



U. S. DEPARTMENT OF COMMERCE

JESSE H. JONES, Secretary

BUREAU OF THE CENSUS

I. C. CAPT, Director

**FINANCIAL STATISTICS
OF CITIES OVER
100,000 POPULATION
1938**

Prepared under the supervision of
C. E. RIGHTOR
Chief Statistician for State and Local Government

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS

Washington, D. C., July 23, 1941.

SIR: I transmit herewith the annual report of the Bureau of the Census showing for the fiscal year 1933 the financial transactions of the 94 cities having a population over 100,000, including revenues and expenditures, gross and net indebtedness, the assessed valuation of taxable property and the tax levies thereon, value of specified assets at the close of that year, number of employees and amount of pay rolls, and other related information.

The collection and compilation of these statistics and the preparation of this volume were under the supervision of Chester E. Rightor, Chief Statistician for State and Local Government, Edward R. Gray, former Assistant Chief Statistician, and Lewis B. Sims, Assistant Chief Statistician, with the technical assistance of Cora Higgins, Inez A. Applebee, Mollie Nance, and Hugh D. Ingersoll.

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

Respectfully,

J. C. CAPT,
Director of the Census.

HON. JESSE H. JONES,
Secretary of Commerce.

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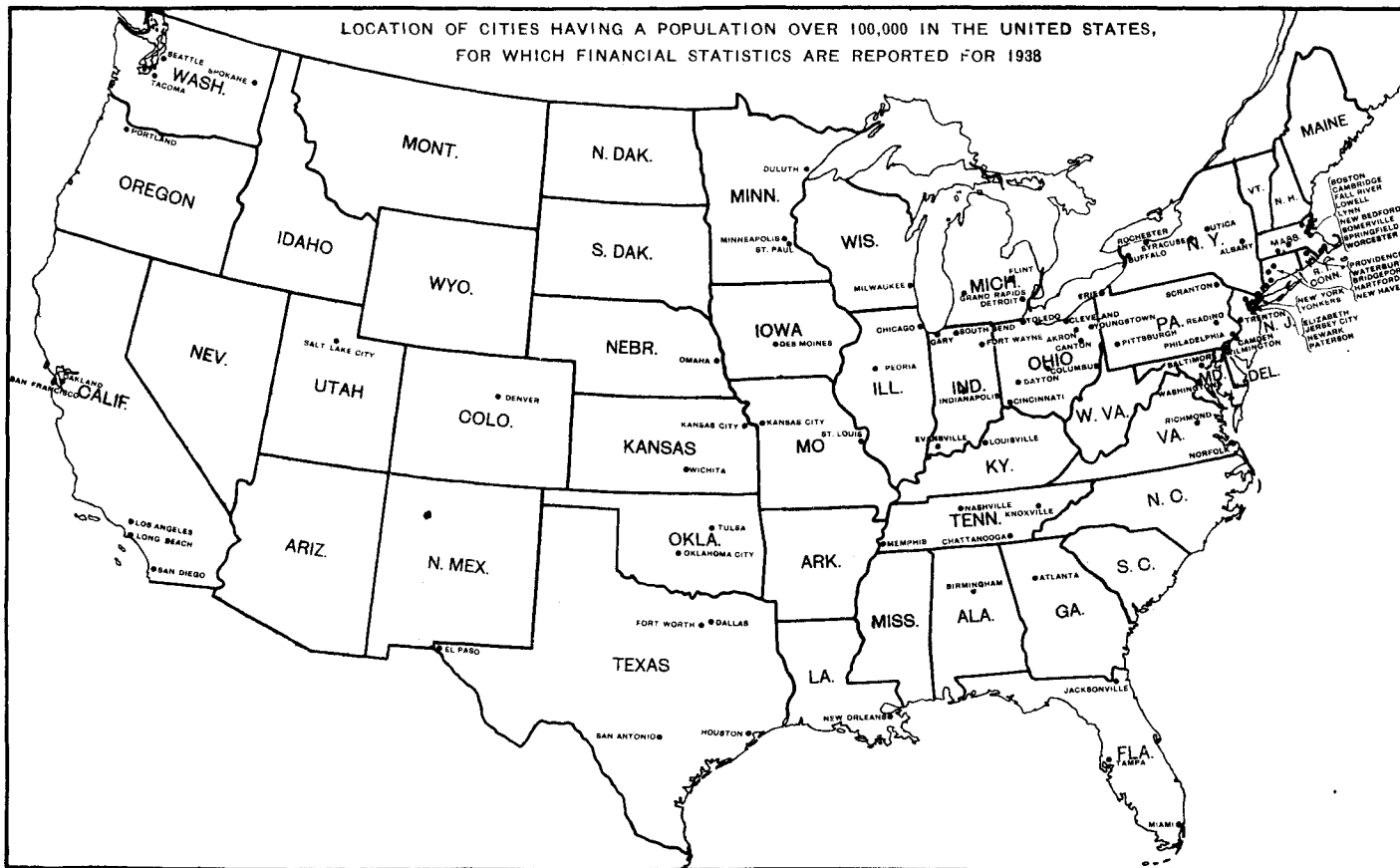
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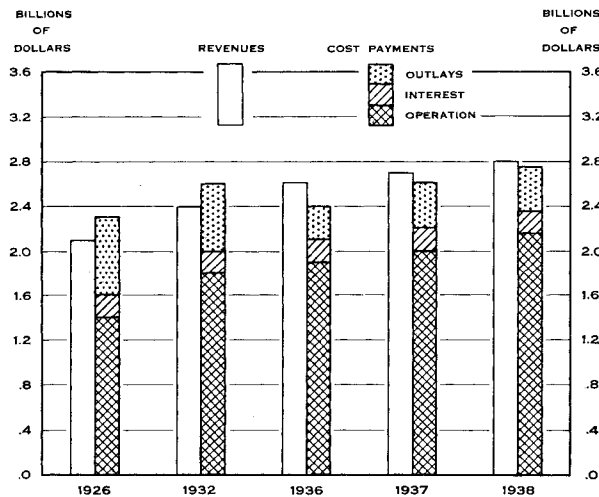


FINANCIAL STATISTICS OF CITIES OVER 100,000 POPULATION: 1938

SUMMARY

Continued expansion of municipal services is revealed by financial statistics of the larger American cities for 1938. Expansion of public services has been the most important single development on all levels of government during the past decade. Despite the fact that governmental activities have tended to gravitate first to the State government and thence to the Federal Government, nevertheless municipal operating costs have steadily increased, as shown in figure 1. Likewise, revenues have increased at about the same rate, as shown in the figure. Extension of services and costs, mainly in the field of social welfare, was largely the result of the cities' assumption of part of the economic burden of the depression. By 1938, the situation was still not alleviated, for charities remained the second major cost item of municipal government, schools still constituting the largest item.

FIG. 1. - CITY REVENUES AND
COST PAYMENTS: SELECTED YEARS



As a whole the 94 cities over 100,000 population presented a stable financial picture in 1938. Total cost payments—including payments for operation, interest, and outlays, but exclusive of public-service enterprises, which are separately reported—were greater than in the previous year but were still slightly less than total revenues. On the other hand, about three-fourths of the 94 cities showed an increase in cost payments, and the percent increase for cost payments was greater than for revenues. Also, although total revenues showed an increase, two-fifths of the 94 cities had a decrease in revenues, which tends to support the observation that the financial structure of some individual cities was not always satisfactory.

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The search for adequate revenues to meet rising costs continued to be a pressing problem in municipal finance. That peer of all taxes—the general property tax—apparently had been tapped almost to its maximum. Notwithstanding a slight increase in total revenue from this source, two-fifths of the cities reported a drop in property tax collections; and in a few cities this decline was as high as 10 percent. The extension of tax exemption, particularly for homesteads and public housing projects, may tend to make general property a less productive source of income. It is significant that drastic increases in either assessed valuations or tax rates have seldom been imposed to offset these exemptions.

While the ancient property tax continued in first place as the major revenue-producer for cities, as shown in figure 2, grants from Federal, State, and county governments—of comparatively recent importance—maintained their position of second place as sources of municipal income in 1938. Since the depression, cities have relied more heavily on grants as a means of meeting rising costs. Despite the fact that for many of the cities decreases in grants are reported, the total amount was substantially greater than in 1937. By 1938, 22 cities were receiving over one-fifth of their total revenues from this source, with the municipalities in only three States—California, Tennessee, Washington—accounting for half of the number. Schools and charities were the principal recipients of grants in the California cities, and in Tennessee and Washington most of the revenue from grants was allocated for schools and highways. Wilmington, Del., obtained one-third of its total income from grants, which were largely earmarked for schools.

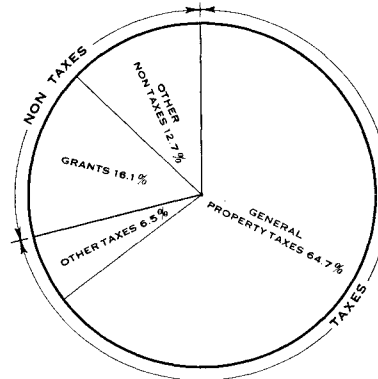
Shared taxes were received by 79 cities; and, as in the case of grants, for many of these cities a decrease from 1937 is reported. The total figures, however, indicated little change in shared tax receipts over the prior year. Viewing the combined receipts of grants and shared State taxes, nearly half of the cities procured over one-fifth of their income from these extra-local sources; and in 10 cities, the combination equaled one-third of the total municipal revenues.

Eight cities received supplementary municipal revenues from sales taxes in 1938. The sales tax returns in Tampa, Fla., however, declined over 80 percent because of the invalidation of the sales tax law early in the fiscal year. Philadelphia adopted a 2 percent sales tax, effective for 10 months of 1938, which accounted in part for the 20 percent gain in the total sales tax yield over 1937. Owing to strong opposition among taxpayers, the Philadelphia tax was allowed to expire at the end of the year.

