,000	(?)	3,815,953	(?)	4,103,873	(?)	7,292,491	(?)	[4] 59,105	[4] 227,391	168,286
149	Covington, Ky.	3,537,714	28,200	60.96	1,457,014	24.91	2,108,900	36.05	3,139,441	53.67	357,600	[4] 13,538	371,138
150	Niagara Falls, N. Y.	12,550,596	28,821	215.77	10,724,887	183.96	1,854,530	31.81	11,240,899	192.81	689,500		689,500
151	Pasadena, Calif.	12,001,303		208.72	9,543,030	165.97	2,458,273	42.75	11,032,587	191.87	1,476,188	114,102	1,362,086
152	Lancaster, Pa.	3,247,600	106,800	58.75	2,960,400	51.85	394,000	6.90	2,744,363	48.06	[4] 44,000	72,113	[4] 116,113
153	Wheeling, W. Va.	4,504,520		80.14	2,504,520	44.56	2,000,000	35.58	4,021,346	71.54	[4] 78,715	39,355	[4] 118,070
154	Augusta, Ga.	3,717,252	188,600	70.12	2,791,852	50.12	1,114,000	20.00	3,364,661	60.41	174,478	[4] 90,692	265,170
155	Newton, Mass.	5,541,783	577,500	111.87	5,685,283	103.94	434,000	7.93	4,142,102	75.72	249,500	[4] 112,687	362,187
156	Kalamazoo, Mich.	3,815,627	298,233	75.48	4,031,360	73.97	82,500	1.51	2,802,223	51.42	509,392	[4] 8,478	517,870
157	Decatur, Ill.	4,555,529	35,000	84.70	3,745,849	69.11	844,680	15.58	2,384,113	43.99	311,999	53,892	258,107
158	Charlotte, N. C.	10,194,632		189.49	8,384,382	155.84	1,810,250	33.65	7,236,747	134.51	577,367	41,162	536,205
159	Atlantic City, N. J.	19,149,826	3,251,300	416.38	16,407,289	304.97	5,993,837	111.41	17,698,613	328.97	2,614,850	[4] 271,055	2,885,905
160	Oak Park, Ill.	5,107,650	38,500	96.19	4,814,550	89.99	331,600	6.20	2,667,016	49.85	219,986		219,986
161	Kenosha, Wis.	2,857,034	367,909	61.19	2,879,943	54.65	345,000	6.55	3,203,100	60.78	302,600		302,600
162	Davenport, Iowa.	2,871,625		54.73	2,606,625	49.68	265,000	5.05	2,685,079	51.17	[4] 197,898	[4] 35,319	[4] 162,579
163	Malden, Mass.	3,131,748	1,000	59.79	3,100,748	59.17	32,000	0.61	2,340,448	44.67	[4] 41,200	[4] 93,132	51,932
164	Hammond, Ind.	2,554,520		48.84	1,589,520	30.39	965,000	18.45	2,443,864	46.73	116,740	37,749	78,991
165	Mount Vernon, N. Y.	11,443,199	301,489	226.29	9,644,270	185.82	2,100,418	40.47	9,424,228	181.58	1,112,167	281,499	830,668
166	Beaumont, Tex.	5,714,854	349,500	117.53	3,981,104	77.15	2,083,250	40.37	5,077,757	98.41	677,316	[4] 3,636	680,952
167	Cedar Rapids, Iowa.	3,386,968	15,500	66.32	2,953,453	57.57	449,015	8.75	3,399,383	66.26	123,959		123,959
168	Woonsocket, R. I.	8,235,724	1,499,000	190.50	8,695,724	170.17	1,039,000	20.33	7,010,293	137.19	933,000	154,218	778,782
169	New Castle, Pa.	2,749,913		54.24	2,749,913	54.24			2,483,112	48.98	[4] 180,000	[4] 141,115	[4] 38,885
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000												
170	Charleston, W. Va.	$3,771,506		$75.58	$3,771,506	$75.58			$2,961,983	$59.36	$154,818	[4] $50,161	$204,979
171	Pontiac, Mich.	4,889,100	$199,800	102.19	3,830,400	76.92	$1,258,500	$25.27	4,110,745	82.55	[4] 176,750	54,206	[4] 230,956
172	Medford, Mass.	3,353,400	45,600	68.38	3,207,400	64.54	191,000	3.84	3,002,502	60.41	502,750	[4] 31,618	534,368
173	McKeesport, Pa.	2,934,117	21,438	59.71	2,561,555	51.75	394,000	7.96	2,138,942	43.21	[4] 94,000	24,814	[4] 118,814
174	York, Pa.	2,361,400	76,000	49.34	2,437,400	49.34			1,970,626	39.89	59,500	35,739	23,761
175	Haverhill, Mass.	2,025,500	67,000	42.50	1,968,500	39.98	124,000	2.52	1,543,354	31.35	[4] 103,000	[4] 191,916	88,916
176	Bay City, Mich.	4,195,700	648,100	98.85	2,582,800	52.71	2,261,000	46.14	4,013,129	81.90	[4] 271,500	[4] 91,759	[4] 179,741
177	Elmira, N. Y.	3,528,026	19,000	72.39	2,407,026	49.12	1,140,000	23.27	3,436,900	70.14	[4] 179,900		[4] 179,900
178	Newport News, Va.	6,714,811	24,000	138.09	3,138,811	64.32	3,600,000	73.77	6,147,861	125.98	3,676,000	100,161	3,575,839
179	Stockton, Calif.	4,345,355		89.41	3,745,355	77.06	600,000	12.35	4,220,572	86.84	[4] 70,091	[4] 44,462	[4] 25,629
180	Galveston, Tex.	8,564,418	24,000	177.45	8,163,418	168.67	425,000	8.78	8,154,411	168.48	2,101,000	130,439	1,970,561
181	Chelsea, Mass.	3,824,500	535,480	90.46	4,359,980	90.46			2,749,426	57.04	[4] 33,990	[4] 27,512	[4] 6,478
182	Perth Amboy, N. J.	7,742,743	726,608	176.08	5,699,351	118.49	2,770,000	57.59	5,660,384	117.68	205,350	[4] 28,371	233,721
183	Pittsfield, Mass.	2,538,000		52.77	1,686,000	35.05	852,000	17.71	2,388,000	49.65	[4] 107,000		[4] 107,000
184	Greensboro, N. C.	11,589,638		242.46	9,484,924	198.43	2,104,714	44.03	7,799,443	163.17	1,544,038	39,719	1,504,319

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[4] Decrease.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 408. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
185	Montgomery, Ala	$6,337,625		$132.59	$5,352,625	$111.98	$985,000	$20.61	$3,917,542	$81.96	$65,750	$6,360	$59,390
186	Lima, Ohio	8,412,265	$145,554	179.41	7,464,519	156.49	1,093,300	22.92	5,881,661	123.31	[4] 205,096	[4] 115,707	[4] 89,389
187	Madison, Wis	6,358,902	176,400	137.30	5,745,302	120.70	790,000	16.60	4,895,652	102.85	363,934	[4] 22,208	386,142
188	Lexington, Ky	2,585,695	227,880	59.23	2,813,575	59.23			1,975,172	41.58	325,000	63,751	261,249
189	East Chicago, Ind	4,307,365		91.06	2,336,365	49.39	1,971,000	41.67	4,287,334	90.64	321,500	[4] 39,317	360,817
190	Aurora, Ill	2,981,269	123,500	67.64	2,392,701	52.13	712,068	15.51	1,239,090	27.00	[4] 109,703	[4] 504	[4] 109,199
191	New Rochelle, N. Y	7,999,604	225,000	179.58	8,224,604	179.58			6,638,374	144.94	760,123		760,123
192	Evanston, Ill	4,391,397	7,500	97.54	3,932,692	87.20	466,205	10.34	2,794,153	61.95	154,786		154,786
193	Columbus, Ga	2,237,670	44,000	50.70	1,995,170	44.34	286,500	6.37	2,197,087	48.82	[4] 74,000	2,142	[4] 76,142
194	Muncie, Ind	1,348,006		30.16	1,277,006	28.57	71,000	1.59	1,305,118	29.20	[4] 80,000	[4] 3,816	[4] 76,184
195	Waco, Tex	3,724,604	551,617	95.88	3,461,322	77.61	814,899	18.27	3,277,410	73.48	297,000	118,930	178,070
196	Jamestown, N. Y	4,842,714		109.32	3,683,214	83.14	1,159,500	26.17	3,835,388	86.58	56,459	16,535	39,924
197	Muskegon, Mich	4,905,002	323,175	118.02	4,724,177	106.64	504,000	11.38	3,939,299	88.92	698,815	35,531	663,284
198	Fitchburg, Mass	3,074,600	35,000	70.35	2,712,100	61.36	397,500	8.99	2,559,600	57.91	79,800	[4] 29,043	108,843
199	San Jose, Calif	2,383,039	103,941	56.39	2,486,980	56.39			2,436,341	55.25	[4] 136,653	[4] 1,500	[4] 135,153
200	Pueblo, Colo	5,340,290	172,000	125.56	4,104,455	93.50	1,407,835	32.07	3,055,212	69.59	[4] 244,098	[4] 125,313	[4] 118,785
201	Brookline, Mass	2,068,590		47.12	1,569,290	35.75	499,300	11.37	2,068,590	47.12	150,355		150,355
202	Chicopee, Mass	1,963,000		45.55	1,413,000	32.78	550,000	12.76	1,963,000	45.55	156,150		156,150
203	Lorain, Ohio	4,959,447	417,666	124.76	4,709,377	109.27	667,736	15.49	3,644,824	84.57	[4] 283,100	28,722	[4] 311,822
204	Williamsport, Pa	1,859,601	10,000	43.38	1,869,601	43.38			1,516,196	35.18	532,500	81,909	450,591
205	Butte, Mont	2,404,773	94,470	58.25	2,499,243	58.25			1,647,360	38.40	[4] 45,000	2,437	[4] 47,437
206	Salem, Mass	2,406,083		56.09	1,951,583	45.49	454,500	10.59	2,037,530	47.49	[4] 220,500	955	[4] 221,455
207	Hamilton, Ohio	4,451,758	181,165	108.25	3,046,773	71.19	1,586,150	37.06	3,337,387	77.98	[4] 333,862	[4] 65,709	[4] 268,153
208	Durham, N. C	7,392,034	142,500	176.04	4,169,534	97.42	3,365,000	78.62	5,632,564	131.60	1,596,450	[4] 67,488	1,663,938
209	Battle Creek, Mich	1,853,752		43.52	1,853,752	43.52			1,114,752	26.17	405,572	[4] 4,038	409,610

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210	Everett, Mass	2,268,300	268,000	59.68	2,487,300	58.52	49,000	1.15	1,756,388	41.33	59,800	19,208	40,592
211	Springfield, Mo	676,800		15.96	676,800	15.96			644,285	15.20	[4] 13,161	29,360	[4] 42,521
212	Columbia, S. C	3,638,531	86,000	89.10	3,005,531	71.90	719,000	17.20	2,454,088	58.71	[4] 4,600	22,259	[4] 26,859
213	Stamford, Conn	4,820,277		115.59	4,798,277	115.07	22,000	.53	3,775,751	90.55	136,104	43,360	92,744
214	Dubuque, Iowa	3,210,086	6,600	77.89	2,839,013	68.74	377,673	9.14	2,774,763	67.19	[4] 208,537	[4] 49,592	[4] 158,945
215	Joliet, Ill	2,991,046	221,700	78.36	2,852,613	69.58	360,133	8.78	1,640,220	40.01	7,820		7,820
216	Council Bluffs, Iowa	2,109,277	13,000	52.66	1,653,277	41.02	469,000	11.64	2,086,055	51.76	61,132	2,653	58,479
217	Rock Island, Ill	1,765,776	28,000	44.51	1,704,176	42.29	89,600	2.22	337,725	8.38	[4] 107,500	[4] 299	[4] 107,201
218	Portsmouth, Ohio	5,487,776	326,487	146.09	4,656,636	117.00	1,157,627	29.09	3,591,109	90.23	438,709	39,521	399,188
219	Taunton, Mass	3,608,499	161,200	94.95	2,368,195	59.65	1,401,504	35.30	2,330,766	58.71	327,600	40,658	286,942
220	Superior, Wis	2,107,834	58,009	54.60	2,165,843	54.60			2,151,216	54.23	29,500	[4] 1,673	31,173
221	Quincy, Ill	1,206,008		30.84	1,001,008	25.60	205,000	5.24	338,000	8.64	175,500		175,500
222	New Brunswick, N. J	4,980,400	24,000	128.65	4,223,400	108.57	781,000	20.08	3,434,892	88.30	[4] 116,782	[4] 383,920	267,138
223	Lynchburg, Va	4,426,766	885,000	137.97	3,558,766	92.44	1,753,000	45.53	3,884,970	100.91	965,165	56,307	908,858
224	Austin, Tex	2,934,255	50,000	78.12	1,881,483	49.25	1,102,772	28.87	2,833,481	74.17	[4] 132,500	[4] 19,787	[4] 112,713
225	Kokomo, Ind	562,400		14.80	562,400	14.80			557,803	14.68	[4] 74,100	[4] 19,514	[4] 54,586
226	Ogden, Utah	4,600,923	249,966	129.01	3,950,730	105.07	900,159	23.94	3,535,996	94.04	[4] 148,500	[4] 58,213	[4] 90,287
227	Easton, Pa	4,789,900	154,800	132.21	4,944,700	132.21			3,952,924	105.69	577,500	134,616	442,884
228	Wilmington, N. C	3,878,138	27,250	104.70	3,308,888	88.71	596,500	15.99	3,375,440	90.49	337,563	12,794	324,769
229	Danville, Ill	2,383,565	34,800	65.01	2,418,365	65.01			954,344	25.65	[4] 37,854		[4] 37,854
230	Waterloo, Iowa	2,928,651		79.37	2,552,391	69.17	376,260	10.20	2,641,900	71.60	[4] 70,221	31,566	[4] 101,787
231	Hazleton, Pa	2,873,000		78.07	2,873,000	78.07			2,759,782	74.99	546,500	73,554	472,946
232	Petersburg, Va	3,646,500	787,500	122.83	3,934,000	108.98	500,000	13.85	3,133,931	86.81	350,000	82,288	267,712
233	Poughkeepsie, N. Y	3,965,909	168,358	115.48	3,218,267	89.90	916,000	25.59	2,460,199	68.72	[4] 108,300	4,296	[4] 112,596
234	Orange, N. J	4,534,060	1,003,494	154.68	5,112,554	142.81	425,000	11.87	3,322,491	92.81	988,000	64,182	923,818
235	Waltham, Mass	2,557,500	11,000	71.95	2,385,500	66.82	183,000	5.13	2,302,576	64.50	883,500	[4] 4,075	887,575
236	Auburn, N. Y	1,374,954	84,754	40.91	1,222,708	34.27	237,000	6.64	952,026	26.68	7,423	[4] 7,975	15,398
237	Amsterdam, N. Y	2,408,049		67.64	2,106,049	59.16	302,000	8.48	2,002,100	56.24	[4] 119,150	[4] 1,339	[4] 117,811
238	Norristown, Pa	1,257,618	53,505	37.14	1,311,123	37.14			983,788	27.87	92,000	67,181	24,819
239	Lewiston, Me	1,442,000		41.20	808,000	23.09	634,000	18.11	1,392,060	39.77	[4] 45,000		[4] 45,000
240	Green Bay, Wis	2,761,679	5,000	79.27	1,830,679	52.45	936,000	26.82	2,550,500	73.08	[4] 108,250		[4] 108,250
241	St. Petersburg, Fla	15,414,345	324,000	456.18	11,710,545	339.44	4,027,800	116.75	10,389,834	301.15	4,218,368	49,684	4,168,684
242	Moline, Ill	1,483,436	51,500	45.01	1,433,336	42.03	101,600	2.98	352,615	10.34	[4] 73,700	1,719	[4] 75,419
243	Sheboygan, Wis	1,042,519	168,650	35.62	1,114,169	32.77	97,000	2.85	992,000	29.18	[4] 123,700		[4] 123,700
244	Elgin, Ill	1,809,554	70,800	55.30	1,694,088	49.83	186,266	5.48	1,084,348	31.89	[4] 45,522	725	[4] 46,247
245	Oshkosh, Wis	1,447,607	145,000	47.97	977,607	29.45	615,000	18.52	1,585,000	47.74	[4] 79,000		[4] 79,000
246	Watertown, N. Y	3,536,450	114,722	110.64	2,805,172	85.01	846,000	25.64	3,279,670	99.38	174,200	48,192	126,008
247	Muskogee, Okla	3,099,136	968,670	125.94	3,073,483	95.15	994,323	30.78	2,194,598	67.94	[4] 491,915	[4] 306,288	[4] 185,627
248	Newburgh, N. Y	1,951,296		64.19	1,052,375	34.62	898,921	29.57	1,054,925	34.70	[4] 46,960	18,300	[4] 65,260
249	La Crosse, Wis	1,911,652	324,000	73.54	1,652,652	54.36	583,000	19.18	1,379,500	45.38	23,000	14,500	8,500
250	Colorado Springs, Colo	5,635,986	64,375	189.35	2,160,060	71.75	3,540,301	117.60	5,123,855	170.20	[4] 143,688	[4] 5,883	[4] 137,805
	Honolulu, Hawaii [5]	6,733,052	33,319	40.82	3,876,371	25.62	2,300,000	15.20	3,586,916	23.71	1,973,351	266,813	1,706,538

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[4] Decrease.
[5] Not included in group or grand totals.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926

[This table is presented in two sections, the second section beginning on p. 432. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	Grand total	[2]$6,989,443,595	$3,371,956,520	$85,203,273	$63,069,434	$552,307,928	$902,829,555	$82,993,899	$982,362,688	$41,744,711	$214,519,866
	Group I	[2] 4,260,318,903	1,425,841,444	42,719,738	32,552,400	281,721,000	374,829,054	52,646,521	299,200,608	33,888,021	121,822,300
	Group II	664,184,353	439,047,466	11,978,738	5,506,164	53,379,412	104,405,036	20,090,331	119,992,142	2,196,400	32,818,433
	Group III	1,193,193,689	844,011,376	15,064,913	14,546,628	131,735,047	226,933,699	4,558,750	299,740,100	3,566,300	37,237,981
	Group IV	572,663,905	434,050,081	10,246,014	7,714,707	53,533,657	124,168,863	4,774,075	176,820,607	1,835,090	14,981,904
	Group V	299,082,745	229,006,153	5,193,870	2,749,535	31,938,812	72,492,903	924,222	86,609,231	258,900	7,659,248
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.[3]	$2,265,379,847									
2	Chicago, Ill	245,241,824	$228,050,150	$4,634,525	$2,684,200	$63,129,358	$54,310,900	$4,235,029	$190,000		$53,171,069
3	Philadelphia, Pa	446,276,616	296,089,801	8,731,662	7,210,450	39,359,838	101,775,391	12,136,381	50,381,000	$18,261,884	20,345,539
4	Detroit, Mich	249,781,892	175,496,778	720,000	1,910,000	51,800,878	7,697,295	6,980,130	58,165,600	7,033,000	10,720,000
5	Cleveland, Ohio	190,318,017	140,615,913	3,221,880	1,528,000	15,786,142	48,329,060	7,506,904	28,593,390	3,220,737	11,609,800
6	St. Louis, Mo	35,363,000	27,110,000	150,000	935,000	4,440,000	13,424,000	2,730,000	2,254,000		959,000
7	Baltimore, Md	153,087,643	104,688,373	3,094,000	2,732,000	36,841,127	29,966,633	625,000	20,857,226	505,000	1,971,114
8	Boston, Mass	141,822,551	91,574,851	2,595,000	3,446,000	23,312,000	33,941,301	3,113,000	14,221,300	247,000	9,552,750
9	Los Angeles, Calif	205,111,127	106,214,449	4,786,175	4,318,750	16,913,138	11,077,309		57,456,861	3,212,000	1,090,250
10	Pittsburgh, Pa	117,875,450	108,013,070	3,654,643	1,470,600	2,335,200	57,663,869	3,790,427	19,140,300		2,594,000
11	San Francisco, Calif	82,935,500	38,345,400	7,298,000	3,900,000	2,900,000	121,500	3,300,000	16,676,000	685,900	646,000
12	Buffalo, N. Y	85,870,636	68,672,859	3,833,853	2,032,800	4,532,941	9,693,546	6,984,602	24,389,299	642,000	6,812,028
13	Washington, D. C	105,600	105,600								
14	Milwaukee, Wis	41,149,200	40,864,200		384,600	20,370,378	6,828,250	1,245,048	6,875,632	80,500	2,350,750
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Newark, N. J	$92,601,173	$56,144,173	$2,837,280	$1,078,000	$6,104,000	$9,090,972	$5,720,830	$17,102,135	$350,000	$4,308,328
16	Minneapolis, Minn	66,210,879	59,034,879	396,000	389,827	4,078,941	18,350,114	1,250,250	20,298,210	317,000	6,096,356
17	New Orleans, La	56,792,123	25,341,238	752,111	43,910	8,608,504	9,165,823	30,300	1,613,660	26,700	215,911
18	Cincinnati, Ohio	124,706,153	85,812,862	2,953,530	1,972,824	9,065,481	43,136,660	5,871,189	14,277,108	117,700	7,793,780
19	Kansas City, Mo	46,890,556	33,645,556	125,000	425,000	9,473,000	3,675,613	300,000	18,121,500	250,000	908,443

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20	Seattle, Wash	75,359,300	24,976,814	1,026,300		1,736,382	7,859,515	7,500	8,686,260		4,274,023
21	Indianapolis, Ind	32,453,289	32,317,219	1,247,600	510,660	3,376,204	5,177,939	1,410,739	10,248,320	625,000	3,048,000
22	Rochester, N. Y	55,379,768	34,869,468	864,800	220,000	3,206,400	898,100		10,592,910	15,000	1,047,000
23	Jersey City, N. J	91,184,090	69,114,635	1,776,117	865,943	557,500	7,050,300	4,199,013	13,488,200	225,000	4,622,419
24	Louisville, Ky	22,607,022	17,790,622			7,173,000		1,300,510	5,563,839	270,000	504,173
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
25	Akron, Ohio	$45,633,569	$35,210,569	$990,500	$228,900	$14,179,260	$11,632,845		$7,163,545		$12,000
26	Toledo, Ohio	40,641,896	38,191,326	1,655,000	1,293,375	3,865,196	9,659,947	$352,500	12,144,208	$27,500	3,502,000
27	Portland, Oreg	52,725,118	22,341,753		508,500		4,228,000		6,756,147		1,895,000
28	Columbus, Ohio	49,799,250	39,447,384	660,000	760,000	4,970,500	6,499,000	105,000	10,548,234	30,000	809,650
29	Denver, Colo	41,654,400	20,080,800	500,000		1,513,500	7,603,100		10,378,500		85,700
30	Providence, R. I	37,038,000	19,970,000	410,000	783,000	5,325,000	5,252,771	42,000	6,217,000		1,294,000
31	Oakland, Calif	19,438,815	14,318,847	1,144,068	45,919	1,153,462			11,454,598		520,800
32	St. Paul, Minn	47,685,620	30,419,000	273,000	323,000	5,029,000	1,806,000	246,000	9,546,000	600,000	932,000
33	Atlanta, Ga	14,007,500	11,165,500			1,964,000	3,471,000	100,000	3,793,000		
34	Omaha, Nebr	41,083,053	29,541,053	115,000	587,000	6,029,000	9,526,329		10,709,539	100,000	1,902,600
35	Birmingham, Ala	18,738,984	15,924,984	12,000	921,000	780,000	46,500	9,000	7,397,000	624,000	
36	San Antonio, Tex	22,82.,000	14,591,000		346,000	2,171,500	4,451,000	88,000	3,554,500		265,000
37	Dallas, Tex	22,556,250	15,323,250	506,000	321,000	2,373,000	4,162,000	270,500	6,059,750		1,350,000
38	Worcester, Mass	12,691,500	7,351,500	350,000	10,000	5,044,500	422,500	4,500	1,174,000		308,500
39	Richmond, Va	33,640,269	23,105,739	350,000		8,427,500	4,965,921		4,385,395		53,500
40	Syracuse, N. Y	27,917,093	23,289,918	65,500	109,200	2,886,050	4,821,824		8,115,022	53,200	843,310
41	New Haven, Conn	11,556,000	11,238,000	245,000	333,500	1,593,000	5,898,500		721,000	50,000	2,172,250
42	Memphis, Tenn	26,819,600	15,555,400		356,000	1,156,000	4,710,000	590,000	5,283,000	135,000	1,221,400
43	Dayton, Ohio	21,631,786	17,349,155	31,500	205,200	2,145,470	5,718,606	190,000	6,264,315		145,500
44	Norfolk, Va	37,883,268	18,114,165	58,363	408,500	1,522,579	9,632,384	145,000	3,200,746		335,430
45	Houston, Tex	33,596,137	26,415,237	35,000	210,445	5,995,000	11,102,207	98,550	6,580,376	507,000	1,092,650
46	Bridgeport, Conn	14,180,000	13,680,000	42,000	171,000	2,926,000	4,142,000	65,000	4,417,000	265,000	784,000
47	Youngstown, Ohio	16,121,523	13,730,023	70,000	107,000		3,571,000		4,289,500	20,000	481,397
48	Hartford, Conn	18,391,550	13,721,550	1,570,000			2,485,000		8,885,069		8,000
49	Fort Worth, Tex	18,040,024	12,587,024		395,000	2,651,000	3,555,000	38,000	4,191,677		522,847
50	Grand Rapids, Mich	17,010,300	13,612,300			2,202,400	3,923,800		5,839,100	175,000	100,000
51	Springfield, Mass	14,565,683	12,022,683	596,300	104,800	805,000	6,981,900	11,550	3,283,950		159,700
52	Des Moines, Iowa	17,857,166	10,083,146	652,000	75,000	174,000	1,146,313	95,000	7,399,833		397,000
53	Scranton, Pa	5,712,600	5,199,600		23,000	120,300	920,300		2,391,000		
54	Paterson, N. J	18,097,864	14,593,864	256,000	188,000	3,402,820	2,725,086		7,284,500	46,000	428,000
55	Jacksonville, Fla	14,221,575	9,944,075		325,000	2,167,500	2,733,500		4,245,075		50,000
56	Nashville, Tenn	13,374,955	10,065,955		89,000	2,052,000	5,014,000	37,000	1,183,000	126,000	143,255
57	Trenton, N. J	15,640,986	11,862,368	786,800	823,700	1,716,849	2,344,059	74,000	5,381,050	115,000	440,910
58	Salt Lake City, Utah	10,657,417	6,148,217		22,000	1,144,041	1,135,952		3,616,000		229,000
59	Tulsa, Okla	17,598,253	7,989,951	75,000	390,000	2,623,000	84,560		4,370,544	4,000	299,500

[1] Exclusive of school and other departmental buildings.

[2] Includes $2,265,379,847 not shown in detail.

[3] Detail not available.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 432. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	Schoo buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
60	Flint, Mich	$17,112,320	$13,693,820		$155,500	$3,704,000	$1,560,920	$485,000	$7,094,400		$565,000
61	Fall River, Mass	12,439,300	10,456,300		83,000	3,154,000	3,304,500	309,000	2,779,500	$75,000	282,300
62	Camden, N. J	16,929,910	14,123,685	$104,000	394,800	2,056,298	4,649,587	106,500	3,676,000		1,535,500
63	Miami, Fla	22,586,150	19,493,150	144,000	301,000	1,195,000	9,412,000	406,000	5,288,150		1,485,000
64	Wilmington, Del	10,863,600	7,213,600	740,000	530,500		65,000		1,403,500	200,000	800,000
65	Erie, Pa	10,526,193	10,216,193	16,000	128,587	923,986	2,654,918		3,728,000		180,702
66	Cambridge, Mass	9,220,450	8,203,450			1,570,000	3,469,200	389,500	769,750		1,504,000
67	New Bedford, Mass	14,101,735	12,066,735	101,000	212,000	2,677,000	5,027,000	121,000	3,161,000	153,000	296,500
68	Albany, N. Y	18,536,251	15,484,251	685,250	338,950	1,287,504	7,250,872		4,113,650	150,000	725,675
69	Kansas City, Kans	19,033,305	10,870,554	220,000	160,000	434,932	1,488,344	30,000	2,876,535		833,572
70	Yonkers, N. Y	20,278,083	15,942,833	117,800	53,400		5,881,063		7,752,570		24,500
71	Reading, Pa	9,556,300	8,532,300	7,000	71,500	894,200	1,726,000	16,000	5,603,300		105,500
72	Duluth, Minn	11,451,832	7,981,832	84,832		500,000	1,878,200	10,000	4,075,000		964,800
73	Elizabeth, N. J	9,623,803	9,567,803		187,500	486,000	4,297,600		4,452,150	5,000	
74	Lowell, Mass	5,426,800	4,430,050		89,550	860,000	1,388,000		1,757,750		165,600
75	San Diego, Calif	16,073,263	5,184,779		93,000	383,591	232,250		3,225,438		1,247,500
76	Canton, Ohio	17,886,596	15,175,216	7,800	281,320	2,861,979	4,498,327	5,000	7,072,320		55,000
77	Spokane, Wash	6,199,644	4,137,644	7,000			1,495,000		1,581,444		984,200
78	Oklahoma City, Okla	16,060,704	9,998,204	65,000	466,000	3,068,000	265,000	65,000	4,866,749		1,030,000
79	Tacoma, Wash	13,907,552	4,213,557	523,000		175,000	864,000		2,650,704		853
80	El Paso, Tex	7,957,000	5,742,000		40,000	1,316,000	1,339,000		2,462,000	35,000	345,000
81	Waterbury, Conn	14,070,798	6,978,798	660,000	225,000	785,000	1,705,000		2,473,798		735,000
82	Lynn, Mass	6,616,160	5,153,400		53,500	1,944,700	955,200		1,852,500		69,000
83	Utica, N. Y	9,696,936	9,445,386	7,200	169,482	1,183,430	4,838,314	54,150	2,167,719	70,600	424,880
84	Fort Wayne, Ind	4,549,000	4,063,500		48,000		90,500		3,784,000		90,000
85	Somerville, Mass	1,457,000	1,457,000	126,000		166,000	225,000		849,000		3,000

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

86	Tampa, Fla	$14,405,890	$10,211,390	$206,000	$100,000	$400,000	$2,987,000	$50,000	$3,419,390		$545,000
87	Knoxville, Tenn	17,211,439	9,086,439	333,667	85,000	426,000	4,977,022	60,000	1,874,750		100,000
88	Savannah, Ga	5,011,432	4,543,432			1,683,000	250,000		254,932		
89	Evansville, Ind	4,169,700	2,329,400	28,000	37,000				2,179,400		85,000
90	Allentown, Pa	5,166,300	5,084,100			350,200	64,100		3,680,800		5,500
91	Long Beach, Calif	16,025,863	8,463,723	538,150	206,000	340,875		94,000	6,146,636		855,662
92	Lawrence, Mass	5,538,250	5,189,250	255,000	50,000	571,000	1,436,750		1,824,500	$95,000	515,000
93	Schenectady, N. Y	9,067,236	8,282,236		145,000	1,912,043	2,557,293		2,805,900		600,500
94	Wichita, Kans	9,182,357	8,651,857	100,000	29,500	21,000	2,763,533	10,000	1,908,500		799,083
95	Bayonne, N. J	12,688,777	8,673,121	41,500	54,695	21,266	974,079		4,670,000		123,017
96	Hamtramck, Mich	5,477,308	5,116,308	58,000	55,000	283,862	1,426,946	193,000	3,037,500		
97	Harrisburg, Pa	7,717,500	6,196,680		54,400	791,190	1,105,872		3,728,500		230,118
98	Manchester, N. H	5,446,500	5,098,500		144,750	1,082,916	1,669,084	22,750	2,179,000		
99	Peoria, Ill	1,931,173	1,931,173		115,000	72,900	857,204		661,540		214,529
100	South Bend, Ind	5,487,051	4,437,051						3,413,000		24,051
101	Gary, Ind	3,491,500	3,258,500	165,000	78,500				2,294,000		635,000
102	Rockford, Ill	5,420,523	4,850,123		57,000	258,905	3,061,738		1,425,000	15,000	32,480
103	St. Joseph, Mo	3,395,264	3,394,914	750,000	240,000	952,000	55,000	180,000	1,026,414		
104	Wilkes-Barre, Pa	4,176,258	4,059,258			5,184	1,608,017		525,000		607,272
105	Sioux City, Iowa	4,111,000	3,986,000		356,000	395,000	860,000		2,125,000		250,000
106	Portland, Me	10,831,554	5,870,824	950,000	65,000	2,000	309,620		2,980,000		109,000
107	Little Rock, Ark	6,094,380	4,186,380			347,350	2,932,550		807,041		
108	Highland Park, Mich	10,326,226	8,979,600		121,000	1,089,600	1,357,000	1,010,000	4,847,000	450,000	
109	Charleston, S. C	11,425,747	3,810,967			743,000	2,278,000		571,000		
110	Sacramento, Calif	12,257,380	8,101,506	307,900	143,093	193,922	288,610		5,240,000	25,000	490,000
111	Binghamton, N. Y	6,704,678	6,589,678	30,500	58,000	187,371	1,449,332	1,166,000	3,350,225	15,000	95,500
112	Saginaw, Mich	7,226,000	5,471,000			1,261,500	2,008,500		2,116,000		6,000
113	East St. Louis, Ill	4,740,324	4,028,324			278,701	2,081,649		490,667	150,000	692,307
114	Troy, N. Y	7,178,989	5,496,964	250	326,520	29,375	3,027,816		1,075,071		491,197
115	Johnstown, Pa	8,463,500	8,463,500			2,018,000	1,664,500		3,847,000		350,000
116	Chattanooga, Tenn	9,190,619	7,472,525	222,000	95,000	1,795,000	2,297,025	175,000	2,418,500		470,000
117	Terre Haute, Ind	3,278,000	2,938,600		132,000		150,000		1,660,000		796,000
118	Lansing, Mich	8,442,341	3,097,241			914,000	1,988,000				79,541
119	Pawtucket, R. I	11,412,000	8,806,000	54,000	79,000	1,792,000	2,613,000		3,133,000		140,000
120	Chester, Pa	5,210,105	4,708,605	164,000	164,100	896,090	1,070,260	90,000	1,835,000		218,255
121	Winston-Salem, N. C	13,803,109	10,680,017	70,000	125,000	1,225,908	5,215,109	136,000	2,515,000		109,000
122	Springfield, Ohio	4,417,629	4,162,629	10,000	39,500	627,053	1,694,253	15,000	1,630,027		29,000
123	Passaic, N. J	10,882,250	7,533,250		59,000	201,500	2,650,500	6,000	1,918,250		210,000
124	Racine, Wis	3,647,000	2,406,000		52,000	140,000	612,000		1,318,000		30,000
125	New Britain, Conn	6,434,156	4,836,156	215,000		1,390,000	45,000	40,000	2,931,000		209,000

[1] Exclusive of school and other departmental buildings.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 432. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
126	Hoboken, N. J.	$11,506,877	$10,983,877	$125,000	$196,147	$2,467,000	$3,524,693		$3,667,635		$75,000
127	Berkeley, Calif.	3,956,653	3,089,485	72,014	97,221	325,000			2,595,250		
128	Altoona, Pa.	5,411,850	4,680,850	410,000		250,000	1,885,850		2,135,000		
129	Mobile, Ala.	6,589,235	3,834,435		390,000	348,200	1,895,700	$75,000	730,735	$250,000	42,300
130	Shreveport, La.	6,335,282	3,847,532	190,000	249,500	696,750	179,822		1,750,960	253,000	310,000
131	Cicero, Ill.	3,822,989	3,731,695			70,155	2,305,081		1,054,959		301,500
132	Brockton, Mass.	4,199,800	2,693,100		64,000	1,021,200	684,650	15,500	788,750		32,000
133	Bethlehem, Pa.	8,087,400	6,155,000		21,000	248,400	1,709,700		4,000,900		
134	Huntington, W. Va.	3,738,891	3,648,891	205,000	197,000	893,000	666,886		1,662,500		1,700
135	Springfield, Ill.	2,826,330	2,021,102		50,000	558,065	834,262		497,700		67,310
136	Union City, N. J.	4,393,826	4,393,826	2,066	138,900		2,464,360		1,740,500		28,000
137	Quincy, Mass.	5,078,000	4,204,009		196,000	733,500	659,000	417,000	2,172,500		4,000
138	Roanoke, Va.	6,181,800	5,981,800	380,000	160,000	775,000	2,092,000	49,000	1,900,000		167,800
139	Lincoln, Nebr.	5,630,239	5,194,817			112,500	1,628,856	100,000	3,171,861		25,000
140	East Orange, N. J.	8,680,065	7,181,065		16,500	1,102,000	2,353,320		2,199,245		73,000
141	Holyoke, Mass.	4,688,000	2,470,000	32,000	102,850	297,000	1,549,000	24,000	232,900		120,500
142	Portsmouth, Va.	9,174,300	5,585,800			1,506,800	2,892,000	150,000	1,037,000		
143	Jackson, Mich.	6,412,708	5,117,333			1,338,500	1,489,777	180,000	2,101,056		
144	Lakewood, Ohio	9,722,891	9,507,560	25,000	211,000	978,121	1,670,569		4,483,870	158,000	452,000
145	Topeka, Kans.	4,007,610	2,962,494			487,275	2,108,691		289,828		
146	Fresno, Calif.	3,464,180	3,438,680	35,000		632,500			2,742,180		29,000
147	Macon, Ga.	2,556,386	1,832,386		25,000	350,000	401,000	234,000	650,386		11,000
148	Wichita Falls, Tex.	7,642,250	3,607,190	4,500	79,500	961,300	639,842	90,000	1,619,550	3,090	95,138
149	Covington, Ky.	3,207,258	1,098,358			5,000	173,658		761,000		95,000
150	Niagara Falls, N. Y.	12,511,417	10,656,887	520,800	42,500	2,211,045	2,948,233	825	4,488,119		298,500

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151	Pasadena, Calif	11,901,886	9,450,621	2,251,175	235,625	542,500	1,868,500		4,170,436	46,000	176,000
152	Lancaster, Pa	2,997,000	2,603,000		63,200	373,000	161,800		2,000,000		
153	Wheeling, W. Va	4,440,032	2,440,032		42,500	16,607	1,819,118		561,807		
154	Augusta, Ga	3,778,852	1,999,852			200,000	80,034	200,000	307,818		
155	Newton, Mass	5,188,500	4,754,500		38,000	1,198,000	1,292,500		2,082,000	10,000	
156	Kalamazoo, Mich	4,064,096	3,986,096		14,000	130,854	1,305,325		2,469,717		38,700
157	Decatur, Ill	4,312,487	3,467,807	40,000	72,000	660,080	1,345,818		975,465		304,444
158	Charlotte, N. C	10,194,632	7,696,382	841,492	228,640	1,223,750	3,384,500		2,018,000		
159	Atlantic City, N. J	21,074,300	15,090,300	185,000	574,000	2,154,000	4,559,300		4,307,000	30,000	884,000
160	Oak Park, Ill	4,672,049	4,050,849		50,000	99,000	1,834,833		1,738,016		285,000
161	Kenosha, Wis	3,203,100	2,858,100		40,000	25,000	229,500		2,393,600		170,000
162	Davenport, Iowa	2,843,330	2,248,330		66,500	294,000	365,000		1,168,830	170,000	184,000
163	Malden, Mass	2,574,400	2,542,400	8,000	18,000	867,000	626,000		841,400		175,000
164	Hammond, Ind	2,504,520	1,589,520		92,000				1,252,020		113,000
165	Mount Vernon, N. Y	11,102,172	8,930,754	276,000	243,000	543,000	2,986,000		2,615,050	127,000	29,000
166	Beaumont, Tex	5,867,854	3,784,604	34,000	182,566	717,000	1,315,000		1,128,038	28,000	190,000
167	Cedar Rapids, Iowa	3,399,383	2,950,383	110,000	30,500	280,000	595,400		1,917,483		17,000
168	Woonsocket, R. I	8,913,000	2,487,000		220,000	775,000	510,000		942,000		40,000
169	New Castle, Pa	2,718,767	2,718,767			366,844	746,923		1,595,000	10,000	

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

170	Charleston, W. Va	$3,768,000	$3,533,500	$500,000		$30,000	$823,000		$2,100,500		
171	Pontiac, Mich	5,088,900	3,785,400		$48,000	962,800	358,600	$60,000	2,216,000		$140,000
172	Medford, Mass	3,198,400	3,007,400	100,000	22,600	456,000	555,000		1,695,800		149,000
173	McKeesport, Pa	2,815,555	2,421,555		39,000	331,066	806,489	18,000	1,190,000		
174	York, Pa	2,437,400	2,312,900		85,000	900,700	361,700		914,000		44,000
175	Haverhill, Mass	1,820,000	1,696,000	35,000	2,000	132,000	887,000	21,000	492,000		22,000
176	Bay City, Mich	4,843,800	2,582,800	60,000		38,000			2,060,000	$15,000	200,000
177	Elmira, N. Y	3,436,900	2,269,900	85,000		200,000	1,202,900		624,000	40,000	
178	Newport News, Va	6,732,000	3,132,000	115,000		75,000	711,000	15,000	941,000		15,000
179	Stockton, Calif	4,315,561	3,806,961	508,600	115,000	825,950	220,975		1,463,436		49,000
180	Galveston, Tex	8,565,500	6,588,500	210,000	56,000	150,000	4,448,500		1,133,000		
181	Chelsea, Mass	3,304,980	3,304,980		101,980	8,000	779,750		1,457,250		955,200
182	Perth Amboy, N. J	7,592,500	4,801,500	35,000	71,500	416,000	2,204,000		1,648,500	500	197,000
183	Pittsfield, Mass	2,388,000	1,536,000			515,000	478,600		463,000		13,400
184	Greensboro, N. C	11,489,638	9,297,924	642,000		1,152,286	6,054,350		1,414,288		
185	Montgomery, Ala	5,429,057	3,305,057		27,417	245,000	275,000		950,000		35,500
186	Lima, Ohio	8,130,452	7,037,152	10,000	67,000	2,831,347	2,280,849		1,188,752		
187	Madison, Wis	6,523,777	5,733,777			1,101,000	1,999,700		2,209,002		265,075
188	Lexington, Ky	2,635,775	2,339,775	435,000		373,000	587,775		871,000		58,000
189	East Chicago, Ind	4,307,365	1,929,365		8,365				1,321,000		300,000

[1] Exclusive of school and other departmental buildings.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

This table is presented in two sections, the second section beginning on p. 432. For alphabetical list of cities, by States, showing rank and form of government, see p. 11 For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
190	Aurora, Ill	$3,059,815	$2,351,415			$249,300	$1,402,200		$699,915		
191	New Rochelle, N. Y	7,316,917	7,311,117	$72,935	$103,700	1,546,043	1,388,698		3,450,676		$597,565
192	Evanston, Ill	4,178,897	3,712,692	8,000		461,323	871,216		1,861,653		409,500
193	Columbus, Ga	2,241,100	1,528,600		69,000	240,200	498,800	$58,000	545,600		117,000
194	Muncie, Ind	1,348,006	1,277,006	100,000	46,267			5,000	910,000		
195	Waco, Tex	4,118,200	3,051,700		26,000	734,000	827,000		1,249,700		160,000
196	Jamestown, N. Y	4,764,801	3,605,301	58,500	15,000	253,500	1,775,301	70,000	1,402,500		30,500
197	Muskegon, Mich	5,228,177	4,284,177		3,125	488,776	1,227,696		1,906,630		102,600
198	Fitchburg, Mass	2,559,600	2,162,100		2,000	636,000	764,300	123,000	534,000		
199	San Jose, Calif	2,462,495	2,462,495	28,875	88,875	546,750	201,250		1,491,445		71,500
200	Pueblo, Colo	5,385,490	3,596,490	105,000		181,000	2,173,300		803,190		334,000
201	Brookline, Mass	2,068,590	1,569,290		57,000	330,400	249,000		805,400	$31,400	71,090
202	Chicopee, Mass	1,963,000	1,404,000			313,000	559,500		504,500		27,000
203	Lorain, Ohio	5,366,282	4,702,282	30,000	177,500	138,632	2,012,425	1,000	1,663,725		221,000
204	Williamsport, Pa	1,863,100	1,815,100		40,000	215,580	332,620		1,113,000		38,000
205	Butte, Mont	2,040,788	1,040,788	481,000			335,728		224,060		
206	Salem, Mass	2,045,500	1,591,000		11,000	219,000	519,500		821,500		
207	Hamilton, Ohio	4,624,416	2,795,708		116,520	444,782	1,202,616		723,571	15,000	
208	Durham, N. C	7,434,950	3,793,950		275,000	792,369	1,881,500		758,081		
209	Battle Creek, Mich	1,853,752	1,853,752	200,000	20,000	318,000	490,000		806,552		19,200
210	Everett, Mass	2,136,300	2,087,300	76,000	42,000	707,900	382,900		860,500	11,000	
211	Springfield, Mo	675,896	675,896		8,000	28,000	8,000		555,966		75,930
212	Columbia, S. C	2,868,800	1,299,800		7,800	181,000	457,000		654,000		
213	Stamford, Conn	4,397,856	4,375,856	201,760		248,000	784,784		2,473,112	33,000	487,000
214	Dubuque, Iowa	2,785,913	2,410,913			216,063	246,000		1,316,000		6,000

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215	Joliet, Ill	2,946,420	2,556,220		48,000	106,000	1,120,500		1,234,720		
216	Council Bluffs, Iowa	2,105,155	1,636,155		41,955	164,043	531,810		829,155		
217	Rock Island, Ill	1,565,890	1,476,290			92,000	1,081,790		300,000		2,500
218	Portsmouth, Ohio	5,770,033	4,590,033		130,000	531,122	1,891,761	136,000	1,618,650	2,000	55,500
219	Taunton, Mass	3,398,800	2,018,300		30,000	712,000	433,500		762,000		17,800
220	Superior, Wis	2,165,675	1,789,675			109,000	258,675	48,000	1,322,000		
221	Quincy, Ill	1,150,500	945,500		28,000	22,200	790,300		105,000		
222	New Brunswick, N. J	4,080,600	3,664,600	363,000	56,900	198,200	1,367,700		1,491,000	12,000	
223	Lynchburg, Va	5,311,766	3,558,766				2,477,232		1,081,534		
224	Austin, Tex	2,921,000	1,825,000			268,000	160,000	79,000	913,0 0		
225	Kokomo, Ind	562,400	562,400			72,500			364, 0		113,500
226	Ogden, Utah	4,839,614	3,862,114			694,000	405,000		888, 0		
227	Easton, Pa	4,864,700	4,759,500	17,700	46,500	1,816,200	704,400		2,062, 00		48,500
228	Wilmington, N. C	3,679,553	2,395,853		7,500	268,500	1,205,500	32,000	666,353		45,000
229	Danville, Ill	2,133,988	2,133,988			49,800	1,411,844		672,344		
230	Waterloo, Iowa	2,723,831	2,115,331		31,500	10,000	324,779		1,478,052		167,000
231	Hazleton, Pa	2,873,000	2,873,000	25,500	50,000	325,010	179,990		1,331,500		
232	Petersburg, Va	4,259,000	3,759,000				380,000		420,000		
233	Poughkeepsie, N. Y	4,126,467	3,136,467			256,000	328,000		808,100		
234	Orange, N. J	4,249,006	3,377,006		65,000	1,323,000	220,000		1,642,000		25,000
235	Waltham, Mass	2,368,500	2,185,500	320,000	76,000	156,000	272,500	1,000	1,243,000	24,000	46,000
236	Auburn, N. Y	1,417,704	1,170,890		41,796	184,086	815,687		104,000		4,088
237	Amsterdam, N. Y	2,257,762	1,955,762		25,000	206,000	234,962		1,489,800		
238	Norristown, Pa	1,255,205	1,240,205			45,000	111,500		948,000		35,000
239	Lewiston, Me	1,392,000	758,000	183,000			25,000		85,000		
240	Green Bay, Wis	2,550,500	1,614,500			13,500	724,000		833,000		44,000
241	St. Petersburg, Fla	15,677,002	11,154,202	25,000	69,000	2,344,000	4,285,500	130,000	1,759,817		1,131,300
242	Moline, Ill	1,436,712	1,335,112	25,000	4,500	59,200	994,600	13,222	238,590		
243	Sheboygan, Wis	1,184,750	1,087,750	53,000		85,550	341,200		576,000		6,000
244	Elgin, Ill	1,880,354	1,694,088			664,809	750,994		243,285		35,000
245	Oshkosh, Wis	1,585,000	970,000		53,000	30,000	240,000		572,000	75,000	
246	Watertown, N. Y	3,645,236	2,554,236	40,000	51,435	94,020	907,381		740,500		
247	Muskogee, Okla	3,854,400	2,711,746		114,000	575,000		114,000	1,198,525		597,000
248	Newburgh, N. Y	1,458,621	647,690		14,800	30,458	316,865		285,567		
249	La Crosse, Wis	2,235,144	1,652,144		7,000	151,847	718,890		699,000		75,000
250	Colorado Springs, Colo	5,544,256	2,057,956	44,000		49,000	854,521		1,110,435		
Honolulu, Hawaii [4]		5,748,009	3,448,009			1,280,000	500,000				

[1] Exclusive of school and other departmental buildings.

[4] Not included in group or grand totals.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 424. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total	$117,812,800	$206,745,821	$122,366,545	$14,914,188	$1,223,181,491	$741,773,974	$86,638,771	$12,557,413	$382,211,333	$58,763,988	$55,247,561
	Group I	49,101,551	74,785,903	62,574,348	12,372,714	543,629,886	255,633,545	39,920,000	4,475,600	243,600,741	4,909,512	8,185,500
	Group II	22,294,255	55,064,697	11,321,858	125,000	192,580,780	110,349,038	11,880,000	4,990,130	65,361,612	16,704,107	15,727,000
	Group III	27,713,857	42,665,617	40,248,484	1,146,500	316,346,045	240,951,369	19,488,550	2,428,283	53,477,843	19,727,769	11,961,999
	Group IV	12,014,407	24,244,119	3,716,638	338,960	111,541,114	85,027,906	9,897,071	554,400	16,061,737	11,948,400	14,785,350
	Group V	6,688,730	9,985,485	4,505,217	931,014	59,083,666	49,812,116	5,453,150	109,000	3,709,400	5,474,200	4,587,712
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.[3]											
2	Chicago, Ill	$2,051,000	$10,288,566	$33,355,503		$10,976,492	$10,976,492				$182	$6,215,000
3	Philadelphia, Pa	18,340,000	19,547,656		$2,172,714	148,014,101	39,500,460			$108,513,641		
4	Detroit, Mich	1,886,685	7,185,833	21,397,357	9,053,000	65,232,114	27,285,114		$1,253,000	36,694,000		
5	Cleveland, Ohio	2,422,000	18,398,000			49,264,104	32,368,104	$7,770,000	400,000	8,726,000		438,000
6	St. Louis, Mo	2,218,000			1,000,000	7,253,000	6,053,000		1,150,000	50,000		
7	Baltimore, Md	3,579,000	4,517,273			42,566,770	27,404,270			15,162,500	4,300,000	1,532,500
8	Boston, Mass	1,123,500	23,000		147,000	50,100,700	1,244,000		418,000	48,438,700		
9	Los Angeles, Calif	6,029,141	1,330,825			98,822,428	45,138,428	32,150,000		21,534,000	74,250	
10	Pittsburgh, Pa	707,500	12,962,900	3,693,631		9,327,300	8,266,000		169,500	891,800	535,080	
11	San Francisco, Calif	2,818,000				44,590,100	41,000,000			3,590,100		
12	Buffalo, N. Y	5,197,683	426,250	4,127,857		17,197,777	16,307,677		890,100			
13	Washington, D. C		105,600									
14	Milwaukee, Wis	2,729,042				285,000	90,000		195,000			

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

15	Newark, N. J	$1,919,000	$7,633,628			$30,517,000	$16,444,000		$4,818,000	$9,255,000		$5,940,000
16	Minneapolis, Minn	2,947,181	4,911,000			6,576,000	3,607,000		25,000	2,944,000		600,000
17	New Orleans, La	4,651,243	233,076			13,847,705	11,757,500		46,130	2,044,075	$10,008,180	7,595,000
18	Cincinnati, Ohio	624,590				38,892,465	16,532,465	$35,000	41,000	22,284,000	826	
19	Kansas City, Mo	367,000				13,245,000	13,120,000		50,000	75,000		
20	Seattle, Wash	604,834	782,000			48,688,355	16,859,618	11,845,000	10,000	19,973,737	372,631	1,321,500
21	Indianapolis, Ind	6,672,757			$110,000						26,070	
22	Rochester, N. Y	2,410,400	4,293,000	$11,321,858	15,000	20,495,300	11,960,500			8,534,800		
23	Jersey City, N. J	597,250	35,732,893			19,239,955	18,988,955			251,000	2,559,000	270,500
24	Louisville, Ky	1,500,000	1,479,100			1,079,000	1,079,000				3,737,400	

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

25	Akron, Ohio	$162,000	$841,519			$10,423,000	$10,343,000		$80,000			
26	Toledo, Ohio	1,233,000	4,458,600		$144,000	2,306,570	1,918,570		180,000	$208,000		
27	Portland, Oreg	30,000	1,486,500	$7,437,606		30,383,365	16,738,000			13,645,365		
28	Columbus, Ohio	3,679,500		11,385,500		9,653,000	7,600,000	$1,945,000	108,000			$698,866
29	Denver, Colo					21,573,600	21,573,600					
30	Providence, R. I	555,229	91,000			17,068,000	16,078,000			990,000		
31	Oakland, Calif					5,119,968	3,115,000			2,004,968		
32	St. Paul, Minn	300,000	3,525,000	7,839,000		17,166,620	7,541,000			9,625,620	$100,000	
33	Atlanta, Ga	50,000	1,787,500			2,842,000	2,842,000					
34	Omaha, Nebr	50,000		521,585		11,542,000	6,892,000	4,500,000		150,000		
35	Birmingham, Ala	400,000	2,074,000	3,661,484	250,000	1,005,000	155,000	50,000	300,000	500,000	290,000	1,269,000
36	San Antonio, Tex	2,950,000	765,000			7,934,000	6,949,000		170,000	815,000	300,000	
37	Dallas, Tex	281,000				7,054,000	7,054,000					179,000
38	Worcester, Mass	37,500				5,340,000	5,340,000					
39	Richmond, Va		4,923,423		300,000	6,527,630	3,106,000	3,342,550	59,080	20,000	3,706,900	
40	Syracuse, N. Y	1,181,500	2,575,112	2,639,200		4,627,175	4,421,375		205,800			
41	New Haven, Conn	224,750				115,000				115,000		203,000
42	Memphis, Tenn	1,732,000	372,000			8,785,000	6,608,000			2,177,000	2,479,000	200
43	Dayton, Ohio	1,011,566	1,636,998			4,190,631	4,128,631		62,000		92,000	
44	Norfolk, Va	483,900	2,327,263			16,064,103	9,110,919		406,236	6,546,948	3,705,000	
45	Houston, Tex	73,500	720,509			7,180,900	3,161,733	294,000	706,667	3,018,500		
46	Bridgeport, Conn	443,000	425,000								500,000	
47	Youngstown, Ohio	476,750	1,954,688	2,759,688		1,914,500	1,907,000		7,500		477,000	
48	Hartford, Conn		773,481			4,670,000	4,670,000					
49	Fort Worth, Tex	98,500	1,135,000			4,673,000	4,673,000				580,000	200,000

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[3] Detail not available.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 424. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
50	Grand Rapids, Mich	$1,372,000				$3,398,000	$3,248,000			$150,000		
51	Springfield, Mass	37,200	$42,283			2,543,000	1,989,000			554,000		
52	Des Moines, Iowa	24,000	120,000			4,625,000	4,625,000				$509,000	$2,640,020
53	Scranton, Pa	28,000	1,717,000									513,000
54	Paterson, N. J	263,458				3,004,000	2,984,000		$20,000			500,000
55	Jacksonville, Fla	225,000	198,000			4,277,500	1,100,000	$852,500		2,325,000		
56	Nashville, Tenn	1,418,000	3,700		$333,000	2,976,000	2,711,000			265,000		
57	Trenton, N. J	180,000				1,119,000	1,019,000			100,000		2,659,618
58	Salt Lake City, Utah	1,224				2,749,200	2,727,700			21,500	1,760,000	
59	Tulsa, Okla	89,000	54,347			9,380,000	9,316,000			64,000		228,302
60	Flint, Mich	89,000	40,000		30,000	3,388,500	3,372,500		16,000			
61	Fall River, Mass	344,000	125,000			1,183,000	1,183,000				800,000	
62	Camden, N. J	73,000	1,479,500	$48,500	10,500	2,381,725	1,353,725			1,028,000	414,000	
63	Miami, Fla	1,262,000				3,093,000	1,220,000		70,000	1,803,000		
64	Wilmington, Del	75,000	3,399,600			3,650,000	1,350,000			2,300,000		
65	Erie, Pa	2,062,000	522,000			310,000	230,000			80,000		
66	Cambridge, Mass		501,000			1,017,000	1,017,000					
67	New Bedford, Mass	291,500	26,735		18,000	2,017,000	1,960,000			57,000		
68	Albany, N. Y	499,900	432,450		41,000	3,011,000	3,011,000					
69	Kansas City, Kans	1,779,250		3,047,921		7,280,882	3,682,000	3,050,500		548,382	881,869	
70	Yonkers, N. Y	100,250	1,105,250	908,000		2,937,250	2,813,750			123,500	1,398,000	
71	Reading, Pa	88,800	20,000			932,000	932,000				92,000	
72	Duluth, Minn	69,000	400,000			3,470,000	2,416,000	1,019,000	35,000			
73	Elizabeth, N. J	25,000	114,553			56,000				56,000		

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74	Lowell, Mass	169,150				996,750	226,750			770,000		
75	San Diego, Calif		3,000			10,810,484	8,748,984			2,061,500	78,000	
76	Canton, Ohio	393,470				1,785,887	1,693,637		2,000	90,250		925,493
77	Spokane, Wash	70,000				1,362,000	1,362,000				700,000	
78	Oklahoma City, Okla	60,000	112,455			5,667,000	5,667,000				25,000	370,500
79	Tacoma, Wash					8,993,995	3,770,995	4,435,000		788,000	700,000	
80	El Paso, Tex	155,000	50,000			1,840,000	1,840,000					375,000
81	Waterbury, Conn	305,000	90,000			5,892,000	5,892,000					1,200,000
82	Lynn, Mass	236,500	42,000			1,462,760	1,400,500			62,260		
83	Utica, N. Y	423,460	106,151		20,000	231,550				231,550		
84	Fort Wayne, Ind	51,000				345,500	163,000			182,500	140,000	
85	Somerville, Mass		88,000									

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

86	Tampa, Fla	$90,000	$2,414,000			$3,559,000	$2,929,000			$630,000	$635,500	
87	Knoxville, Tenn	350,000	880,000			4,747,000	4,747,000				188,000	$3,190,000
88	Savannah, Ga	2,165,000	190,500			468,000	250,000			218,000		
89	Evansville, Ind					763,000	763,000				1,077,300	
90	Allentown, Pa		383,500			82,200	82,200					
91	Long Beach, Calif	282,400				7,317,140	1,260,000	$3,000,000		3,057,140		245,000
92	Lawrence, Mass	172,000	270,000		$30,000	319,000	319,000					
93	Schenectady, N. Y	261,500			110,000	675,000	655,000		$20,000			
94	Wichita, Kans	525,158	453,536	$2,041,547		505,000				505,000	25,500	
95	Bayonne, N. J	273,500	1,579,677	935,387		4,015,656	4,015,656					
96	Hamtramck, Mich	62,000				361,000	361,000					
97	Harrisburg, Pa	136,840	149,760			1,520,720	1,520,720				100	
98	Manchester, N. H					148,000	142,000			6,000	200,000	
99	Peoria, Ill	10,000										
100	South Bend, Ind		1,000,000			1,050,000	1,050,000					
101	Gary, Ind		86,000		20,000						213,000	
102	Rockford, Ill				57,000	350,000	350,000				163,400	
103	St. Joseph, Mo	3,500	188,000									350
104	Wilkes-Barre, Pa	9,785	1,304,000								117,000	
105	Sioux City, Iowa					125,000	100,000		25,000			
106	Portland, Me	1,341,357	113,847			4,960,730	4,954,730			6,000		
107	Little Rock, Ark		99,439									1,908,000
108	Highland Park, Mich	105,000				1,346,626	1,346,626					
109	Charleston, S. C		218,967			4,156,280	1,656,280			2,500,000	3,458,500	
110	Sacramento, Calif	841,781	571,200			4,155,874	3,282,207			873,667		
111	Binghamton, N. Y	237,750				95,000	95,000					20,000
112	Saginaw, Mich	27,000	52,000			1,755,000	1,751,000			4,000		
113	East St. Louis, Ill	335,000									712,000	
114	Troy, N. Y	100,140	446,595			1,682,025	1,682,025					
115	Johnstown, Pa	584,000										

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 424. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
116	Chattanooga, Tenn					$874,094			$9,000	$865,094	$431,000	$413,000
117	Terre Haute, Ind		$200,000			5,345,100	$1,360,000	$3,947,100		38,000	100,000	240,000
118	Lansing, Mich	$115,700	995,000			2,198,000	2,198,000					408,000
119	Pawtucket, R. I		230,500		$30,000	27,500				27,500	444,000	
120	Chester, Pa	40,400										
121	Winston-Salem, N. C	168,000	1,116,000			2,598,092	2,222,092			376,000	525,000	
122	Springfield, Ohio	102,796	15,000			255,000	255,000					
123	Passaic, N. J	25,000	2,463,000			1,717,000	1,717,000					1,632,000
124	Racine, Wis	254,000				1,225,000	1,046,000			179,000	16,000	
125	New Britain, Conn		6,156			1,573,000	1,215,000			358,000	25,000	
126	Hoboken, N. J	500	927,902			354,000	354,000					169,000
127	Berkeley, Calif					867,168	815,000			52,168		
128	Altoona, Pa					731,000	731,000					
129	Mobile, Ala	102,500				1,609,800	974,800			635,000	1,145,000	
130	Shreveport, La		217,500			1,888,750	1,842,250			46,500	599,000	
131	Cicero, Ill					91,294	91,294					
132	Brockton, Mass	87,000				1,506,700	1,500,700			6,000		
133	Bethlehem, Pa		175,000			1,764,000	1,764,000				168,400	
134	Huntington, W. Va	20,000	2,805			10,000			10,000			80,000
135	Springfield, Ill	13,000	765		4,000	801,228	311,932	489,296				
136	Union City, N. J		20,000									
137	Quincy, Mass	22,000				874,000	862,000			12,000		
138	Roanoke, Va		467,000			200,000			200,000			
139	Lincoln, Nebr	156,600				432,222	232,222	200,000			3,200	
140	East Orange, N. J		1,437,000			1,499,000	1,499,000					

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141	Holyoke, Mass	111,750				2,218,000	843,000	1,192,000		183,000		
142	Portsmouth, Va					3,175,000	2,950,000		200,000	25,000	413,500	
143	Jackson, Mich	8,000				1,095,375	1,074,375		21,000		200,000	
144	Lakewood, Ohio	121,000	1,408,000			215,331	215,331					
145	Topeka, Kans	76,700			73,360	846,756	846,756				125,000	
146	Fresno, Calif					25,500				25,500		
147	Macon, Ga	100,000	61,000			724,000	600,000			124,000		
148	Wichita Falls, Tex	21,000	93,270			4,035,060	4,025,060			10,000		
149	Covington, Ky		63,700			2,108,900	2,108,900					
150	Niagara Falls, N. Y	146,865				1,854,530	1,815,130		39,400			
151	Pasadena, Calif	160,385				2,451,265	1,438,590	1,012,675				
152	Lancaster, Pa	5,000				394,000	394,000					
153	Wheeling, W. Va					2,000,000	2,000,000					
154	Augusta, Ga	1,094,000	118,000			1,087,000	286,000			801,000	692,000	
155	Newton, Mass		134,000			434,000	434,000					
156	Kalamazoo, Mich		27,500			78,000	22,000	56,000				
157	Decatur, Ill	70,000				844,680	844,680					
158	Charlotte, N. C					1,810,250	1,745,250			65,000		688,000
159	Atlantic City, N. J	741,000	1,656,000			5,984,000	2,990,000		30,000	2,964,000		
160	Oak Park, Ill		44,000		14,600	331,600	331,600					275,000
161	Kenosha, Wis					345,000	345,000					
162	Davenport, Iowa					265,000				265,000		330,000
163	Malden, Mass	7,000				32,000	32,000					
164	Hammond, Ind	22,500	110,000			915,000	915,000					
165	Mount Vernon, N. Y	278,000	1,094,000	$739,704		2,100,418	2,093,000			7,418	71,000	
166	Beaumont, Tex	30,000	160,000			2,083,250	886,500			1,196,750		
167	Cedar Rapids, Iowa					449,000	449,000					
168	Woonsocket, R. I					1,039,000	1,039,000				200,000	5,187,000
169	New Castle, Pa											

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

170	Charleston, W. Va	$80,000									$234,500	
171	Pontiac, Mich					$1,258,500	$1,258,500				45,000	
172	Medford, Mass		$29,000			191,000	191,000					
173	McKeesport, Pa		37,000			394,000	394,000					
174	York, Pa		7,500									$124,500
175	Haverhill, Mass	91,000	14,000			124,000	124,000					
176	Bay City, Mich			$209,800		2,261,000	2,261,000					
177	Elmira, N. Y	20,000	98,000			1,140,000	1,140,000					27,000
178	Newport News, Va		1,260,000			3,600,000	3,300,000			$300,000		
179	Stockton, Calif	509,000	115,000			508,600				508,600		

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 424. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
180	Galveston, Tex	$482,000	$109,000			$425,000	$425,000				$1,346,000	$206,000
181	Chelsea, Mass	2,800										
182	Perth Amboy, N. J	11,000	218,000		$21,000	2,770,000	2,667,000			$103,000		
183	Pittsfield, Mass	66,000				852,000	852,000					
184	Greensboro, N. C	35,000				2,054,714	2,034,714		$20,000			137,000
185	Montgomery, Ala		375,000	$1,397,140		985,000	975,000			10,000	789,000	350,000
186	Lima, Ohio	277,000	382,204			1,093,300	1,093,300					
187	Madison, Wis	159,000				790,000	698,000		25,000	67,000		
188	Lexington, Ky	15,000									296,000	
189	East Chicago, Ind	300,000				1,971,000	1,971,000				240,000	167,000
190	Aurora, Ill					708,400	708,400					
191	New Rochelle, N. Y	105,500	41,000								5,800	
192	Evanston, Ill	93,000	8,000			466,205	466,205					
193	Columbus, Ga					270,000	270,000				442,500	
194	Muncie, Ind		215,739			71,000				71,000		
195	Waco, Tex		55,000			809,000	809,000					257,500
196	Jamestown, N. Y					1,159,500	941,500	$218,000				
197	Muskegon, Mich	195,350	360,000			504,000	504,000					440,000
198	Fitchburg, Mass		102,800			397,500	397,500					
199	San Jose, Calif	33,800										
200	Pueblo, Colo					1,404,000	1,359,000			45,000		385,000
201	Brookline, Mass	25,000				499,300	499,300					
202	Chicopee, Mass					550,000	459,500	90,500			9,000	
203	Lorain, Ohio	106,000	352,000			664,000	664,000					
204	Williamsport, Pa	15,900	60,000								48,000	
205	Butte, Mont											1,000,000
206	Salem, Mass	20,000				454,500	454,500					
207	Hamilton, Ohio	178,962	22,052	92,205		1,586,150	496,000	1,090,150				242,558
208	Durham, N. C	87,000				3,365,000	2,985,000		64,000	316,000		276,000
209	Battle Creek, Mich											

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210	Everett, Mass	7,000				49,000	49,000					
211	Springfield, Mo											
212	Columbia, S. C					719,000	719,000				850,000	
213	Stamford, Conn	60,000	58,200			22,000				22,000		
214	Dubuque, Iowa	544,000	82,850			375,000	375,000					
215	Joliet, Ill	47,000				353,200	353,200					37,000
216	Council Bluffs, Iowa	5,078	64,114			469,000	469,000					
217	Rock Island, Ill					89,600	89,600					
218	Portsmouth, Ohio	203,000	22,000			1,157,000	1,157,000				23,000	
219	Taunton, Mass	63,000				1,380,500	318,000	1,039,500		23,000		
220	Superior, Wis	52,000									376,000	
221	Quincy, Ill					205,000	205,000					
222	New Brunswick, N. J	21,800	79,000	75,000		416,000	416,000					
223	Lynchburg, Va					1,753,000	1,753,000					
224	Austin, Tex	47,000	353,000			1,096,000	1,074,000			22,000		
225	Kokomo, Ind	12,400										
226	Ogden, Utah	17,000	562,000	1,296,114		897,500	897,500					80,000
227	Easton, Pa	63,700			105,200							
228	Wilmington, N. C		171,000			596,500	596,500				614,200	73,000
229	Danville, Ill											
230	Waterloo, Iowa		104,000			375,000	375,000					233,500
231	Hazleton, Pa	45,000	916,000									
232	Petersburg, Va	492,000	2,467,000			500,000	500,000					
233	Poughkeepsie, N. Y	356,000	83,000	1,305,367		916,000	916,000				74,000	
234	Orange, N. J			102,006		425,000	425,000				54,000	393,000
235	Waltham, Mass		47,000			183,000	183,000					
236	Auburn, N. Y	21,233			9,814	237,000	237,000					
237	Amsterdam, N. Y					302,000	302,000					
238	Norristown, Pa		100,705		15,000							
239	Lewiston, Me	255,000	210,000			634,000	444,000			190,000		
240	Green Bay, Wis					936,000	936,000					
241	St. Petersburg, Fla	1,335,400	46,600	27,585	535,000	3,987,800	1,551,000	965,000		1,471,800		
242	Moline, Ill					101,600	96,600			5,000		
243	Sheboygan, Wis	26,000				97,000	87,000			10,000		
244	Elgin, Ill					186,266	186,266					
245	Oshkosh, Wis					615,000	560,000			55,000		
246	Watertown, N. Y	30,900	690,000		245,000	846,000	846,000					
247	Muskogee, Okla	45,500	67,721			984,000	884,000			100,000		158,654
248	Newburgh, N. Y					783,731	783,731				27,200	
249	La Crosse, Wis	407				583,000	583,000					
250	Colorado Springs, Colo					3,486,300	1,046,300	2,050,000		390,000		
	Honolulu, Hawaii[4]			1,668,009		2,300,000	2,300,000					

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Not included in group or grand totals.