Paralleling the growth in local housing authorities and slum-clearance projects has been a demand for assistance from the local government for these activities. Much municipal aid has already been given to housing authorities in the form of tax exemptions and land donations. A new form of assistance was inaugurated in New York City in 1938—a special graduated "occupancy tax," levied on occupants renting space for "gainful purposes" and used for cash subsidies to the local housing authority; this tax is classified under business taxes in the Bureau's report.

As stated previously, total cost payments for all purposes rose in 1938. Operation expenses of the general government accounted for most of this increase over the preceding year. Offsetting somewhat this increase in operating costs was a corresponding decrease in interest payments. Expenditures for capital outlays remained about the same.

FIG. 2 - 1938 CITY REVENUES



Major increases in operation were for public health, charities, recreation, and contributions to public-service enterprises. Schools, charities, and public safety—in that order—continued to be the principal functions of city governments, accounting for almost two-thirds of the municipal budgets, as shown in figure 3. Interestingly enough, education and charities also accounted for a similar proportion of the budgets of State governments in 1938.

In surveying the Nation-wide picture of individual cities, only six municipalities reported a decrease in operating expenses of general government during 1938. Specific items revealed sizable increases in many instances. Amounts expended for health, recreation, and pensions comprise only a minor portion of municipal budgets, but these functional costs increased considerably in more than three-fourths of the cities. Public health costs rose 10 percent or more in about one-third of the cities, and recreation expenditures increased more than 20 percent in 21 cities. During the past decade, municipal governments have become "pension conscious"; since 1930, costs for retiring superannuated employees have risen 64 percent, and revenues from pension assessments have increased 26 percent. With the exception of Houston, Tex., all of the 94 cities were operating at least one form of pension system in 1938. While costs for pensions were relatively small, it is significant that in 79 cities pension payments increased over the previous year, and in 41 of the 79 cities this increase was greater than 10 percent. It is interesting to note that all but 3 cities have special pension assessments to defray part of the cost.

Contrasted to the ever-increasing problem of obtaining sufficient revenue to meet rising costs, municipal bonded indebtedness appeared in a relatively favorable position with a reduction of \$21,000,000 in the amount outstanding at the close of 1938. Municipal bond ratings benefited from a favorable bond market, which made possible the continuance of refunding at lower rates of interest. To what extent refunding was responsible for the 7 percent decrease in total interest payments cannot be determined.

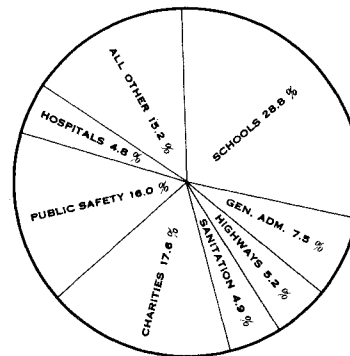
While total bond issuance continued at comparatively the same rate as in the preceding year, marked changes were seen in the issuance of special assessment and revenue bonds. Cities decreased by half the issuance of revenue bonds, but more than doubled the use of special assessment bonds.

Although the total indebtedness of the cities was not greatly reduced in 1938, future liquidation of bonded debt, chiefly because of the continuation of a favorable bond market, appeared to be remaining on a reasonably solid and promising basis.

Unlike the financial budgets of the general government of cities, municipally owned public-service enterprises spent three-fifths of their total payments for purposes of interest and capital outlays. Operating and interest costs came well under the total income, but total expenditures for operation, interest, and capital outlays exceeded total income by \$32,000,000 in 1938; some of these enterprises have been operating but a short time, and consequently, costs of original investment and of necessary expansions cause interest and capital-outlay payments to be considerably larger than would be expected over a long-run period. Compared with 1937, cost payments of all public-service enterprises decreased slightly, while income and also gross and net debt increased.

Public-service enterprises sponsored by municipal governments consist of the following main types: Water-supply, transit, electric light and power, gas-supply, ports, harbors, docks, wharves, airports, ferries, and other similar enterprises. Although water-supply, transit, and electric power enterprises have long constituted the major types of public utilities sponsored by local governments, rapid expansion has taken place in recent years in airport service.

FIG. 3 - 1938 CITY COST PAYMENTS FOR OPERATION OF GENERAL GOVERNMENT



Noticeable changes occurred in the various types of municipally owned enterprises. Water-supply utilities showed an increase in total income with a reduction in total costs, whereas transit systems had increases in both income and costs. A more substantial increase took place in electric power receipts in contrast to an even greater decrease in costs. Municipal airports revealed a slight rise in income but over 90 percent increase in expenditures, largely because of the early stage of development of this enterprise, which required exceedingly heavy capital outlays.

Contributions made to public-service enterprises by municipal governments were considerably larger than in the previous year. On the other hand, contributions from such enterprises to municipal governments declined. Few cities depend on their public-service enterprises as a source of revenue. Exceptions were Jacksonville, Fla., which received 32 percent of its total general revenue from its public-service enterprises, chiefly the electric light and power system, and Atlanta, Ga., which obtained 14 percent of its total general revenues from its water-supply system.

PART I. INTRODUCTION

Table 1.—Year of incorporation, fiscal year, population, and area: 1938
Table 2.—Employees and pay rolls, by major functions: 1938

PART I. INTRODUCTION

Scope of report.—The 94 cities included in this report of the Bureau of the Census embrace a total population group of over 37,700,000, and are responsible for the protection of the lives, property, and health of almost a third of the Nation's population, in addition to the millions of persons who visit these communities annually. Within this group falls a substantial portion of the Nation's problems in providing educational and recreational services, caring for the indigent, defective, and delinquent classes, and providing a constantly growing number of conveniences and services being sought by citizens and by associations interested in modern civic management.

The present report of the Bureau of the Census is focused on the statistics of the financial transactions of 94 cities during the fiscal year 1938, each of which had a population over 100,000 as enumerated by the Federal Census of April 1, 1930. This series of reports included through 1931 all cities having a population over 30,000. By virtue of Executive Order dated June 10, 1933, the annual collection and compilation of statistics has been limited to cities of over 100,000. The report also presents financial data relating to the city and county of Honolulu, Hawaii.

The statistics presented in this volume relate to the fiscal year ended in 1938, with the exception of three cities which closed their fiscal year in January 1939. The statistics are as accurate and as comparable as it has been possible to make them. For the general functions of municipal government the four main subjects are: The revenues and principal classes thereof; the payments for the operation of the various governmental functions, for interest on indebtedness, and for capital outlays; the gross and net indebtedness; the assessed valuation of property subject to taxation and the amount and rate of tax levy. In a separate part of the volume data are presented on municipal public-service enterprises. In addition, certain other subjects are included, as, for example, population, employment and pay rolls, and specified assets of municipal government.

Beginning with the 1937 report in the series Financial Statistics of Cities the data, to facilitate reference, are presented in three separate parts. The first part is introductory, presenting general information on methods of compilation and presentation, as well as a general summary of the statistical material developed. Part II, which consists of four sections, relates to the ordinary or "governmental" activities of local governments. Part III relates to the "proprietary" enterprises—i.e., the public-service facilities maintained by the municipalities.

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

Part I Introduction (tables 1 and 2).

Part II General Government (tables 3 to 28, inclusive).

Section A: Revenues (tables 3 to 13, inclusive).

Section B: Cost Payments (tables 14 to 21, inclusive).

Section C: Debt and Specified Assets (tables 22 to 26, inclusive).

Section D: Assessed Valuation and Tax Levies (tables 27 and 28).

Part III Public-Service Enterprises (tables 29 to 51, inclusive).

Revision of procedure.—Many new functions and activities of municipal government have arisen, and other services have expanded, during recent years.

New sources of taxes and other revenues have been sought and utilized. Municipalities have found it necessary or desirable to meet their financial requirements through the issuance of forms of obligations that were comparatively unknown in the past, which in itself has occasioned new types of funds and accounts. Federal leadership in a number of fields has resulted in the expansion of municipal activities into new fields, financed largely through State grants, which, in turn, often are derived in part from Federal grants.

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

Units of municipal government.—The wide diversity of the organization of municipal government is indicated by the number of independent units employed to perform the functions and services of local government. In all cases there is the city corporation, which is charged with the administration of all municipal functions except those entrusted to independent districts created to provide specific services for the community, the extent of authority in each case being determined by statute or charter enactments. For 34 municipalities the city corporation was the only local governmental unit, while in the other 60 the functions of local government were administered by two or more governments as independent units, each having the power of taxation—for the purpose for which it was created—over all or part of the territory of the city.

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

In connection with the foregoing, it should be pointed out that the term "county" appears as the designation of independent governmental units in the 18 following cities: Chicago, Detroit, Los Angeles, Cleveland, Pittsburgh, Milwaukee, Buffalo, Minneapolis, Cincinnati, Newark, Kansas City (Mo.), Indianapolis, Houston, Seattle, Rochester, Louisville, Portland (Oreg.), and Jersey City.¹ On the other hand, in the 9 following cities the original county governments have been merged with those of the cities: New York, Philadelphia, Baltimore, St. Louis, Boston, Washington, San Francisco, New Orleans, and Denver. It is clear that no basis of comparison of local government would be afforded within this group of cities unless the previously discussed method of apportioning the finances of overlapping units or counties was pursued. The data for cities of these two groups, however, are not comparable with those for cities of group III, with the exception of those for Columbus, to which attention is called in footnote 1, and the autonomous cities of Richmond and Norfolk.

¹Columbus, Ohio, newly added to the group having a population over 300,000, should show an independent county government. No county figures, however, have been included for the reason that when the report for Columbus was compiled, its population status was unknown, and data for Franklin county were not obtained.

Groups of cities.—The statistical data presented in this report are arranged in three principal population groups, for each of which, as well as for the entire 94 cities, totals are given. Group I includes cities having a population of 500,000 and over; group II, cities having a population of 300,000 and less than 500,000; and group III, cities having a population of 100,000 and less than 300,000. This grouping is based upon the estimated population of the city as at July 1, 1938. This estimate discloses that four cities—Waterbury, Lynn, Evansville, and El Paso—have a population less than 100,000. They are, however, included in this report since the data relating to each of them were compiled before the 1940 census returns, and the estimates as at July 1, 1938 based thereon, were released. Data for the city and county of Honolulu are not included in the group or grand totals of the 94 cities.

In the tables of this report, with the exception of tables 27 and 28, the cities are arranged in the order of their estimated population and each is given a number corresponding to its position in the table. For convenience in finding a given city's position in any table, there is shown on this page a list of the cities arranged alphabetically by States, with the number assigned to each. The type or plan of city government effective in 1938 also is indicated.

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

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

¹ Commission plan of government.

² Council-manager or commission-manager plan of government

NOTE: Unless otherwise noted, during 1938 the cities listed operated under the mayor-council plan.

Procuring the data.— The information presented in this report is not the result of a mail canvass. The statistics were obtained in city and other local government fiscal offices with the close cooperation of the local officials, being gathered either by Bureau agents or by local agents.

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

"Local agents" are of two types, namely, municipal employees and nonofficial citizens. A municipal employee may be a person in the city controller's office, for example; a citizen may be a private accountant or other qualified individual. Whichever of the two types is used, a local agent is selected by correspondence with the local finance officer and other officials familiar with the financial administration of the city, the purpose being to appoint the best qualified person available, and he is then appointed by the Director a special agent of the Bureau. The local agents are paid at the rate of \$6.00 a day for the number of days required to compile the report, the number of such days being determined by the Bureau of the Census from previous years' experience. The report is mailed to Washington when completed and is then reviewed—usually at greater length than in the case of a report by a Bureau agent, although not necessarily so, since some of the local agents have had experience in preparing previous city financial reports for the Bureau of the Census.²

When the report on any particular city is edited and tabulated, an individual city report is printed and sent to all names on the mailing list. This procedure allows the data on any particular city to become available many months before copy for the final detailed report can be prepared and the finished volume received from the press.³

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

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

During 1938, the unit of government administering certain local services and maintaining the records of revenues and expenditures thereof, such as outdoor relief, varied among the cities. If administered by Federal or State agencies, the figures are not included in this report, which is limited to the official records of cities and overlying independent local units. The differing practice resulted in a wide variation in the statistics of revenues and payments for these services among the cities, which should be recognized in using the figures for comparisons.

Purpose of report.— The specific purpose of the reports in this series is twofold: (a) To make financial statistics of local governments available to those persons who have an economic interest in municipal activities, especially

² The two methods outlined were used also to compile the annual *Financial Statistics of States, 1938*. For the 1938 reports, both for States and for cities, a third method was also employed, using "Bureau-instructed agents." "Bureau-instructed agents" are local persons selected by a regular Bureau field man and instructed on the job in the methods and technique of compiling the report. Such agent is paid on a per diem basis, \$6.00 each day, for the number of working days required to complete the job.

³ Beginning with the 1938 series, the data on *Financial Statistics of Cities* are presented in three separate volumes. The individual city reports and the 94-city consolidation constitute Volume 1; the Summary Bulletin, containing general comparative data for the 94 cities, is Volume 2; and the detailed report is Volume 3.

officials engaged in planning and projecting municipal programs, preparing economic analyses, making estimates of national income and national wealth, and considering relationships among the three levels of government—Federal, State, and local; (b) to present municipal financial data in a detailed form useful to those persons who have a localized and comparative interest in one or more individual cities, especially taxpayers, investors, administrators, and political scientists. The report also is of use to Federal and State officials concerned with loans or grants to municipalities. These purposes perhaps may be accomplished directly through personal study of the reports in this series or indirectly through interpretations and recommendations of practical students of civic affairs and of local civic bodies.

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

TABLE 1

Year of incorporation as a city.—In the first column of table 1 are given the years in which the 94 municipalities included in this study were organized as cities.

Date of close of fiscal year.—The date shown is the close of the year of the city corporation, even though independent governmental units or independently administered funds may have fiscal years which do not coincide with the fiscal year of the city.

Population.—The figures on population are furnished to the Division of State and Local Government by the Division of Population. The estimated population as at July 1, 1938, as shown in the table, is employed as the basis for the per capita data presented in this report, and represents estimates interpolated between the 1930 and the 1940 census returns. The aggregate of such estimates covering the 94 cities as at July 1, 1938 was 37,789,000.

Table 1 discloses that four cities—Waterbury, Lynn, Evansville, and El Paso—have a population less than 100,000. They are included in this report, however, since the information relating to each of them was compiled before the change in their population status was known.

In separate columns is shown the population of each city as enumerated at the decennial censuses of 1940, 1930, and 1920.

Area.—The data on area of the cities are furnished to the Division of State and Local Government by the Division of Geography. These data show the land area subject to the administration of the city corporation on July 1, 1938.

In some instances, as in the case of Washington, D. C., a change in area from that previously shown may not be due to an addition or detachment of territory but to a recent and more accurate survey.

TABLE 2

Information on the number of municipal employees—first made available in the 1938 issue of this series of reports—was collected on a functional basis for 1938, supplemented by pay roll data. As with other tables in this report, the figures include a proportionate part of the employee and pay roll data of all independent units of local government covered as part of the "city." These figures are presented in table 2.

Number of employees and amount of pay rolls.—The number of employees of 71 cities, as at April 1, 1938 is reported, with a separation of full-time employees from part-time. Except where otherwise noted, school employees have been included, but persons on work relief and employees of contractors were excluded from the report on the ground that they are not public employees, strictly speaking.

Data on the amount of pay rolls for the calendar year 1938, which were available for 71 cities, are also shown in table 2. In comparing pay roll figures with number of employees reported, it should be remembered that part-time

FINANCIAL STATISTICS OF CITIES

TABLE 1.—YEAR OF INCORPORATION, FISCAL YEAR, POPULATION, AND AREA: 1938

City number	CITY	Year of incorporation as a city	Date of close of fiscal year	POPULATION			Land area (acres) July 1, 1938	
				Estimated as at July 1, 1938	Decennial census			
					Apr. 1, 1940	Apr. 1, 1930		Jan. 1, 1920
	Grand total			37,790,400	58,172,441	36,425,638	29,497,009	2,793,968.1
	Group I			22,119,900	22,367,825	21,315,411	17,264,019	1,098,452.5
	Group II			5,259,500	5,290,361	5,071,289	4,256,318	536,081.0
	Group III			10,411,000	10,514,255	10,038,938	7,976,672	1,159,434.6

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

1	New York, N. Y.	1653	Dec. 31, 1938	7,363,200	7,454,995	6,930,446	5,620,048	191,360.0
2	Chicago, Ill.	1837	Dec. 31, 1938	3,357,900	3,396,806	3,376,438	2,701,705	132,267.2
3	Philadelphia, Pa.	1683	Dec. 31, 1938	1,934,800	1,931,334	1,950,961	1,823,779	81,920.0
4	Detroit, Mich.	1824	June 30, 1938	1,571,600	1,623,452	1,568,662	993,678	88,255.6
5	Los Angeles, Calif.	1851	June 30, 1938	1,457,700	1,504,277	1,238,048	576,673	287,594.0
6	Cleveland, Ohio	1836	Dec. 31, 1938	882,200	878,336	900,429	796,841	46,774.0
7	Baltimore, Md.	1796	Dec. 31, 1938	849,600	859,100	804,874	733,826	50,380.8
8	St. Louis, Mo.	1822	Apr. 12, 1938	817,100	816,048	821,960	772,897	39,276.8
9	Boston, Mass.	1822	Dec. 31, 1938	786,400	770,816	781,188	748,060	28,096.0
10	Pittsburgh, Pa.	1816	Dec. 31, 1938	671,300	671,659	669,817	588,343	33,365.2
11	San Francisco, Calif.	1850	June 30, 1938	634,500	634,556	634,394	506,676	26,880.0
12	Washington, D. C.	1802	June 30, 1938	632,300	663,091	486,869	437,571	39,273.0
13	Milwaukee, Wis.	1846	Dec. 31, 1938	585,900	587,472	578,249	457,147	27,748.9
14	Buffalo, N. Y.	1832	June 30, 1938	575,400	575,901	573,076	506,775	25,261.0

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

15	New Orleans, La.	1805	Dec. 31, 1938	488,300	494,537	458,762	387,219	127,806.0
16	Minneapolis, Minn.	1867	Dec. 31, 1938	487,500	492,370	464,356	380,582	34,443.3
17	Cincinnati, Ohio	1819	Dec. 31, 1938	462,100	455,610	451,160	401,247	46,022.0
18	Newark, N. J.	1836	Dec. 31, 1938	432,000	429,760	442,337	414,524	10,927.0
19	Kansas City, Mo.	1853	Apr. 30, 1938	399,300	399,178	399,746	324,410	37,395.2
20	Indianapolis, Ind.	1831	Dec. 31, 1938	383,000	386,972	364,161	314,194	33,600.0
21	Houston, Tex.	1839	Dec. 31, 1938	368,400	384,514	292,352	138,276	46,496.8
22	Seattle, Wash.	1869	Dec. 31, 1938	367,800	368,302	365,583	315,312	43,840.0
23	Rochester, N. Y.	1834	Dec. 31, 1938	325,500	324,975	328,132	295,750	21,924.8
24	Louisville, Ky.	1824	Aug. 31, 1938	317,100	319,077	307,745	234,891	23,024.0
25	Denver, Colo.	1859	Dec. 31, 1938	316,400	322,412	287,861	256,491	37,065.0
26	Portland, Oreg.	1851	Nov. 30, 1938	304,800	305,394	301,815	258,288	40,614.4
27	Jersey City, N. J.	1827	Dec. 31, 1938	303,900	301,173	316,715	298,103	8,320.0
28	Columbus, Ohio	1816	Dec. 31, 1938	303,400	306,087	290,564	237,031	24,580.5