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926

[This table is presented in two sections, the second section beginning on p. 448. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	Grand total	$7,212,280,608	$704,872,590	$4,699,000	$486,843,362	$7,706,400	$10,354,922	$1,361,369,755	$1,161,821,396	$1,516,579,109	$213,279,255
	Group I	4,378,642,679	699,154,666	4,270,000	410,898,057	560,600	8,380,000	892,364,849	924,553,270	692,802,311	78,304,686
	Group II	675,653,746	2,515,400		41,419,466	6,996,800	383,300	150,334,930	51,837,485	228,316,207	29,856,987
	Group III	1,243,545,335	2,336,000	258,000	25,836,670	20,000	570,500	205,670,306	107,687,772	351,140,277	42,953,497
	Group IV	600,977,156	404,451		5,688,917	46,000		77,976,951	53,389,000	177,664,467	41,322,207
	Group V	313,461,692	462,073	171,000	3,000,252	83,000	1,021,122	35,022,719	24,353,869	66,655,847	20,841,878
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$2,301,881,847	$693,741,716	$1,166,000	$280,754,143	$2,000	$6,500,000	$279,712,044	$622,582,190	$290,894,740	
2	Chicago, Ill	309,578,524						163,832,561	125,000	26,785,200	$800,000
3	Philadelphia, Pa	446,276,616	3,065,300		33,525,000			191,842,400	115,861,000	61,524,000	
4	Detroit, Mich	258,510,188			5,776,000			31,573,377	52,737,647	75,979,775	4,048,461
5	Cleveland, Ohio	190,318,017						15,382,212	19,256,933	56,298,401	17,873,002
6	St. Louis, Mo	35,363,000				453,000		9,801,000	4,139,000	20,970,000	
7	Baltimore, Md	153,087,643		1,704,000	42,177,663			67,631,000		4,113,000	
8	Boston, Mass	141,822,551	2,317,650		44,920,951			71,430,450	15,273,000	4,438,000	
9	Los Angeles, Calif	205,111,127					1,880,000	3,347,272	1,000,000	63,357,345	47,204,577
10	Pittsburgh, Pa	117,875,450		1,400,000	1,348,700			25,927,482	54,263,802	9,444,035	3,500
11	San Francisco, Calif	82,935,500			1,453,400					43,566,000	
12	Buffalo, N. Y	92,827,416	30,000		942,200			31,151,461	39,314,698	21,389,057	
13	Washington, D. C	105,600				105,600					
14	Milwaukee, Wis	42,949,200						733,590		14,042,758	8,375,146
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Newark, N. J	$96,604,441			$7,510,000	$238,800		$17,664,725	$18,310,800	$43,325,748	$758,787
16	Minneapolis, Minn	66,233,692			1,070,000			23,166,400	3,915,813	12,611,638	8,773,108
17	New Orleans, La	58,853,778						30,218,000		16,635,900	1,500,000
18	Cincinnati, Ohio	126,768,332	$2,127,400		21,680,280	6,608,000		27,747,878	5,203,742	25,278,445	5,512,741
19	Kansas City, Mo	47,491,879						4,832,000		35,642,000	

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20	Seattle, Wash	75,756,722					$269,300	2,240,259	1,433,410	20,109,002	430,700
21	Indianapolis, Ind	32,503,289			2,541,173	150,000	75,000	3,394,278	1,370,720	12,541,524	3,965,651
22	Rochester, N. Y	57,279,768	200,000		5,310,000			9,198,800	14,571,000	18,703,800	67,000
23	Jersey City, N. J	91,365,418			881,613		39,000	21,899,490	4,237,000	38,012.750	8,849,000
24	Louisville, Ky	22,796,427	188,000		2,426,400			9,973.100	2,795,000	5,455,400	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
25	Akron, Ohio	$45,956,309						$2,656,020		$6,567,090	$9,025,850
26	Toledo, Ohio	40,641,896			$682,000			4,921,380	$671,700	9,492,738	2,239,500
27	Portland, Oreg	53,165,708						19,772,886		17,437,728	1,906,153
28	Columbus, Ohio	49,834,250						10,088,264	795,000	12.706.736	849,192
29	Denver, Colo	41,654,400								30,123,600	
30	Providence, R. I	41,102,215	$2,147,000	$258,000	5,509,000			29,188,215	3,000,000	1,000,000	
31	Oakland, Calif	19,438,815						603,000		5,240.075	
32	St. Paul, Minn	47,742,620						17,768,620	13,395,000	11,003,000	211,000
33	Atlanta, Ga	14,007,500			1,018,000			1,099,000		3,678,500	127,000
34	Omaha, Nebr	41,083,053						907,500	4,434,500	21,806,414	110,880
35	Birmingham, Ala	19,938,984							1,200,000	4,090,000	947,000
36	San Antonio, Tex	25,104.682								1,300,000	300,000
37	Dallas, Tex	23,363,112						2,338,250	2,181,000	12,565,000	
38	Worcester, Mass	14,431,500			3,308,500			7,810,000	228,000	710,400	
39	Richmond, Va	35,118,477						12,225.517	1,800,000	16,297,130	
40	Syracuse, N. Y	28,317,093			290,000		$25,000	10,434.190	5,210,450	3,649,360	95,000
41	New Haven, Conn	13,556,000			378,000			3,389,000	3,070,000	3,543,000	
42	Memphis, Tenn	27,625,860						2,607,500	1,471,000	9.810,000	3,092,000
43	Dayton, Ohio	21,631,786						756,300		8,200,422	1,882,665
44	Norfolk, Va	40,133,268						4,935,000	200,000	14,654,500	
45	Houston, Tex	33,796,987						96,250		2,647,000	3,226,768
46	Bridgeport, Conn	14,200,000			136,000	$20,000		170,000	7,256,000	2,735,000	
47	Youngstown, Ohio	16,121,523						62,500		2,732,500	
48	Hartford, Conn	18,800,523			3,148,020			8,726,550	830,400	4,866,295	
49	Fort Worth, Tex	18,054,392						673,000		5,691,450	1,500,000
50	Grand Rapids, Mich	17,010,300						643,600	4,187,000	5,618,000	2,098,000
51	Springfield, Mass	16,065,683	142,000		4,240,900			6,008,283	1.416,500	1,768,000	
52	Des Moines, Iowa	17,907,166						1,739,732	1,595,320	5,821,935	260,315
53	Scranton, Pa	5,962,600			154,000			863,000	2,614,000	884,000	250,000
54	Paterson, N. J	21,435,214					45,500	1,875,000	470,000	14,536,820	58,458
55	Jacksonville, Fla	14,886,160								2,373,000	
56	Nashville, Tenn	13,392,555						1,015,000		2,434,000	1,342,000
57	Trenton, N. J	16,284,761			405,500			2,399,837	3,673,000	7,272,450	
58	Salt Lake, City, Utah	11,239,257						1,716,000	600,000	2,529,000	80,000
59	Tulsa, Okla	17,782,218								649,150	

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 448. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
60	Flint, Mich	$17,467,320						$991,500	$340,000	$4,135,100	$2,027,000
61	Fall River, Mass	14,439,300			$1,354,000		$500,000	6,621,800	2,866,000	467,000	407,500
62	Camden, N. J	18,646,132			206,200			2,811,150	1,443,000	11,097,060	200,000
63	Miami, Fla	26,021,791								4,693,000	2,450,000
64	Wilmington, Del	10,863,600						1,226,600	180,000	8,303,000	
65	Erie, Pa	10,526,193						927,000	2,816,000	3,115,000	1,042,000
66	Cambridge, Mass	9,970,450	$47,000		3,066,800			3,835,900	1,029,500	866,750	
67	New Bedford, Mass	15,601,735			224,000			7,521,000	1,615,000	1,495,000	591,000
68	Albany, N. Y	20,411,251			7,000			6,480,675	11,073,397	1,992,275	158,500
69	Kansas City, Kans	19,033,305							440,265	8,223,811	2,611,916
70	Yonkers, N. Y	25,633,083			322,450			638,150	3,970,333	11,274,950	492,800
71	Reading, Pa	9,631,300			410,300			2,382,000	4,095,000	365,000	
72	Duluth, Minn	11,645,209						3,765,832	913,000	3,698,000	916,000
73	Elizabeth, N. J	9,963,438						640,350	2,328,100	4,925,475	320,000
74	Lowell, Mass	7,226,800						1,765,900	1,093,200	1,078,700	278,000
75	San Diego, Calif	16,073,263								6,350,693	
76	Canton, Ohio	17,886,596						570,240		2,795,200	
77	Spokane, Wash	6,208,006							350,100	5,271,344	
78	Oklahoma City, Okla	17,380,170						94,200		3,784,186	352,000
79	Tacoma, Wash	13,907,552							2,650,704	2,797,000	
80	El Paso, Tex	8,059,080								342,000	
81	Waterbury, Conn	16,573,798			170,000			1,328,000	5,625,000	3,751,000	1,150,000
82	Lynn, Mass	7,116,160			683,000			3,912,160	585,000	1,030,000	144,000
83	Utica, N. Y	9,866,936			66,000			1,059,955	3,888,303	898,440	
84	Fort Wayne, Ind	4,549,000						397,500		1,899,000	211,000
85	Somerville, Mass	2,057,000			57,000			1,211,000	87,000	57,000	

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

86	Tampa, Fla	$15,149,770								$2,450,000	
87	Knoxville, Tenn	18,290,212						$130,000	$322,000	5,719,000	$4,516,850
88	Savannah, Ga	5,526,412								4,936,432	
89	Evansville, Ind	4,169,700						1,904,300	690,000	950,000	94,900
90	Allentown, Pa	5,246,300			$44,300			1,100,700	1,150,000	1,368,200	
91	Long Beach, Calif	16,025,863						175,000	500,000	2,839,000	500,000
92	Lawrence, Mass	6,438,250						2,838,250	608,000	981,000	
93	Schenectady, N. Y	9,642,236						1,456,500	659,000	2,075,200	
94	Wichita, Kans	9,183,167						381,815	402,887	3,131,560	2,568,410
95	Bayonne, N. J	15,293,555			212,872			176,709		6,238,485	
96	Hamtramck, Mich	5,577,308						88,000		1,220,000	129,398
97	Harrisburg, Pa	7,717,500	$65,000		29,000			3,330,900	1,436,000	1,431,600	200,000
98	Manchester, N. H	5,585,000			235,000			4,057,000		36,000	
99	Peoria, Ill	2,331,173						117,075		216,240	
100	South Bend, Ind	5,487,051						559,357	275,000	1,025,000	1,140,000
101	Gary, Ind	3,491,500						110,000	925,000	1,452,500	421,000
102	Rockford, Ill	6,925,623						290,380	351,500	1,095,000	
103	St. Joseph, Mo	3,395,264						481,528		702,236	150,000
104	Wilkes-Barre, Pa	4,180,697	5,184		39,000			164,000	900,000	1,918,000	
105	Sioux City, Iowa	4,185,003							25,000	1,302,000	823,000
106	Portland, Me	10,866,065	70,267		466,420			7,655,477	105,000	1,436,400	
107	Little Rock, Ark	6,112,761								2,280,708	
108	Highland Park, Mich	10,326,226						138,000	2,257,940	4,171,400	1,839,686
109	Charleston, S. C	12,126,747						4,093,000	209,280	4,277,000	
110	Sacramento, Calif	12,257,380						524,500		9,024,880	
111	Binghamton, N. Y	6,992,161	132,000		312,000			167,000	4,611,000	962,758	350,500
112	Saginaw, Mich	7,226,000			16,000			67,000	1,755,000	2,494,000	44,000
113	East St. Louis, Ill	5,133,721						33,880		915,490	
114	Troy, N. Y	7,186,640			378,125			834,627	1,730,500	2,546,422	1,030,400
115	Johnstown, Pa	8,463,500						125,500	2,418,000	5,333,000	
116	Chattanooga, Tenn	9,690,619								3,512,500	1,160,000
117	Terre Haute, Ind	3,278,000						640,000	140,000	940,000	
118	Lansing, Mich	8,442,341						165,000	545,000	3,820,000	1,557,000
119	Pawtucket, R. I	11,712,000			192,000			5,802,000	2,480,000	1,843,000	345,000
120	Chester, Pa	5,629,105			401,000			333,000	2,843,000	889,000	
121	Winston-Salem, N. C	14,653,109								3,041,000	3,544,000
122	Springfield, Ohio	4,417,629						347,476		1,621,897	164,340
123	Passaic, N. J	11,870,711			62,000			376,000		3,976,250	1,425,500
124	Racine, Wis	3,647,000								621,000	626,000
125	New Britain, Conn	6,444,156			183,000			3,389,000	1,769,000	610,000	40,000

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the second section beginning on p. 448. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
126	Hoboken, N. J.	$13,311,877			$196,000			$1,943,343		$3,655,436	
127	Berkeley, Calif.	3,956,653								481,153	
128	Altoona, Pa.	5,484,925						1,758,000	$1,485,000	150,000	$260,000
129	Mobile, Ala.	7,320,100	$132,000							1,886,000	
130	Shreveport, La.	6,783,354						188,000		796,322	1,045,000
131	Cicero, Ill.	3,997,260								40,378	
132	Brockton, Mass.	5,299,800			691,200			1,882,900	628,700	428,000	
133	Bethlehem, Pa.	8,087,400			153,000			1,796,400	955,000	4,003,000	
134	Huntington, W. Va.	3,738,891								1,408,500	
135	Springfield, Ill.	3,397,714						27,972		826,635	
136	Union City, N. J.	5,328,437						127,500	348,000	1,805,216	959,000
137	Quincy, Mass.	6,278,000			143,000			4,066,000	521,000	121,000	
138	Roanoke, Va.	6,181,800						492,000		5,531,000	
139	Lincoln, Nebr.	5,650,895						386,400	724,600	1,570,369	687,792
140	East Orange, N. J.	9,146,361			350,000			1,941,245	1,469,087	2,493,600	319,929
141	Holyoke, Mass.	5,388,000			147,000			2,905,400	741,000	342,600	268,000
142	Portsmouth, Va.	9,904,300						351,900		2,375,000	
143	Jackson, Mich.	6,463,090						624,704	2,368,080	2,023,932	29,500
144	Lakewood, Ohio	9,722,891						66,000		1,600,500	512,870
145	Topeka, Kans.	4,007,610						59,000		2,536,173	704,577
146	Fresno, Calif.	3,464,180								536,500	
147	Macon, Ga.	2,847,522						139,000	650,386	1,750,000	
148	Wichita Falls, Tex.	7,759,322						15,500		2,000	1,120,305
149	Covington, Ky.	3,493,052						1,605,300	169,000	406,200	513,000
150	Niagara Falls, N. Y.	12,579,417			35,000			[*]2,249,906	3,602,590	1,095,900	1,161,772
151	Pasadena, Calif.	11,901,886						336,907		3,708,769	4,750,300
152	Lancaster, Pa.	3,354,400			200,000			1,070,000	1,477,000	250,000	
153	Wheeling, W. Va.	4,504,352						485,600		50,000	
154	Augusta, Ga.	3,905,852			296,000			576,000	15,000	2,692,818	
155	Newton, Mass.	5,888,500			378,000	$46,000		4,083,500	352,000	28,000	80,000

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156	Kalamazoo, Mich	4,113,860					4,000	220,500	1,036,527	634,132
157	Decatur, Ill	4,574,650					168,790	214,650	1,368,024	
158	Charlotte, N. C	10,194,632					40,000		6,199,000	890,000
159	Atlantic City, N. J	22,324,300					2,240,300	190,000	14,248,000	2,967,000
160	Oak Park, Ill	5,138,876					76,320	444,200	1,007,096	444,400
161	Kenosha, Wis	3,203,100					40,000		2,127,600	200,000
162	Davenport, Iowa	2,843,330					378,940	7,500	1,004,454	268,836
163	Malden, Mass	3,074,400		123,000			1,328,400	822,000	93,000	
164	Hammond, Ind	2,554,520					6,000		460,520	165,000
165	Mount Vernon, N. Y	11,744,688		206,000			793,750	3,144,000	5,409,300	62,000
166	Beaumont, Tex	6,064,354					176,000			
167	Cedar Rapids, Iowa	3,399,383					55,000	198,600	1,426,787	508,810
168	Woonsocket, R. I	9,563,000		200,000			1,393,000	3,306,000	1,850,000	
169	New Castle, Pa	2,718,767					45,000	227,000	1,435,000	100,000

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

170	Charleston, W. Va	$3,768,000					$56,000		$655,000	
171	Pontiac, Mich	5,088,900					10,000	$130,000	1,052,000	$2,166,000
172	Medford, Mass	3,398,400					2,245,000	656,000	166,400	
173	McKeesport, Pa	2,955,555		$30,000			476,000	265,000	697,000	39,000
174	York, Pa	2,437,400		202,000			366,500	1,344,000	386,000	
175	Haverhill, Mass	2,092,500		29,000			1,453,000	176,000	54,000	7,000
176	Bay City, Mich	4,843,800					589,000			
177	Elmira, N. Y	3,525,862	$98,000	83,000			195,000	1,288,000	1,297,500	
178	Newport News, Va	6,732,000					295,000		1,091,000	3,300,000
179	Stockton, Calif	4,315,561					38,200			
180	Galveston, Tex	8,565,500							188,500	
181	Chelsea, Mass	4,359,980		500,000			1,813,480	696,250	146,250	
182	Perth Amboy, N. J	8,469,351					473,000		1,798,902	3,562,706
183	Pittsfield, Mass	2,538,000					1,439,000	442,000	367,000	
184	Greensboro, N. C	11,589,638					250,000	1,500,000	1,660,000	2,205,000
185	Montgomery, Ala	6,181,815		1,750					2,304,000	
186	Lima, Ohio	8,468,452		100,000			71,000		607,000	
187	Madison, Wis	6,523,777		20,002			557,000		2,722,000	442,000
188	Lexington, Ky	2,813,575					340,000		974,570	
189	East Chicago, Ind	4,307,365					8,000	300,000	540,000	
190	Aurora, Ill	3,059,815					130,545		1,098,525	
191	New Rochelle, N. Y	7,993,762		332,000		$1,122	389,700	4,893,500	555,721	175,674
192	Evanston, Ill	4,398,897					1,052,653		1,736,000	
193	Columbus, Ga	2,281,670		49,000			38,500		491,000	
194	Muncie, Ind	1,348,006					170,000		546,718	

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

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	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
195	Waco, Tex	$4,276,221						$158,899			$330,000
196	Jamestown, N. Y	4,804,801						442,000	$494,080	$1,066,143	23,200
197	Muskegon, Mich	5,228,177						100,000	600,000	2,505,650	130,000
198	Fitchburg, Mass	3,109,600						2,186,600	23,000	26,000	45,000
199	San Jose, Calif	2,462,495						249,070		355,425	
200	Pueblo, Colo	5,498,634								1,542,390	391,800
201	Brookline, Mass	2,068,590			$28,200			1,648,750	285,800	83,800	
202	Chicopee, Mass	1,963,000			14,000			1,075,000	585,500	206,500	
203	Lorain, Ohio	5,366,282						389,000		391,500	
204	Williamsport, Pa	1,863,100	$48,000		15,900			146,200	355,000	448,000	
205	Butte, Mont	2,486,269									
206	Salem, Mass	2,395,500			111,000		$350,000	1,431,500	191,500	261,500	
207	Hamilton, Ohio	4,624,416						486,212			
208	Durham, N. C	7,461,450								1,928,000	1,675,000
209	Battle Creek, Mich	1,853,752						226,000	215,000	617,925	139,000
210	Everett, Mass	2,536,300					400,000	1,590,800	282,500	118,000	
211	Springfield, Mo	675,896									
212	Columbia, S. C	3,724,531								455,000	451,000
213	Stamford, Conn	4,819,456						670,800	271,600	3,164,456	15,520
214	Dubuque, Iowa	3,211,081						479,000		2,016,563	20,000
215	Joliet, Ill	3,197,020	75,000						55,640	675,260	278,200
216	Council Bluffs, Iowa	2,118,830							356,600	335,000	163,845
217	Rock Island, Ill	1,788,390									
218	Portsmouth, Ohio	5,772,971				$83,000		607,055		496,830	
219	Taunton, Mass	3,698,800			387,000			2,121,200	226,500	229,600	229,000
220	Superior, Wis	2,165,675						119,000		920,000	468,000
221	Quincy, Ill	1,206,008							205,000	60,000	
222	New Brunswick, N. J	5,004,400						81,000	218,000	1,562,000	1,014,000
223	Lynchburg, Va	5,311,766	128,466		130,000			1,003,000		3,734,000	
224	Austin, Tex	2,958,088								68,000	779,000

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225	Kokomo, Ind	562,400						92,500		304,900	112,500
226	Ogden, Utah	4,839,614						142,000	273,500	1,517,000	25,000
227	Easton, Pa	4,944,700			134,400			467,800	3,098,000	565,000	
228	Wilmington, N. C	3,821,213						148,000		1,046,933	824,000
229	Danville, Ill	2,413,477								659,520	
230	Waterloo, Iowa	2,917,243							475,569	563,874	81,754
231	Hazleton, Pa	2,873,000						143,500	300,000	1,688,500	
232	Petersburg, Va	4,434,000			75,000			490,000		2,314,000	
233	Poughkeepsie, N. Y	4,134,267	37,000	$36,000	253,000			175,000	1,084,000	993,200	
234	Orange, N. J	5,537,554						394,000		3,216,038	171,004
235	Waltham, Mass	2,568,500			31,000			1,504,000	513,000	127,000	139,000
236	Auburn, N. Y	1,432,483						161,020	620,380	227,185	165,000
237	Amsterdam, N. Y	2,384,698	60,000	37,000			270,000	183,000	300,950	1,230,850	
238	Norristown, Pa	1,311,123	87,000		111,000			164,000	700,000	36,500	
239	Lewiston, Me	1,442,000			183,000			569,000		480,000	
240	Green Bay, Wis	2,750,500								799,500	511,000
241	St. Petersburg, Fla	15,730,277									
242	Moline, Ill	1,511,712								169,540	
243	Sheboygan, Wis	1,184,750						87,000		79,000	
244	Elgin, Ill	1,880,354									
245	Oshkosh, Wis	1,585,000						210,000	388,000	677,000	180,000
246	Watertown, N. Y	3,645,236			180,000			319,935	455,000	1,537,500	
247	Muskogee, Okla	4,067,806								286,500	
248	Newburgh, N. Y	1,951,296	26,607					435,000		639,179	492,675
249	La Crosse, Wis	2,235,144						579,000	89,000	899,000	90,000
250	Colorado Springs, Colo	5,594,265						1,090,300		2,195,500	
	Honolulu, Hawaii [1]	5,748,009									

[1] Not includedi n group or grand totals.

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 440. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	Grand total	$1,024,749,814	$43,281,091	$192,424,484	$9,443,959	$241,286,663	$2,379,703	$840,545	$218,311,268	$9,657,678	$2,379,614
	Group I	356,038,367	22,352,428	58,903,073	1,218,000	64,065,395	838,204		155,636,260	8,241,046	61,467
	Group II	96,702,329	421,390	25,854,072	5,269,129	23,809,863	20,875		11,471,801	845	442,867
	Group III	325,250,668	11,561,546	69,804,594	1,317,000	71,526,167	883,787	416,656	25,009,375	2,257	1,300,263
	Group IV	154,492,592	4,783,627	20,527,654	1,000,080	41,503,926	495,437	102,546	20,552,936	608,496	417,869
	Group V	92,265,858	4,162,100	17,335,091	639,750	40,381,312	141,400	321,343	5,640,896	805,034	157,148
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$4,490,750	$1,500,000			$17,664	$277,500		$120,243,100		
2	Chicago, Ill	97,994,188		$19,000		69,660			19,750,000	$200,000	$2,915
3	Philadelphia, Pa	22,629,700	12,659,800	5,000,000	$10,000	145,516					13,900
4	Detroit, Mich	31,011,214	6,571,350	24,175,450	128,000	25,305,618				1,203,296	
5	Cleveland, Ohio	43,286,382	51,324	13,033,302		21,607,629			3,526,660		2,172
6	St. Louis, Mo										
7	Baltimore, Md	37,171,000							248,500		42,480
8	Boston, Mass	3,442,500									
9	Los Angeles, Calif	61,375,105	1,569,954	16,028,493	1,080,000	7,707,677	560,704				
10	Pittsburgh, Pa	9,721,800				3,898,131			11,868,000		
11	San Francisco, Calif	37,916,100									
12	Buffalo, N. Y										
13	Washington, D. C										
14	Milwaukee, Wis	6,999,628		646,828		5,313,500				6,837,750	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
15	Newark, N. J	$2,246,655		$6,490,000		$15,702					$43,224
16	Minneapolis, Minn	15,402,707		418,077		275,261			$580,428		20,260
17	New Orleans, La	8,350,911		1,290,000		1,655	$20,875		770,000		66,437
18	Cincinnati, Ohio	14,129,806	$23,000	4,904,570	$5,269,129	6,945,641			1,337,700		
19	Kansas City, Mo	5,982,500				434,056			601,323		

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20	Seattle, Wash	32,661,445	76,665	2,882,000		13,780,253			1,821,600		52,088
21	Indianapolis, Ind	5,535,230	321,725	624,025		1,726,963					257,000
22	Rochester, N. Y	3,743,160		1,400					5,481,750		2,858
23	Jersey City, N. J	7,000,000		9,206,000		359,720			879,000	$845	1,000
24	Louisville, Ky	1,649,915		38,000		270,612					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
25	Akron, Ohio	$13,691,155	$2,254,500	$8,846,040		$2,766,164			$149,490		
26	Toledo, Ohio	13,461,424	2,615,700	2,762,500		3,794,954					
27	Portland, Oreg	5,437,600		579,525		8,015,328					$16,488
28	Columbus, Ohio	15,227,678		2,653,100	$80,000	5,539,280			1,860,000		35,000
29	Denver, Colo	2,588,500		8,942,300							
30	Providence, R. I										
31	Oakland, Calif	12,978,740		612,000		5,000					
32	St. Paul, Minn	4,015,000		850,000		500,000					
33	Atlanta, Ga	7,653,500	94,000			337,500					
34	Omaha, Nebr	9,224,690	23,346	3,938,326		115,800	$519,340			$2,257	
35	Birmingham, Ala	10,036,000	207,000	975,000		2,317,984	136,000		29,000		1,000
36	San Antonio, Tex	16,555,682		6,949,000							
37	Dallas, Tex	4,267,000		1,125,000		886,862					
38	Worcester, Mass	599,600		29,000					1,740,000		6,000
39	Richmond, Va	2,340,530	35,000	550,000		1,870,000					300
40	Syracuse, N. Y	3,746,737	3,495,464			55,000			1,315,892		
41	New Haven, Conn	1,176,000							2,000,000		
42	Memphis, Tenn	7,653,200		390,000	787,000	1,410,160					405,000
43	Dayton, Ohio	7,041,985		2,301,475		1,448,939					
44	Norfolk, Va	13,905,218		1,547,000		4,391,000			500,000		550
45	Houston, Tex	24,813,108		25,000		2,773,814	207,590		6,000		1,457
46	Bridgeport, Conn	3,023,000		336,000		524,000					
47	Youngstown, Ohio	5,207,939	606,500	2,071,852	450,000	4,990,232					
48	Hartford, Conn	917,550		268,019		43,689					
49	Fort Worth, Tex	8,900,356				1,270,851	5,794	$12,941			
50	Grand Rapids, Mich	4,106,000				357,700					
51	Springfield, Mass	990,000							1,500,000		
52	Des Moines, Iowa	6,309,144		561,608		1,594,112			25,000		
53	Scranton, Pa	362,000				835,600					
54	Paterson, N. J	3,592,436		857,000							
55	Jacksonville, Fla	10,796,788				1,706,372					10,000
56	Nashville, Tenn	7,707,706		284,000		609,849					
57	Trenton, N. J	1,493,874		1,039,000							1,100
58	Salt Lake City, Utah	4,678,500				1,104,760					530,997
59	Tulsa, Okla	9,249,080		7,250,302		633,686					

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 440. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
60	Flint, Mich	$7,266,320				$2,707,400					
61	Fall River, Mass	614,000	$225,000	$378,000					$1,000,000		$6,000
62	Camden, N. J	1,799,722		1,089,000							
63	Miami, Fla	11,584,500	400,000	892,000		5,583,876	$14,700	$403,715			
64	Wilmington, Del	1,154,000									
65	Erie, Pa	80,702		168,000		2,263,773					113,718
66	Cambridge, Mass	316,500		28,000		30,000			750,000		
67	New Bedford, Mass	989,000	858,000	781,000		27,735			1,500,000		
68	Albany, N. Y	386,404	260,000	50,000					3,000		
69	Kansas City, Kans	6,261,264		242,549		1,103,500					150,000
70	Yonkers, N. Y	1,999,200		1,558,100					5,355,000		22,100
71	Reading, Pa	2,379,000									
72	Duluth, Minn	1,740,000		400,000		212,377					
73	Elizabeth, N. J	260,960		983,000		505,000					553
74	Lowell, Mass	1,388,000	39,000	184,000					1,400,000		
75	San Diego, Calif	9,566,876				155,694					
76	Canton, Ohio	6,339,944	298,560	2,661,345		5,060,027			161,280		
77	Spokane, Wash	569,000	9,200			8,362					
78	Oklahoma City, Okla	11,599,662				1,550,122					
79	Tacoma, Wash	3,363,000		3,845,000		1,251,485	363				
80	El Paso, Tex	7,570,000				147,080					
81	Waterbury, Conn	1,913,000		117,198		19,600			2,500,000		
82	Lynn, Mass	262,000							500,000		
83	Utica, N. Y	1,154,894	140,276	684,355					1,974,713		
84	Fort Wayne, Ind	900,000				1,001,500			140,000		
85	Somerville, Mass	45,000							600,000		

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

86	Tampa, Fla	$11,578,479				$1,105,948	$10,402	$4,941			
87	Knoxville, Tenn	2,394,749		$2,122,500		2,085,113			$1,000,000		
88	Savannah, Ga	75,000				74,980	440,000				
89	Evansville, Ind	530,000								$500	
90	Allentown, Pa	1,059,000		460,000		64,100					
91	Long Beach, Calif	10,199,752		111,020		1,701,091					
92	Lawrence, Mass	453,000		198,000					900,000	460,000	
93	Schenectady, N. Y	1,171,536	$855,000	150,000		6,000			3,269,000		
94	Wichita, Kans	2,441,798				256,697					
95	Bayonne, N. J	4,602,500				346,656			3,715,833		$500
96	Hamtramck, Mich	1,804,500		899,000		1,436,410					
97	Harrisburg, Pa	1,224,700									300
98	Manchester, N. H	1,257,000									
99	Peoria, Ill	1,263,904				733,954					
100	South Bend, Ind	1,407,694		380,000		700,000					
101	Gary, Ind	378,000				205,000					
102	Rockford, Ill	4,675,455				394,220					119,068
103	St. Joseph, Mo	2,058,000					2,500		1,000		
104	Wilkes-Barre, Pa	705,800				448,713					
105	Sioux City, Iowa	1,507,000				528,003					
106	Portland, Me	823,090		290,000		13,000					6,411
107	Little Rock, Ark	1,394,024	203,116	1,615,100		501,500		1,183			117,130
108	Highland Park, Mich	699,000		230,000		990,200					
109	Charleston, S. C	2,769,500				337,967			440,000		
110	Sacramento, Calif	1,685,000		988,000		25,000					10,000
111	Binghamton, N. Y	337,903		119,000							
112	Saginaw, Mich	1,737,000		1,113,000							
113	East St. Louis, Ill	1,865,848				2,318,503					
114	Troy, N. Y	9,691		94,500		562,375					
115	Johnstown, Pa	587,000									
116	Chattanooga, Tenn	3,281,700			$200,000	1,036,419			500,000		
117	Terre Haute, Ind	1,358,000				200,000					
118	Lansing, Mich	2,264,300				81,041					10,000
119	Pawtucket, R. I								1,050,000		
120	Chester, Pa	996,900		88,300		77,905					
121	Winston-Salem, N. C	5,819,000		1,243,001		656,108			350,000		
122	Springfield, Ohio	859,025		735,960		664,069			24,862		
123	Passaic, N. J	5,469,150		561,811							
124	Racine, Wis	1,132,000		225,000		995,000			48,000		
125	New Britain, Conn	407,000				26,156					20,000

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 440. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
126	Hoboken, N. J.	$6,457,548		$532,500		$526,550					$500
127	Berkeley, Calif.	3,475,500									
128	Altoona, Pa.	1,513,639	$135,000	24,000		136,211				$23,075	
129	Mobile, Ala.	4,520,300				781,800					
130	Shreveport, La.	4,624,100		39,216		90,716					
131	Cicero, Ill.	1,418,843				2,538,039					
132	Brockton, Mass.	396,000		173,000					$1,100,000		
133	Bethlehem, Pa.	575,000		605,000							
134	Huntington, W. Va.	2,297,086				15,000				12,805	5,500
135	Springfield, Ill.	1,746,381		20,000		776,726					
136	Union City, N. J.	716,155	150,000	87,000		1,087,566			48,000		
137	Quincy, Mass.	84,000	12,000	110,000	$21,000				1,200,000		
138	Roanoke, Va.	120,000				38,800					
139	Lincoln, Nebr.	2,240,077				21,001	$20,165			491	
140	East Orange, N. J.	1,055,000		84,000					1,433,500		
141	Holyoke, Mass.	204,000		80,000					700,000		
142	Portsmouth, Va.	4,414,600	150,000	1,800,000		812,800					
143	Jackson, Mich.	763,492	364,000			239,000					50,382
144	Lakewood, Ohio	4,516,546		454,018		2,572,957					
145	Topeka, Kans.	267,860	140,000	300,000							
146	Fresno, Calif.	2,927,680									
147	Macon, Ga.			279,108		7,900	3,370			17,000	758
148	Wichita Falls, Tex.	2,431,745		1,047,000		3,046,350		$96,422			
149	Covington, Ky.	230,300				569,252					
150	Niagara Falls, N. Y.	1,634,118	1,262,511	713,620					824,000		
151	Pasadena, Calif.	1,485,830	200,000	867,000	553,080						
152	Lancaster, Pa.	357,400									
153	Wheeling, W. Va.	3,326,566				21,000			462,241	94,625	64,320
154	Augusta, Ga.	118,000				180,034			15,000		13,000
155	Newton, Mass.	201,000							720,000		

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156	Kalamazoo, Mich	1,954,583				264,118					
157	Decatur, Ill	1,314,993				1,508,193					
158	Charlotte, N. C	1,235,000	1,059,000	94,000	176,000	363,132			138,500		
159	Atlantic City, N. J	21,000				755,000			1,903,090		
160	Oak Park, Ill	895,500				2,271,360					
161	Kenosha, Wis	353,500				482,000					
162	Davenport, Iowa	655,600		475,000		53,000					
163	Malden, Mass	143,000		65,000					500,000		
164	Hammond, Ind	417,000				1,506,000					
165	Mount Vernon, N. Y	1,451,638	74,000	344,000	50,000				210,000		
166	Beaumont, Tex	5,446,788	179,000			243,566	19,000				
167	Cedar Rapids, Iowa	478,226		10,000		721,960					
168	Woonsocket, R. I	1,724,000				1,090,000					
169	New Castle, Pa			700,000		211,767					

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

170	Charleston, W. Va	$3,057,000									
171	Pontiac, Mich	367,100		$24,300	$348,000	$991,500					
172	Medford, Mass	22,000	$5,000	72,000		27,000			$200,000	$5,000	
173	McKeesport, Pa	960,000	15,000			473,555					
174	York, Pa	58,900		80,000							
175	Haverhill, Mass			76,000	25,000				272,500		
176	Bay City, Mich	1,057,800		1,984,000		1,213,000					
177	Elmira, N. Y	475,400				88,962					
178	Newport News, Va	1,360,000		575,000		111,000					
179	Stockton, Calif	2,758,465		1,496,000		22,896					
180	Galveston, Tex	8,377,000									
181	Chelsea, Mass	94,000	60,000						1,050,000		
182	Perth Amboy, N. J	1,834,743		597,000		203,000					
183	Pittsfield, Mass	35,000		65,000		40,000			150,000		
184	Greensboro, N. C	4,820,000	478,000	112,000		319,638			245,000		
185	Montgomery, Ala	1,933,000		250,000		1,367,497	$5,500	$320,068			
186	Lima, Ohio	4,102,704	27,000	2,135,571	6,000	1,419,177					
187	Madison, Wis	1,666,600		957,100		159,075					
188	Lexington, Ky	1,081,000				418,005					
189	East Chicago, Ind	1,338,365				2,121,000					
190	Aurora, Ill	212,304				1,618,441					
191	New Rochelle, N. Y	1,538,200		101,000						6,845	
192	Evanston, Ill	1,384,744				225,500					
193	Columbus, Ga	1,638,800				58,596	3,800				$1,974
194	Muncie, Ind	373,995				257,293					

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1926—Continued

[This table is presented in two sections, the first section beginning on p. 440. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
195	Waco, Tex	$3,635,200				$71,022	$81,100				
196	Jamestown, N. Y	761,500	$385,000	$198,000	$38,250	520,000			$876,628		
197	Muskegon, Mich	1,125,897		450,000		316,630					
198	Fitchburg, Mass	279,000							550,000		
199	San Jose, Calif	1,858,000									
200	Pueblo, Colo	1,545,000				2,019,444					
201	Brookline, Mass								22,040		
202	Chicopee, Mass		45,000	37,000							
203	Lorain, Ohio	1,658,857		1,051,225		1,875,700					
204	Williamsport, Pa	175,000							675,000		
205	Butte, Mont	525,850				1,960,419					
206	Salem, Mass			50,000							
207	Hamilton, Ohio	1,961,920		1,250,133		863,199			62,952		
208	Durham, N. C	2,290,000	463,000	511,000		570,450					$24,000
209	Battle Creek, Mich	454,280				201,547					
210	Everett, Mass	67,000	33,500	44,500							
211	Springfield, Mo	597,200				78,696					
212	Columbia, S. C	2,256,000				562,531					
213	Stamford, Conn	547,080							150,000		
214	Dubuque, Iowa	270,350								$425,168	
215	Joliet, Ill	1,035,120				1,012,200			65,600		
216	Council Bluffs, Iowa	846,710		300,000		116,675					
217	Rock Island, Ill	1,205,390			222,500	358,000					2,500
218	Portsmouth, Ohio	1,425,928		754,067		2,403,153					2,938
219	Taunton, Mass	170,500	35,000						300,000		
220	Superior, Wis	517,000				130,000					11,675
221	Quincy, Ill	205,400				735,608					
222	New Brunswick, N. J	1,245,400		519,000						365,000	
223	Lynchburg, Va	310,000				6,300					
224	Austin, Tex	2,035,000				76,088					

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225	Kokomo, Ind	12, 500				40, 000					
226	Ogden, Utah	844, 000		420, 000		1, 618, 114					
227	Easton, Pa	15, 500				664, 000					
228	Wilmington, N. C	1, 497, 620		18. 000		276, 660					10, 000
229	Danville, Ill	623, 133				1, 039, 985					90, 839
230	Waterloo, Iowa	918, 070	106, 000	13, 500		758, 476					
231	Hazleton, Pa	741, 000									
232	Petersburg, Va	1, 380, 000				175, 000					
233	Poughkeepsie, N. Y	1, 159, 752		356, 190		40, 125					
234	Orange, N. J	1, 401, 372				187, 000			168, 140		
235	Waltham, Mass		14, 000	40, 500					200, 000		
236	Auburn, N. Y	207, 401				13, 097			38, 400		
237	Amsterdam, N. Y	236, 898		66, 000							
238	Norristown, Pa	211, 918				705					
239	Lewiston, Me	210, 000									
240	Green Bay, Wis	175, 000		124, 000		1, 141, 000					
241	St. Petersburg, Fla	4, 462, 920	2, 490, 000	2, 593, 005		6, 132, 077	51, 000	$1, 275			
242	Moline, Ill	270, 600				1, 058, 350					13. 222
243	Sheboygan, Wis	350, 000				668, 750					
244	Elgin, Ill	1, 208, 302				672, 052					
245	Oshkosh, Wis	130, 000									
246	Watertown, N. Y	842, 801							310, 000		
247	Muskogee, Okla	3, 500, 179				281, 127					
248	Newburgh, N. Y	47, 599	5, 600						304, 636		
249	La Crosse, Wis	348, 656				229, 488					
250	Colorado Springs, Colo	1, 918, 935		14, 000		372, 509				3, 021	
Honolulu, Hawaii [1]		4, 080, 000				1, 668, 009					

[1] Not included in group or grand totals.