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

29	Oakland, Calif.	1854	June 30, 1938	299,000	302,163	284,063	216,261	34,023.0
30	Atlanta, Ga.	1847	Dec. 31, 1938	296,700	302,288	270,366	200,616	21,932.8
31	Dallas, Tex.	1856	Sept. 30, 1938	288,700	294,734	260,475	158,976	26,162.4
32	Memphis, Tenn.	1849	Dec. 31, 1938	286,000	292,942	253,143	162,351	29,209.6
33	St. Paul, Minn.	1854	Dec. 31, 1938	284,900	287,736	271,606	234,698	33,423.0
34	Toledo, Ohio	1837	Dec. 31, 1938	283,800	282,349	290,718	243,164	23,304.4
35	Birmingham, Ala.	1871	Aug. 31, 1938	266,200	267,583	259,678	178,806	32,128.4
36	San Antonio, Tex.	1837	May 31, 1938	249,900	253,854	231,542	161,379	22,860.5
37	Providence, R. I.	1832	Sept. 30, 1938	249,200	253,504	252,981	237,595	11,462.0
38	Akron, Ohio	1836	Dec. 31, 1938	246,500	244,791	255,040	208,435	34,465.0
39	Omaha, Nebr.	1857	Dec. 31, 1938	222,100	223,844	214,006	191,601	24,917.8
40	Dayton, Ohio	1841	Dec. 31, 1938	209,000	210,718	200,982	152,559	15,175.7
41	Syracuse, N. Y.	1848	Dec. 31, 1938	206,600	205,967	209,326	171,717	16,000.6
42	Oklahoma City, Okla.	1891	June 30, 1938	201,100	204,424	185,389	91,295	16,099.1
43	San Diego, Calif.	1850	June 30, 1938	193,700	203,341	147,995	74,361	60,996.7
44	Worcester, Mass.	1848	Dec. 31, 1938	192,600	193,694	195,311	179,754	23,806.0
45	Richmond, Va.	1782	Jan. 31, 1939	191,300	193,042	182,929	171,667	15,360.0
46	Fort Worth, Tex.	1872	Sept. 30, 1938	175,200	177,662	163,447	106,482	29,696.0
47	Youngstown, Ohio	1868	Dec. 31, 1938	168,100	167,720	170,002	132,358	21,544.0
48	Hartford, Conn.	1784	Mar. 31, 1938	165,900	166,267	164,072	138,036	10,162.9
49	Nashville, Tenn.	1806	Dec. 31, 1938	165,000	167,402	153,866	118,342	13,583.6
50	Jacksonville, Fla.	1822	Dec. 31, 1938	163,600	173,065	129,549	91,558	19,332.6
51	Grand Rapids, Mich.	1850	Mar. 31, 1938	162,400	164,292	168,592	137,634	14,735.0

TABLE 1.—YEAR OF INCORPORATION, FISCAL YEAR, POPULATION, AND AREA: 1938—Continued

City number	CITY	Year of incorporation as a city	Date of close of fiscal year	POPULATION			Land area (acres) July 1, 1938	
				Estimated as at July 1, 1938	Decennial census			
					Apr. 1, 1940	Apr. 1, 1930		Jan. 1, 1920
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
52	New Haven, Conn.-----	1784	Dec. 31, 1938	161,000	160,605	162,655	162,537	11,460.0
53	Long Beach, Calif.-----	1897	June 30, 1938	160,400	164,271	142,032	55,593	19,312.9
54	Des Moines, Iowa-----	1857	Mar. 31, 1938	156,800	159,819	142,559	126,468	34,310.3
55	Miami, Fla.-----	1896	June 30, 1938	156,500	172,172	110,637	29,571	19,386.0
56	Springfield, Mass.-----	1852	Dec. 31, 1938	149,600	149,554	149,900	129,614	20,288.0
57	Flint, Mich.-----	1855	June 30, 1938	148,800	151,543	156,492	91,599	18,771.8
58	Salt Lake City, Utah-----	1851	Dec. 31, 1938	148,200	149,934	140,267	118,110	33,513.2
59	Bridgeport, Conn.-----	1836	Mar. 31, 1938	147,100	147,121	146,716	143,555	9,370.0
60	Tulsa, Okla.-----	1903	June 30, 1938	142,000	142,157	141,258	72,075	13,186.9
61	Norfolk, Va.-----	1845	Dec. 31, 1938	141,800	144,332	129,710	115,777	17,920.0
62	Yonkers, N. Y.-----	1872	Dec. 31, 1938	141,200	142,598	134,646	100,176	11,000.0
63	Scranton, Pa.-----	1866	Dec. 31, 1938	140,900	140,404	143,433	137,783	12,361.7
64	Paterson, N. J.-----	1851	Dec. 31, 1938	139,500	139,656	138,513	135,875	5,157.0
65	Albany, N. Y.-----	1686	Dec. 31, 1938	130,000	130,577	127,412	113,344	12,186.8
66	Kansas City, Kans.-----	1686	Dec. 31, 1938	126,900	121,458	121,857	101,177	12,938.2
67	Chattanooga, Tenn.-----	1851	Sept. 30, 1938	126,700	128,163	119,798	57,895	17,548.8
68	Trenton, N. J.-----	1792	Dec. 31, 1938	124,500	124,697	123,556	119,289	4,630.0
69	Spokane, Wash.-----	1863	Dec. 31, 1938	120,900	122,001	115,514	104,437	26,547.2
70	Fort Wayne, Ind.-----	1839	Dec. 31, 1938	117,800	118,410	114,946	86,549	10,955.0
71	Camden, N. J.-----	1828	Dec. 31, 1938	117,700	117,536	118,700	116,309	5,554.0
72	Erie, Pa.-----	1851	Jan. 3, 1939	116,800	116,955	115,967	93,372	10,368.0
73	Fall River, Mass.-----	1854	Dec. 31, 1938	116,100	115,428	115,274	120,465	21,056.0
74	Cambridge, Mass.-----	1846	Dec. 31, 1938	113,500	110,879	113,643	109,694	3,968.0
75	Wilmington, Del.-----	1832	June 30, 1938	111,500	112,504	106,697	110,168	6,245.0
76	Elizabeth, N. J.-----	1855	Dec. 31, 1938	110,700	109,912	114,589	95,783	6,231.9
77	Reading, Pa.-----	1847	Jan. 3, 1939	110,700	110,568	111,171	107,784	6,119.2
78	Knoxville, Tenn.-----	1815	Dec. 31, 1938	110,500	111,580	105,802	77,818	16,896.0
79	New Bedford, Mass.-----	1847	Dec. 31, 1938	110,200	110,341	112,597	121,217	12,180.0
80	Gary, Ind.-----	1909	Dec. 31, 1938	109,700	111,719	100,426	55,378	25,811.4
81	Tacoma, Wash.-----	1875	Dec. 31, 1938	109,000	109,408	106,817	96,965	29,728.0
82	Canton, Ohio-----	1854	Dec. 31, 1938	107,800	108,401	104,906	87,091	8,901.6
83	Wichita, Kans.-----	1871	Dec. 31, 1938	107,500	114,966	111,110	72,217	13,489.0
84	Tampa, Fla.-----	1887	May 31, 1938	105,500	108,591	101,161	51,608	12,160.0
85	Peoria, Ill.-----	1845	Dec. 31, 1938	105,100	105,087	104,969	76,121	8,218.8
86	South Bend, Ind.-----	1865	Dec. 31, 1938	101,800	101,268	104,193	70,963	10,793.2
87	Somerville, Mass.-----	1871	Dec. 31, 1938	101,700	102,177	103,908	93,091	2,496.0
88	Duluth, Minn.-----	1870	Dec. 31, 1938	101,100	101,065	101,463	98,917	39,897.6
89	Lowell, Mass.-----	1836	Dec. 31, 1938	101,000	101,589	100,234	112,759	8,576.0
90	Utica, N. Y.-----	1832	Dec. 31, 1938	100,700	100,518	101,740	94,156	10,258.0
91	Waterbury, Conn. ¹ -----	1853	Dec. 31, 1938	99,400	99,314	99,902	91,715	17,981.0
92	Lynn, Mass.-----	1850	Dec. 31, 1938	99,100	98,123	102,320	99,148	6,720.0
93	Evansville, Ind.-----	1847	Dec. 31, 1938	98,000	97,062	102,249	85,264	5,577.0
94	El Paso, Tex.-----	1873	Feb. 28, 1938	97,800	96,810	102,421	77,560	6,549.0
	Honolulu, Hawaii ² -----	1907	Dec. 31, 1938	248,600	258,256	202,923	123,527	41,544.0

¹ Included because the estimated population at the middle of its fiscal year 1930 was over 100,000.² Not included in group or grand totals.