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Federal Reserve Bank of St. Louis

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	Grand total				
	Government of city	$68,004,953,929	$55,739,082,450	$11,559,093,180	$706,778,299
	Government of State	54,784,759,614	44,730,856,105	9,352,228,584	701,674,925
	Government of county	22,634,432,034	17,547,859,927	4,769,542,801	317,029,306
	Government of other civil divisions	2,829,253,051	1,983,279,082	828,466,117	17,507,852
	GROUP I				
	Government of city	36,888,399,087	31,599,478,766	5,064,384,815	224,535,506
	Government of State	26,946,152,672	23,897,941,155	2,826,415,818	221,795,699
	GROUP II				
	Government of city	5,620,719,647	4,129,356,375	1,328,513,352	162,849,920
	Government of State	6,092,376,614	4,277,413,094	1,652,113,600	162,849,920
	Government of other civil divs	646,749,380	459,388,770	187,360,610	
	GROUP III				
	Government of city	13,646,642,256	10,653,091,836	2,842,428,544	151,121,876
	Government of State	12,565,119,928	9,567,332,216	2,840,499,409	157,288,303
	Government of county	11,588,580,922	9,052,325,585	2,378,967,034	157,288,303
	Government of other civil divs	885,718,424	661,631,542	224,086,882	
	GROUP IV				
	Government of city	7,791,079,772	6,100,081,304	1,579,194,492	111,803,976
	Government of State	6,094,451,094	4,602,747,728	1,377,352,417	114,350,949
	Government of county	7,290,998,128	5,565,986,368	1,610,660,811	114,350,949
	Government of other civil divs	897,631,264	592,632,424	295,236,932	9,761,908
	GROUP V				
	Government of city	4,058,113,167	3,257,074,169	744,571,977	56,467,021
	Government of State	3,086,659,306	2,385,421,912	655,847,340	45,390,054
	Government of county	3,754,852,984	2,929,547,974	779,914,956	45,390,054
	Government of other civil divs	399,153,983	269,626,346	121,781,693	7,745,944
	ALABAMA				
35	BIRMINGHAM				
	Government of city	193,004,518	156,602,281	36,402,237	
	Government of State	193,004,518	156,602,281	36,402,237	
	Government of county	193,004,518	156,602,281	36,402,237	
129	MOBILE				
	Government of city				
	City corporation	48,689,306	35,031,386	13,657,920	
	School district	48,689,306	35,031,386	13,657,920	
	Government of State	48,689,306	35,031,386	13,657,920	
	Government of county	48,689,306	35,031,386	13,657,920	
185	MONTGOMERY				
	Government of city	34,774,034	22,575,567	12,198,467	
	Government of State	34,774,034	22,575,567	12,198,467	
	Government of county	34,774,034	22,575,567	12,198,467	
	ARKANSAS				
107	LITTLE ROCK				
	Government of city				
	City corporation	60,075,665	45,616,815	14,458,850	
	School district	60,075,665	45,616,815	14,458,850	
	Government of State	60,075,665	45,616,815	14,458,850	
	Government of county	60,075,665	45,616,815	14,458,850	
	CALIFORNIA [1]				
127	BERKELEY				
	Government of city				
	City corporation	81,964,014	73,156,850	8,807,164	
	School district	56,183,525	47,528,650	8,654,875	
	Utility district	56,183,525	47,528,650	8,654,875	
	Government of county	56,183,525	47,528,650	8,654,875	

[1] General property not taxed for State purposes. [2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
							$2,102,997,289	$50.26	
			$1,625.36	$2,037.97			1,847,699,255	44.16	
			1,309.39	1,631.77			126,615,213	3.03	
			540.98	759.27			126,517,575	3.02	
							2,165,246		
							1,088,532,812	56.81	
			1,925.27	2,320.41			1,042,022,457	54.39	
			1,406.37	1,665.94			46,510,355	2.43	
							194,146,241	51.44	
			1,489.21	1,831.87			173,684,081	46.02	
			1,614.17	1,923.23			20,336,807	5.39	
							125,353		
							429,707,845	44.02	
			1,397.86	1,833.42			334,066,414	34.22	
			1,287.08	1,710.79			33,364,344	3.42	
			1,187.05	1,662.52			62,009,850	6.35	
							267,237		
							253,430,220	43.84	
			1,347.86	1,783.99			193,055,651	33.40	
			1,054.35	1,383.29			17,632,775	3.05	
			1,261.35	1,739.54			41,540,667	7.19	
							1,201,127		
							137,180,171	40.79	
			1,206.77	1,690.43			104,870,652	31.19	
			917.89	1,307.63			8,770,932	2.61	
			1,116.59	1,630.31			22,967,058	6.83	
							571,529		
					$36.00	$21.60	6,948,162	33.24	35
60	60		923.47	1,539.11	18.00	10.80	3,474,081	16.62	
60	60		923.47	1,539.11	6.50	3.90	1,254,529	6.00	
60	60		923.47	1,539.11	11.50	6.90	2,219,552	10.62	
					34.00	20.40	1,655,435	24.86	129
					20.00	12.00	973,785	14.62	
60	60		731.07	1,218.45	11.00	6.60	535,582	8.04	
60	60		731.07	1,218.45	9.00	5.40	438,203	6.58	
60	60		731.07	1,218.45	6.50	3.90	316,480	4.75	
60	60		731.07	1,218.45	7.50	4.50	365,170	5.48	
					32.50	13.00	1,130,156	23.64	185
40	40		727.49	1,818.73	15.50	6.20	538,998	11.28	
40	40		727.49	1,818.73	6.50	2.60	226,031	4.73	
40	40		727.49	1,818.73	10.50	4.20	365,127	7.64	
					36.87	11.06	2,214,989	29.18	107
					19.42	5.83	1,166,669	15.37	
30	30		791.51	2,638.37	7.42	2.23	445,761	5.87	
30	30		791.51	2,638.37	12.00	3.60	720,908	9.50	
30	30		791.51	2,638.37	8.70	2.61	522,658	6.89	
30	30		791.51	2,638.37	8.75	2.62	525,662	6.93	
					51.09	28.21	3,280,951	48.97	127
					35.59	20.69	2,410,106	35.97	
70	70		1,223.34	1,747.63	[2] 15.91	[2] 11.14	1,304,437	19.47	
[3] 60	50		838.56	1,728.22	18.50	8.98	1,039,395	15.51	
[3] 60	50		838.56	1,728.22	[2] 1.18	[2] 0.57	66,274	0.99	
[3] 60	50		838.56	1,728.22	15.50	7.52	870,845	13.00	

[3] Basis in practice for all real property except improvements, which are assessed at 40 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	CALIFORNIA[1]—Continued				
146	FRESNO				
	Government of city				
	City corporation	$46,914,099	$39,119,105	$7,794,994	
	School district	46,914,099	39,119,105	7,794,994	
	Government of county	46,914,099	39,119,105	7,794,994	
91	LONG BEACH				
	Government of city				
	City corporation	164,701,430	144,018,850	20,682,580	
	School district	162,928,820	144,843,185	18,085,635	
	Government of county	162,928,820	144,843,185	18,085,635	
9	LOS ANGELES				
	Government of city				
	City corporation	1,467,282,935	1,222,910,665	244,372,270	
	County	1,467,282,935	1,222,910,665	244,372,270	
	School district	1,467,282,935	1,222,910,665	244,372,270	
31	OAKLAND				
	Government of city				
	City corporation	230,187,990	187,441,800	42,746,190	
	School district	215,012,650	176,439,225	38,573,425	
	Utility district	215,012,650	176,439,225	38,573,425	
	Sanitary district	731,500	[6] 731,500	([6])	
	Government of county	215,012,650	176,439,225	38,573,425	
151	PASADENA				
	Government of city				
	City corpporation	145,656,910	120,602,470	25,054,440	
	School district	100,904,315	83,061,685	17,842,630	
	Government of county	100,904,315	83,061,685	17,842,630	
110	SACRAMENTO				
	Government of city				
	City corporation	99,421,350	87,004,850	12,416,500	
	School district	82,650,800	71,648,980	11,001,820	
	Government of county	82,650,800	71,648,980	11,001,820	
75	SAN DIEGO				
	Government of city				
	City corporation	126,259,228	108,142,625	18,116,603	
	School district	77,398,620	65,576,570	11,822,050	
	Government of county	77,398,620	65,576,570	11,822,050	
11	SAN FRANCISCO				
	Government of city	733,822,980	603,828,791	129,994,189	
199	SAN JOSE				
	Government of city				
	City corporation	40,070,695	34,434,385	5,636,310	
	School district	40,070,695	34,434,385	5,636,310	
	Government of county	40,070,695	34,434,385	5,636,310	
179	STOCKTON				
	Government of city				
	City corporation	64,981,575	56,617,975	8,363,600	
	School district	39,624,295	32,422,000	7,202,295	
	Government of county	39,624.295	32,422,000	7,202,295	
	COLORADO				
250	COLORADO SPRINGS				
	Government of city				
	City corporation	41,024,890	[6] 41,024,890	([6])	
	School district	41,024,890	[6] 41,024,890	([6])	
	Government of State	41,024,890	[6] 41,024,890	([6])	
	Government of county	41,024,890	[6] 41,024,890	([6])	

[1] General property not taxed for State purposes.
[2] Average rate.
[3] Basis in practice for all real property except improvements, which are assessed at 40 per cent.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[5] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$52.87	$22.46	$2,480,205	$41.75	146
					33.97	14.43	1,593,529	26.83	
43	40		$789.80	$1,859.63	[2] 20.27	[2] 8.61	950,806	16.01	
43	40		789.80	1,859.63	13.70	5.82	642,723	10.82	
43	40		789.80	1,859.63	18.90	8.03	886,676	14.93	
					36.31	18.27	5,940,702	62.93	91
					24.42	12.32	4,003,478	42.41	
50	57		1,744.72	3,435.62	[2] 13.61	[2] 6.91	2,242,217	23.75	
50	50		1,725.94	3,451.88	10.81	5.41	1,761,261	18.66	
50	50		1,725.94	3,451.88	11.89	5.95	1,937,224	20.52	
					38.79	19.50	56,905,191	([4])	9
					38.79	19.50	56,905,191	([4])	
50	[5] 50		([4])	([4])	[2] 15.93	[2] 8.01	23,369,122	([4])	
50	[5] 50		([4])	([4])	[2] 12.96	[2] 6.51	19,009,968	([4])	
50	[5] 50		([4])	([4])	990	4.98	14,526,101	([4])	
					60.83	28.90	13,080,093	50.90	31
					[2] 45.33	[2] 21.17	9,747,397	37.93	
50	50		895.67	1,791.35	[2] 24.49	[2] 12.24	5,636,671	21.93	
[3] 60	50		836.63	1,677.01	[2] 17.93	[2] 8.95	3,855,634	15.00	
[3] 60	50		836.63	1,677.01	[2] 1.18	[2] 0.59	253,629	0.99	
50	50		([7])	([7])	2.00	1.00	1,463	([7])	
[3] 60	50		836.63	1,677.01	15.50	7.73	3,332,696	12.97	
					40.72	23.33	4,700,584	81.75	151
					28.83	17.39	3,500,832	60.88	
73	70		2,533.16	3,495.67	[2] 13.22	[2] 9.58	1,925,715	33.49	
50	50		1,754.86	3,509.72	15.61	7.81	1,575,117	27.39	
50	50		1,754.86	3,509.72	11.89	5.94	1,199,752	20.87	
					50.66	29.14	4,483,435	61.08	110
					30.86	18.60	2,846,949	38.79	
[8] 72	50		1,354.51	2,068.57	[2] 17.66	[2] 11.57	1,755,958	23.92	
55	44		1,126.03	2,115.46	13.20	7.03	1,090,991	14.86	
55	44		1,126.03	2,115.46	19.80	10.54	1,636,486	22.30	
					69.40	35.39	6,465,943	58.78	75
					40.30	23.03	4,213,643	38.31	
[3] 100	40		1,147.81	1,665.97	22.40	15.43	2,828,207	25.71	
[3] 53	26		703.62	1,656.34	17.90	7.60	1,385,436	12.59	
[3] 53	26		703.62	1,656.34	29.10	12.36	2,252,300	20.48	
					41.30	20.65	30,306,889	53.93	11
50	50		1,305.73	2,611.47	41.30	20.65	30,306,889	53.93	
					50.84	20.40	2,037,011	46.19	199
					33.34	13.38	1,335,774	30.29	
40	[5] 40		908.63	2,263.84	[2] 16.27	[2] 6.53	651,839	14.78	
40	[5] 40		908.63	2,263.84	[2] 17.07	[2] 6.85	683,935	15.51	
40	[5] 40		908.63	2,263.84	17.50	7.02	701,237	15.90	
					50.46	23.69	2,429,385	49.99	179
					30.46	15.74	1,636,899	33.68	
[8] 100	[9] 40		1,337.07	2,186.69	[2] 16.96	[2] 10.37	1,101,971	22.67	
[8] 50	[9] 30		815.31	2,051.51	13.50	5.37	534,928	11.01	
[8] 50	[9] 30		815.31	2,051.51	20.00	7.95	792,486	16.31	
					42.51	42.51	1,744,103	57.93	250
					30.75	30.75	1,261,651	41.91	
100	100		1,362.73	1,362.73	14.20	14.20	582,553	19.35	
100	100		1,362.73	1,362.73	[2] 16.55	[2] 16.55	679,098	22.56	
100	100		1,362.73	1,362.73	3.67	3.67	150,561	5.00	
100	100		1,362.73	1,362.73	8.09	8.09	331,891	11.02	

[6] Valuation of personal property included with that of real property.
[7] Per capita not computed; population not known.
[8] Basis in practice for all real property except improvements, which are assessed at 65 per cent.
[9] Basis in practice for all personal property except money and credits, which are assessed at 7 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	COLORADO—Continued				
29	DENVER				
	Government of city				
	City coproration	$435,127,085	$303,881,150	$131,245,935	
	School district	435,127,085	303,881,150	131,245,935	
	Government of State	435,127,085	303,881,150	131,245,935	
200	PUEBLO				
	Government of city				
	City corporation	36,870,000	25,985,155	10,884,845	
	School district	36,870,000	25,985,155	10,884,845	
	Government of State	36,870,000	25,985,155	10,884,845	
	Government of county	36,870,000	25,985,155	10,884,845	
	CONNECTICUT				
46	BRIDGEPORT				
	Government of city	252,423,371	[6] 252,423,371	([6])	
	Government of State	252,423,371	[6] 252,423,371	([6])	
	Government of county	252,423,371	[6] 252,423,371	([6])	
48	HARTFORD				
	Government of city				
	City corporation	318,534,840	286,851,645	31,683,195	
	School district	318,534,840	286,851,645	31,683,195	
	Government of State	318,534,840	286,851,645	31,683,195	
	Government of county	318,534,840	286,851,645	31,683,195	
125	NEW BRITAIN				
	Government of city	105,646,026	85,236,886	20,409,140	
	Government of State	105,646,026	85,236,886	20,409,140	
	Government of county	105,646,026	85,236,886	20,409,140	
41	NEW HAVEN				
	Government of city	308,134,104	264,380,842	43,753,262	
	Government of State	308,134,104	264,380,842	43,753,262	
	Government of county	308,134,104	264,380,842	43,753,262	
213	STAMFORD				
	Government of city				
	City corporation	82,270,000	71,702,500	10,567,500	
	Town	82,270,000	71,702,500	10,567,500	
	Government of State	82,270,000	71,702,500	10,567,500	
	Government of county	82,270,000	71,702,500	10,567,500	
81	WATERBURY				
	Government of city				
	City corporation	157,246,133	132,940,635	24,305,498	
	School district	4,122,703	[6] 4,122,703	([6])	
	Government of State	157,246,133	132,940,635	24,305,498	
	Government of county	157,246,133	132,940,635	24,305,498	
	DELAWARE				
64	WILMINGTON				
	Government of city	127,269,700	124,866,250		$2,403,450
	Government of State	122,084,400	122,084,400		
	Government of county	122,084,400	122,084,400		
	DISTRICT OF COLUMBIA				
13	WASHINGTON				
	Government of city	1,438,553,753	900,749,842	537,803,911	

[2] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$31.90	$31.90	$13,880,554	$48.70	29
					28.23	28.23	12,283,638	43.10	
100	100		$1,526.76	$1,526.76	14.43	14.43	6,278,884	22.03	
100	100		1,526.76	1,526.76	13.80	13.80	6,004,754	21.07	
100	100		1,526.76	1,526.76	3.67	3.67	1,596,916	5.60	
					54.42	54.42	2,006,659	45.71	200
					41.00	41.00	1,511,864	34.44	
100	100		839.86	839.86	[2] 26.36	[2] 26.36	971,991	22.14	
100	100		839.86	839.86	[2] 14.64	[2] 14.64	539,873	12.30	
100	100		839.86	839.86	3.67	3.67	135,313	3.08	
100	100		839.86	839.86	9.75	9.75	359,482	8.19	
					27.24	21.78	6,874,079	(4)	46
80	80		(4)	(4)	[2] 25.91	[2] 20.72	6,539,079	(4)	
80	80		(4)	(4)	0.93	0.74	235,000	(4)	
80	80		(4)	(4)	0.40	0.32	100,000	(4)	
					20.22	16.18	6,441,720	40.01	48
					19.17	15.34	6,108,510	37.94	
80	80		1,978.48	2,473.10	[2] 17.44	[2] 13.95	5,556,011	34.51	
80	80		1,978.48	2,473.10	[2] 1.73	[2] 1.39	552,499	3.43	
80	80		1,978.48	2,473.10	0.80	0.64	253,898	1.58	
80	80		1,978.48	2,473.10	0.25	0.20	79,312	0.49	
					23.75	19.95	2,509,093	36.68	125
84	84		1,544.53	1,838.73	22.72	19.08	2,399,930	35.09	
84	84		1,544.53	1,838.73	0.69	0.58	73,286	1.07	
84	84		1,544.53	1,838.73	0.34	0.29	35,877	0.52	
					25.00	25.00	7,703,353	42.33	41
100	100		1,693.04	1,693.04	[2] 24.05	[2] 24.05	7,412,473	40.73	
100	100		1,693.04	1,693.04	0.70	0.70	215,021	1.18	
100	100		1,693.04	1,693.04	0.25	0.25	75,859	0.42	
					32.16	20.90	2,645,751	63.45	213
					31.28	20.33	2,573,353	61.71	
65	65		1,972.90	3,035.23	[2] 16.26	[2] 10.57	1,337,658	32.08	
65	65		1,972.90	3,035.23	15.02	9.76	1,235,695	29.63	
65	65		1,972.90	3,035.23	0.63	0.41	51,830	1.24	
65	65		1,972.90	3,035.23	0.25	0.16	20,568	0.49	
					32.11	25.70	5,049,925	(4)	81
					[2] 30.86	[2] 24.69	4,852,857	(4)	
80	80		(4)	(4)	[2] 30.59	[2] 24.47	4,810,343	(4)	
80	80		(4)	(4)	[2] 10.31	[2] 8.25	42,514	(4)	
80	80		(4)	(4)	0.94	0.76	148,652	(4)	
80	80		(4)	(4)	0.31	0.25	48,416	(4)	
					29.83	29.62	3,742,083	30.42	64
100		100	1,034.71	1,034.71	[2] 19.33	[2] 19.33	2,460,197	20.00	
98			992.56	1,012.81	2.50	2.45	305,211	2.48	
98			992.56	1,012.81	8.00	7.84	976,675	7.94	
					13.35	13.35	19,210,384	36.87	13
100	100		2,761.14	2,761.14	[2] 13.35	[2] 13.35	19,210,384	36.87	

[4] Valuation of personal property included with that of real property.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	FLORIDA				
55	JACKSONVILLE				
	Government of city				
	City corporation	$92,496,380	$77,487,340	$15,009,040	
	School district	66,036,028	44,308,408	14,272,960	$7,454,660
	Government of State	66,036,028	44,308,408	14,272,960	7,454,660
	Government of county	66,036,028	44,308,408	14,272,960	7,454,660
63	MIAMI				
	Government of city				
	City corporation	184,242,219	179,548,425	4,693,794	
	School district	40,571,200	36,713,719	2,742,264	1,115,217
	Government of State	40,571,200	36,713,719	2,742,264	1,115,217
	Government of county	40,571,200	36,713,719	2,742,264	1,115,217
241	ST. PETERSBURG				
	Government of city				
	City corporation	106,438,526	97,112,826	9,325,700	
	School district	17,512,886	15,271,237	1,821,340	420,309
	Government of State	17,512,886	15,271,237	1,821,340	420,309
	Government of county	17,512,886	15,271,237	1,821,340	420,309
86	TAMPA				
	Government of city				
	City corporation	86,045,320	72,674,270	13,371,050	
	School district	45,062,899	34,245,234	8,147,731	2,669,934
	Government of State	45,062,899	34,245,234	8,147,731	2,669,934
	Government of county	45,062,899	34,245,234	8,147,731	2,669,934
	GEORGIA				
33	ATLANTA				
	Government of city	369,365,690	264,715,106	77,160,260	27,490,324
	Government of State	291,274,413	195,300,574	68,483,515	27,490,324
	Government of county	291,274,413	195,300,574	68,483,515	27,490,324
154	AUGUSTA				
	Government of city				
	City corporation	51,688,891	30,425,150	16,593,441	4,670,300
	School district	39,443,062	23,271,969	11,500,793	4,670,300
	Government of State	39,443,062	23,271,969	11,500,793	4,670,300
	Government of county	39,443,062	23,271,969	11,500,793	4,670,300
193	COLUMBUS				
	Government of city	44,810,552	30,014,775	11,856,165	2,939,612
	Government of State	34,342,817	22,511,081	8,892,124	2,939,612
	Government of county	34,342,817	22,511,081	8,892,124	2,939,612
147	MACON				
	Government of city				
	City corporation	51,574,871	34,301,481	10,856,818	6,416,572
	School district	45,112,447	28,734,225	9,961,650	6,416,572
	Government of State	45,112,447	28,734,225	9,961,650	6,416,572
	Government of county	45,112,447	28,734,225	9,961,650	6,416,572
88	SAVANNAH				
	Government of city				
	City corporation	76,805,586	55,190,904	21,006,827	607,855
	School district	49,339,527	37,880,746	10,850,926	607,855
	Government of State	49,339,527	37,880,746	10,850,926	607,855
	Government of county	49,339,527	37,880,746	10,850,926	607,855
	ILLINOIS				
190	AURORA				
	Government of city				
	City corporation	19,049,994	12,054,459	4,218,962	2,776,573
	School district	19,049,994	12,054,459	4,218,962	2,776,573
	Government of State	19,049,994	12,054,459	4,218,962	2,776,573
	Government of county	19,049,994	12,054,459	4,218,962	2,776,573
	Government of township	19,049,994	12,054,459	4,218,962	2,776,573

[1] Average rate. [4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$78.51	$38.16	$5,884,628	(4)	55
					48.51	25.32	3,903,547	(4)	
60	60		(4)	(4)	[2] 26.46	[2] 15.88	2,447,717	(4)	
40	50	50	(4)	(4)	22.05	9.44	1,455,830	(4)	
40	50	50	(4)	(4)	7.50	3.21	495,270	(4)	
40	50	50	(4)	(4)	22.50	9.63	1,485,811	(4)	
					94.34	15.66	5,969,679	$47.01	63
					41.84	10.30	3,839,691	30.23	
[10] 60	25		$1,450.73	$2,865.77	[2] 14.91	[2] 7.55	2,747,109	21.63	
10	10	50	319.46	3,124.33	26.93	2.75	1,092,582	8.60	
10	10	50	319.46	3,124.33	10.50	1.07	425,998	3.35	
10	10	50	319.46	3,124.33	42.00	4.29	1,703,990	13.42	
					70.10	12.09	2,110,735	61.18	241
					39.85	9.01	1,580,971	45.83	
60	60		3,085.17	5,141.96	[2] 9.93	[2] 5.96	1,056,950	30.64	
10	10	50	507.62	4,978.74	29.92	3.05	524,021	15.19	
10	10	50	507.62	4,978.74	10.50	1.07	183,885	5.33	
10	10	50	507.62	4,978.74	19.75	2.01	345,879	10.03	
					94.84	26.83	5,275,511	53.34	86
					48.34	17.18	3,180,087	32.15	
50	50		870.02	1,740.05	[2] 24.44	[2] 12.22	2,103,084	21.26	
20	20	50	455.64	2,197.22	23.90	4.96	1,077,003	10.89	
20	20	50	455.64	2,197.22	10.50	2.18	473,160	4.78	
20	20	50	455.64	2,197.22	36.00	7.47	1,622,264	16.40	
					31.00	19.18	10,201,042	(4)	33
70	70	80	(4)	(4)	15.00	10.60	5,540,485	(4)	
49	62	80	(4)	(4)	5.00	2.68	1,456,372	(4)	
49	62	80	(4)	(4)	11.00	5.90	3,204,185	(4)	
					44.75	25.98	1,985,502	35.65	154
					30.75	18.76	1,433,299	25.73	
67	67	80	927.99	1,371.02	18.00	12.18	930,400	16.70	
51	46	80	708.13	1,372.91	12.75	6.58	502,899	9.03	
51	46	80	708.13	1,372.91	5.00	2.58	197,215	3.54	
51	46	80	708.13	1,372.91	9.00	4.64	354,988	6.37	
					31.00	17.06	1,253,047	27.85	193
60	60	80	995.79	1,632.43	18.00	10.98	806,590	17.92	
45	45	80	763.17	1,632.43	5.00	2.34	171,714	3.82	
45	45	80	763.17	1,632.43	8.00	3.74	274,743	6.11	
					39.50	25.45	1,878,877	31.74	147
					23.09	15.24	1,138,526	19.23	
67	67	80	871.20	1,279.70	15.00	10.21	773,623	13.07	
60	60	80	762.03	1,224.90	8.09	5.03	364,903	6.16	
60	60	80	762.03	1,224.90	5.00	3.11	225,562	3.81	
60	60	80	762.03	1,224.90	11.41	7.10	514,789	8.70	
					41.50	16.82	2,569,446	26.65	88
					24.00	11.15	1,706,004	17.70	
50	50	80	796.74	1,588.75	19.00	9.53	1,459,306	15.14	
35	25	80	511.82	1,580.85	5.00	1.62	246,698	2.56	
35	25	80	511.82	1,580.85	5.00	1.62	246,698	2.56	
35	25	80	511.82	1,580.85	12.50	4.05	616,744	6.40	
					89.80	40.92	1,710,598	37.27	190
					70.10	31.94	1,335,313	29.09	
50	50	30	415.03	910.72	34.30	15.63	653,415	14.24	
50	50	30	415.03	910.72	[2] 35.80	[2] 16.31	681,898	14.86	
50	50	30	415.03	910.72	6.50	2.96	123,825	2.70	
50	50	30	415.03	910.72	8.80	4.01	167,640	3.65	
50	50	30	415.03	910.72	4.40	2.01	83,820	1.83	

[10] Basis in practice for all real property except improvements, which are assessed at 25 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government see p. 11.]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
2	CHICAGO				
	Government of city				
	City corporation	$1,882,067,121	$1,403,963,316	$387,478,148	$90,625,657
	County	1,882,067,121	1,403,963,316	387,478,148	90,625,657
	School district	1,882,067,121	1,403,963,316	387,478,148	90,625,657
	Sanitary district	1,882,067,121	1,403,963,316	387,478,148	90,625,657
	Park district	1,866,156,218	1,390,762,184	386,515,970	88,878,064
	Forest preserve district	1,882,067,121	1,403,963,316	387,478,148	90,625,657
	Government of State	1,882,067,121	1,403,963,316	387,478,148	90,625,657
131	CICERO				
	Government of city				
	City corporation	13,761,734	8,135,840	3,977,520	1,648,374
	School district	13,761,734	8,135,840	3,977,520	1,648,374
	Park district	12,657,478	7,479,505	3,897,168	1,280,805
	Government of State	13,761,734	8,135,840	3,977,520	1,648,374
	Government of county	13,761,734	8,135,840	3,977,520	1,648,374
	Government of sanitary district	13,761,734	8,135,840	3,977,520	1,648,374
	Government of forest preserve district	13,761,734	8,135,840	3,977,520	1,648,374
229	DANVILLE				
	Government of city				
	City corporation	15,406,803	9,769,011	4,538,200	1,099,592
	School district	15,406,803	9,769,011	4,538,200	1,099,592
	Government of State	15,406,803	9,769,011	4,538,200	1,099,592
	Government of county	15,406,803	9,769,011	4,538,200	1,099,592
	Government of township	15,406,803	9,769,011	4,538,200	1,099,592
157	DECATUR				
	Government of city				
	City corporation	19,340,225	14,151,105	4,194,000	995,120
	School district	19,340,225	14,151,105	4,194,000	995,120
	Sanitary district	19,340,225	14,151,105	4,194,000	995,120
	Park district	19,340,225	14,151,105	4,194,000	995,120
	Government of State	19,340,225	14,151,105	4,194,000	995,120
	Government of county	19,340,225	14,151,105	4,194,000	995,120
	Government of township	19,340,225	14,151,105	4,194,000	995,120
113	EAST ST. LOUIS				
	Government of city				
	City corporation	25,427,255	15,755,980	5,085,100	4,586,175
	School district	25,427,255	15,755,980	5,085,100	4,586,175
	Park district	25,427,255	15,755,980	5,085,100	4,586,175
	Government of State	25,427,255	15,755,980	5,085,100	4,586,175
	Government of county	25,427,255	15,755,980	5,085,100	4,586,175
	Government of sanitary district	25,427,255	15,755,980	5,085,100	4,586,175
244	ELGIN				
	Government of city				
	City corporation	14,450,473	9,727,903	4,442,100	280,470
	School district	14,450,473	9,727,903	4,442,100	280,470
	Sanitary district	14,450,473	9,727,903	4,442,100	280,470
	Government of State	14,450,473	9,727,903	4,442,100	280,470
	Government of county	14,450,473	9,727,903	4,442,100	280,470
	Government of township	14,450,473	9,727,903	4,442,100	280,470
	Government of forest preserve district	14,450,473	9,727,903	4,442,100	280,470
192	EVANSTON				
	Government of city				
	City corporation	28,480,060	23,144,863	4,619,036	716,161
	School district	28,480,060	23,144,863	4,619,036	716,161
	Park district	4,399,667	3,623,954	678,794	90,919
	Government of State	28,480,060	23,144,863	4,619,036	716,161
	Government of county	28,480,060	23,144,863	4,619,036	716,161
	Government of sanitary district	28,480,060	23,144,863	4,619,036	716,161
	Government of forest preserve district	28,480,060	23,144,863	4,619,036	716,161

[2] Average rate.

[7] Per capita not computed; population not known.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$92.83	$29.81	$174,575,495	$57.28	2
					86.33	27.72	162,342,059	53.26	
35	25	30	$617.48	$1,923.66	30.80	9.89	57,967,667	19.02	
35	25	30	617.48	1,923.66	9.10	2.92	17,126,811	5.62	
35	25	30	617.48	1,923.66	30.30	9.73	57,026,634	18.71	
35	25	30	617.48	1,923.66	6.50	2.09	12,233,436	4.01	
35	25	30	612.26	1,908.11	[2] 8.13	[2] 2.61	15,164,411	4.98	
35	25	30	617.48	1,923.66	1.50	0.48	2,823,100	0.93	
35	25	30	617.48	1,923.66	6.50	2.09	12,233,436	4.01	
					145.04	55.81	1,990,931	30.44	131
					121.44	46.73	1,666,155	25.48	
40	40	30	210.42	547.06	38.50	14.81	529,827	8.10	
40	40	30	210.42	547.06	78.30	30.12	1,077,543	16.48	
40	40	30	193.54	500.17	[2] 4.64	[2] 1.80	58,785	0.90	
40	40	30	210.42	547.06	6.50	2.50	89,451	1.37	
40	40	30	210.42	547.06	9.10	3.50	125,232	1.91	
40	40	30	210.42	547.06	6.50	2.50	89,451	1.37	
40	40	30	210.42	547.06	1.50	0.58	20,642	0.32	
					75.24	22.57	1,159,143	31.16	229
					55.73	16.72	858,545	23.08	
30	30	30	414.16	1,380.54	[2] 24.43	[2] 7.33	376,312	10.12	
30	30	30	414.16	1,380.54	31.30	9.39	482,233	12.96	
30	30	30	414.16	1,380.54	8.50	2.55	130,958	3.52	
30	30	30	414.16	1,380.54	7.30	2.19	112,470	3.02	
30	30	30	414.16	1,380.54	[2] 3.71	[2] 1.11	57,170	1.54	
					99.20	29.76	1,918,551	35.40	157
					76.90	23.07	1,487,264	27.44	
30	30	30	356.83	1,189.44	27.30	8.19	527,988	9.74	
30	30	30	356.83	1,189.44	38.50	11.55	744,599	13.74	
30	30	30	356.83	1,189.44	7.00	2.10	135,382	2.50	
30	30	30	356.83	1,189.44	4.10	1.23	79,295	1.46	
30	30	30	356.83	1,189.44	8.50	2.55	164,392	3.03	
30	30	30	356.83	1,189.44	9.50	2.85	183,732	3.39	
30	30	30	356.83	1,189.44	4.30	1.29	83,163	1.53	
					93.94	41.92	2,388,589	33.04	113
					68.10	30.39	1,731,596	23.95	
50	50	30	351.69	787.96	22.50	10.04	572,113	7.91	
50	50	30	351.69	787.96	39.10	17.45	994,206	13.75	
50	50	30	351.69	787.96	6.50	2.90	165,277	2.29	
50	50	30	351.69	787.96	6.50	2.90	165,277	2.29	
50	50	30	351.69	787.96	[2] 7.54	[2] 3.36	191,674	2.65	
50	50	30	351.69	787.96	11.80	5.27	300,042	4.15	
					83.42	41.17	1,205,343	35.45	244
					65.20	32.18	942,129	27.71	
50	50	30	425.01	861.03	[2] 24.50	[2] 12.09	353,994	10.41	
50	50	30	425.01	861.03	33.30	16.44	481,201	14.15	
50	50	30	425.01	861.03	7.40	3.65	106,934	3.15	
50	50	30	425.01	861.03	6.50	3.21	93,928	2.76	
50	50	30	425.01	861.03	[2] 7.51	[2] 3.71	108,544	3.19	
50	50	30	425.01	861.03	[2] 3.70	[2] 1.82	53,414	1.57	
50	50	30	425.01	861.03	[2] 0.51	[2] 0.25	7,328	0.22	
					113.18	38.67	3,223,498	71.47	192
					[2] 89.58	[2] 30.61	2,551,369	56.57	
40	20	30	631.49	1,847.99	[2] 27.62	[2] 9.44	786,599	17.44	
40	20	30	631.49	1,847.99	[2] 61.61	[2] 21.05	1,754,651	38.91	
40	20	30	(7)	(7)	2.30	0.79	10,119	(7)	
40	20	30	631.49	1,847.99	6.50	2.22	185,120	4.10	
40	20	30	631.49	1,847.99	9.10	3.11	259,169	5.75	
40	20	30	631.49	1,847.99	6.50	2.22	185,120	4.10	
40	20	30	631.49	1,847.99	1.50	0.51	42,720	0.95	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11.]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
215	JOLIET				
	Government of city				
	City corporation	$13,379,562	$10,052,540	$2,806,305	$520,717
	School district	13,379,562	10,052,540	2,806,305	520,717
	Park district	13,379,562	10,052,540	2,806,305	520,717
	Government of State	13,379,562	10,052,540	2,806,305	520,717
	Government of county	13,379,562	10,052,540	2,806,305	520,717
	Government of township	13,379,562	10,052,540	2,806,305	520,717
242	MOLINE				
	Government of city				
	City corporation	12,071,533	7,844,780	3,481,410	745,343
	School district	12,071,533	7,844,780	3,481,410	745,343
	Government of State	12,071,533	7,844,780	3,481,410	745,343
	Government of county	12,071,533	7,844,780	3,481,410	745,343
	Government of township	12,071,533	7,844,780	3,481,410	745,343
160	OAK PARK				
	Government of city				
	City corporation	20,819,631	17,045,814	3,151,816	622,001
	School district	20,819,631	17,045,814	3,151,816	622,001
	Park district	20,819,631	17,045,814	3,151,816	622,001
	Government of State	20,819,631	17,045,814	3,151,816	622,001
	Government of county	20,819,631	17,045,814	3,151,816	622,001
	Government of sanitary district	20,819,631	17,045,814	3,151,816	622,001
	Government of forest preserve district	20,819,631	17,045,814	3,151,816	622,001
99	PEORIA				
	Government of city				
	City corporation	43,434,065	29,983,880	12,103,695	1,346,490
	School district	43,434,065	29,983,880	12,103,695	1,346,490
	Park district	43,434,065	29,983,880	12,103,695	1,346,490
	Government of State	43,434,065	29,983,880	12,103,695	1,346,490
	Government of county	43,434,065	29,983,880	12,103,695	1,346,490
221	QUINCY				
	Government of city				
	City corporation	18,685,237	12,703,265	5,560,330	421,642
	School district	18,685,237	12,703,265	5,560,330	421,642
	Sanitary district	18,685,237	12,703,265	5,560,330	421,642
	Government of State	18,685,237	12,703,265	5,560,330	421,642
	Government of county	18,685,237	12,703,265	5,560,330	421,642
	Government of township	18,685,237	12,703,265	5,560,330	421,642
102	ROCKFORD				
	Government of city				
	City corporation	47,736,388	31,057,100	15,497,286	1,182,002
	School district	47,736,388	31,057,100	15,497,286	1,182,002
	Park district	47,736,388	31,057,100	15,497,286	1,182,002
	Government of State	47,736,388	31,057,100	15,497,286	1,182,002
	Government of county	47,736,388	31,057,100	15,497,286	1,182,002
	Government of township	47,736,388	31,057,100	15,497,286	1,182,002
217	ROCK ISLAND				
	Government of city				
	City corporation	12,056,116	8,628,330	2,242,340	1,185,446
	School district	12,056,116	8,628,330	2,242,340	1,185,446
	Government of State	12,056,116	8,628,330	2,242,340	1,185,446
	Government of county	12,056,116	8,628,330	2,242,340	1,185,446
	Government of township	12,056,116	8,628,330	2,242,340	1,185,446
135	SPRINGFIELD				
	Government of city				
	City corporation	29,656,106	20,992,815	7,935,055	728,236
	School district	29,656,106	20,992,815	7,935,055	728,236
	Sanitary district	29,656,106	20,992,815	7,935,055	728,236
	Park district	29,656,106	20,992,815	7,935,055	728,236
	Government of State	29,656,106	20,992,815	7,935,055	728,236
	Government of county	29,656,106	20,992,815	7,935,055	728,236
	Government of township	29,656,106	20,992,815	7,935,055	728,236

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61.]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$103.40	$29.09	$1,383,447	$33.74	215
					81.30	22.87	1,087,759	26.53	
25	50	30	$326.33	$1,159.96	24.00	6.75	321,110	7.83	
25	50	30	326.33	1,159.96	55.00	15.47	735,876	17.95	
25	50	30	326.33	1,159.96	2.30	0.65	30,773	0.75	
25	50	30	326.33	1,159.96	6.50	1.83	86,967	2.12	
25	50	30	326.33	1,159.96	8.80	2.48	117,740	2.87	
25	50	30	326.33	1,159.96	6.80	1.91	90,981	2.22	
					89.88	26.96	1,084,977	31.82	242
					68.61	20.58	828,272	24.29	
30	30	30	354.00	1,180.01	[2] 28.61	[2] 8.58	345,411	10.13	
30	30	30	354.00	1,180.01	40.00	12.00	482,861	14.16	
30	30	30	354.00	1,180.01	8.50	2.55	102,608	3.01	
30	30	30	354.00	1,180.01	12.20	3.66	147,273	4.32	
30	30	30	354.00	1,180.01	[2] 0.57	[2] 0.17	6,824	0.20	
					126.10	34.29	2,625,356	49.07	160
					102.50	27.87	2,134,012	39.89	
25	50	30	389.15	1,431.03	25.30	6.88	526,737	9.85	
25	50	30	389.15	1,431.03	73.00	19.85	1,519,833	28.41	
25	50	30	389.15	1,431.03	4.20	1.14	87,442	1.63	
25	50	30	389.15	1,431.03	6.50	1.77	135,328	2.53	
25	50	30	389.15	1,431.03	9.10	2.47	189,459	3.54	
25	50	30	389.15	1,431.03	6.50	1.77	135,328	2.53	
25	50	30	389.15	1,431.03	1.50	0.41	31,229	0.58	
					66.70	32.67	2,897,053	35.12	99
					51.90	25.42	2,254,229	27.32	
50	50	30	526.47	1,074.71	20.30	9.94	881,712	10.69	
50	50	30	526.47	1,074.71	27.50	13.47	1,194,437	14.48	
50	50	30	526.47	1,074.71	4.10	2.01	178,080	2.16	
50	50	30	526.47	1,074.71	6.50	3.18	282,321	3.42	
50	50	30	526.47	1,074.71	8.30	4.07	360,503	4.37	
					65.70	19.71	1,227,621	31.40	221
					49.90	14.97	932,393	23.85	
30	30	30	477.88	1,592.94	21.40	6.42	399,864	10.23	
30	30	30	477.88	1,592.94	27.50	8.25	513,844	13.14	
30	30	30	477.88	1,592.94	1.00	0.30	18,685	0.48	
30	30	30	477.88	1,592.94	8.50	2.55	158,825	4.06	
30	30	30	477.88	1,592.94	7.00	2.10	130,797	3.35	
30	30	30	477.88	1,592.94	0.30	0.09	5,606	0.14	
					71.70	28.45	3,422,775	43.49	102
					52.60	20.87	2,510,968	31.91	
40	40	30	606.56	1,528.92	[2] 24.00	[2] 9.52	1,145,708	14.56	
40	40	30	606.56	1,528.92	25.90	10.28	1,236,372	15.71	
40	40	30	606.56	1,528.92	2.70	1.07	128,888	1.64	
40	40	30	606.56	1,528.92	6.50	2.58	310,287	3.94	
40	40	30	606.56	1,528.92	8.50	3.37	405,759	5.16	
40	40	30	606.56	1,528.92	[2] 4.10	[2] 1.63	195,761	2.49	
					86.64	25.99	1,044,611	25.92	217
					65.07	19.52	784,507	19.47	
30	30	30	299.16	997.20	[2] 25.07	[2] 7.52	302,262	7.50	
30	30	30	299.16	997.20	40.00	12.00	482,245	11.97	
30	30	30	299.16	997.20	8.50	2.55	102,477	2.54	
30	30	30	299.16	997.20	12.20	3.66	147,085	3.65	
30	30	30	299.16	997.20	[2] 0.87	[2] 0.26	10,542	0.26	
					89.20	26.76	2,645,324	41.33	135
					72.20	21.66	2,141,171	33.46	
30	30	30	463.38	1,544.59	26.00	7.80	771,059	12.05	
30	30	30	463.38	1,544.59	31.70	9.51	940,099	14.69	
30	30	30	463.38	1,544.59	10.50	3.15	311,389	4.87	
30	30	30	463.38	1,544.59	4.00	1.20	118,624	1.85	
30	30	30	463.38	1,544.59	8.50	2.55	252,077	3.94	
30	30	30	463.38	1,544.59	7.60	2.28	225,386	3.52	
30	30	30	463.38	1,544.59	0.90	0.27	26,690	0.42	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	INDIANA				
189	EAST CHICAGO				
	Government of city				
	City corporation	$79,700,735	$53,672,215	$26,028,520	
	School district	79,700,735	53,672,215	26,028,520	
	Government of State	79,700,735	53,672,215	26,028,520	
	Government of county	79,700,735	53,672,215	26,028,520	
	Government of township	79,700,735	53,672,215	26,028,520	
89	EVANSVILLE				
	Government of city				
	City corporation	130,241,670	84,099,890	46,141,780	
	School district	130,241,670	84,099,890	46,141,780	
	Government of State	130,241,670	84,099,890	46,141,780	
	Government of county	130,241,670	84,099,890	46,141,780	
	Government of township	130,241,670	84,099,890	46,141,780	
84	FORT WAYNE				
	Government of city				
	City corporation	226,528,910	170,742,750	55,786,160	
	School district	226,528,910	170,742,750	55,786,160	
	Government of State	226,528,910	170,742,750	55,786,160	
	Government of county	226,528,910	170,742,750	55,786,160	
	Government of township	226,528,910	170,742,750	55,786,160	
101	GARY				
	Government of city				
	City corporation	141,164,770	92,245,055	48,919,715	
	School district	141,164,770	92,245,055	48,919,715	
	Government of State	141,164,770	92,245,055	48,919,715	
	Government of county	141,164,770	92,245,055	48,919,715	
	Government of township	141,164,770	92,245,055	48,919,715	
164	HAMMOND				
	Government of city				
	City corporation	81,237,515	55,615,075	25,622,440	
	School district	81,237,515	55,615,075	25,622,440	
	Government of State	81,237,515	55,615,075	25,622,440	
	Government of county	81,237,515	55,615,075	25,622,440	
	Government of township	81,237,515	55,615,075	25,622,440	
21	INDIANAPOLIS				
	Government of city				
	City corporation	646,749,380	459,388,770	187,360,610	
	County	646,749,380	459,388,770	187,360,610	
	School district	646,749,380	459,388,770	187,360,610	
	Government of State	646,749,380	459,388,770	187,360,610	
	Government of township	646,749,380	459,388,770	187,360,610	
225	KOKOMO				
	Government of city				
	City corporation	41,120,605	25,405,115	15,715,490	
	School district	41,120,605	25,405,115	15,715,490	
	Government of State	41,120,605	25,405,115	15,715,490	
	Government of county	41,120,605	25,405,115	15,715,490	
	Government of township	41,120,605	25,405,115	15,715,490	
194	MUNCIE				
	Government of city				
	City corporation	57,568,440	34,048,950	23,519,490	
	School district	57,568,440	34,048,950	23,519,490	
	Government of State	57,568,440	34,048,950	23,519,490	
	Government of county	57,568,440	34,048,950	23,519,490	
	Government of township	57,568,440	34,048,950	23,519,490	

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$27.15	$27.15	$2,163,875	$45.75	189
					20.60	20.60	1,641,835	34.71	
100	100		$1,685.00	$1,685.00	11.00	11.00	876,708	18.54	
100	100		1,685.00	1,685.00	9.60	9.60	765,127	16.18	
100	100		1,685.00	1,685.00	2.30	2.30	183,312	3.88	
100	100		1,685.00	1,685.00	4.20	4.20	334,743	7.08	
100	100		1,685.00	1,685.00	0.05	0.05	3,985	0.08	
					29.66	29.66	3,862,687	40.62	89
					21.70	21.70	2,826,245	29.72	
100	100		1,369.52	1,369.52	11.70	11.70	1,523,828	16.02	
100	100		1,369.52	1,369.52	10.00	10.00	1,302,417	13.70	
100	100		1,369.52	1,369.52	2.30	2.30	299,556	3.15	
100	100		1,369.52	1,369.52	4.10	4.10	533,991	5.62	
100	100		1,369.52	1,369.52	[2] 1.56	[2] 1.56	202,895	2.13	
					19.90	19.90	4,507,924	45.08	84
					14.38	14.38	3,257,485	32.57	
100	100		2,265.29	2,265.29	5.78	5.78	1,309,337	13.09	
100	100		2,265.29	2,265.29	8.60	8.60	1,948,148	19.48	
100	100		2,265.29	2,265.29	2.30	2.30	521,016	5.21	
100	100		2,265.29	2,265.29	2.86	2.86	647,873	6.48	
100	100		2,265.29	2,265.29	0.36	0.36	81,550	0.82	
					31.28	31.28	4,415,634	54.65	101
					24.75	24.75	3,493,823	43.24	
100	100		1,747.09	1,747.09	10.50	10.50	1,482,230	18.34	
100	100		1,747.09	1,747.09	14.25	14.25	2,011,598	24.90	
100	100		1,747.09	1,747.09	2.30	2.30	324,679	4.02	
100	100		1,747.09	1,747.09	4.20	4.20	592,892	7.34	
100	100		1,747.09	1,747.09	0.03	0.03	4,235	0.05	
					30.95	30.95	2,514,301	48.07	164
					24.40	24.40	1,982,195	37.90	
100	100		1,553.30	1,553.30	10.80	10.80	877,365	16.78	
100	100		1,553.30	1,553.30	13.60	13.60	1,104,830	21.12	
100	100		1,553.30	1,553.30	2.30	2.30	186,846	3.57	
100	100		1,553.30	1,553,30	4.20	4.20	341,198	6.52	
100	100		1,553.30	1,553.30	0.05	0.05	4,062	0.08	
					26.59	26.59	17,199,538	46.87	21
					24.10	24.10	15,586,661	42.47	
100	100		1,762.26	1,762.26	10.40	10.40	6,726,194	18.33	
100	100		1,762.26	1,762.26	3.70	3.70	2,392,973	6.52	
100	100		1,762.26	1,762.26	10.00	10.00	6,467,494	17.62	
100	100		1,762.26	1,762.26	2.30	2.30	1,487,524	4.05	
100	100		1,762.26	1,762.26	[2] 0.19	[2] 0.19	125,353	0.34	
					25.40	25.40	1,044,462	27.49	225
					17.80	17.80	731,946	19.26	
100	100		1,082.12	1,082.12	9.00	9.00	370,085	9.74	
100	100		1,082.12	1,082.12	8.80	8.80	361,861	9.52	
100	100		1,082.12	1,082.12	2.30	2.30	94,577	2.49	
100	100		1,082.12	1,082.12	5.10	5.10	209,715	5.52	
100	100		1,082.12	1,082.12	0.20	0.20	8,224	0.22	
					25.30	18.49	1,456,480	32.58	194
					17.70	12.94	1,018,961	22.80	
80	65		1,287.88	1,761.63	7.65	5.59	440,398	9.85	
80	65		1,287.88	1,761.63	10.05	7.35	578,563	12.94	
80	65		1,287.88	1,761.63	2.30	1.68	132,407	2.96	
80	65		1,287.88	1,761.63	5.20	3.80	299,356	6.70	
80	65		1,287.88	1,761.63	0.10	0.07	5,756	0.13	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	INDIANA—Continued				
100	SOUTH BEND				
	Government of city				
	City corporation	$182,643,200	$116,985,340	$65,657,860	
	School district	182,643,200	116,985,340	65,657,860	
	Government of State	182,643,200	116,985,340	65,657,860	
	Government of county	182,643,200	116,985,340	65,657,860	
	Government of township	182,643,200	116,985,340	65,657,860	
117	TERRE HAUTE				
	Government of city				
	City corporation	88,290,940	59,090,040	29,200,900	
	School district	88,290,940	59,090,040	29,200,900	
	Government of State	88,290,940	59,090,040	29,200,900	
	Government of county	88,290,940	59,090,040	29,200,900	
	Government of township	88,290,940	59,090,040	29,200,900	
	IOWA				
167	CEDAR RAPIDS				
	Government of city				
	City corporation	21,611,942	10,779,124	10,491,161	$341,657
	School district	21,611,942	10,779,124	10,491,161	341,657
	Government of State	21,611,942	10,779,124	10,491,161	341,657
	Government of county	21,611,942	10,779,124	10,491,161	341,657
216	COUNCIL BLUFFS				
	Government of city				
	City corporation	11,412,244	5,531,937	5,327,840	552,467
	School district	11,412,244	5,531,937	5,327,840	552,467
	Government of State	11,412,244	5,531,937	5,327,840	552,467
	Government of county	11,412,244	5,531,937	5,327,840	552,467
162	DAVENPORT				
	Government of city				
	City corporation	49,703,405	28,407,980	21,030,180	265,245
	School district	33,054,423	14,302,542	18,587,307	164,574
	Government of State	33,054,423	14,302,542	18,587,307	164,574
	Government of county	33,054,423	14,302,542	18,587,307	164,574
52	DES MOINES				
	Government of city				
	City corporation	79,223,195	39,418,195	38,741,765	1,063,235
	School district	79,223,195	39,418,195	38,741,765	1,063,235
	Government of State	79,223,195	39,418,195	38,741,765	1,063,235
	Government of county	79,223,195	39,418,195	38,741,765	1,063,235
214	DUBUQUE				
	Government of city				
	City corporation	17,663,874	8,464,766	9,075,892	123,216
	School district	17,663,874	8,464,766	9,075,892	123,216
	Government of State	17,663,874	8,464,766	9,075,892	123,216
	Government of county	17,663,874	8,464,766	9,075,892	123,216
105	SIOUX CITY				
	Government of city				
	City corporation	35,042,437	20,024,849	14,470,255	547,333
	School district	35,042,437	20,024,849	14,470,255	547,333
	Government of State	35,042,437	20,024,849	14,470,255	547,333
	Government of county	35,042,437	20,024,849	14,470,255	547,333
230	WATERLOO				
	Government of city				
	City corporation	15,600,523	5,986,926	9,410,192	203,405
	School district	15,600,523	5,986,926	9,410,192	203,405
	Government of State	15,600,523	5,986,926	9,410,192	203,405
	Government of county	15,600,523	5,986,926	9,410,192	203,405

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$24.60	$16.41	$4,493,022	$54.99	100
					18.05	12.04	3,296,709	40.35	
67	67		$2,235.53	$3,353.30	7.30	4.87	1,333,295	16.32	
67	67		2,235.53	3,353.30	10.75	7.17	1,963,414	24.03	
67	67		2,235.53	3,353.30	2.30	1.53	420,079	5.14	
67	67		2,235.53	3,353.30	4.00	2.67	730,573	8.94	
67	67		2,235.53	3,353.30	0.25	0.17	45,661	0.56	
					36.40	36.40	3,213,790	44.70	117
					26.20	26.20	2,313,222	32.17	
100	100		1,227.97	1,227.97	11.90	11.90	1,050,662	14.61	
100	100		1,227.97	1,227.97	14.30	14.30	1,262,560	17.56	
100	100		1,227.97	1,227.97	2.30	2.30	203,069	2.82	
100	100		1,227.97	1,227.97	7.24	7.24	639,050	8.89	
100	100		1,227.97	1,227.97	0.66	0.66	58,449	0.81	
					97.58	22.50	2,108,835	41.11	167
					77.94	17.97	1,684,326	32.83	
15	[5] 15	25	421.29	1,826.73	[2] 28.75	[2] 6.63	621,244	12.11	
15	[5] 15	25	421.29	1,826.73	[2] 49.19	[2] 11.34	1,063,082	20.72	
15	[5] 15	25	421.29	1,826.73	[2] 6.49	[2] 1.50	140,297	2.73	
15	[5] 15	25	421.29	1,826.73	[2] 13.15	[2] 3.03	284,212	5.54	
					120.70	27.86	1,377,495	34.18	216
					103.00	23.78	1,175,505	29.17	
15	[5] 15	25	283.18	1,226.24	[2] 41.33	[2] 9.54	471,677	11.70	
15	[5] 15	25	283.18	1,226.24	[2] 61.67	[2] 14.24	703,828	17.46	
15	[5] 15	25	283.18	1,226.24	[2] 6.59	[2] 1.52	75,247	1.87	
15	[5] 15	25	283.18	1,226.24	[2] 11.10	[2] 2.56	126,743	3.14	
					69.91	25.13	2,620,951	49.95	162
					49.83	18.53	1,957,496	37.31	
35	[5] 35	40	947.29	2,133.15	[2] 18.65	[2] 8.28	926,784	17.66	
20	[5] 20	25	629.98	1,915.64	[2] 31.18	[2] 10.25	1,030,712	19.64	
20	[5] 20	25	629.98	1,915.64	[2] 5.77	[2] 1.90	190,573	3.63	
20	[5] 20	25	629.98	1,915.64	[2] 14.31	[2] 4.70	472,882	9.01	
					96.87	26.53	7,675,459	53.30	52
					73.98	20.26	5,861,324	40.70	
18	[5] 20	25	550.16	2,008.85	[2] 35.42	[2] 9.70	2,806,469	19.49	
18	[5] 20	25	550.16	2,008.85	[2] 38.56	[2] 10.56	3,054,855	21.21	
18	[5] 20	25	550.16	2,008.85	[2] 6.49	[2] 1.78	514,532	3.57	
18	[5] 20	25	550.16	2,008.85	[2] 16.40	[2] 4.49	1,299,603	9.03	
					97.55	27.17	1,723,152	41.72	214
					70.89	19.74	1,252,116	30.32	
20	[5] 20	25	427.70	1,535.54	[2] 36.37	[2] 10.13	642,394	15.55	
20	[5] 20	25	427.70	1,535.54	[2] 34.52	[2] 9.61	609,722	14.76	
20	[5] 20	25	427.70	1,535.54	[2] 6.96	[2] 1.94	122,994	2.98	
20	[5] 20	25	427.70	1,535.54	[2] 19.70	[2] 5.49	348,042	8.43	
					99.12	32.03	3,473,577	44.99	105
					77.90	25.17	2,729,829	35.36	
25	[5] 25	25	453.92	1,405.08	[2] 32.15	[2] 10.39	1,126,753	14.60	
25	[5] 25	25	453.92	1,405.08	[2] 45.75	[2] 14.78	1,603,076	20.77	
25	[5] 25	25	453.92	1,405.08	[2] 7.39	[2] 2.39	259,103	3.36	
25	[5] 25	25	453.92	1,405.08	[2] 13.83	[2] 4.47	484,645	6.28	
					98.18	31.64	1,531,433	41.50	230
					81.72	26.33	1,274,757	34.55	
18	[5] 18	25	422.78	1,311.78	[2] 34.15	[2] 11.00	532,694	14.44	
18	[5] 18	25	422.78	1,311.78	[2] 47.57	[2] 15.33	742,063	20.11	
18	[5] 18	25	422.78	1,311.78	[2] 5.27	[2] 1.70	82,139	2.23	
18	[5] 18	25	422.78	1,311.78	[2] 11.19	[2] 3.61	174,537	4.73	

[5] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	KANSAS				
69	KANSAS CITY				
	Government of city				
	City corporation	$143,628,376	$92,486,785	$51,141,591	
	School district	143,628,376	92,486,785	51,141,591	
	Drainage district	56,092,274	28,062,885	28,029,389	
	Government of State	143,628,376	92,486,785	51,141,591	
	Government of county	143,628,376	92,486,785	51,141,591	
145	TOPEKA				
	Government of city				
	City corporation	88,130,385	55,425,480	32,704,905	
	School district	88,130,385	55,425,480	32,704,905	
	Government of State	88,130,385	55,425,480	32,704,905	
	Government of county	88,130,385	55,425,480	32,704,905	
94	WICHITA				
	Government of city				
	City corporation	122,938,797	86,773,350	36,165,447	
	School district	122,938,797	86,773,350	36,165,447	
	Government of State	122,938,797	86,773,350	36,165,447	
	Government of county	122,938,797	86,773,350	36,165,447	
	KENTUCKY				
149	COVINGTON				
	Government of city				
	City corporation	46,139,655	36,956,585	9,183,070	
	School district	46,139,655	36,956,585	9,183,070	
	Government of State	53,269,892	32,100,135	21,169,757	
	Government of county	41,945,159	32,100,135	9,845,024	
188	LEXINGTON				
	Government of city	55,314,445	41,735,519	13,578,926	
	Government of State	92,969,327	52,423,214	40,546,113	
	Government of county	74,250,333	52,423,214	21,827,119	
24	LOUISVILLE				
	Government of city				
	City corporation	388,209,478	269,301,760	118,907,718	
	County	344,236,295	251,927,205	92,309,090	
	Government of State	641,812,125	251,927,205	389,884,920	
	LOUISIANA				
17	NEW ORLEANS				
	Government of city				
	City corporation	498,089,090	342,006,168	156,082,924	
	Levee district	585,987,165	402,360,195	183,626,970	
	Government of State	585,987,165	402,360,195	183,626,970	
130	SHREVEPORT				
	Government of city				
	City corporation	110,574,840	71,212,590	39,362,250	
	School district	110,574,840	71,212,590	39,362,250	
	Government of State	110,574,840	71,212,590	39,362,250	
	Government of parish	110,574,840	71,212,590	39,362,250	
	MAINE				
239	LEWISTON				
	Government of city	31,897,709	26,384,909	5,512,800	
	Government of State	31,897,709	26,384,909	5,512,800	
	Government of county	31,897,709	26,384,909	5,512,800	
106	PORTLAND				
	Government of city				
	City corporation	112,803,750	83,679,600	29,124,150	
	Bridge district	112,803,750	83,679,600	29,124,150	
	State pier-site district	112,803,750	83,679,600	29,124,150	
	Government of State	112,803,750	83,679,600	29,124,150	
	Government of county	112,803,750	83,679,600	29,124,150	

[1] Average rate.
Per capita not computed; population not known.
[11] Basis in practice for all real property except that of public service corporations, which is assessed at 100 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$35.04	$35.04	$5,033,093	$43.02	69
					[2] 28.19	[2] 28.19	4,049,395	34.61	
100	100		$1,227.59	$1,227.59	[2] 11.04	[2] 11.04	1,586,206	13.56	
100	100		1,227.59	1,227.59	[2] 15.39	[2] 15.39	2,210,774	18.90	
100	100		(7)	(7)	4.50	4.50	252,415	(7)	
100	100		1,227.59	1,227.59	[2] 2.51	[2] 2.51	360,869	3.08	
100	100		1,227.59	1,227.59	[2] 4.34	[2] 4.34	622,829	5.32	
					31.70	26.94	2,793,721	46.95	145
					24.67	20.96	2,173,810	36.53	
85	85		1,481.18	1,742.57	[2] 12.02	[2] 10.21	1,058,951	17.80	
85	85		1,481.18	1,742.57	[2] 12.65	[2] 10.75	1,114,859	18.74	
85	85		1,481.18	1,742.57	[2] 2.45	[2] 2.09	216,228	3.63	
85	85		1,481.18	1,742.57	[2] 4.58	[2] 3.89	403,683	6.78	
					30.58	21.41	3,758,647	40.63	94
					23.85	16.70	2,931,704	31.69	
70	70		1,329.07	1,898.67	[2] 8.28	[2] 5.80	1,018,019	11.01	
70	70		1,329.07	1,898.67	[2] 15.57	[2] 10.90	1,913,685	20.69	
70	70		1,329.07	1,898.67	[2] 2.54	[2] 1.78	311,963	3.37	
70	70		1,329.07	1,898.67	[2] 4.19	[2] 2.93	514,980	5.57	
					34.27	26.20	1,585,581	27.10	149
					25.00	20.00	1,153,491	19.72	
[11] 80	[12] 65		788.71	985.74	15.50	12.40	715,164	12.23	
[11] 80	[12] 65		788.71	985.74	9.50	7.60	438,327	7.49	
[11] 65	[12] 60		910.60	1,384.17	[2] 3.79	[2] 2.50	202,149	3.46	
[11] 65	[12] 60		717.01	1,061.53	[2] 5.48	[2] 3.70	223,941	3.93	
					31.97	20.45	2,007,855	42.27	188
[11] 65	[12] 40		1,164.51	1,974.89	[2] 23.18	[2] 13.67	1,282,454	27.00	
[11] 80	[12] 70		1,957.25	2,571.26	[2] 3.87	[2] 2.95	360,005	7.58	
[11] 80	[12] 70		1,563.16	2,008.29	[2] 4.92	[2] 3.83	365,396	7.69	
					28.24	22.92	11,859,718	33.51	24
					24.03	19.51	9,154,513	29.72	
[11] 80	[12] 80		1,260.42	1,553.49	[2] 20.03	[2] 16.25	7,777,568	25.25	
[11] 80	[12] 80		1,117.65	1,371.69	4.00	3.26	1,376,945	4.47	
[11] 80	[12] 80		2,083.81	2,579.38	[2] 4.21	[2] 3.41	2,705,205	8.78	
					36.25	32.13	18,824,837	44.93	17
					30.50	26.38	15,455,411	36.89	
85	85		1,188.76	1,398.54	27.50	23.38	13,697,450	32.69	
100	100		1,398.54	1,398.54	3.00	3.00	1,757,961	4.20	
100	100		1,398.54	1,398.54	5.75	5.75	3,369,426	8.04	
					31.38	20.67	3,469,374	53.05	130
					17.13	11.28	1,893,703	28.96	
60	80		1,690.75	2,567.13	10.00	6.59	1,105,748	16.91	
60	80		1,690.75	2,567.13	[2] 7.13	[2] 4.69	787,955	12.05	
60	80		1,690.75	2,567.13	5.75	3.79	635,785	9.72	
60	80		1,690.75	2,567.13	8.50	5.60	939,886	14.37	
					32.00	19.20	1,020,726	29.16	239
60	60		911.36	1,518.94	22.95	13.77	732,052	20.92	
60	60		911.36	1,518.94	6.95	4.17	221,689	6.33	
60	60		911.36	1,518.94	2.10	1.26	66,985	1.91	
					32.89	24.66	3,709,213	48.55	106
					24.80	18.59	2,796,631	36.61	
75	75		1,476.49	1,968.65	24.31	18.23	2,742,259	35.89	
75	75		1,476.49	1,968.65	0.23	0.17	25,494	0.33	
75	75		1,476.49	1,968.65	0.26	0.19	28,878	0.38	
75	75		1,476.49	1,968.65	6.69	5.02	754,657	9.88	
75	75		1,476.49	1,968.65	1.40	1.05	157,925	2.07	