FINANCIAL STATISTICS OF CITIES

TABLE 2.—EMPLOYEES AND PAY

(Pay rolls)

City number	CITY	ALL MAJOR FUNCTIONS			I.—GENERAL ADMINISTRA- TRATIVE, LEGISLATIVE, AND JUDICIAL			II.—PUBLIC SAFETY		
		Number of em- ployees, Apr. 1, 1938		Pay roll for fis- cal year ended in 1938	Number of em- ployees, Apr. 1, 1938		Pay roll for fis- cal year ended in 1938	Police department		Pay roll for fis- cal year ended in 1938
		Full time	Part time		Full time	Part time		Number of employees, Apr. 1, 1938	Full time	
				Full time			Part time			
	Grand total	¹ 447,578	¹ 28,638	¹ \$825,733	28,350	7,900	\$66,058	45,803	491	\$97,728
	Group I	273,496	17,095	538,689	20,018	6,876	49,701	32,962	10	72,542
	Group II	68,465	3,928	107,729	3,732	572	7,122	3,794	96	7,006
	Group III	105,617	7,615	179,315	4,600	652	9,235	9,047	385	18,180

GROUP I.—CITIES HAVING A

1	New York, N. Y. ²									
2	Chicago, Ill.	³ 52,020	³ 2,208	³ \$109,854	4,594	747	\$15,428	7,141		\$17,709
3	Philadelphia, Pa.	30,816	219	54,630	3,430	80	8,459	4,906		10,269
4	Detroit, Mich.	32,355	28	66,226	1,894	28	5,381	4,262		11,020
5	Los Angeles, Calif.	⁶ 31,749	⁶ 805	⁷ 61,936	1,056	2	2,206	2,696		6,290
6	Cleveland, Ohio	16,727	745	32,702	1,156	127	2,855	1,899		4,123
7	Baltimore, Md.	14,790	690	28,808	1,082	4	1,918	1,899		4,289
8	St. Louis, Mo.	15,016	5,187	26,284	1,067	4,848	2,525	2,394		4,895
9	Boston, Mass.	18,453	1,696	38,452	1,449	29	3,496	2,488		5,200
10	Pittsburgh, Pa.	13,024	2,318	25,183	1,560	586	2,798	1,267	3	2,913
11	San Francisco, Calif.	10,442	873	24,077	959	183	2,939	1,323	7	3,291
12	Washington, D. C.	13,185	1,021	¹² 25,087	879	3	(²)	1,405		(²)
13	Milwaukee, Wis.	11,804	1,285	22,392	892	39	1,698	1,282		2,545
14	Buffalo, N. Y.	¹³ 13,115	¹² 20	¹² 23,077	(²)	(²)	(²)	(²)	(²)	(²)

GROUP II.—CITIES HAVING A

15	New Orleans, La.	7,596	453	\$10,625	951		\$1,519	848	53	\$1,471
16	Minneapolis, Minn. ²				(²)	(²)	(²)	(²)	(²)	(²)
17	Cincinnati, Ohio	⁸ 8,938	⁸ 257	⁹ 12,670	(²)	(²)	(²)	(²)	(²)	(²)
18	Newark, N. J.	¹¹ 11,566	¹ 365	¹ 12,523	761	226	1,573	757		1,248
19	Kansas City, Mo.	8,088	415	10,887						
20	Indianapolis, Ind. ²				347	19	738	401	41	735
21	Houston, Tex.	4,812	240	7,949						
22	Seattle, Wash. ²									
23	Rochester, N. Y.	7,391	412	13,705	498	65	1,176	527		1,088
24	Louisville, Ky. ²									
25	Denver, Colo.	5,419	27	9,466	532	27	944	436		844
26	Portland, Oreg.	4,514	1,003	8,543	562	235	1,021	517	2	1,010
27	Jersey City, N. J.	¹⁶ 6,857	¹² 456	¹⁵ 15,155	(²)	(²)	(²)	(²)	(²)	(²)
28	Columbus, Ohio	3,274	320	6,207	81		151	308		609

GROUP III.—CITIES HAVING A

29	Oakland, Calif. ²									
30	Atlanta, Ga. ²									
31	Dallas, Tex.	4,153	(¹²)	\$5,943	163	(¹²)	\$326	326	(¹²)	\$567
32	Memphis, Tenn. ²									
33	St. Paul, Minn. ²									
34	Toledo, Ohio	¹⁴ 4,785	(¹²)	¹⁸ 8,022	(²)	(²)	(²)	(²)	(²)	(²)
35	Birmingham, Ala.	3,068	251	4,104	99	6	199	249	1	489
36	San Antonio, Tex.	3,593	316	4,894	124	24	244	245	33	406
37	Providence, R. I.	4,919	443	8,813	237	121	578	568		1,262
38	Akron, Ohio	3,540	93	5,840	125		293	209	68	401
39	Omaha, Nebr.	2,633	15	3,963	64		155	293		492
40	Dayton, Ohio	2,548	245	4,335	135	12	255	203	13	397
41	Syracuse, N. Y. ²									
42	Oklahoma City, Okla.	2,788	¹ 151	¹³⁴ 4,399	81	(²)	160	256	(²)	469
43	San Diego, Calif.	2,472	395	¹⁴² 2,124	200	9	439	229		501
44	Worcester, Mass. ²									
45	Richmond, Va.	3,076	533	4,554	198		456	288		536
46	Ft. Worth, Tex.	¹⁵ 1,549	¹⁶ 115	¹⁶² 2,021	(²)	(²)	(²)	(²)	(²)	(²)
47	Youngstown, Ohio	2,112	134	4,001	54		110	209		338

See footnotes at end of table.

ROLLS, BY MAJOR FUNCTIONS: 1938

expressed in thousands)

II.—PUBLIC SAFETY—Continued					III.—HIGHWAYS				IV.—SANITATION AND WASTE REMOVAL				City number
Fire department			Other protection		Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938			
Number of employees, Apr. 1, 1938	Pay roll for fiscal year ended in 1938		Number of employees, Apr. 1, 1938	Pay roll for fiscal year ended in 1938	Full time	Part time		Full time	Part time				
Full time	Part time		Full time	Part time	Full time	Part time	Full time	Part time					
29,239	113	\$65,953	3,824	77	\$7,286	24,915	2,829	\$58,777	23,415	1,676	\$40,080		
17,293	5	39,543	2,547	32	5,025	16,442	1,732	27,103	14,251	1,238	28,245		
3,375	45	6,321	596	7	895	3,130	566	4,128	3,115	185	3,287		
8,571	63	18,068	681	38	1,365	5,341	731	7,547	6,049	255	8,568		

POPULATION OF 500,000 AND OVER

2,848	---	\$7,853	584	---	\$1,514	3,849	744	\$7,061	³ 3,309	³ 427	³ \$5,911	1
1,863	---	4,432	373	---	---	3,509	56	4,543	(⁴)	(⁴)	(⁴)	2
1,833	---	4,897	159	---	434	1,632	---	3,117	2,111	---	4,054	3
1,842	---	4,569	331	3	706	1,173	155	2,655	1,227	3	2,291	4
1,114	---	2,771	93	3	178	893	120	1,989	1,431	---	1,556	5
1,473	---	2,756	(²)	(²)	(²)	1,228	---	1,039	1,247	---	7,908	6
977	2	2,094	117	16	245	533	47	870	656	18	797	7
1,560	---	3,411	153	---	358	919	---	1,740	1,085	6	1,914	8
855	---	2,047	98	---	309	957	423	1,958	264	15	652	9
1,214	5	3,040	151	3	390	204	14	501	425	34	893	10
301	(²)	(²)	397	7	(²)	569	29	(²)	1,475	186	(²)	11
813	(²)	1,674	81	---	196	976	144	1,631	991	583	2,181	12
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	50	16	109	13
												14

POPULATION OF 300,000 TO 500,000

679	45	\$1,183	340	---	\$451	575	---	\$582	1,315	49	\$1,161	15
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	16
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	17
510	---	687	72	6	99	513	---	518	651	---	437	18
403	---	669	18	---	35	575	1	754	127	9	180	19
---	---	---	---	---	---	---	---	---	---	---	---	20
512	---	1,108	48	---	85	364	75	500	599	125	886	21
---	---	---	---	---	---	---	---	---	---	---	---	22
410	---	809	51	---	50	577	---	750	66	---	106	23
538	---	1,224	45	1	119	426	25	509	80	---	72	24
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	25
323	---	640	42	---	59	100	265	514	277	---	425	26
												27
												28

POPULATION OF 100,000 TO 300,000

---	---	---	---	---	---	---	---	---	---	---	---	29
73	(¹²)	\$690	29	(¹²)	\$81	159	(¹²)	\$178	212	(¹²)	\$247	30
---	---	---	---	---	---	---	---	---	---	---	---	31
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	32
274	1	564	27	---	46	68	2	68	223	1	175	33
---	---	---	---	---	---	---	---	---	---	---	---	34
292	2	459	35	---	56	177	36	221	326	9	333	35
472	---	1,062	26	---	65	604	---	518	458	20	650	36
176	---	357	10	---	20	224	---	353	176	---	324	37
290	2	495	13	8	30	159	---	130	52	---	78	38
209	16	438	10	---	21	174	30	237	127	19	225	39
---	---	---	---	---	---	---	---	---	---	---	---	40
251	(²)	421	27	(²)	46	86	(²)	95	149	(²)	251	41
202	---	465	20	5	57	82	---	(²)	120	---	136	42
---	---	---	---	---	---	---	---	---	---	---	---	43
344	(²)	593	36	(²)	76	116	(²)	128	275	(²)	565	44
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	45
156	---	318	24	---	34	159	40	242	---	---	---	46
												47

FINANCIAL STATISTICS OF CITIES

TABLE 2.—EMPLOYEES AND PAY

(Pay rolls)

City number	CITY	ALL MAJOR FUNCTIONS		I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL				II.—PUBLIC SAFETY		
		Number of employees, Apr. 1, 1938		Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938		Police department		
		Full time	Part time	Full time	Part time	Full time	Part time	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938
								Full time	Part time	
48	Hartford, Conn.	3,226	544	\$6,787	165	71	\$477	281	85	\$841
49	Nashville, Tenn. ²									
50	Jacksonville, Fla.	2,603		3,374	33		53	208		372
51	Grand Rapids, Mich.	2,299	209	4,046	96	1	189	203		370
52	New Haven, Conn.	2,892	313	5,350	156	60	312	366	30	835
53	Long Beach, Calif.	2,507	1,333	15,572	(²)	(²)	(²)	(²)	(²)	(²)
54	Des Moines, Iowa ²									
55	Miami, Fla. ²									
56	Springfield, Mass. ¹⁶	2,968	165	5,851	100	31	226	310	5	675
57	Flint, Mich. ²									
58	Salt Lake City, Utah ²									
59	Bridgeport, Conn. ²									
60	Tulsa, Okla.	1,699		2,657	53		119	166		252
61	Norfolk, Va.	2,058	78	2,903	153	12	297	244		430
62	Yonkers, N. Y.	3,120	15	7,242	166	4	604	314	3	916
63	Scranton, Pa.	1,806	180	3,272	51	17	99	172	1	340
64	Paterson, N. J.	2,072	109	4,512	267	28	324	241	15	512
65	Albany, N. Y. ²									
66	Kansas City, Kans. ²									
67	Chatanooga, Tenn. ²									
68	Trenton, N. J.	1,810	429	3,557	93	57	176	239		550
69	Spokane, Wash.	1,292	184	2,855	83		177	132		243
70	Fort Wayne, Ind.	17,782	(²)	171,571	(²)	(²)	(²)	(²)	(²)	(²)
71	Camden, N. J.	1,810	27	3,083	116		244	223		428
72	Erie, Pa.									
73	Fall River, Mass.	1,595	24	2,395	89		136	196	6	344
74	Cambridge, Mass.	2,243	231	4,748	127	43	298	221	17	513
75	Wilmington, Del.	1,864	19	2,724	127		158	164		355
76	Elizabeth, N. J.	1,580	161	3,279	(²)	(²)	(²)	(²)	(²)	(²)
77	Reading, Pa.	1,521	107	2,772	78	3	145	169		278
78	Knoxville, Tenn.	1,807	40	2,279	82	3	119	163		283
79	New Bedford, Mass.	1,660	102	2,895	125	40	162	211	10	370
80	Gary, Ind. ²									
81	Tacoma, Wash.	1,526	197	2,867	80	4	153	114	1	244
82	Canton, Ohio	1,290	100	2,202	53		72	117	48	242
83	Wichita, Kans.	1,508	251	2,400	31	13	49	118	2	197
84	Tampa, Fla.	1,838		1,897	85		105	106		182
85	Peoria, Ill.	1,299	399	2,148	53	28	56	141		232
86	South Bend, Ind.	1,073	129	2,179	24	12	44	107		216
87	Somerville, Mass.	1,437	52	3,032	99	10	178	161		353
88	Duluth, Minn.	1,595	100	2,903	105	4	240	135	1	260
89	Lowell, Mass. ²									
90	Utica, N. Y.	1,672	115	3,085	98	18	210	173		344
91	Waterbury, Conn.	1,611	151	3,066	155	5	280	169	28	402
92	Lynn, Mass.	1,643	26	2,964	90	3	145	171	16	345
93	Evansville, Ind.	1,285	110	2,224	25	15	62	142	2	279
94	El Paso, Tex.	1,392	24	1,812	44		91	95		155
	Honolulu, Hawaii ²									

See footnotes at end of table.

ROLLS, BY MAJOR FUNCTIONS: 1938—Continued
 expressed in thousands)

II.—PUBLIC SAFETY—Continued					III.—HIGHWAYS				IV.—SANITATION AND WASTE REMOVAL				City number
Fire department			Other protection		Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938			
Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Full time		Part time	Full time		Part time		
Full time	Part time		Full time	Part time			Full time			Part time		Full time	

OF 100,000 TO 500,000—Continued

514	14	\$709	23	1	\$56	152	-----	\$250	287	-----	\$410	48
194	-----	449	-----	-----	-----	302	-----	392	290	-----	375	49
230	-----	430	18	-----	35	101	11	146	113	9	171	50
314	15	666	15	4	56	176	-----	168	204	5	180	51
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	52
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	53
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	54
350	-----	799	20	2	52	60	8	187	197	49	551	55
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	56
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	57
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	58
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	59
147	-----	310	10	-----	17	63	-----	66	68	-----	92	60
255	1	441	12	3	30	74	10	113	181	15	214	61
179	-----	543	25	-----	57	121	-----	186	530	-----	889	62
206	-----	392	13	2	14	90	10	93	87	2	184	63
214	-----	622	-----	-----	-----	141	40	222	(⁴)	(⁴)	(⁴)	64
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	65
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	66
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	67
213	4	481	22	-----	50	93	129	135	97	17	158	68
165	-----	290	12	-----	23	37	102	164	50	36	159	69
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	70
163	-----	327	21	-----	42	69	-----	83	111	-----	150	71
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	72
175	1	310	8	-----	14	43	1	65	33	-----	56	73
213	-----	496	18	-----	40	221	-----	699	328	55	423	74
163	-----	316	(²)	(²)	(²)	179	-----	206	151	-----	137	75
(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	76
69	-----	106	5	-----	10	83	1	118	102	3	133	77
140	-----	260	7	2	11	64	2	65	125	5	88	78
186	-----	329	18	-----	33	128	-----	205	26	-----	166	79
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	80
177	4	380	12	-----	21	177	34	245	67	2	156	81
94	-----	173	4	-----	8	141	21	194	40	-----	53	82
125	-----	223	10	-----	15	18	-----	30	81	1	37	83
93	-----	170	12	-----	13	84	-----	107	152	-----	166	84
127	-----	210	26	8	33	27	211	145	93	5	125	85
133	-----	279	23	3	46	54	-----	97	9	-----	15	86
168	-----	376	26	-----	59	115	-----	173	102	-----	169	87
135	-----	320	9	-----	20	119	-----	198	52	2	86	88
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	89
190	-----	383	23	-----	38	115	2	156	53	-----	80	90
189	-----	396	6	-----	14	213	39	243	16	-----	20	91
222	-----	485	13	-----	27	37	-----	141	125	-----	195	92
158	5	311	9	-----	18	48	2	63	55	2	72	93
131	-----	242	6	-----	9	28	-----	24	106	-----	99	94
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

FINANCIAL STATISTICS OF CITIES

TABLE 2.—EMPLOYEES AND PAY

(Pay rolls)

City number	CITY	V.—CONSERVATION OF HEALTH			VI.—HOSPITALS			VII.—CHARITIES		
		Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938
		Full time	Part time		Full time	Part time		Full time	Part time	
	Grand total—	8,100	174	\$12,953	21,549	685	\$21,118	10,960	524	\$13,723
	Group I—	5,659	28	8,972	10,942	540	17,536	7,747	143	9,797
	Group II—	678	27	1,029	2,403	85	1,812	1,336	132	1,696
	Group III—	1,763	119	2,952	2,004	60	1,769	1,877	249	2,230

GROUP I.—CITIES HAVING A

1	New York, N. Y. ²									
2	Chicago, Ill.	945		\$1,774	1,941	14	\$2,869	653		\$998
3	Philadelphia, Pa.	468		672	2,336		1,720	231		226
4	Detroit, Mich.	877		1,595	2,163		2,814	2,068		3,456
5	Los Angeles, Calif.	543		1,053	171		341	11		14
6	Cleveland, Ohio	368		575	1,634		1,391	1,036	26	1,078
7	Baltimore, Md.	739		531	773		558	288		32
8	St. Louis, Mo.	371		518	1,996	36	1,642	133	3	148
9	Boston, Mass.	500	13	964	2,223	266	2,362	1,015	70	1,249
10	Pittsburgh, Pa.	173		347	483	11	568	1,231		1,010
11	San Francisco, Calif.	102	15	661	992	195	1,456	243	38	413
12	Washington, D. C.	371		(²)	777	4	(²)	100		(²)
13	Milwaukee, Wis.	202		282	1,453	14	1,815	718	6	1,173
14	Buffalo, N. Y.	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)

GROUP II.—CITIES HAVING A

15	New Orleans, La.	172	7	\$218	15		\$12	57		\$52
16	Minneapolis, Minn. ²									
17	Cincinnati, Ohio	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
18	Newark, N. J.	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
19	Kansas City, Mo.	105		151	1,002		592	97		94
20	Indianapolis, Ind. ²									
21	Houston, Tex.	66		98	368	8	273	66	1	79
22	Seattle, Wash. ²									
23	Rochester, N. Y.	156	8	279	477		416	693	26	984
24	Louisville, Ky. ²									
25	Denver, Colo.	80		119	375		331	209		238
26	Portland, Oreg.	32		56	166	77	189	54	102	61
27	Jersey City, N. J.	6	12	15	(²)	(²)	(²)	19	3	35
28	Columbus, Ohio	61		92				141		153

GROUP III.—CITIES HAVING A

29	Oakland, Calif. ²									
30	Atlanta, Ga. ²									
31	Dallas, Tex.	72	(¹²)	\$111	392	(¹²)	\$210	10	(¹²)	\$13
32	Memphis, Tenn. ²									
33	St. Paul, Minn. ²									
34	Toledo, Ohio	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
35	Birmingham, Ala.	54		85				1		(²)
36	San Antonio, Tex.	125		169				26		34
37	Providence, R. I.	46	19	101	218	4	205	35	9	61
38	Akron, Ohio	75		113				79		69
39	Omaha, Nebr.	29	3	44	4		3			
40	Dayton, Ohio	56	6	98				100		90
41	Syracuse, N. Y. ²									
42	Oklahoma City, Okla.	45	(²)	93	6	(²)	6	4	(²)	7
43	San Diego, Calif.	27	1	64						
44	Worcester, Mass. ²									
45	Richmond, Va.	57		95	81		65	96		76
46	Fort Worth, Tex.	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
47	Youngstown, Ohio	32		54	6	4	7			

See footnotes at end of table.