[12] Basis in practice for all personal property except that of public service corporations, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MARYLAND				
7	BALTIMORE				
	Government of city	$1,629,880,682	$1,059,760,675	$570,120,007	
	Government of State	1,474,971,675	1,028,050,355	446,921,320	
	MASSACHUSETTS				
8	BOSTON				
	Government of city	1,898,054,900	1,728,305,200	169,749,700	
	Government of State	1,898,054,900	1,728,305,200	169,749,700	
132	BROCKTON				
	Government of city	72,610,050	61,088,025	11,522,025	
	Government of State	72,610,050	61,088,025	11,522,025	
	Government of county	72,610,050	61,088,025	11,522,025	
201	BROOKLINE				
	Government of city	149,351,500	130,195,100	19,156,400	
	Government of State	149,351,500	130,195,100	19,156,400	
	Government of county	149,351,500	130,195,100	19,156,400	
66	CAMBRIDGE				
	Government of city	166,483,200	146,132,200	20,351,000	
	Government of State	166,483,200	146,132,200	20,351,000	
	Government of county	166,483,200	146,132,200	20,351,000	
181	CHELSEA				
	Government of city	53,624,950	45,827,100	7,797,850	
	Government of State	53,624,950	45,827,100	7,797,850	
202	CHICOPEE				
	Government of city	51,470,170	40,652,820	10,817,350	
	Government of State	51,470,170	40,652,820	10,817,350	
	Government of county	51,470,170	40,652,820	10,817,350	
210	EVERETT				
	Government of city	60,113,250	50,179,200	9,934,050	
	Government of State	60,113,250	50,179,200	9,934,050	
	Government of county	60,113,250	50,179,200	9,934,050	
61	FALL RIVER				
	Government of city	214,087,050	139,703,950	74,393,100	
	Government of State	214,087,050	139,703,950	74,383,100	
	Government of county	214,087,050	139,703,950	74,383,100	
198	FITCHBURG				
	Government of city	62,572,050	45,160,075	17,411,975	
	Government of State	62,572,050	45,160,075	17,411,975	
	Government of county	62,572,050	45,160,075	17,411,975	
175	HAVERHILL				
	Government of city	66,415,800	56,038,300	10,377,500	
	Government of State	66,415,800	56,038,300	10,377,500	
	Government of county	66,415,800	56,038,300	10,377,500	
141	HOLYOKE				
	Government of city	117,057,360	92,591,330	24,466,030	
	Government of State	117,057,360	92,591,330	24,466,030	
	Government of county	117,057,360	92,591,330	24,466,030	
92	LAWRENCE				
	Government of city	130,132,800	95,756,175	34,376,625	
	Government of State	130,132,800	95,756,175	34,376,625	
	Government of county	130,132,800	95,756,175	34,376,625	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$19.40	$17.31	$31,237,809	$38.66	7
85	[13] 95		$2,017.18	$2,258.82	[2] 16.93	[2] 15.12	27,596,709	34.15	
85	[13] 95		1,825.46	2,058.12	[2] 2.47	[2] 2.19	3,641,100	4.51	
					31.80	31.80	60,358,146	76.69	8
100	100		2,411.76	2,411.76	30.18	30.18	57,274,506	72.78	
100	100		2,411.76	2,411.76	1.62	1.62	3,083,640	3.92	
					38.00	38.00	2,759,472	42.23	132
100	100		1,111.21	1,111.21	33.53	33.53	2,434,978	37.26	
100	100		1,111.21	1,111.21	1.97	1.97	143,280	2.19	
100	100		1,111.21	1,111.21	2.50	2.50	181,214	2.77	
					21.30	21.30	3,181,187	72.46	201
100	100		3,402.08	3,402.08	18.69	18.69	2,791,213	63.58	
100	100		3,402.08	3,402.08	1.42	1.42	212,640	4.84	
100	100		3,402.08	3,402.08	1.19	1.19	177,334	4.04	
					32.50	32.50	5,410,704	44.72	66
100	100		1,375.89	1,375.89	29.18	29.18	4,858,521	40.15	
100	100		1,375.89	1,375.89	1.88	1.88	313,440	2.59	
100	100		1,375.89	1,375.89	1.44	1.44	238,743	1.97	
					40.80	40.80	2,187,898	45.39	181
100	100		1,112.55	1,112.55	38.98	38.98	2,090,301	43.37	
100	100		1,112.55	1,112.55	1.82	1.82	97,597	2.02	
					30.00	30.00	1,544,105	35.83	202
100	100		1,194.20	1,194.20	26.30	26.30	1,353,665	31.41	
100	100		1,194.20	1,194.20	2.05	2.05	105,514	2.45	
100	100		1,194.20	1,194.20	1.65	1.65	84,926	1.97	
					31.20	31.20	1,875,533	44.13	210
100	100		1,414.43	1,414.43	28.16	28.16	1,692,789	39.83	
100	100		1,414.43	1,414.43	1.66	1.66	99,788	2.35	
100	100		1,414.43	1,414.43	1.38	1.38	82,956	1.95	
					28.40	28.40	6,078,687	46.40	61
100	100		1,634.25	1,634.25	25.32	25.32	5,420,684	41.38	
100	100		1,634.25	1,634.25	1.91	1.91	408,480	3.12	
100	100		1,634.25	1,634.25	1.17	1.17	249,523	1.90	
					27.60	27.60	1,727,010	39.07	198
100	100		1,415.66	1,415.66	24.37	24.37	1,524,881	34.50	
100	100		1,415.66	1,415.66	1.85	1.85	115,680	2.62	
100	100		1,415.66	1,415.66	1.38	1.38	86,449	1.96	
					30.40	30.40	2,018,973	41.01	175
100	100		1,349.04	1,349.04	27.04	27.04	1,795,883	36.48	
100	100		1,349.04	1,349.04	1.78	1.78	118,200	2.40	
100	100		1,349.04	1,349.04	1.58	1.58	104,890	2.13	
					23.00	23.00	2,692,319	44.50	141
100	100		1,934.83	1,934.83	19.53	19.53	2,286,130	37.79	
100	100		1,934.83	1,934.83	1.93	1.93	225,921	3.73	
100	100		1,934.83	1,934.83	1.54	1.54	180,268	2.98	
					29.60	29.60	3,852,473	41.19	92
100	100		1,391.39	1,391.39	25.22	25.22	3,281,949	35.09	
100	100		1,391.39	1,391.39	2.32	2.32	302,280	3.23	
100	100		1,391.39	1,391.39	2.06	2.06	268,244	2.87	

[13] Basis in practice for all personal property except securities, which are assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MASSACHUSETTS—Continued				
74	LOWELL				
	Government of city	$145,910,187	$110,057,200	$35,852,987	
	Government of State	145,910,187	110,057,200	35,852,987	
	Government of county	145,910,187	110,057,200	35,852,987	
82	LYNN				
	Government of city	125,203,410	106,871,320	18,332,090	
	Government of State	125,203,410	106,871,320	18,332,090	
	Government of county	125,203,410	106,871,320	18,332,090	
163	MALDEN				
	Government of city	62,772,650	53,831,000	8,941,650	
	Government of State	62,772,650	53,831,000	8,941,650	
	Government of county	62,772,650	53,831,000	8,941,650	
172	MEDFORD				
	Government of city	65,377,800	60,706,900	4,670,900	
	Government of State	65,377,800	60,706,900	4,670,900	
	Government of county	65,377,800	60,706,900	4,670,900	
67	NEW BEDFORD				
	Government of city	222,447,775	144,990,850	77,456,925	
	Government of State	222,447,775	144,990,850	77,456,925	
	Government of county	222,447,775	144,990,850	77,456,925	
155	NEWTON				
	Government of city	132,230,700	114,047,600	18,183,100	
	Government of State	132,230,700	114,047,600	18,183,100	
	Government of county	132,230,700	114,047,600	18,183,100	
183	PITTSFIELD				
	Government of city	56,274,415	47,847,135	8,427,280	
	Government of State	56,274,415	47,847,135	8,427,280	
	Government of county	56,274,415	47,847,135	8,427,280	
137	QUINCY				
	Government of city	121,968,925	107,741,875	14,227,050	
	Government of State	121,968,925	107,741,875	14,227,050	
	Government of county	121,968,925	107,741,875	14,227,050	
206	SALEM				
	Government of city	54,056,000	43,323,420	10,732,580	
	Government of State	54,056,000	43,323,420	10,732,580	
	Government of county	54,056,000	43,323,420	10,732,580	
85	SOMERVILLE				
	Government of city	109,262,400	100,221,500	9,040,900	
	Government of State	109,262,400	100,221,500	9,040,900	
	Government of county	109,262,400	100,221,500	9,040,900	
51	SPRINGFIELD				
	Government of city	303,634,000	269,066,070	34,567,930	
	Government of State	303,634,000	269,066,070	34,567,930	
	Government of county	303,634,000	269,066,070	34,567,930	
219	TAUNTON				
	Government of city	41,186,375	32,479,290	8,707,085	
	Government of State	41,186,375	32,479,290	8,707,085	
	Government of county	41,186,375	32,479,290	8,707,085	
235	WALTHAM				
	Government of city	52,684,000	42,160,250	10,523,750	
	Government of State	52,684,000	42,160,250	10,523,750	
	Government of county	52,684,000	42,160,250	10,523,750	
38	WORCESTER				
	Government of city	323,182,000	279,568,250	43,613,750	
	Government of State	323,182,000	279,568,250	43,613,750	
	Government of county	323,182,000	279,568,250	43,613,750	

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$33.40	$33.40	$4,872,646	$44.18	74
100	100	.....	$1,322.90	$1,322.90	29.70	29.70	4,334,262	39.30	
100	100	.....	1,322.90	1,322.90	2.04	2.04	297,240	2.69	
100	100	.....	1,322.90	1,322.90	1.66	1.66	241,144	2.19	
					30.80	30.80	3,855,730	37.07	82
100	100	.....	1,203.88	1,203.88	27.46	27.46	3,438,086	33.06	
100	100	.....	1,203.88	1,203.88	1.77	1.77	221,280	2.13	
100	100	.....	1,203.88	1,203.88	1.57	1.57	196,364	1.89	
					31.40	31.40	1,971,061	37.62	163
100	100	.....	1,197.95	1,197.95	28.41	28.41	1,783,371	34.03	
100	100	.....	1,197.95	1,197.95	1.62	1.62	101,692	1.94	
100	100	.....	1,197.95	1,197.95	1.37	1.37	85,998	1.64	
					33.00	33.00	2,157,467	43.41	172
100	100	.....	1,315.45	1,315.45	30.33	30.33	1,982,869	39.90	
100	100	.....	1,315.45	1,315.45	1.44	1.44	94,126	1.89	
100	100	.....	1,315.45	1,315.45	1.23	1.23	80,472	1.62	
					27.80	27.80	6,184,103	51.73	67
100	100	.....	1,860.88	1,860.88	24.55	24.55	5,461,150	45.69	
100	100	.....	1,860.88	1,860.88	2.02	2.02	448,800	3.75	
100	100	.....	1,860.88	1,860.88	1.23	1.23	274,153	2.29	
					28.00	28.00	3,702,459	67.69	155
100	100	.....	2,417.38	2,417.38	25.41	25.41	3,359,982	61.43	
100	100	.....	2,417.38	2,417.38	1.41	1.41	186,445	3.41	
100	100	.....	2,417.38	2,417.38	1.18	1.18	156,032	2.85	
					32.50	32.50	1,828,919	38.02	183
100	100	.....	1,169.95	1,169.95	28.30	28.30	1,592,566	33.11	
100	100	.....	1,169.95	1,169.95	1.96	1.96	110,298	2.29	
100	100	.....	1,169.95	1,169.95	2.24	2.24	126,055	2.62	
					27.60	27.60	3,366,933	53.44	137
100	100	.....	1,936.01	1,936.01	25.27	25.27	3,082,155	48.92	
100	100	.....	1,936.01	1,936.01	1.27	1.27	155,280	2.46	
100	100	.....	1,936.01	1,936.01	1.06	1.06	129,498	2.06	
					32.50	32.50	1,756,820	40.95	206
100	100	.....	1,260.05	1,260.05	29.17	29.17	1,576,814	36.76	
100	100	.....	1,260.05	1,260.05	1.77	1.77	95,679	2.23	
100	100	.....	1,260.05	1,260.05	1.56	1.56	84,327	1.97	
					29.40	29.40	3,212,322	32.12	85
100	100	.....	1,092.62	1,092.62	26.26	26.26	2,869,121	28.69	
100	100	.....	1,092.62	1,092.62	1.73	1.73	189,480	1.89	
100	100	.....	1,092.62	1,092.62	1.41	1.41	153,721	1.54	
					28.60	28.60	8,683,932	59.89	51
100	100	.....	2,094.03	2,094.03	25.84	25.84	7,845,902	54.11	
100	100	.....	2,094.03	2,094.03	1.53	1.53	464,560	3.20	
100	100	.....	2,094.03	2,094.03	1.23	1.23	373,470	2.58	
					33.40	33.40	1,375,715	34.65	219
100	100	.....	1,037.44	1,037.44	30.14	30.14	1,241,563	31.27	
100	100	.....	1,037.44	1,037.44	2.02	2.02	83,280	2.10	
100	100	.....	1,037.44	1,037.44	1.24	1.24	50,872	1.28	
					31.00	31.00	1,633,043	45.74	235
100	100	.....	1,475.74	1,475.74	28.01	28.01	1,475,679	41.34	
100	100	.....	1,475.74	1,475.74	1.65	1.65	86,880	2.43	
100	100	.....	1,475.74	1,475.74	1.34	1.34	70,484	1.97	
					29.40	29.40	9,501,551	49.23	38
100	100	.....	1,674.52	1,674.52	26.43	26.43	8,541,700	44.26	
100	100	.....	1,674.52	1,674.52	1.70	1.70	549,410	2.85	
100	100	.....	1,674.52	1,674.52	1.27	1.27	410,441	2.13	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MICHIGAN				
209	BATTLE CREEK				
	Government of city				
	City corporation	$54,785,990	$40,397,270	$14,388,720	
	School district	54,785,990	40,397,270	14,388,720	
	Government of State	54,785,990	40,397,270	14,388,720	
	Government of county	54,785,990	40,397,270	14,388,720	
176	BAY CITY				
	Government of city				
	City corporation	48,197,345	37,924,230	10,273,115	
	School district	48,197,345	37,924,230	10,273,115	
	Government of State	48,197,345	37,924,230	10,273,115	
	Government of county	48,197,345	37,924,230	10,273,115	
4	DETROIT				
	Government of city				
	City corporation	3,156,257,460	2,570,109,430	586,148,030	
	County	3,156,257,460	2,570,109,430	586,148,030	
	Government of State	3,156,257,460	2,570,109,430	586,148,030	
60	FLINT				
	Government of city				
	City corporation	159,357,070	122,166,670	37,190,400	
	School district	159,357,070	122,166,670	37,190,400	
	Government of State	159,357,070	122,166,670	37,190,400	
	Government of county	159,357,070	122,166,670	37,190,400	
50	GRAND RAPIDS				
	Government of city				
	City corporation	239,817,894	168,139,240	71,678,654	
	School district	239,817,894	168,139,240	71,678,654	
	Government of State	239,817,894	168,139,240	71,678,654	
	Government of county	239,817,894	168,139,240	71,678,654	
96	HAMTRAMCK				
	Government of city				
	City corporation	122,097,933	77,920,500	44,177,433	
	School district	122,097,933	77,920,500	44,177,433	
	Government of State	122,097,933	77,920,500	44,177,433	
	Government of county	122,097,933	77,920,500	44,177,433	
108	HIGHLAND PARK				
	Government of city				
	City corporation	203,625,000	93,620,500	110,004,500	
	School district	203,625,000	93,620,500	110,004,500	
	Government of State	203,625,000	93,620,500	110,004,500	
	Government of county	203,625,000	93,620,500	110,004,500	
143	JACKSON				
	Government of city				
	City corporation	83,197,743	67,088,695	16,109,048	
	School district	83,197,743	67,088,695	16,109,048	
	Government of State	83,197,743	67,088,695	16,109,048	
	Government of county	83,197,743	67,088,695	16,109,048	
156	KALAMAZOO				
	Government of city				
	City corporation	75,320,841	54,831,175	20,489,666	
	School district	75,320,841	54,831,175	20,489,666	
	Government of State	75,320,841	54,831,175	20,489,666	
	Government of county	75,320,841	54,831,175	20,489,666	

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$32.40	$24.30	$1,775,066	$41.67	209
					24.11	18.08	1,320,890	31.01	
75	75		$1,286.06	$1,714.74	10.00	7.50	547,860	12.86	
75	75		1,286.06	1,714.74	14.11	10.58	773,030	18.15	
75	75		1,286.06	1,714.74	3.22	2.42	176,411	4.14	
75	75		1,286.06	1,714.74	5.07	3.80	277,765	6.52	
					35.97	35.97	1,733,659	35.38	176
					28.81	28.81	1,388,566	28.34	
100	100		983.62	983.62	14.01	14.01	675,245	13.78	
100	100		983.62	983.62	14.80	14.80	713,321	14.56	
100	100		983.62	983.62	2.25	2.25	108,444	2.21	
100	100		983.62	983.62	4.91	4.91	236,649	4.83	
					27.30	27.30	86,165,828	67.95	4
					25.18	25.18	79,468,250	62.67	
100	100		2,489.16	2,489.16	22.57	22.57	71,224,106	56.17	
100	100		2,489.16	2,489.16	2.61	2.61	8,244,144	6.50	
100	100		2,489.16	2,489.16	2.12	2.12	6,697,578	5.28	
					36.00	36.00	5,737,455	43.80	60
					27.07	27.07	4,314,398	32.93	
100	100		1,216.47	1,216.47	13.98	13.98	2,228,140	17.01	
100	100		1,216.47	1,216.47	13.09	13.09	2,086,258	15.93	
100	100		1,216.47	1,216.47	2.82	2.82	449,387	3.43	
100	100		1,216.47	1,216.47	6.11	6.11	973,670	7.43	
					30.31	30.31	7,268,569	47.20	50
					23.96	23.96	5,745,413	37.31	
100	100		1,557.26	1,557.26	10.93	10.93	2,620,514	17.02	
100	100		1,557.26	1,557.26	13.03	13.03	3,124,899	20.29	
100	100		1,557.26	1,557.26	2.87	2.87	687,918	4.47	
100	100		1,557.26	1,557.26	3.48	3.48	835,238	5.42	
					26.78	26.78	3,269,573	38.60	96
					22.18	22.18	2,708,132	31.97	
100	100		1,441.53	1,441.53	12.58	12.58	1,535,992	18.13	
100	100		1,441.53	1,441.53	9.60	9.60	1,172,140	13.84	
100	100		1,441.53	1,441.53	2.11	2.11	257,902	3.04	
100	100		1,441.53	1,441.53	2.49	2.49	303,539	3.58	
					22.04	22.04	4,487,895	60.16	108
					17.40	17.40	3,543,075	47.49	
100	100		2,729.56	2,729.56	9.40	9.40	1,914,075	25.66	
100	100		2,729.56	2,729.56	8.00	8.00	1,629,000	21.84	
100	100		2,729.56	2,729.56	2.12	2.12	431,685	5.79	
100	100		2,729.56	2,729.56	2.52	2.52	513,135	6.88	
					26.36	26.36	2,193,342	36.74	143
					17.09	17.09	1,421,933	23.82	
100	100		1,393.60	1,393.60	9.78	9.78	813,757	13.63	
100	100		1,393.60	1,393.60	7.31	7.31	608,176	10.19	
100	100		1,393.60	1,393.60	2.72	2.72	226,381	3.79	
100	100		1,393.60	1,393.60	6.55	6.55	545,028	9.13	
					32.53	26.02	2,450,187	44.96	156
					23.84	19.07	1,795,649	32.95	
80	80		1,382.03	1,727.54	11.00	8.80	828,529	15.20	
80	80		1,382.03	1,727.54	12.84	10.27	967,120	17.75	
80	80		1,382.03	1,727.54	2.76	2.21	207,885	3.81	
80	80		1,382.03	1,727.54	5.93	4.74	446,653	8.20	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MICHIGAN—Continued				
118	LANSING				
	Government of city				
	City corporation	$143,711,190	$107,183,950	$36,527,240	
	School district	143,711,190	107,183,950	36,527,240	
	Government of State	143,711,190	107,183,950	36,527,240	
	Government of county	143,711,190	107,183,950	36,527,240	
197	MUSKEGON				
	Government of city				
	City corporation	61,956,381	45,437,250	16,519,131	
	School district	61,956,381	45,437,250	16,519,131	
	Government of State	61,956,381	45,437,250	16,519,131	
	Government of county	61,956,381	45,437,250	16,519,131	
171	PONTIAC				
	Government of city				
	City corporation	54,580,345	41,793,375	12,786,970	
	School district	54,580,345	41,793,375	12,786,970	
	Government of State	54,580,345	41,793,375	12,786,970	
	Government of county	54,580,345	41,793,375	12,786,970	
112	SAGINAW				
	Government of city				
	City corporation	91,216,169	71,005,400	20,210,769	
	School district	91,216,169	71,005,400	20,210,769	
	Government of State	91,216,169	71,005,400	20,210,769	
	Government of county	91,216,169	71,005,400	20,210,769	
	MINNESOTA				
72	DULUTH				
	Government of city				
	City corporation	132,048,468	60,772,984	71,275,484	
	School district	132,048,468	60,772,984	71,275,484	
	Government of State	132,048,468	60,772,984	71,275,484	
	Government of county	132,048,468	60,772,984	71,275,484	
16	MINNEAPOLIS				
	Government of city				
	City corporation	411,156,828	258,014,185	153,142,643	
	County	411,156,828	258,014,185	153,142,643	
	Government of State	411,156,828	258,014,185	153,142,643	
32	ST. PAUL				
	Government of city	266,635,825	143,404,303	123,231,522	
	Government of State	266,635,825	143,404,303	123,231,522	
	Government of county	266,635,825	143,404,303	123,231,522	
	MISSOURI				
19	KANSAS CITY				
	Government of city				
	City corporation	488,751,614	284,292,930	156,851,240	$47,607,444
	County	596,438,454	408,222,770	140,608,240	47,607,444
	School district	594,594,544	406,411,870	140,575,230	47,607,444
	Government of State	596,438,454	408,222,770	140,608,240	47,607,444
103	ST. JOSEPH				
	Government of city				
	City corporation	81,869,870	58,866,270	16,819,390	6,184,210
	School district	81,869,870	58,866,270	16,819,390	6,184,210
	Government of State	81,869,870	58,866,270	16,819,390	6,184,210
	Government of county	81,869,870	58,866,270	16,819,390	6,184,210

[2] Average rate.
[3] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[14] All personal property in class 2, assessed on a basis of 25 per cent; class 3, assessed on a basis of 33 per cent; class 4, assessed on a basis of 40 per cent; and money and credits assessed on a basis of 100 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$26.65	$26.65	$3,829,903	$53.49	118
					20.84	20.84	2,994,941	41.83	
100	100		$2,007.14	$2,007.14	11.34	11.34	1,629,685	22.76	
100	100		2,007.14	2,007.14	9.50	9.50	1,365,256	19.07	
100	100		2,007.14	2,007.14	2.58	2.58	370,775	5.18	
100	100		2,007.14	2,007.14	3.23	3.23	464,187	6.48	
					35.82	35.82	2,215,755	50.02	197
					25.92	25.92	1,603,363	36.19	
100	100		1,398.56	1,398.56	13.12	13.12	811,698	18.32	
100	100		1,398.56	1,398.56	12.80	12.80	791,665	17.87	
100	100		1,398.56	1,398.56	2.24	2.24	138,244	3.12	
100	100		1,398.56	1,398.56	7.66	7.66	474,148	10.70	
					51.69	51.69	2,821,710	56.66	171
					37.55	37.55	2,049,888	41.16	
100	100		1,095.99	1,095.99	18.64	18.64	1,017,600	20.43	
100	100		1,095.99	1,095.99	18.91	18.91	1,032,288	20.73	
100	100		1,095.99	1,095.99	2.88	2.88	157,100	3.15	
100	100		1,095.99	1,095.99	11.26	11.26	614,722	12.34	
					36.38	36.38	3,318,443	45.65	112
					27.12	27.12	2,473,782	34.03	
100	100		1,254.69	1,254.69	14.31	14.31	1,305,303	17.95	
100	100		1,254.69	1,254.69	12.81	12.81	1,168,479	16.07	
100	100		1,254.69	1,254.69	2.62	2.62	238,986	3.29	
100	100		1,254.69	1,254.69	6.64	6.64	605,675	8.33	
					43.31	21.85	5,718,807	50.61	72
					33.69	16.99	4,448,838	39.37	
40	[14]		1,168.57	2,316.57	[2] 14.85	[2] 7.49	1,961,512	17.36	
40	[14]		1,168.57	2,316.57	[2] 18.84	[2] 9.50	2,487,326	22.01	
40	[14]		1,168.57	2,316.57	[2] 3.46	[2] 1.75	457,159	4.05	
40	[14]		1,168.57	2,316.57	[2] 6.16	[2] 3.11	812,810	7.19	
					54.08	24.43	22,239,169	51.24	16
					49.97	22.57	20,548,635	47.35	
40	[5] 30		947.37	2,098.06	[2] 44.26	[2] 19.99	18,199,821	41.94	
40	[5] 30		947.37	2,098.06	[2] 5.71	[2] 2.58	2,348,814	5.41	
40	[5] 30		947.37	2,098.06	[2] 4.11	[2] 1.86	1,690,534	3.90	
					46.95	22.73	12,520,115	50.48	32
[15] 40	[16]		1,075.14	2,220.52	[2] 32.19	[2] 15.59	8,583,512	34.61	
[15] 40	[16]		1,075.14	2,220.52	[2] 3.72	[2] 1.80	993,189	4.00	
[15] 40	[16]		1,075.14	2,220.52	[2] 11.04	[2] 5.34	2,943,414	11.87	
					29.97	23.74	16,436,981	44.42	19
					28.87	22.80	15,780,899	42.65	
70	70	86	1,320.95	1,852.87	[2] 13.14	[2] 9.37	6,423,110	17.36	
100	60	86	1,612.00	1,881.25	4.23	3.61	2,519,952	6.81	
100	60	86	1,607.01	1,886.29	11.50	9.82	6,837,837	18.48	
100	60	86	1,612.00	1,881.25	1.10	0.94	656,082	1.77	
					34.38	24.18	2,814,381	35.90	103
					25.63	18.03	2,098,020	26.76	
70	70	75	1,044.26	1,484.29	[2] 13.38	[2] 9.41	1,095,114	13.97	
70	70	75	1,044.26	1,484.29	12.25	8.62	1,002,906	12.79	
70	70	75	1,044.26	1,484.29	1.10	0.77	90,057	1.15	
70	70	75	1,044.26	1,484.29	7.65	5.38	626,304	7.99	

[15] Basis in practice for all real property except $812,915, which is assessed at 33 per cent.

[16] Personal property amounting to $4,143,475 assessed on a basis of 25 per cent; $22,986,727 assessed on a basis of 33 per cent; $6,758,620 assessed on a basis of 40 per cent; and $89,342,700 money and credits, assessed on a basis of 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MISSOURI—Continued				
6	ST. LOUIS				
	Government of city				
	City corporation	$1,249,849,665	$859,282,880	$310,466,955	$80,099,830
	School district	1,249,726,965	859,282,880	310,344,255	80,099,830
	Government of State	1,249,726,965	859,282,880	310,344,255	80,099,830
211	SPRINGFIELD				
	Government of city				
	City corporation	38,980,938	27,109,090	10,129,555	1,742,293
	School district	38,980,938	27,109,090	10,129,555	1,742,293
	Government of State	38,980,938	27,109,090	10,129,555	1,742,293
	Government of county	38,980,938	27,109,090	10,129,555	1,742,293
	MONTANA				
205	BUTTE				
	Government of city				
	City corporation	19,602,950	12,710,445	6,795,800	96,705
	School district	19,602,950	12,710,445	6,795,800	96,705
	Government of State	19,602,950	12,710,445	6,795,800	96,705
	Government of county	19,602,950	12,710,445	6,795,800	96,705
	NEBRASKA				
139	LINCOLN				
	Government of city				
	City corporation	109,097,107	82,209,835	22,729,647	4,157,625
	School district	101,243,445	77,031,905	20,076,205	4,135,335
	Sanitary district	101,243,445	77,031,905	20,076,205	4,135,335
	Government of State	101,243,445	77,031,905	20,076,205	4,135,335
	Government of county	101,243,445	77,031,905	20,076,205	4,135,335
34	OMAHA				
	Government of city				
	City corporation	342,552,862	238,608,335	103,944,527	
	School district	329,216,637	238,608,335	90,608,302	
	Governmen of State	329,216,637	238,608,335	90,608,302	
	Government of county	329,216,637	238,608,335	90,608,302	
	NEW HAMPSHIRE				
98	MANCHESTER				
	Government of city	118,519,698	99,745,971	18,773,727	
	Government of State	121,275,956	100,677,359	20,598,597	
	Government of county	121,275,956	100,677,359	20,598,597	
	NEW JERSEY				
159	ATLANTIC CITY				
	Government of city	302,181,238	289,331,160	10,585,000	2,265,078
	Government of State	304,369,438	288,376,360	13,728,000	2,265,078
	Government of county	304,369,438	288,376,360	13,728,000	2,265,078
95	BAYONNE				
	Government of city	155,250,762	112,725,477	40,768,260	1,757,025
	Government of State	154,325,092	111,174,807	41,393,260	1,757,025
	Government of county	154,325,092	111,174,807	41,393,260	1,757,025
62	CAMDEN				
	Government of city	182,315,827	156,621,245	19,511,575	6,183,007
	Government of State	188,813,869	162,989,587	19,641,275	6,183,007
	Government of county	188,813,869	162,989,587	19,641,275	6,183,007
140	EAST ORANGE				
	Government of city	104,407,982	94,505,000	9,595,500	307,482
	Government of State	105,704,372	93,881,390	11,515,500	307,482
	Government of county	105,704,372	93,881,390	11,515,500	307,482

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$24.21	$16.55	$30,252,301	$36.71	6
					23.11	15.80	28,877,601	35.05	
70	65	65	$1,516.81	$2,218.96	[2] 14.41	[2] 9.85	18,004,976	21.85	
70	65	65	1,516.66	2,218.73	8.70	5.95	10,872,625	13.19	
70	65	65	1,516.66	2,218.73	1.10	0.75	1,374,700	1.67	
					33.00	23.10	1,286,371	30.34	211
					26.50	18.55	1,032,995	24.36	
70	70	70	919.36	1,313.37	12.50	8.75	487,262	11.49	
70	70	70	919.36	1,313.37	14.00	9.80	545,733	12.87	
70	70	70	919.36	1,313.37	1.20	0.84	46,777	1.10	
70	70	70	919.36	1,313.37	5.30	3.71	206,599	4.87	
					72.23	17.62	1,415,979	33.01	205
					44.80	10.93	878,211	20.47	
30	[2] 18	40	456.95	1,873.30	23.00	5.61	450,867	10.51	
30	[2] 18	40	456.95	1,873.30	21.80	5.32	427,344	9.96	
30	[2] 18	40	456.95	1,873.30	4.33	1.06	84,940	1.98	
30	[2] 18	40	456.95	1,873.30	23.10	5.63	452,828	10.56	
					26.08	19.34	2,693,440	43.65	139
					22.75	16.92	2,356,300	38.19	
85	65	50	1,768.19	2,269.07	6.75	5.26	736,405	11.94	
80	60	45	1,640.90	2,251.86	15.00	10.93	1,518,652	24.61	
80	60	45	1,640.90	2,251.86	1.00	0.73	101,243	1.64	
80	60	45	1,640.90	2,251.86	1.80	1.31	182,238	2.95	
80	60	45	1,640.90	2,251.86	1.53	1.11	154,902	2.51	
					29.45	21.40	9,846,796	45.59	34
					24.35	17.69	8,167,791	37.81	
75	[17] 75	-------	1,585.89	2,181.24	11.35	8.25	3,887,975	18.00	
75	[17] 75	-------	1,524.15	2,098.92	13.00	9.44	4,279,816	19.81	
75	[17] 75	-------	1,524.15	2,098.92	1.80	1.31	592,590	2.74	
75	[17] 75	-------	1,524.15	2,098.92	3.30	2.40	1,086,415	5.03	
					26.60	26.00	3,094,191	36.84	98
100	100	-------	1,410.95	1,410.95	21.40	21.40	2,536,322	30.19	
100	100	-------	1,443.76	1,443.76	2.70	2.70	327,445	3.90	
100	100	-------	1,443.76	1,443.76	1.90	1.90	230,424	2.74	
					24.60	24.60	7,449,862	138.47	159
100	100	100	5,616.75	5,616.75	17.21	17.21	5,201,355	96.68	
100	100	100	5,657.42	5,657.42	3.83	3.83	1,166,178	21.68	
100	100	100	5,657.42	5,657.42	3.56	3.56	1,082,329	20.12	
					39.09	26.29	6,059,500	66.59	95
67	67	100	1,706.05	2,536.84	27.33	18.38	4,243,263	46.63	
67	67	100	1,695.88	2,521.65	4.46	3.00	688,985	7.57	
67	67	100	1,695.88	2,521.65	7.30	4.91	1,127,252	12.39	
					29.00	29.00	5,342,252	40.78	62
100	100	100	1,391.72	1,391.72	20.43	20.43	3,725,077	28.44	
100	100	100	1,441.33	1,441.33	4.38	4.38	825,631	6.30	
100	100	100	1,441.33	1,441.33	4.19	4.19	791,544	6.04	
					32.40	32.40	3,395,418	55.03	140
100	100	100	1,692.19	1,692.19	22.94	22.94	2,394,597	38.81	
100	100	100	1,713.20	1,713.20	4.38	4.38	463,843	7.52	
100	100	100	1,713.20	1,713.20	5.08	5.08	536,978	8.70	