ROLLS, BY MAJOR FUNCTIONS: 1938—Continued

expressed in thousands)

VIII.—CORRECTION			IX.—SCHOOLS				X.—LIBRARIES				XI.—RECREATION				XII.—OTHER				City number
Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938					
Full time	Part time		Full time	Part time		Full time	Part time		Full time	Part time		Full time	Part time						
5,326	53	\$5,171	174,565	8,369	\$325,845	9,168	1,408	\$12,122	15,792	2,487	\$23,603	5,336	484	\$9,379					
2,777	14	4,390	93,570	5,656	192,264	6,198	889	8,193	10,950	1,624	16,728	4,470	161	7,000					
350	12	495	26,689	1,238	41,733	1,350	130	1,660	1,674	219	2,338	493	51	659					
199	7	286	54,126	5,495	91,849	1,732	589	2,269	5,168	644	4,537	1,573	272	1,720					

POPULATION OF 500,000 AND OVER

421	---	\$941	20,755	---	\$39,118	908	---	\$1,204	3,893	276	\$7,068	179	---	\$411	1
204	---	413	12,816	---	22,274	452	36	531	228	47	396	(²)	(²)	(²)	2
191	---	352	11,479	---	22,533	811	---	1,133	284	---	577	2,570	---	4,886	3
174	---	409	11,689	---	25,337	739	---	794	1,001	274	1,561	145	---	308	4
195	1	233	5,095	169	13,579	909	300	1,461	638	---	758	265	---	156	5
57	---	82	4,841	558	8,527	261	128	357	529	---	645	373	---	165	6
190	1	256	5,241	---	10,471	544	---	382	822	203	1,096	175	13	346	7
292	2	771	5,479	996	14,522	490	298	1,023	593	16	1,046	207	---	397	8
167	---	256	5,111	800	11,021	357	25	568	452	455	858	49	---	78	10
183	9	423	3,536	251	8,143	117	100	907	38	---	1,442	86	5	242	11
572	1	(²)	4,366	541	9,306	269	---	(²)	692	155	(²)	412	145	(²)	12
131	---	253	3,182	341	7,435	240	---	321	844	168	1,175	9	---	12	13
(²)	(²)	(²)	(²)	(²)	(²)	301	2	374	67	2	107	(²)	(²)	(²)	14

POPULATION OF 300,000 TO 500,000

22	---	\$21	2,323	178	\$3,585	65	10	\$68	186	111	\$244	48	---	\$58	15
(²)	(²)	(²)	4,566	---	106,005	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	16
(²)	(²)	(²)	4,078	71	1,254	250	10	416	(²)	(²)	(²)	(²)	(²)	(²)	17
131	---	137	2,751	181	4,593	172	2	194	561	---	546	18	---	17	18
60	11	99	2,146	130	3,951	57	9	61	89	---	167	89	11	111	19
70	---	140	2,871	---	6,072	181	49	269	245	58	458	150	6	248	20
24	---	31	2,163	---	4,578	164	---	174	332	---	467	20	---	26	21
33	1	54	1,656	487	3,736	156	40	190	167	---	258	82	53	42	22
(²)	(²)	(²)	2,390	171	4,728	120	8	194	68	17	132	1	1	27	23
10	---	15	1,745	20	3,231	73	2	95	26	33	65	67	---	156	24

POPULATION OF 100,000 TO 300,000

10	(¹²)	\$8	2,154	(¹²)	\$3,274	35	(¹²)	\$45	220	(¹²)	\$193	---	---	---	29
(²)	(²)	(²)	2,103	(¹²)	3,792	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	30
11	---	21	1,859	227	2,212	75	1	78	99	12	126	29	---	\$40	31
9	---	15	1,773	194	2,555	44	3	45	243	15	213	176	---	146	32
---	---	---	2,058	104	3,995	---	---	---	138	64	163	59	102	155	33
13	1	15	2,052	---	3,748	81	24	95	32	---	52	---	---	---	34
---	---	---	1,620	---	2,385	41	---	49	68	2	101	---	---	---	35
26	---	38	1,301	90	2,249	131	40	178	76	19	111	---	---	---	36
9	(²)	14	1,727	(²)	2,446	29	(²)	41	64	(²)	91	74	(²)	108	37
---	---	---	1,376	358	(²)	62	34	105	26	8	62	126	---	184	38
7	---	8	1,295	522	1,622	52	---	53	152	---	124	79	11	157	39
(²)	(²)	(²)	1,549	115	2,021	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	40
---	---	---	1,258	---	2,581	---	---	---	99	35	182	115	55	133	41

TABLE 2.—EMPLOYEES AND PAY

(Pay rolls)

City number	CITY	V.—CONSERVATION OF HEALTH			VI.—HOSPITALS			VII.—CHARITIES		
		Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938
		Full time	Part time		Full time	Part time		Full time	Part time	
48	Hartford, Conn.	88	---	\$155	55	---	\$71	321	184	\$460
49	Nashville, Tenn. ²	---	---	---	---	---	---	---	---	---
50	Jacksonville, Fla.	91	---	145	---	---	---	---	---	---
51	Grand Rapids, Mich.	64	---	99	94	8	91	3	---	4
52	New Haven, Conn.	66	(²)	128	---	---	---	130	11	151
53	Long Beach, Calif.	(²)	(²)	(²)	---	---	---	(²)	(²)	(²)
54	Des Moines, Iowa ²	---	---	---	---	---	---	---	---	---
55	Miami, Fla. ²	---	---	---	---	---	---	---	---	---
56	Springfield, Mass. ^{1a}	48	13	104	42	5	45	170	---	192
57	Flint, Mich. ²	---	---	---	---	---	---	---	---	---
58	Salt Lake City, Utah ²	---	---	---	---	---	---	---	---	---
59	Bridgeport, Conn. ²	---	---	---	---	---	---	---	---	---
60	Tulsa, Okla.	18	---	33	1	---	2	---	---	---
61	Norfolk, Va.	26	---	47	27	6	23	21	7	23
62	Yonkers, N. Y.	60	---	135	54	8	135	129	---	182
63	Scranton, Pa.	9	1	15	9	3	8	---	---	---
64	Paterson, N. J.	48	---	85	26	---	46	---	---	---
65	Albany, N. Y. ²	---	---	---	---	---	---	---	---	---
66	Kansas City, Kans. ²	---	---	---	---	---	---	---	---	---
67	Chattanooga, Tenn. ²	---	---	---	---	---	---	---	---	---
68	Trenton, N. J.	32	4	66	59	5	55	63	3	56
69	Spokane, Wash.	21	---	36	9	---	13	1	---	2
70	Fort Wayne, Ind.	(²)	(²)	(²)	---	---	---	---	---	---
71	Camden, N. J.	22	1	33	27	---	26	78	---	86
72	Erie, Pa. ²	---	---	---	---	---	---	---	---	---
73	Fall River, Mass.	48	---	50	170	6	153	86	10	96
74	Cambridge, Mass.	37	29	92	185	---	179	64	2	91
75	Wilmington, Del.	23	---	22	---	---	---	---	---	---
76	Elizabeth, N. J.	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
77	Reading, Pa.	31	12	56	---	---	---	---	---	---
78	Knoxville, Tenn.	46	---	57	136	6	95	24	8	41
79	New Bedford, Mass.	56	---	70	1	2	3	56	2	73
80	Gary, Ind. ²	---	---	---	---	---	---	---	---	---
81	Tacoma, Wash.	14	2	27	---	---	---	---	---	---
82	Canton, Ohio	15	---	25	---	---	---	14	---	11
83	Wichita, Kans.	19	---	29	---	---	---	---	---	---
84	Tampa, Fla.	56	---	57	181	---	154	15	---	12
85	Peoria, Ill.	26	---	35	33	---	45	50	13	41
86	South Bend, Ind.	14	4	22	---	---	---	---	---	---
87	Somerville, Mass.	(^{1b})	---	46	58	---	14	54	---	76
88	Duluth, Minn.	39	4	52	40	3	29	5	---	5
89	Lowell, Mass. ²	---	---	---	---	---	---	---	---	---
90	Utica, N. Y.	35	8	50	67	---	62	125	---	136
91	Waterbury, Conn.	25	---	44	1	---	2	87	---	72
92	Lynn, Mass.	24	7	44	22	---	20	44	---	66
93	Evansville, Ind.	10	3	17	---	---	---	---	---	---
94	El Paso, Tex.	34	---	53	---	---	---	6	---	3
	Honolulu, Hawaii ²	---	---	---	---	---	---	---	---	---

¹ Not in agreement with sum of detail by functions due to incomplete returns.² Not reported.³ Exclusive of sanitary district.⁴ Included with data for highways.⁵ Includes 8,951 county employees not reported by function.⁶ Includes 368 county employees not reported by function.⁷ Includes \$13,401,833, county pay roll not reported by function.⁸ Exclusive of data for county and park district employees. Not in agreement with sum of detail as only school employees are reported by function.⁹ Exclusive of pay roll for county and park district employees and 1090 employees of University of Cincinnati. Not in agreement with sum of detail as only school pay roll is reported by function.