[17] Basis in practice for all personal property except $7,205,127, which is assessed at 30 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW JERSEY—Continued				
73	ELIZABETH				
	Government of city	$138,564,126	$115,698,860	$18,734,700	$4,130,566
	Government of State	140,973,089	115,464,833	21,377,690	4,130,566
	Government of county	140,973,089	115,464,833	21,377,690	4,130,566
126	HOBOKEN				
	Government of city	100,089,371	79,733,200	8,431,700	11,924,471
	Government of State	101,705,243	78,627,672	11,153,100	11,924,471
	Government of county	101,705,243	78,627,672	11,153,100	11,924,471
23	JERSEY CITY				
	Government of city				
	City corporation	605,098,400	441,767,227	53,160,800	110,170,373
	County	612,573,613	424,842,440	77,560,800	110,170,373
	Government of State	612,573,613	424,842,440	77,560,800	110,170,373
15	NEWARK				
	Government of city				
	City corporation	771,916,873	621,949,620	144,895,150	5,072,103
	County	782,792,336	615,883,083	161,837,150	5,072,103
	Government of State	782,792,336	615,883,083	161,837,150	5,072,103
222	NEW BRUNSWICK				
	Government of city	38,434,405	34,043,595	4,160,200	230,610
	Government of State	39,006,930	33,788,520	4,987,800	230,610
	Government of county	39,006,930	33,788,520	4,987,800	230,610
234	ORANGE				
	Government of city	39,147,416	34,733,500	4,125,150	288,766
	Government of State	39,781,866	34,499,850	4,993,250	288,766
	Government of county	39,781,866	34,499,850	4,993,250	288,766
123	PASSAIC				
	Government of city	98,766,385	76,908,325	21,682,300	175,760
	Government of State	99,483,260	76,380,700	22,926,800	175,760
	Government of county	99,483,260	76,380,700	22,926,800	175,760
54	PATERSON				
	Government of city	191,575,017	161,041,210	29,936,590	597,217
	Government of State	195,417,764	159,473,407	35,347,140	597,217
	Government of county	194,696,764	158,752,407	35,347,140	597,217
182	PERTH AMBOY				
	Government of city	44,675,445	32,858,776	9,940,219	1,876,450
	Government of State	44,952,050	32,424,208	10,651,392	1,876,450
	Government of county	44,952,050	32,424,208	10,651,392	1,876,450
57	TRENTON				
	Government of city	202,535,880	171,848,042	29,360,100	1,327,738
	Government of State	207,160,788	170,708,950	35,124,100	1,327,738
	Government of county	207,160,788	170,708,950	35,124,100	1,327,738
136	UNION CITY				
	Government of city	65,140,562	62,268,800	2,851,100	20,662
	Government of State	66,067,612	62,153,850	3,893,100	20,662
	Government of county	66,067,612	62,153,850	3,893,100	20,662
	NEW YORK				
68	ALBANY				
	Government of city				
	City corporation	187,331,711	185,959,711	1,372,000	
	County supervisors' fund	187,331,711	185,959,711	1,372,000	
	Government of State	187,331,711	185,959,711	1,372,000	
	Government of county	187,331,711	185,959,711	1,372,000	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$31.57	$31.57	$4,395,290	[1]	73
100	100	100	[1]	[1]	22.89	22.89	3,171,518	[1]	
100	100	100	[1]	[1]	4.50	4.50	635,064	[1]	
100	100	100	[1]	[1]	4.18	4.18	588,708	[1]	
					46.23	46.23	4,646,664	$68.17	126
100	100	100	$1,468.32	$1,468.32	[2] 34.47	[2] 34.47	3,449,705	50.61	
100	100	100	1,492.02	1,492.02	4.46	4.46	454,064	6.66	
100	100	100	1,492.02	1,492.02	7.30	7.30	742,895	10.90	
					35.65	35.65	21,659,666	68.11	23
					31.19	31.19	18,927,588	59.52	
100	100	100	1,902.83	1,902.83	23.89	23.89	14,455,801	45.46	
100	100	100	1,926.33	1,926.33	7.30	7.30	4,471,787	14.06	
100	100	100	1,926.33	1,926.33	4.46	4.46	2,732,078	8.59	
					36.35	36.35	28,164,022	61.36	15
					32.00	32.00	24,756,585	53.94	
100	100	100	1,681.74	1,681.74	26.92	26.92	20,780,000	45.27	
100	100	100	1,705.43	1,705.43	5.08	5.08	3,976,585	8.66	
100	100	100	1,705.43	1,705.43	4.35	4.35	3,407,437	7.42	
					45.16	27.16	1,743,099	44.81	222
60	60	100	988.03	1,642.77	31.66	19.04	1,216,768	31.28	
60	60	100	1,002.75	1,667.30	4.64	2.79	180,732	4.65	
60	60	100	1,002.75	1,667.30	8.86	5.33	345,599	8.88	
					36.63	36.63	1,440,230	40.23	234
100	100	100	1,093.50	1,093.50	27.20	27.20	1,064,860	29.74	
100	100	100	1,111.23	1,111.23	4.36	4.36	173,618	4.85	
100	100	100	1,111.23	1,111.23	5.07	5.07	201,752	5.64	
					34.97	34.97	3,460,713	49.51	123
100	100	100	1,412.97	1,412.97	26.56	26.56	2,623,656	37.53	
100	100	100	1,423.22	1,423.22	4.68	4.68	465,752	6.66	
100	100	100	1,423.22	1,423.22	3.73	3.73	371,305	5.31	
					36.30	36.30	6,983,839	48.84	54
100	100	100	1,339.69	1,339.69	27.88	27.88	5,341,111	37.35	
100	100	100	1,366.56	1,366.56	4.69	4.69	916,509	6.41	
100	100	100	1,361.52	1,361.52	3.73	3.73	726,219	5.08	
					48.40	24.72	2,166,170	45.03	182
50	50	100	928.80	1,818.60	34.91	17.83	1,559,620	32.42	
50	50	100	934.55	1,830.10	4.63	2.37	208,277	4.33	
50	50	100	934.55	1,830.10	8.86	4.52	398,273	8.28	
					31.77	25.45	6,473,613	48.31	57
80	80	100	1,511.46	1,886.85	23.24	18.62	4,707,714	35.13	
80	80	100	1,545.98	1,929.99	4.43	3.55	917,083	6.84	
80	80	100	1,545.98	1,929.99	4.10	3.28	848,816	6.33	
					42.37	42.37	2,771,667	43.58	136
100	100	100	1,024.22	1,024.22	[2] 30.61	[2] 30.61	1,994,124	31.35	
100	100	100	1,038.80	1,038.80	4.46	4.46	294,959	4.64	
100	100	100	1,038.80	1,038.80	7.30	7.30	482,584	7.59	
					32.89	31.25	6,160,073	51.77	68
					28.11	26.72	5,266,564	44.26	
95	100	------	1,574.22	1,656.46	26.70	25.38	5,001,949	42.03	
95	100	------	1,574.22	1,656.46	1.41	1.34	264,615	2.22	
95	100	------	1,574.22	1,656.46	1.31	1.24	244,419	2.05	
95	100	------	1,574.22	1,656.46	3.47	3.29	649,090	5.45	

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW YORK—Continued				
237	AMSTERDAM				
	Government of city				
	City corporation	$30,779,000	$30,448,450	$330,550	
	School district	30,779,000	30,448,450	330,550	
	County supervisors' fund	30,728,664	30,398,114	330,550	
	Government of State	30,728,664	30,398,114	330,550	
	Government of county	30,728,664	30,398,114	330,550	
236	AUBURN				
	Government of city	28,316,492	28,316,492		
	Government of State	27,502,965	27,502,965		
	Government of county	27,502,965	27,502,965		
111	BINGHAMTON				
	Government of city	117,000,043	116,405,443	594,600	
	Government of State	103,135,319	102,540,719	594,600	
	Government of county	103,135,319	102,540,719	594,600	
12	BUFFALO				
	Government of city				
	City corporation	1,003,520,730	996,366,730	7,154,000	
	County	981,932,569	974,778,569	7,154,000	
	Government of State	981,932,569	974,778,569	7,154,000	
177	ELMIRA				
	Government of city	45,978,295	45,329,745	648,550	
	Government of State	44,763,180	44,104,030	659,150	
	Government of county	44,763,180	44,104,030	659,150	
196	JAMESTOWN				
	Government of city				
	City corporation	60,627,397	60,627,397		
	School district	60,627,397	60,627,397		
	County supervisors' fund	56,925,657	56,925,657		
	Government of State	56,925,657	56,925,657		
	Government of county	56,925,657	56,925,657		
165	MOUNT VERNON				
	Government of city				
	City corporation	129,640,945	129,640,945		
	School district	129,640,945	129,640,945		
	Government of State	122,160,309	122,160,309		
	Government of county	122,160,309	122,160,309		
248	NEWBURGH				
	Government of city	37,736,719	37,736,719		
	Government of State	34,543,051	34,543,051		
	Government of county	34,543,051	34,543,051		
191	NEW ROCHELLE				
	Government of city	125,794,992	125,721,492	73,500	
	Government of State	119,325,674	119,252,174	73,500	
	Government of county	119,325,674	119,252,174	73,500	
1	NEW YORK				
	Government of city	14,152,271,510	13,893,283,535	258,987,975	
	Government of State	14,152,271,510	13,893,283,535	258,987,975	
150	NIAGARA FALLS				
	Government of city	124,608,230	124,597,230	11,000	
	Government of State	125,988,562	125,977,562	11,000	
	Government of county	125,988,562	125,977,562	11,000	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$41.13	$32.13	$1,265,355	$35.54	237
					30.39	23.75	935,344	26.27	
78	100		$864.58	$1,105.82	[2] 10.29	[2] 8.04	316,644	8.89	
78	100		864.58	1,105.82	19.34	15.12	595,349	16.72	
78	100		863.16	1,105.82	0.76	0.59	23,351	0.66	
78	100		863.16	1,105.82	1.74	1.35	53,332	1.50	
78	100		863.16	1,105.82	9.00	7.03	276,679	7.77	
					40.57	27.79	1,140,301	31.96	236
69			793.69	1,150.28	[2] 30.41	[2] 20.98	861,037	24.13	
68			770.89	1,150.28	2.09	1.40	57,442	1.61	
68			770.89	1,150.28	8.07	5.41	221,822	6.22	
					37.64	27.29	4,314,369	59.18	111
74	74		1,604.94	2,168.84	[2] 31.21	[2] 23.10	3,652,129	50.10	
66	74		1,414.75	2,168.84	1.24	0.81	127,472	1.75	
66	74		1,414.75	2,168.84	5.19	3.38	534,768	7.34	
					33.95	28.10	33,947,945	62.75	12
					32.68	27.08	32,700.891	60.45	
83	100		1,854.94	2,232.15	28.50	23.68	28,600,341	52.87	
81	100		1,815.03	2,232.15	4.18	3.40	4,100,550	7.58	
81	100		1,815.03	2,232.15	1.27	1.03	1,247,054	2.31	
					39.72	36.35	1,816,972	37.08	177
92	92		938.33	1,019.93	[2] 31.92	[2] 29.37	1,467,807	29.96	
90	92		913.53	1,019.93	2.25	2.01	100,557	2.05	
90	92		913.53	1,019.93	5.55	4.97	248,608	5.07	
					32.11	28.38	1,911,857	43.16	196
					23.49	21.10	1,421,429	32.09	
90			1,368.56	1,520.63	[2] 10.75	[2] 9.68	652,017	14.72	
90			1,368.56	1,520.63	12.02	10.81	728,499	16.44	
85			1,285.00	1,520.63	0.72	0.61	40,913	0.92	
85			1,285.00	1,520.63	1.60	1.35	90,867	2.05	
85			1,285.00	1,520.63	7.02	5.93	399,561	9.02	
					27.38	22.51	3,516,670	67.76	165
					22.97	19.06	2,977,578	57.37	
83			2,497.90	3,009.52	11.79	9.78	1,528,192	29.44	
83			2,497.90	3,009.52	11.18	9.28	1,449,386	27.93	
78			2,353.76	3,009.52	1.15	0.90	141,032	2.72	
78			2,353.76	3,009.52	3.26	2.55	398,060	7.67	
					31.52	27.99	1,160,639	38.18	248
91			1,241.34	1,364.11	22.50	20.48	849,091	27.93	
83			1,136.28	1,364.11	1.76	1.47	60,933	2.00	
83			1,136.28	1,364.11	7.26	6.04	250,615	8.24	
					31.50	29.33	3,924,804	85.69	191
94	94		2,746.62	2,921.93	25.72	24.18	3,235,445	70.64	
89	94		2,605.36	2,921.93	1.55	1.38	184,710	4.03	
89	94		2,605.36	2,921.93	4.23	3.77	504,649	11.02	
					25.54	25.54	361,441,674	61.01	1
100	100		2,388.97	2,388.97	[2] 24.30	[2] 24.30	343,876,866	58.05	
100	100		2,388.97	2,388.97	1.24	1.24	17,564,808	2.97	
					27.78	27.54	3,469,073	59.50	150
99	100		2,137.36	2,161.04	[2] 22.35	[2] 22.11	2,784,984	47.77	
100	100		2,161.04	2,161.04	1.38	1.38	173,900	2.98	
100	100		2,161.04	2,161.04	4.05	4.05	510,189	8.75	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW YORK—Continued				
233	POUGHKEEPSIE				
	Government of city	$44,749,441	$44,749,441		
	Government of State	38,862,035	38,862,035		
	Government of county	38,862,035	38,862,035		
22	ROCHESTER				
	Government of city				
	City corporation	499,688,617	499,452,667	$235,950	
	County	503,807,346	503,591,396	215,950	
	Government of State	503,807,346	503,591,396	215,950	
93	SCHENECTADY				
	Government of city	186,351,670	186,066,170	285,500	
	Government of State	191,202,148	190,922,148	280,000	
	Government of county	191,202,148	190,922,148	280,000	
40	SYRACUSE				
	Government of city				
	City corporation	268,728,768	268,507,478	221,290	
	County supervisors' fund	272,580,705	272,359,415	221,290	
	Government of State	272,580,705	272,359,415	221,290	
	Government of county	272,580,705	272,359,415	221,290	
114	TROY				
	Government of city				
	City corporation	67,667,206	67,667,206		
	Lansingburg school district	9,723,857	9,723,857		
	County supervisors' fund	67,667,206	67,667,206		
	Government of State	67,667,206	67,667,206		
	Government of county	67,667,206	67,667,206		
83	UTICA				
	Government of city				
	City corporation	131,582,603	131,246,903	335,700	
	County supervisors' fund	130,607,255	130,271,555	335,700	
	Government of State	130,607,255	130,271,555	335,700	
	Government of county	130,607,255	130,271,555	335,700	
246	WATERTOWN				
	Government of city	44,175,572	43,854,662	320,910	
	Government of State	38,804,467	38,483,557	320,910	
	Government of county	38,804,467	38,483,557	320,910	
70	YONKERS				
	Government of city	245,819,358	245,572,858	246,500	
	Government of State	238,246,616	238,000,116	246,500	
	Government of county	238,246,616	238,000,116	246,500	
	NORTH CAROLINA [1]				
158	CHARLOTTE				
	Government of city	115,624,655	82,208,170	33,416,485	
	Government of county	115,624,655	82,208,170	33,416,485	
208	DURHAM				
	Government of city	70,950,773	42,533,028	28,417,745	
	Government of county	70,950,773	42,533,028	28,417,745	
184	GREENSBORO				
	Government of city	89,361,701	66,560,416	22,801,285	
	Government of county	89,361,701	66,560,416	22,801,285	
228	WILMINGTON				
	Government of city				
	City corporation	45,570,329	33,798,045	11,772,284	
	School district	45,570,329	33,798,045	11,772,284	
	Government of county	45,570,329	33,798,045	11,772,284	

[1] General property not taxed for State purposes.
[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$34.35	$25.93	$1,487,370	$41.55	233
78			$1,249.98	$1,602.54	25.92	20.22	1,159,861	32.40	
68			1,085.53	1,602.54	2.14	1.45	83,084	2.32	
68			1,085.53	1,602.54	6.29	4.26	244,425	6.83	
					31.82	25.50	15,920,431	49.60	22
					30.44	24.38	15,223,695	47.43	
80	100		1,556.66	1,945.64	[2] 26.81	[2] 21.45	13,395,655	41.73	
80	100		1,569.49	1,945.64	3.63	2.93	1,828,040	5.69	
80	100		1,569.49	1,945.64	1.38	1.12	696,736	2.17	
					24.82	24.29	4,644,844	49.94	93
97	100		2,003.78	2,055.94	[2] 20.77	[2] 20.24	3,870,121	41.61	
100	100		2,055.94	2,055.94	1.03	1.03	196,938	2.12	
100	100		2,055.94	2,055.94	3.02	3.02	577,785	6.21	
					33.88	26.84	9,130,161	49.35	40
					27.30	21.57	7,336,566	39.66	
79	79		1,452.59	1,838.72	26.79	21.16	7,198,756	38.91	
80	79		1,473.41	1,838.72	0.51	0.41	137,810	0.74	
80	79		1,473.41	1,838.72	1.43	1.15	390,990	2.11	
80	79		1,473.41	1,838.72	5.15	4.12	1,402,605	7.58	
					49.72	44.74	3,363,852	46.53	114
					[2] 39.89	[2] 35.90	2,699,081	37.33	
90			935.92	1,039.91	[2] 35.42	[2] 31.88	2,396,994	33.15	
90			[7]	[7]	13.12	11.81	127,577	[7]	
90			935.92	1,039.91	2.58	2.32	174,510	2.41	
90			935.92	1,039.91	1.36	1.22	91,822	1.27	
90			935.92	1,039.91	8.47	7.62	572,949	7.92	
					32.26	21.58	4,237,535	41.14	83
					25.64	17.17	3,372,376	32.74	
67	67		1,277.50	1,906.72	[2] 24.86	[2] 16.65	3,270,899	31.76	
67	67		1,268.03	1,906.72	0.78	0.52	101,477	0.99	
67	67		1,268.03	1,906.72	1.35	0.90	176,496	1.71	
67	67		1,268.03	1,906.72	5.27	3.51	688,663	6.69	
					35.99	31.30	1,536,085	46.55	246
90	90		1,338.65	1,487.39	[2] 25.99	[2] 23.39	1,148,106	34.79	
79	90		1,175.89	1,487.39	2.06	1.63	79,941	2.42	
79	90		1,175.89	1,487.39	7.94	6.28	308,038	9.33	
					35.55	32.54	8,693,766	74.95	70
92	92		2,119.13	2,303.40	29.73	27.35	7,307,459	63.00	
89	92		2,053.85	2,303.40	1.55	1.38	368,793	3.18	
89	92		2,053.85	2,303.40	4.27	3.81	1,017,514	8.77	
					21.20	14.13	2,451,243	45.56	158
65	[18] 65		2,149.16	3,223.45	11.60	7.73	1,341,246	24.93	
65	[18] 65		2,149.16	3,223.45	9.60	6.40	1,109,997	20.63	
					23.66	15.38	1,678,424	39.22	208
65	65		1,657.73	2,550.35	[2] 12.66	[2] 8.23	897,966	20.98	
65	65		1,657.73	2,550.35	11.00	7.15	780,458	18.24	
					21.47	16.10	1,918,546	40.14	184
75	75		1,869.49	2,492.66	[2] 7.47	[2] 5.60	667,482	13.96	
75	75		1,869.49	2,492.66	14.00	10.50	1,251,064	26.17	
					23.00	19.09	1,048,118	28.10	228
					18.61	15.45	848,064	22.74	
83	83		1,221.72	1,471.96	10.00	8.30	455,703	12.22	
83	83		1,221.72	1,471.96	8.61	7.15	392,361	10.52	
83	83		1,221.72	1,471.96	4.39	3.64	200,054	5.36	

[7] Per capita not computed; population not known.
[18] Basis in practice for all personal property except solvent credits, which are assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NORTH CAROLINA[1]—Continued				
121	WINSTON-SALEM				
	Government of city	$127,888,329	$51,155,330	$76,732,999	
	Government of county	127,888,329	51,155,330	76,732,999	
	OHIO				
25	AKRON				
	Government of city				
	City corporation	345,105,860	233,055,950	112,049,910	
	School district	345,105,860	233,055,950	112,049,910	
	Government of State	345,105,860	233,055,950	112,049,910	
	Government of county	345,105,860	233,055,950	112,049,910	
76	CANTON				
	Government of city				
	City corporation	225,203,220	166,586,920	58,616,300	
	School district	225,203,220	166,586,920	58,616,300	
	Government of State	225,203,220	166,586,920	58,616,300	
	Government of county	225,203,220	166,586,920	58,616,300	
	Government of township	225,203,220	166,586,920	58,616,300	
18	CINCINNATI				
	Government of city				
	City corporation	1,039,600,600	739,544,800	300,055,800	
	County	1,039,600,600	739,544,800	300,055,800	
	School district	1,039,600,600	739,544,800	300,055,800	
	Government of State	1,039,600,600	739,544,800	300,055,800	
5	CLEVELAND				
	Government of city				
	City corporation	2,099,800,260	1,440,167,870	659,632,390	
	County	2,099,800,260	1,440,167,870	659,632,390	
	School district	2,099,800,260	1,440,167,870	659,632,390	
	Park district	2,099,800,260	1,440,167,870	659,632,390	
	Government of State	2,099,800,260	1,440,167,870	659,632,390	
28	COLUMBUS				
	Government of city				
	City corporation	584,858,990	428,386,090	156,472,900	
	School district	584,858,990	428,386,090	156,472,900	
	Government of State	584,858,990	428,386,090	156,472,900	
	Government of county	584,858,990	428,386,090	156,472,900	
3	DAYTON				
	Government of city				
	City corporation	336,603,190	252,693,000	83,910,190	
	School district	336,603,190	252,693,000	83,910,190	
	Government of State	336,603,190	252,693,000	83,910,190	
	Government of county	336,603,190	252,693,000	83,910,190	
207	HAMILTON				
	Government of city				
	City corporation	105,112,340	80,936,502	24,175,838	
	School district	105,112,340	80,936,502	24,175,838	
	Government of State	105,112,340	80,936,502	24,175,838	
	Government of county	105,112,340	80,936,502	24,175,838	
144	LAKEWOOD				
	Government of city				
	City corporation	142,137,060	125,672,410	16,464,650	
	School district	142,137,060	125,672,410	16,464,650	
	Government of State	142,137,060	125,672,410	16,464,650	
	Government of county	142,137,060	125,672,410	16,464,650	
186	LIMA				
	Government of city				
	City corporation	80,892,990	61,390,580	19,502,410	
	School district	80,892,990	61,390,580	19,502,410	
	Government of State	80,892,990	61,390,580	19,502,410	
	Government of county	80,892,990	61,390,580	19,502,410	

[1] General property not taxed for State purposes. [2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$15.50	$15.50	$1,982,268	$28.24	121
100	100		$1,821.77	$1,821.77	10.00	10.00	1,278,883	18.22	
100	100		1,821.77	1,821.77	5.50	5.50	703,385	10.02	
					24.60	20.07	8,489,604	(1)	25
					20.67	16.87	7,133,338	(1)	
75	100		(1)	(1)	10.35	8.45	3,571,846	(1)	
75	100		(1)	(1)	10.32	8.42	3,561,492	(1)	
75	100		(1)	(1)	0.25	0.20	86,276	(1)	
75	100		(1)	(1)	3.68	3.00	1,269,990	(1)	
					21.02	16.87	4,734,804	43.04	76
					17.51	14.05	3,944,209	35.86	
75	100		2,047.30	2,552.11	7.16	5.75	1,613,356	14.67	
75	100		2,047.30	2,552.11	10.35	8.30	2,330,853	21.19	
75	100		2,047.30	2,552.11	0.25	0.20	56,301	0.51	
75	100		2,047.30	2,552.11	3.05	2.45	686,419	6.24	
75	100		2,047.30	2,552.11	[2] 0.21	[2] 0.17	47,875	0.44	
					21.14	21.14	21,977,156	53.47	18
					20.89	20.89	21,717,256	52.84	
100	100		2,529.44	2,529.44	9.95	9.95	10,344,026	25.17	
100	100		2,529.44	2,529.44	4.11	4.11	4,272,758	10.40	
100	100		2,529.44	2,529.44	6.83	6.83	7,100,472	17.28	
100	100		2,529.44	2,529.44	0.25	0.25	259,900	0.63	
					24.10	24.10	50,605,186	52.71	5
					23.85	23.85	50,080,236	52.17	
100	100		2,187.29	2,187.29	9.88	9.88	20,742,877	21.61	
100	100		2,187.29	2,187.29	3.39	3.39	7,112,443	7.41	
100	100		2,187.29	2,187.29	10.31	10.31	21,653,980	22.56	
100	100		2,187.29	2,187.29	0.27	0.27	570,936	0.59	
100	100		2,187.29	2,187.29	0.25	0.25	524,950	0.55	
					20.60	20.60	12,048,095	42.27	28
					17.36	17.36	10,153,152	35.63	
100	100		2,052.14	2,052.14	8.62	8.62	5,041,484	17.69	
100	100		2,052.14	2,052.14	8.74	8.74	5,111,668	17.94	
100	100		2,052.14	2,052.14	0.25	0.25	146,215	0.51	
100	100		2,052.14	2,052.14	2.99	2.99	1,748,728	6.14	
					23.79	23.79	8,011,156	45.26	43
					19.61	19.61	6,603,145	37.31	
100	100		1,901.71	1,901.71	10.06	10.06	3,387,238	19.14	
100	100		1,901.71	1,901.71	9.55	9.55	3,215,907	18.17	
100	100		1,901.71	1,901.71	0.25	0.25	84,151	0.48	
100	100		1,901.71	1,901.71	3.93	3.93	1,323,860	7.48	
					18.16	16.87	1,908,839	44.60	207
					15.36	14.27	1,614,525	37.72	
100	75		2,455.90	2,644.18	9.43	8.76	991,209	23.16	
100	75		2,455.90	2,644.18	5.93	5.51	623,316	14.56	
100	75		2,455.90	2,644.18	0.25	0.23	26,278	0.61	
100	75		2,455.90	2,644.18	2.55	2.37	268,036	6.26	
					23.00	23.00	3,269,152	54.94	144
					19.36	19.36	2,752,171	46.25	
100	100		2,388.86	2,388.86	7.18	7.18	1,020,302	17.15	
100	100		2,388.86	2,388.86	12.18	12.18	1,731,869	29.11	
100	100		2,388.86	2,388.86	0.25	0.25	35,534	0.60	
100	100		2,388.86	2,388.86	3.39	3.39	481,447	8.09	
					24.20	19.36	1,957,620	41.04	186
					19.81	15.85	1,602,490	33.60	
80	80		1,695.87	2,119.84	10.74	8.59	868,791	18.21	
80	80		1,695.87	2,119.84	9.07	7.26	733,699	15.38	
80	80		1,695.87	2,119.84	0.25	0.20	20,233	0.42	
80	80		1,695.87	2,119.84	4.14	3.31	334,897	7.02	

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	OHIO—Continued				
203	LORAIN				
	Government of city				
	City corporation	$87,184,425	$62,574,915	$24,609,510	
	School district	87,184,425	62,574,915	24,609,510	
	Government of State	87,184,425	62,574,915	24,609,510	
	Government of county	87,184,425	62,574,915	24,609,510	
	Government of township	87,184,425	62,574,915	24,609,510	
218	PORTSMOUTH				
	Government of city				
	City corporation	73,392,200	52,487,890	20,904,310	
	School district	73,392,200	52,487,890	20,904,310	
	Government of State	73,392,200	52,487,890	20,904,310	
	Government of county	73,392,200	52,487,890	20,904,310	
122	SPRINGFIELD				
	Government of city				
	City corporation	117,311,830	77,458,370	39,853,460	
	School district	117,311,830	77,458,370	39,853,460	
	Government of State	117,311,830	77,458,370	39,853,460	
	Government of county	117,311,830	77,458,370	39,853,460	
	Government of township	117,311,830	77,458,370	39,853,460	
26	TOLEDO				
	Government of city				
	City corporation	572,573,160	403,789,040	168,784,120	
	School district	572,573,160	403,789,040	168,784,120	
	Government of State	572,573,160	403,789,040	168,784,120	
	Government of county	572,573,160	403,789,040	168,784,120	
47	YOUNGSTOWN				
	Government of city				
	City corporation	370,271,720	276,148,660	94,123,060	
	School district	370,271,720	276,148,660	94,123,060	
	Park district	365,720,910	271,882,290	93,838,620	
	Government of State	370,271,720	276,148,660	94,123,060	
	Government of county	370,271,720	276,148,660	94,123,060	
	Government of township	369,896,910	275,780,700	94,116,210	
	OKLAHOMA				
247	MUSKOGEE				
	Government of city				
	City corporation	30,158,507	22,339,765	5,184,890	$2,633,852
	School district	30,158,507	22,339,765	5,184,890	2,633,852
	Government of State	30,158,507	22,339,765	5,184,890	2,633,852
	Government of county	30,158,507	22,339,765	5,184,890	2,633,852
78	OKLAHOMA CITY				
	Government of city				
	City corporation	117,640,900	91,123,337	18,601,754	7,915,809
	School district	117,640,900	91,123,337	18,601,754	7,915,809
	Government of State	117,640,900	91,123,337	18,601,754	7,915,809
	Government of county	117,640,900	91,123,337	18,601,754	7,915,809
59	TULSA				
	Government of city				
	City corporation	103,642,365	82,602,610	14,191,385	6,848,370
	School district	103,642,365	82,602,610	14,191,385	6,848,370
	Government of State	103,642,365	82,602,610	14,191,385	6,848,370
	Government of county	103,642,365	82,602,610	14,191,385	6,848,370
	OREGON				
27	PORTLAND				
	Government of city				
	City corporation	324,550,440	232,636,345	55,513,670	36,400,425
	School district	324,550,440	232,636,345	55,513,670	36,400,425
	Port district	324,550,440	232,636,345	55,513,670	36,400,425
	Government of State	324,550,440	232,636,345	55,513,670	36,400,425
	Government of county	324,550,440	232,636,345	55,513,670	36,400,425

[3] Average rate. [4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$19.70	$17.47	$1,716,630	$39.83	203
					16.77	14.88	1,461,865	33.92	
85	100		$2,022.84	$2,279.05	8.00	7.10	697,345	16.18	
85	100		2,022.84	2,279.05	8.77	7.78	764,520	17.74	
85	100		2,022.84	2,279.05	0.25	0.22	21,796	0.51	
85	100		2,022.84	2,279.05	2.56	2.27	222,930	5.17	
85	100		2,022.84	2,279.05	[2] 0.12	[2] 0.10	10,039	0.23	
					21.00	17.84	1,541,236	38.72	218
					15.25	12.96	1,119,231	28.12	
85	85		1,844.03	2,169.44	5.80	4.93	425,675	10.70	
85	85		1,844.03	2,169.44	9.45	8.03	693,556	17.43	
85	85		1,844.03	2,169.44	0.25	0.21	18,348	0.46	
85	85		1,844.03	2,169.44	5.50	4.67	403,657	10.14	
					17.60	17.60	2,064,687	29.41	122
					14.32	14.32	1,679,905	23.93	
100	100		1,671.11	1,671.11	5.87	5.87	688,620	9.81	
100	100		1,671.11	1,671.11	8.45	8.45	991,285	14.12	
100	100		1,671.11	1,671.11	0.25	0.25	29,328	0.42	
100	100		1,671.11	1,671.11	3.00	3.00	351,935	5.01	
100	100		1,671.11	1,671.11	0.03	0.03	3,519	0.05	
					25.41	20.32	14,543,227	49.30	26
					21.14	16.91	12,101,238	41.02	
80	80		1,940.93	2,426.16	11.53	9.22	6,598,810	22.37	
80	80		1,940.93	2,426.16	9.61	7.69	5,502,428	18.65	
80	80		1,940.93	2,426.16	0.25	0.20	143,141	0.49	
80	80		1,940.93	2,426.16	4.02	3.21	2,298,848	7.79	
					19.90	16.78	7,365,738	44.64	47
					16.92	14.27	6,262,377	37.95	
80	100		2,244.07	2,662.48	7.10	5.99	2,629,670	15.94	
80	100		2,244.07	2,662.48	9.25	7.80	3,424,978	20.76	
80	100		2,216.49	2,628.43	0.57	0.48	207,729	1.26	
80	100		2,244.07	2,662.48	0.25	0.21	92,568	0.56	
80	100		2,244.07	2,662.48	2.60	2.19	962,706	5.83	
80	100		2,241.80	2,659.65	0.13	0.11	48,087	0.29	
					42.85	26.64	1,292,292	40.01	247
					30.85	19.18	930,390	28.80	
60	60	100	933.70	1,501.80	15.96	9.92	481,330	14.90	
60	60	100	933.70	1,501.80	14.89	9.26	449,060	13.90	
60	60	100	933.70	1,501.80	2.50	1.55	75,396	2.33	
60	60	100	933.70	1,501.80	9.50	5.91	286,506	8.87	
					45.67	28.16	5,372,660	(4)	78
					34.94	21.55	4,110,373	(4)	
60	60	100	(4)	(4)	17.17	10.59	2,019,894	(4)	
60	60	100	(4)	(4)	17.77	10.96	2,090,479	(4)	
60	60	100	(4)	(4)	2.50	1.54	294,102	(4)	
60	60	100	(4)	(4)	8.23	5.07	968,185	(4)	
					50.50	31.13	5,233,939	39.65	59
					38.20	23.55	3,959,138	29.99	
60	60	100	785.17	1,274.03	20.70	12.76	2,145,397	16.25	
60	60	100	785.17	1,274.03	17.50	10.79	1,813,741	13.74	
60	60	100	785.17	1,274.03	2.50	1.54	259,106	1.96	
60	60	100	785.17	1,274.03	9.80	6.04	1,015,695	7.69	
					42.60	26.05	13,825,849	(4)	27
					27.60	16.88	8,957,593	(4)	
[1] 75	50	62	(4)	(4)	14.90	9.11	4,835,802	(4)	
[1] 75	50	62	(4)	(4)	10.30	6.30	3,342,870	(4)	
[1] 75	50	62	(4)	(4)	2.40	1.47	778,921	(4)	
[1] 75	50	62	(4)	(4)	5.30	3.24	1,720,117	(4)	
[1] 75	50	62	(4)	(4)	9.70	5.93	3,148,139	(4)	

[1] Basis in practice for all real property except improvements, which are assessed at 50 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	PENNSYLVANIA [1]				
90	ALLENTOWN				
	Government of city				
	City corporation	$80,728,645	$80,668,595	$60,050	
	School district	80,728,645	80,668,595	60,050	
	Government of county	124,105,067	85,718,102	38,386,965	
128	ALTOONA				
	Government of city				
	City corporation	67,980,635	67,980,635		
	School district	67,980,635	67,980,635		
	Government of county	45,835,145	38,959,906	6,875,239	
133	BETHLEHEM				
	Government of city				
	City corporation	62,519,744	62,457,894	61,850	
	School district	62,519,744	62,457,894	61,850	
	Government of county	55,163,493	41,300,936	13,862,557	
120	CHESTER				
	Government of city				
	City corporation	67,903,696	67,903,696		
	School district	67,903,696	67,903,696		
	Government of county	58,353,370	44,639,697	13,713,673	
227	EASTON				
	Government of city				
	City corporation	39,390,166	39,390,166		
	School district	39,390,166	39,390,166		
	Government of county	41,242,214	29,446,956	11,795,258	
65	ERIE				
	Government of city				
	City corporation	130,134,594	130,134,594		
	School district	130,134,594	130,134,594		
	Government of county	95,987,334	77,915,123	18,072,211	
97	HARRISBURG				
	Government of city				
	City corporation	85,433,510	85,433,510		
	School district	85,433,510	85,433,510		
	Government of county	93,169,671	71,320,940	21,848,731	
231	HAZLETON				
	Government of city				
	City corporation	26,531,768	26,502,468	29,300	
	School district	26,531,768	26,502,468	29,300	
	Government of county	30,082,166	24,750,687	5,331,479	
115	JOHNSTOWN				
	Government of city				
	City corporation	79,442,610	79,442,610		
	School district	79,442,610	79,442,610		
	Government of county	77,315,395	71,686,210	5,629,185	
152	LANCASTER				
	Government of city				
	City corporation	38,555,272	38,555,272		
	School district	38,555,272	38,555,272		
	Government of county	60,001,063	39,716,137	20,284,926	
173	MCKEESPORT				
	Government of city				
	City corporation	45,468,290	45,468,290		
	School district	45,468,290	45,468,290		
	Government of county	62,792,845	51,177,810	11,615,035	

[1] General property not taxed for State purposes.
[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$29.71	$15.25	$2,541,907	$26.87	90
					26.40	13.20	2,131,237	22.53	
50	50		$853.37	$1,706.74	11.40	5.70	920,307	9.73	
50	50		853.37	1,706.74	15.00	7.50	1,210,930	12.80	
53	[20] 27		1,311.89	2,116.35	[2] 3.31	[2] 2.05	410,670	4.34	
					26.48	18.67	1,645,358	24.56	128
					19.50	15.60	1,325,623	19.79	
80			1,014.64	1,268.30	7.50	6.00	509,855	7.61	
80			1,014.64	1,268.30	12.00	9.60	815,768	12.18	
40	[20] 40		684.11	1,556.57	[2] 6.98	[2] 3.07	319,735	4.77	
					30.75	17.71	1,880,019	29.19	133
					25.00	15.00	1,562,994	24.27	
60	60		970.80	1,618.01	12.00	7.20	750,237	11.65	
60	60		970.80	1,618.01	13.00	7.80	812,757	12.62	
40	[20] 40		856.58	1,819.54	[2] 5.75	[2] 2.71	317,025	4.92	
					26.10	17.52	1,733,099	24.62	120
					22.00	15.40	1,493,881	21.22	
70			964.54	1,377.92	10.00	7.00	679,037	9.65	
70			964.54	1,377.92	12.00	8.40	814,844	11.57	
45	[20] 45		828.88	1,604.05	[2] 4.10	[2] 2.12	239,218	3.40	
					36.64	18.76	1,454,710	38.90	227
					30.50	15.86	1,201,400	32.12	
52			1,053.21	2,025.41	13.50	7.02	531,767	14.22	
52			1,053.21	2,025.41	17.00	8.84	669,633	17.90	
39	100		1,102.73	2,334.23	[2] 6.14	[2] 2.90	253,310	6.77	
					32.64	23.83	4,027,319	([4])	65
					26.20	19.65	3,409,526	([4])	
75			([4])	([4])	12.20	9.15	1,587,642	([4])	
75			([4])	([4])	14.00	10.50	1,821,884	([4])	
60	[20] 50		([4])	([4])	[2] 6.44	[2] 4.18	617,793	([4])	
					38.03	28.20	3,291,935	38.91	97
					32.50	24.38	2,776,589	32.82	
75			1,009.85	1,346.47	14.00	10.50	1,196,069	14.14	
75			1,009.85	1,346.47	18.50	13.88	1,580,520	18.68	
63	[20] 63		1,101.30	1,596.50	[2] 5.53	[2] 3.82	515,346	6.09	
					41.31	20.81	1,120,772	30.46	231
					35.00	17.50	928,613	25.23	
50	50		720.97	1,441.94	13.00	6.50	344,913	9.37	
50	50		720.97	1,441.94	22.00	11.00	583,700	15.86	
47	[20] 31		817.45	1,576.99	[2] 6.31	[2] 3.31	192,159	5.22	
					36.10	28.45	2,855,800	39.55	115
					30.25	24.20	2,403,139	33.28	
80			1,100.31	1,375.39	14.00	11.20	1,112,197	15.40	
80			1,100.31	1,375.39	16.25	13.00	1,290,942	17.88	
71	[20] 71		1,070.85	1,476.47	[2] 5.85	[2] 4.25	452,661	6.27	
					31.84	21.51	1,299,100	22.75	152
					28.50	19.00	1,098,826	19.24	
67			675.22	1,012.84	10.00	6.67	385,553	6.75	
67			675.22	1,012.84	18.50	12.33	713,273	12.49	
67	[20] 67		1,050.81	1,398.70	[2] 3.34	[2] 2.51	200,274	3.51	
					35.77	23.59	1,761,042	35.58	173
					28.00	16.80	1,273,112	25.72	
60			918.55	1,530.92	11.50	6.90	522,885	10.56	
60			918.55	1,530.92	16.50	9.90	750,227	15.16	
85	[20] 85		1,268.54	1,451.04	[2] 7.77	[2] 6.79	487,930	9.86	

[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[20] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	PENNSYLVANIA [1]—Continued				
169	NEW CASTLE				
	Government of city				
	City corporation	$55,007,110	$55,007,110		
	School district	55,007,110	55,007,110		
	Government of county	54,093,215	43,160,825	$10,932,390	
238	NORRISTOWN				
	Government of city				
	City corporation	23,044,920	23,036,345	8,575	
	School district	23,054,995	23,046,420	8,575	
	Government of county	42,203,740	23,036,345	19,167,395	
3	PHILADELPHIA				
	Government of city				
	City corporation	4,198,256,361	3,169,536,962	1,028,719,399	
	School district	3,170,200,032	3,169,536,962	663,070	
	Poor district	582,413,073	[6] 582,413,073	([6])	
10	PITTSBURGH				
	Government of city				
	City corporation	1,060,013,550	1,060,013,550		
	County	1,386,547,885	977,915,550	408,632,335	
	School district	1,060,013,550	1,060,013,550		
71	READING				
	Government of city				
	City corporation	161,260,000	161,260,000		
	School district	161,260,000	161,260,000		
	Government of county	155,381,337	106,583,508	48,797,829	
53	SCRANTON				
	Government of city				
	City corporation	123,922,325	123,887,440	34,885	
	School district	123,922,325	123,887,440	34,885	
	Government of county	138,997,234	118,306,111	20,691,123	
104	WILKES-BARRE				
	Government of city				
	City corporation	106,059,147	105,996,897	62,250	
	School district	106,059,147	105,996,897	62,250	
	Government of county	128,890,783	99,168,320	29,722,463	
204	WILLIAMSPORT				
	Government of city				
	City corporation	35,690,925	35,690,925		
	School district	35,690,925	35,690,925		
	Government of county	29,482,720	19,241,440	10,241,280	
174	YORK				
	Government of city				
	City corporation	47,338,655	47,320,405	18,250	
	School district	47,338,655	47,320,405	18,250	
	Government of county	36,988,083	26,273,161	10,714,922	
	RHODE ISLAND				
119	PAWTUCKET				
	Government of city	131,137,530	79,915,940	51,221,590	
	Government of State	131,137,530	79,915,940	51,221,590	
30	PROVIDENCE				
	Government of city	596,908,990	358,100,510	238,808,480	
	Government of State	596,908,990	358,100,510	238,808,480	

[1] General property not taxed for State purposes.
[2] Average rate.
[6] Valuation of personal property included with that of real property.
[7] Per capita not computed; population not known.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$28.75	$18.62	$1,575,702	$31.08	169
					22.75	15.17	1,251,411	24.68	
67			$1,084.95	$1,627.43	9.75	6.50	536,319	10.58	
67			1,084.95	1,627.43	13.00	8.67	715,092	14.10	
52	100		1,066.93	1,852.74	[2] 6.00	[2] 3.45	324,291	6.40	
					34.95	12.15	871,877	24.70	238
					31.50	10.50	726,107	20.57	
33	40		652.83	1,958.37	12.50	4.17	288,062	8.16	
33	40		653.12	1,959.23	19.00	6.33	438,045	12.41	
33	[20] 40		1,195.57	2,501.11	[2] 3.45	[2] 1.65	145,770	4.13	
					[2] 20.75	[2] 20.75	87,131,874	43.39	3
					[2] 20.75	[2] 20.75	87,131,874	43.39	
100	100		2,090.77	2,090.77	[2] 13.91	[2] 13.91	58,383,317	29.08	
100	100		1,578.78	1,578.78	9.00	9.00	28,531,800	14.21	
100	100		(7)	(7)	[2] 0.37	[2] 0.37	216,757	(7)	
					35.79	30.43	40,300,912	63.27	10
					35.79	30.43	40,300,912	63.27	
85			1,664.07	1,957.73	[2] 17.06	[2] 14.50	18,083,861	28.39	
80	[20] 50		2,176.68	2,561.12	[2] 7.23	[2] 6.15	10,026,896	15.74	
85			1,664.07	1,957.73	11.50	9.78	12,190,155	19.14	
					25.00	18.12	4,007,985	35.16	71
					21.00	15.75	3,386,460	29.71	
75			1,414.56	1,886.08	10.00	7.50	1,612,600	14.15	
75			1,414.56	1,886.08	11.00	8.25	1,773,860	15.56	
50	[20] 50		1,362.99	2,298.13	4.00	2.37	621,525	5.45	
					44.03	15.53	5,567,035	38.93	53
					36.62	12.82	4,537,607	31.73	
35	35		866.59	2,475.97	[2] 17.62	[2] 6.17	2,183,083	15.27	
35	35		866.59	2,475.97	19.00	6.65	2,354,524	16.47	
33	[20] 54		972.01	2,652.03	[2] 7.41	[2] 2.71	1,029,428	7.20	
					35.23	23.24	3,879,172	49.54	104
					29.00	19.12	3,075,715	39.28	
[21] 70	60		1,354.52	2,054.67	13.00	8.57	1,378,769	17.61	
[21] 70	60		1,354.52	2,054.67	16.00	10.55	1,696,946	21.67	
60	[20] 60		1,646.11	2,491.36	[2] 6.23	[2] 4.12	803,457	10.26	
					39.09	26.64	1,348,145	31.28	204
					31.50	22.05	1,124,264	26.09	
70			828.10	1,182.99	14.50	10.15	517,518	12.01	
70			828.10	1,182.99	17.00	11.90	606,746	14.08	
50	[20] 40		684.05	1,131.26	[2] 7.59	[2] 4.59	223,881	5.19	
					31.77	15.16	1,418,179	28.71	174
					23.50	11.75	1,112,458	22.52	
50	67		958.27	1,916.36	9.50	4.75	449,717	9.10	
50	67		958.27	1,916.36	14.00	7.00	662,741	13.42	
33	[20] 50		748.75	1,812.87	[2] 8.27	[2] 3.41	305,721	6.19	
					18.33	18.33	2,403,639	33.85	119
100	100		1,847.01	1,847.01	[2] 17.13	[2] 17.13	2,246,273	31.64	
100	100		1,847.01	1,847.01	1.20	1.20	157,366	2.22	
					18.59	18.59	11,097,901	40.65	30
100	100		2,186.48	2,186.48	[2] 17.39	[2] 17.39	10,381,610	38.03	
100	100		2,186.48	2,186.48	1.20	1.20	716,291	2.62	

[20] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.
[21] Basis in practice for all real property except improvements, which are assessed at 60 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	RHODE ISLAND—Continued				
168	WOONSOCKET				
	Government of city	$86,891,950	$58,587,050	$28,304,900	
	Government of State	86,891,950	58,587,050	28,304,900	
	SOUTH CAROLINA				
109	CHARLESTON				
	Government of city				
	City corporation	23,389,796	17,161,277	6,228,519	
	School district	23,389,796	17,161,277	6,228,519	
	Government of State	23,834,960	17,196,527	6,638,433	
	Government of county	23,834,960	17,196,527	6,638,433	
212	COLUMBIA				
	Government of city				
	City corporation	17,938,245	11,614,680	6,323,565	
	School district	17,938,245	11,614,680	6,323,565	
	Government of State	17,938,245	11,614,680	6,323,565	
	Government of county	17,938,245	11,614,680	6,323,565	
	TENNESSEE				
116	CHATTANOOGA				
	Government of city	106,804,540	77,908,650	15,040,650	$13,855,240
	Government of State	106,804,540	77,908,650	15,040,650	13,855,240
	Government of county	106,804,540	77,908,650	15,040,650	13,855,240
87	KNOXVILLE				
	Government of city	114,238,404	82,021,719	22,020,022	10,196,663
	Government of State	114,238,404	82,021,719	22,020,022	10,196,663
	Government of county	114,238,404	82,021,719	22,020,022	10,196,663
42	MEMPHIS				
	Government of city	236,987,796	167,468,735	31,140,120	38,378,941
	Government of State	258,741,708	183,916,025	36,446,742	38,378,941
	Government of county	258,741,708	183,916,025	36,446,742	38,378,941
56	NASHVILLE				
	Government of city	162,398,494	104,715,900	39,299,800	18,382,794
	Government of State	173,823,674	129,328,600	26,112,280	18,382,794
	Government of county	173,823,674	129,328,600	26,112,280	18,382,794
	TEXAS				
224	AUSTIN				
	Government of city				
	City corporation	40,045,516	31,860,238	8,185,278	
	School district	40,045,516	31,860,238	8,185,278	
	Government of State	29,352,029	23,895,177	5,456,852	
	Government of county	29,352,029	23,895,177	5,456,852	
166	BEAUMONT				
	Government of city	51,366,280	40,489,340	10,876,940	
	Government of State	40,000,000	32,000,000	8,000,000	
	Government of county	40,000,000	32,000,000	8,000,000	
37	DALLAS				
	Government of city	224,517,275	146,651,325	77,865,950	
	Government of State	128,913,930	97,767,550	31,146,380	
	Government of county	128,913,930	97,767,550	31,146,380	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$23.95	$23.95	$2,081,234	$40.73	168
100	100		$1,700.43	$1,700.43	[2] 22.75	[2] 22.75	1,976,964	38.69	
100	100		1,700.43	1,700.43	1.20	1.20	104,270	2.04	
					103.25	43.37	2,429,130	32.78	109
					71.50	30.03	1,672,370	22.57	
42	42		315.65	751.55	58.50	24.57	1,368,303	18.47	
42	42		315.65	751.55	13.00	5.46	304,067	4.10	
42	42		321.66	765.86	5.25	2.21	125,134	1.69	
42	42		321.66	765.86	26.50	11.13	631,626	8.52	
					77.00	19.25	1,381,245	33.04	212
					46.00	11.50	825,159	19.74	
25	25		429.14	1,716.58	28.00	7.00	502,271	12.02	
25	25		429.14	1,716.58	18.00	4.50	322,888	7.72	
25	25		429.14	1,716.58	5.25	1.31	94,176	2.25	
25	25		429.14	1,716.58	25.75	6.44	461,910	11.05	
					29.40	29.40	3,140,053	43.55	116
100	100	100	1,481.34	1,481.34	17.40	17.40	1,858,399	25.78	
100	100	100	1,481.34	1,481.34	2.50	2.50	267,011	3.70	
100	100	100	1,481.34	1,481.34	9.50	9.50	1,014,643	14.07	
					33.90	30.79	3,872,682	39.56	87
90	90	100	1,166.89	1,284.97	24.40	22.16	2,787,417	28.47	
90	90	100	1,166.89	1,284.97	2.50	2.27	285,596	2.92	
90	90	100	1,166.89	1,284.97	7.00	6.36	799,669	8.17	
					34.50	32.23	8,448,003	47.73	42
92	71	100	1,338.91	1,493.05	22.00	19.73	5,213,732	29.46	
100	100	100	1,461.82	1,461.82	2.50	2.50	646,854	3.65	
100	100	100	1,461.82	1,461.82	10.00	10.00	2,587,417	14.62	
					27.50	25.07	4,580,211	33.43	56
80	100	100	1,185.39	1,376.48	17.50	15.07	2,841,974	20.74	
100	100	100	1,268.79	1,268.79	2.50	2.50	434,559	3.17	
100	100	100	1,268.79	1,268.79	7.50	7.50	1,303,678	9.52	
					37.00	22.50	1,321,281	34.59	224
					22.00	15.00	881,001	23.06	
67	75		1,048.31	1,536.76	16.00	10.91	640,728	16.77	
67	75		1,048.31	1,536.76	6.00	4.09	240,273	6.29	
50	50		768.38	1,536.76	6.50	3.25	190,788	4.99	
50	50		768.38	1,536.76	8.50	4.25	249,492	6.53	
					37.80	27.08	1,761,841	34.14	166
80	80		995.47	1,244.34	[2] 22.00	[2] 17.60	1,129,841	21.90	
60	60		775.19	1,291.99	6.50	3.90	260,000	5.04	
60	60		775.19	1,291.99	9.30	5.58	372,000	7.21	
					40.00	11.66	7,517,960	37.97	37
30	50		1,133.93	3,255.40	24.70	8.60	5,545,577	28.01	
20	20		651.08	3,255.40	7.70	1.54	992,637	5.01	
20	20		651.08	3,255.40	7.60	1.52	979,746	4.95	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	TEXAS—Continued				
80	EL PASO				
	Government of city	$100,719,620	$79,325,760	$21,393,860	
	Government of State	68,174,000	54,324,000	13,850,000	
	Government of county	68,174,000	54,324,000	13,850,000	
49	FORT WORTH				
	Government of city				
	City corporation	160,789,860	119,423,470	41,366,390	
	School district	160,789,860	119,423,470	41,366,390	
	Government of State	143,330,161	110,237,049	33,093,112	
	Government of county	143,330,161	110,237,049	33,093,112	
180	GALVESTON				
	Government of city	56,271,065	42,164,967	14,106,098	
	Government of State	57,523,994	43,360,127	14,163,867	
	Government of county	57,523,994	43,360,127	14,163,867	
45	HOUSTON				
	Government of city				
	City corporation	232,279,630	187,502,050	44,777,580	
	School district	232,279,630	187,502,050	44,777,580	
	Government of State	174,209,723	140,626,538	33,583,185	
	Government of county	174,209,723	140,626,538	33,583,185	
36	SAN ANTONIO				
	Government of city				
	City corporation	191,134,040	146,107,720	45,026,320	
	School district	191,134,040	146,107,720	45,026,320	
	Government of State	143,350,530	109,580,790	33,769,740	
	Government of county	143,350,530	109,580,790	33,769,740	
195	WACO				
	Government of city	58,025,250	42,497,440	15,527,810	
	Government of State	46,420,200	33,997,952	12,422,248	
	Government of county	46,420,200	33,997,952	12,422,248	
148	WICHITA FALLS				
	Government of city				
	City corporation	40,028,320	30,484,970	9,543,350	
	School district	40,028,320	30,484,970	9,543,350	
	Water improvement district	23,712,112	17,266,936	6,445,176	
	Government of State	33,356,934	25,404,142	7,952,792	
	Government of county	33,356,934	25,404,142	7,952,792	
	UTAH				
226	OGDEN				
	Government of city				
	City corporation	39,266,415	25,606,790	9,263,702	$4,395,923
	School district	39,266,415	25,606,790	9,263,702	4,395,923
	Government of State	39,266,415	25,606,790	9,263,702	4,395,923
	Government of county	39,266,415	25,606,790	9,263,702	4,395,923
58	SALT LAKE CITY				
	Government of city				
	City corporation	188,353,489	138,154,094	50,199,395	
	School district	187,984,444	[5] 187,984,444	([6])	
	Government of State	188,353,489	138,154,094	50,199,395	
	Government of county	188,353,489	138,154,094	50,199,395	
	VIRGINIA				
223	LYNCHBURG				
	Government of city	48,134,941	39,473,791	8,661,150	
	Government of State	75,763,255	39,473,791	36,289,464	

[5] Average rate.
[6] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$37.10	$22.00	$3,165,564	$29.86	80
70	70		$950.19	$1,357.41	[2] 19.55	[2] 13.69	1,969,110	18.58	
48	45		643.15	1,358.05	7.70	3.65	524,940	4.95	
48	45		643.15	1,358.05	9.85	4.66	671,514	6.34	
					40.80	26.31	6,286,109	39.79	49
					25.10	16.89	4,035,826	25.54	
65	75		1,017.66	1,511.92	15.60	10.50	2,508,322	15.88	
65	75		1,017.66	1,511.92	9.50	6.39	1,527,504	9.67	
60	60		907.15	1,511.92	6.50	3.90	931,646	5.90	
60	60		907.15	1,511.92	9.20	5.52	1,318,637	8.35	
					40.00	30.01	2,274,273	46.99	180
75	75		1,162.63	1,550.17	21.30	15.98	1,198,574	24.76	
75	75		1,188.51	1,584.68	7.70	5.78	442,935	9.15	
75	75		1,188.51	1,584.68	11.00	8.25	632,764	13.07	
					45.35	20.75	9,604,762	(4)	45
					29.35	14.67	6,817,407	(4)	
50	50		(4)	(4)	18.75	9.37	4,355,243	(4)	
50	50		(4)	(4)	10.60	5.30	2,462,164	(4)	
38	38		(4)	(4)	6.50	2.47	1,132,363	(4)	
38	38		(4)	(4)	9.50	3.61	1,654,992	(4)	
					41.80	28.36	7,238,675	36.01	36
					26.10	19.57	4,988,072	24.82	
75	75		950.92	1,267.89	[2] 17.60	[2] 13.20	3,363,433	16.73	
75	75		950.92	1,267.89	8.50	6.37	1,624,639	8.08	
56	56		713.19	1,273.55	7.70	4.31	1,103,799	5.49	
56	56		713.19	1,273.55	8.00	4.48	1,146,804	5.71	
					34.60	24.19	1,871,895	41.97	195
75	75		1,301.01	1,734.69	22.90	17.17	1,328,778	29.79	
60	60		1,040.81	1,734.69	7.70	4.62	357,436	8.01	
60	60		1,040.81	1,734.69	4.00	2.40	185,681	4.16	
					42.44	25.95	1,600,693	(4)	148
					[2] 27.74	[2] 16.64	1,110,348	(4)	
60	60		(4)	(4)	13.00	7.80	520,368	(4)	
60	60		(4)	(4)	10.00	6.00	400,283	(4)	
60	60		(4)	(4)	8.00	4.80	189,697	(4)	
50	50		(4)	(4)	7.70	3.85	256,847	(4)	
50	50		(4)	(4)	7.00	3.50	233,498	(4)	
					36.90	36.90	1,448,931	38.54	226
					22.50	22.50	883,495	23.50	
100	100	100	1,044.32	1,044.32	11.00	11.00	431,931	11.49	
100	100	100	1,044.32	1,044.32	11.50	11.50	451,564	12.01	
100	100	100	1,044.32	1,044.32	7.40	7.40	290,571	7.73	
100	100	100	1,044.32	1,044.32	7.00	7.00	274,865	7.31	
					33.30	33.30	6,268,591	47.13	58
					21.00	21.00	3,951,843	29.71	
100	100		1,416.19	1,416.19	11.30	11.30	2,128,394	16.00	
100	100		1,413.42	1,413.42	9.70	9.70	1,823,449	13.71	
100	100		1,416.19	1,416.19	7.40	7.40	1,393,816	10.48	
100	100		1,416.19	1,416.19	4.90	4.90	922,932	6.94	
					22.92	16.84	1,208,775	31.40	223
70	[22] 65		1,250.26	1,732.42	[2] 19.10	[2] 13.79	919,490	23.88	
70	[22] 65		1,967.88	2,462.03	[2] 3.82	[2] 3.05	289,285	7.51	

[6] Valuation of personal property included with that of real property.
[22] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	VIRGINIA—Continued				
178	NEWPORT NEWS				
	Government of city	$30,357,666	$26,242,464	$4,115,202	
	Government of State	38,799,429	26,242,464	12,556,965	
44	NORFOLK				
	Government of city	182,973,701	157,810,820	25,162,881	
	Government of State	227,169,415	157,810,820	69,358,595	
232	PETERSBURG				
	Government of city	32,893,384	26,741,580	6,151,804	
	Government of State	50,298,365	[4] 25,537,585	24,760,780	
142	PORTSMOUTH				
	Government of city	38,737,881	33,317,478	5,420,403	
	Government of State	42,510,876	33,317,478	9,193,398	
39	RICHMOND				
	Government of city	280,994,941	239,313,688	41,681,253	
	Government of State	399,389,691	239,313,688	160,076,003	
138	ROANOKE				
	Government of city	67,548,922	51,609,590	15,939,332	
	Government of State	86,936,241	51,609,590	35,326,651	
	WASHINGTON				
20	SEATTLE				
	Government of city				
	City corporation	271,458,767	213,638,250	57,820,517	
	County	271,458,767	213,638,250	57,820,517	
	School district	271,458,767	213,638,250	57,820,517	
	Port district	271,458,767	213,638,250	57,820,517	
	Government of State	271,458,767	213,638,250	57,820,517	
77	SPOKANE				
	Government of city				
	City corporation	85,981,102	69,564,227	16,416,875	
	School district	85,981,102	69,564,227	16,416,875	
	Government of State	85,981,102	69,564,227	16,416,875	
	Government of county	85,981,102	69,564,227	16,416,875	
79	TACOMA				
	Government of city				
	City corporation	64,089,384	48,521,172	15,568,212	
	School district	64,089,384	48,521,172	15,568,212	
	Park district	64,089,384	48,521,172	15,568,212	
	Government of State	64,089,384	48,521,172	15,568,212	
	Government of county	64,089,384	48,521,172	15,568,212	
	Government of port	64,089,384	48,521,172	15,568,212	
	WEST VIRGINIA				
170	CHARLESTON				
	Government of city				
	City corporation	105,675,738	80,324,670	17,357,080	$7,993,988
	School district	105,675,738	80,324,670	17,357,080	7,993,988
	Government of State	105,675,738	80,324,670	17,357,080	7,993,988
	Government of county	105,675,738	80,324,670	17,357,080	7,993,988
134	HUNTINGTON				
	Government of city				
	City corporation	139,601,009	102,604,430	25,257,435	11,739,144
	School district	139,601,009	102,604,430	25,257,435	11,739,144
	Park district	139,601,009	102,604,430	25,257,435	11,739,144
	Government of State	139,601,009	102,604,430	25,257,435	11,739,144
	Government of county	139,601,009	102,604,430	25,257,435	11,739,144

[3] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[11] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$30.58	$20.90	$958,102	$19.63	178
70	[22] 50		$622.08	$919.18	[2] 27.09	[2] 18.34	822,536	16.86	
70	[22] 50		795.07	1,086.82	[2] 3.49	[2] 2.56	135,566	2.78	
					29.63	19.41	5,564,036	31.98	44
[23] 70	[24] 33		1,051.57	1,617.84	[2] 26.40	[2] 17.16	4,831,369	27.77	
[23] 70	[24] 33		1,305.57	1,871.84	[2] 3.23	[2] 2.25	732,667	4.21	
					25.20	19.63	911,619	25.25	232
75	[22] 70		911.17	1,193.06	[2] 20.45	[2] 15.62	672,580	18.63	
75	[22] 70		1,393.31	1,652.69	[2] 4.75	[2] 4.01	239,039	6.62	
					26.76	16.36	1,047,419	17.49	142
65	[22] 30		646.71	1,061.78	[2] 23.95	[2] 14.59	927,963	15.49	
65	[22] 30		709.70	1,124.77	[2] 2.81	[2] 1.77	119,456	1.99	
					23.60	16.96	7,069,144	37.40	39
[23] 75	[22] 40		1,486.75	2,099.04	[2] 19.90	[2] 14.09	5,590,823	29.58	
[23] 75	[22] 40		2,113.17	2,725.47	[2] 3.70	[2] 2.87	1,478,321	7.82	
					24.83	8.26	1,739,618	28.10	138
33	[22] 25		1,091.26	3,356.48	[2] 21.62	[2] 7.03	1,460,694	23.60	
33	[22] 25		1,404.46	3,669.68	[2] 3.21	[2] 1.23	278,924	4.51	
					73.18	35.12	19,864,723	([4])	20
					60.91	29.23	16,532,838	([4])	
48	48		([4])	([4])	[2] 31.39	[2] 15.07	8,520,078	([4])	
48	48		([4])	([4])	[2] 14.05	[2] 6.74	3,813,292	([4])	
48	48		([4])	([4])	14.32	6.87	3,887,290	([4])	
48	48		([4])	([4])	1.15	0.55	312,178	([4])	
48	48		([4])	([4])	12.27	5.89	3,331,885	([4])	
					58.42	29.21	5,022,586	46.08	77
					33.72	16.86	2,898,853	26.59	
50	50		788.82	1,577.63	20.00	10.00	1,719,622	15.78	
50	50		788.82	1,577.63	[2] 13.72	[2] 6.86	1,179,231	10.82	
50	50		788.82	1,577.63	14.02	7.01	1,205,455	11.06	
50	50		788.82	1,577.63	10.68	5.34	918,278	8.42	
					75.69	33.31	4,851,209	45.77	79
					41.20	18.13	2,640,497	24.91	
44	44		604.62	1,374.13	[2] 24.71	[2] 10.87	1,583,414	14.94	
44	44		604.62	1,374.13	[2] 14.49	[2] 6.38	928,904	8.76	
44	44		604.62	1,374.13	2.00	0.88	128,179	1.21	
44	44		604.62	1,374.13	13.38	5.89	857,817	8.09	
44	44		604.62	1,374.13	19.71	8.67	1,263,170	11.92	
44	44		604.62	1,374.13	1.40	0.62	89,725	0.85	
					22.69	13.58	2,397,550	48.05	170
					16.95	10.14	1,791,203	35.90	
60	50	100	2,117.75	3,538.73	6.15	3.68	649,906	13.02	
60	50	100	2,117.75	3,538.73	10.80	6.46	1,141,297	22.87	
60	50	100	2,117.75	3,538.73	1.40	0.84	147,946	2.96	
60	50	100	2,117.75	3,538.73	[2] 4.34	[2] 2.60	458,401	9.19	
					22.06	22.06	3,080,212	47.98	134
					16.89	16.89	2,357,807	36.73	
100	100	100	2,174.47	2,174.47	[2] 5.49	[2] 5.49	766,356	11.94	
100	100	100	2,174.47	2,174.47	10.90	10.90	1,521,651	23.70	
100	100	100	2,174.47	2,174.47	0.50	0.50	69,800	1.09	
100	100	100	2,174.47	2,174.47	1.40	1.40	195,441	3.04	
100	100	100	2,174.47	2,174.47	3.77	3.77	526,964	8.21	

[23] Basis in practice for all real property except that of public service corporations, which is assessed at 50 per cent.

[24] Basis in practice for all personal property except that of public service corporations, which is assessed at 50 per cent; and personal intangible, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	WEST VIRGINIA—Continued				
153	WHEELING				
	Government of city				
	City corporation	$119,238,722	$76,434,075	$31,304,339	$11,500,308
	School district	119,238,722	76,434,075	31,304,339	11,500,308
	Government of State	119,238,722	76,434,075	31,304,339	11,500,308
	Government of county	119,238,722	76,434,075	31,304,339	11,500,308
	WISCONSIN [25]				
240	GREEN BAY				
	Government of city	55,830,191	39,347,445	12,863,150	3,619,596
	Government of State	3,527,699			3,527,699
	Government of county	55,738,294	39,347,445	12,863,150	3,527,699
161	KENOSHA				
	Government of city	71,594,159	52,264,950	15,499,950	3,829,259
	Government of State	3,829,259			3,829,259
	Government of county	71,594,159	52,264,950	15,499,950	3,829,259
249	LA CROSSE				
	Government of city	49,103,532	36,454,280	10,160,237	2,489,015
	Government of State	2,489,015			2,489,015
	Government of county	49,103,532	36,454,280	10,160,237	2,489,015
187	MADISON				
	Government of city	138,199,808	112,451,725	24,420,432	1,327,651
	Government of State	1,327,651			1,327,651
	Government of county	138,199,808	112,451,725	24,420,432	1,327,651
14	MILWAUKEE				
	Government of city				
	City corporation	918,767,180	691,199,320	173,757,841	53,810,019
	County	916,027,373	691,199,320	173,757,841	51,070,212
	Government of State	51,070,212			51,070,212
245	OSHKOSH				
	Government of city	50,680,194	34,347,625	12,728,115	3,604,454
	Government of State	3,604,454			3,604,454
	Government of county	50,680,194	34,347,625	12,728,115	3,604,454
124	RACINE				
	Government of city	107,495,408	79,167,570	18,394,149	9,933,689
	Government of State	9,933,689			9,933,689
	Government of county	107,495,408	79,167,570	18,394,149	9,933,689
243	SHEBOYGAN				
	Government of city	48,224,648	35,497,975	10,018,675	2,707,998
	Government of State	2,497,695			2,497,695
	Government of county	48,014,345	35,497,975	10,018,675	2,497,695
220	SUPERIOR				
	Government of city	60,634,527	39,433,679	9,305,772	11,895,076
	Government of State	700,000			700,000
	Government of county	49,439,451	39,433,679	9,305,772	700,000
	HAWAII [26]				
	HONOLULU [26]				
	Government of city	202,774,429	[6] 202,774,429	(6)	

[2] Average rate.
[6] Valuation of personal property included with that of real property.
[7] Per capita not computed.
[25] Street railways the only property taxed for State purposes.
[26] Not included in group or grand totals.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1926—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$26.35	$26.35	$3,142,576	$55.91	153
					19.95	19.95	2,379,448	42.33	
100	100	100	$2,121.38	$2,121.38	[2] 8.51	[2] 8.51	1,015,151	18.06	
100	100	100	2,121.38	2,121.38	[2] 11.44	[2] 11.44	1,364,297	24.27	
100	100	100	2,121.38	2,121.38	1.40	1.40	166,934	2.97	
100	100	100	2,121.38	2,121.38	5.00	5.00	596,194	10.61	
					[2] 23.74	[2] 20.37	1,325,178	37.97	240
85	85	100	1,599.72	1,863.72	[2] 16.48	[2] 14.15	920,054	26.36	
		100	(?)	(?)	2.80	2.80	9,884	(?)	
85	85	100	1,597.09	1,861.09	[2] 7.09	[2] 6.09	395,240	11.32	
					[2] 28.45	[2] 18.46	2,036,708	38.65	161
60	80	100	1,358.52	2,093.22	[2] 22.88	[2] 14.85	1,637,808	31.08	
		100	(?)	(?)	2.80	2.80	10,729	(?)	
60	80	100	1,358.52	2,093.22	[2] 5.42	[2] 3.52	388,171	7.37	
					[2] 26.58	[2] 23.48	1,305,084	42.93	249
86	95	100	1,615.25	1,828.05	[2] 21.19	[2] 18.72	1,040,496	34.23	
		100	(?)	(?)	2.80	2.80	6,974	(?)	
86	95	100	1,615.25	1,828.05	[2] 5.25	[2] 4.64	257,614	8.47	
					[2] 21.51	[2] 19.81	2,973,121	62.46	187
92	92	100	2,903.36	3,153.40	[2] 17.49	[2] 16.10	2,416,925	50.78	
		100	(?)	(?)	2.80	2.80	3,720	(?)	
92	92	100	2,903.36	3,153.40	[2] 4.00	[2] 3.68	552,476	11.61	
					[2] 28.40	[2] 22.53	26,093,178	50.47	14
					28.26	22.41	25,950,089	50.19	
75	95	100	1,777.11	2,240.45	[2] 23.47	[2] 18.61	21,561,754	41.71	
75	95	100	1,771.81	2,235.15	[2] 4.79	[2] 3.80	4,388,335	8.49	
		100	(?)	(?)	2.80	2.80	143,089	(?)	
					[2] 29.19	[2] 23.05	1,479,598	44.57	245
73	94	100	1,526.51	1,933.63	[2] 22.58	[2] 17.82	1,144,247	34.47	
		100	(?)	(?)	2.80	2.80	10,099	(?)	
73	94	100	1,526.51	1,933.63	[2] 6.42	[2] 5.07	325,252	9.80	
					[2] 20.03	[2] 15.55	2,153,627	31.03	124
75	80	100	1,548.93	1,995.43	[2] 16.56	[2] 12.85	1,779,609	25.64	
		100	(?)	(?)	2.80	2.80	27,832	(?)	
75	80	100	1,548.93	1,995.43	[2] 3.22	[2] 2.50	346,186	4.99	
					[2] 32.92	[2] 24.40	1,587,326	46.69	243
73	73	100	1,418.37	1,913.52	[2] 25.80	[2] 19.12	1,244,037	36.59	
		100	(?)	(?)	2.80	2.80	6,998	(?)	
73	73	100	1,412.19	1,907.33	[2] 7.00	[2] 5.19	336,291	9.89	
					[2] 30.51	[2] 25.65	1,850,108	46.64	220
80	85	100	1,528.43	1,818.33	[2] 21.22	[2] 17.84	1,286,593	32.43	
		100	(?)	(?)	2.80	2.80	1,961	(?)	
80	85	100	1,246.24	1,536.14	[2] 11.36	[2] 9.21	561,554	14.16	
					17.26	11.22	3,500,131	23.13	
65	65		1,340.21	2,061.87	17.26	11.22	3,500,131	23.13	

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