ROLLS, BY MAJOR FUNCTIONS: 1938—Continued

expressed in thousands)

VIII.—CORRECTION			IX.—SCHOOLS			X.—LIBRARIES			XI.—RECREATION			XII.—OTHER			City number
Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, Apr. 1, 1938		Pay roll for fiscal year ended in 1938	
Full time	Part time		Full time	Part time		Full time	Part time		Full time	Part time		Full time	Part time		

OF 100,000 TO 300,000—Continued

17	2	\$29	1,351	167	\$2,921	---	---	---	161	19	\$545	31	1	\$65	48
(2)	(2)	(2)	1,275	---	1,323	52	---	\$51	158	---	215	(2)	(2)	(2)	49
(2)	(2)	(2)	1,186	116	2,181	83	25	118	65	30	121	41	9	92	50
3	7	7	1,309	117	2,498	60	37	91	95	5	226	18	31	51	51
(2)	(2)	(2)	1,125	350	2,851	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	52
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	53
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	54
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	55
---	---	---	1,209	---	2,679	---	---	---	162	40	306	300	12	35	56
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	57
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	58
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	59
10	---	15	976	---	1,585	38	---	43	135	---	83	14	---	42	60
10	1	15	939	---	1,139	25	10	27	50	9	52	41	4	51	61
13	---	20	1,328	---	3,305	41	---	61	138	---	209	---	---	---	62
---	---	---	1,067	85	2,049	22	10	23	80	49	55	---	---	---	63
---	---	---	1,102	18	2,645	33	10	56	(2)	(2)	(2)	---	---	---	64
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	65
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	66
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	67
---	---	---	813	103	1,703	39	31	68	40	74	66	7	2	12	68
6	---	11	659	---	1,558	55	---	54	62	46	126	(2)	(2)	(2)	69
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	70
---	---	---	725	---	1,299	57	---	72	(2)	(2)	(2)	(2)	(2)	(2)	71
---	---	---	904	17	1,564	26	---	29	33	8	50	17	1	22	72
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	73
---	---	---	665	---	1,065	30	---	30	35	---	47	17	---	30	74
---	1	1	703	55	1,683	44	9	60	60	20	117	22	---	55	75
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	76
7	---	5	966	---	1,411	30	19	49	54	---	85	---	---	---	77
---	---	---	910	34	1,751	36	25	64	(2)	(2)	(2)	(2)	(2)	(2)	78
---	---	---	889	48	1,772	25	3	32	61	36	106	9	1	15	79
---	---	---	940	---	1,177	45	10	54	17	4	17	7	---	---	80
---	---	---	762	37	1,298	39	10	49	30	1	48	22	---	67	81
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	82
---	---	---	795	122	1,503	33	23	56	57	5	83	---	---	---	83
14	---	24	756	12	1,332	16	4	25	26	15	43	---	---	---	84
(2)	(2)	(2)	1,003	192	1,683	37	22	50	(2)	(2)	(2)	64	21	66	85
13	---	11	954	---	823	20	---	15	62	---	79	3	---	3	86
---	---	---	676	64	1,098	29	2	46	17	61	75	1	7	7	87
---	---	---	679	58	1,388	(2)	(2)	(2)	21	40	63	9	12	9	88
---	---	---	750	42	1,469	41	---	62	40	---	43	23	---	16	89
2	---	4	855	47	1,503	41	27	59	56	12	120	4	---	7	90
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	91
---	---	---	702	78	1,484	46	---	64	45	9	78	---	---	---	92
3	---	6	698	71	1,469	29	8	41	40	---	74	2	---	3	93
---	---	---	776	---	1,305	64	---	60	31	---	56	24	---	74	94
---	2	1	727	71	1,235	35	1	49	47	6	80	29	3	36	95
5	---	10	843	23	1,041	13	1	22	73	---	50	10	---	15	96

¹⁰ Exclusive of pay roll for 1090 employees of University of Cincinnati.
¹¹ Employees on May 30, 1938.
¹² Included with full time.
¹³ Includes \$172,769, pay roll for part time employees, not reported by function.
¹⁴ Exclusive of pay rolls for highway and school employees.
¹⁵ For schools only.
¹⁶ All data are for Dec. 31, 1938.
¹⁷ For schools and libraries only.
¹⁸ Included with hospital employees.

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

It is significant that all cities, even of the population groups covered in this study, do not maintain a readily available record of public employment and pay rolls.⁴ It is true that the data might be assembled, at a considerable expenditure of time, from existing pay roll records in the various departments and funds. Even then, however, duplications of names appearing on two or more pay rolls, because of part-time employment in different departments or offices, might occur. An ideal control would be one by a personnel officer having a record of all municipal employees, the dates of their entrance into the service and of their separation from the service, rate and amount of compensation, and related data.⁵

From the functional information shown in table 2 for 67 out of the 94 cities having populations of over 100,000 in 1930, it appears that the most important activities of large city governments in 1938 were: education, which employed about 42 percent of the personnel and used 44 percent of the pay roll of cities for which functional data were available; protection, which required over 18 percent of the personnel and 23 percent of the pay rolls; public works, which occupied about 12 percent of the employees and 11 percent of the pay rolls; health and hospitals, which employed 7 percent of the personnel and slightly less than 5 percent of the pay rolls; and general administration, which occupied an additional 8 percent of the personnel who received 9 percent of the pay rolls. The remaining 13 percent of the employees of large cities were engaged in a variety of other functions, including charities, recreation, libraries, and correction.

It will be noted that the number of police employees was about equal to the number of employees serving the function of fire protection in cities under 300,000 population but that in the largest cities the number of police employees was almost double the number of fire employees.

Variations in average earnings, although not indicative of the general rate of pay, are of interest in showing which functions require the more highly paid personnel and offer the most consistent full-time employment as compared with other functions conducted largely by part-time employees (or, in the case of hospital employment, by a large number of employees who receive a very small cash remuneration). Average earnings by functions were as follows:

General administrative, legislative, and judicial-----	\$1,822	Conservation of health-----	\$1,566
Public safety:		Hospitals-----	958
Police department-----	2,111	Charities-----	1,195
Fire department-----	2,179	Correction-----	1,539
Other protection-----	1,868	Schools-----	1,783
Highways-----	1,398	Libraries-----	1,146
Sanitation and waste removal-----	1,597	Recreation-----	1,291
		Other-----	1,375

Part-time employees have been included together with full-time employees in the computation of the above averages. Therefore, average annual earnings as shown are well below rates of pay for full-time work in the case of those functions—such as highways, sanitation, and schools—that employ a large proportion of part-time employees.

Inauguration of new series.—Beginning in January 1940, the Bureau of the Census inaugurated the State and Local Government Quarterly Employment Survey, which requests by mail canvass a statement of the number of nonschool employees and the amount of monthly pay rolls for four months out of each year from all States, all cities over 5,000 population, all counties over 50,000 population, all townships over 10,000 population, and a representative sample of all other counties, villages, and townships. School employment is being omitted from this quarterly survey, because schools are covered biennially by reports of the United States Office of Education.

⁴The personnel records in State governments are also incomplete.

⁵Forms for instituting and maintaining personnel service-records are presented and described in Public Administration Circular No. 1, W. P. A. Technical Series (August 28, 1937).

PART II. GENERAL GOVERNMENT

(For Public-Service Enterprises, see Part III)

Section A: Revenues

- Table 3.—Summary of revenues, by major sources and by units of municipal government: 1938
Table 4.—Per capita revenues, by major sources: 1938
Table 5.—Percent distribution of revenues, by major sources: 1938
Table 6.—Revenues from general property taxes and other local taxes: 1938
Table 7.—Revenues from licenses and permits: 1938
Table 8.—Revenues from fines, forfeits, and penalties and from use of money and property: 1938
Table 9.—Revenues from shared State taxes, by purpose and source: 1938
Table 10.—Revenues from State grants, by purpose and source: 1938
Table 11.—Revenues from grants from counties and other local units and from the Federal Government, by purpose: 1938
Table 12.—Revenues from private sources, from contributions from public-service enterprises, and from special assessments: 1938
Table 13.—Revenues from charges for current services, by principal services: 1938

Section B: Cost Payments

- Table 14.—Summary of cost payments, by character and by units of municipal government: 1938
Table 15.—Per capita and percent distribution of cost payments, by character: 1938
Table 16.—Cost payments for operation, by functions in detail: 1938
Table 17.—Cost payments for operation, total and per capita, by major functions: 1938
Table 18.—Percent distribution of cost payments for operation, by major functions: 1938
Table 19.—Cost payments for interest: 1938
Table 20.—Cost payments for capital outlays, by major functions: 1938
Table 21.—Method of financing capital outlays: 1938

Section C: Debt and Specified Assets

- Table 22.—Gross and net debt, total and per capita; gross debt by unit of government and by character; and increase during the year in debt and sinking-fund assets: 1938
Table 23.—Bonded debt at close of year, by purpose of issue: 1938
Table 24.—Bonded debt at close of year, by rate of interest: 1938
Table 25.—Issue and retirement of debt: 1938
Table 26.—Amount of specified assets at close of year: 1938

Section D: Assessed Valuation and Tax Levies

- Table 27.—Assessed valuation and tax levies, total and per capita: 1938
Table 28.—Assessed valuation and tax levies in cities having units of government with two or more tax rates: 1938

PART II. GENERAL GOVERNMENT

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

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

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

As was pointed out in the Introduction, numerous changes in the classification have been found necessary since the issuance of the 1936 report on Financial Statistics of Cities. As a result, the revenue figures for earlier years were rendered incomparable to some extent, but an effort has been made to retain comparability wherever possible. In order to facilitate the effective use of this report in conjunction with earlier reports in the same series, figure 4 is presented on the following pages, showing precisely the changes that were made in the revenue classification of 1937—which is used also in 1938—as compared with the 1936 report. In this figure the revenue classifications for 1937 and 1936 are placed in parallel columns. The numbers following the names of the revenue sources show the corresponding classification for the other year. For example, the amounts under item 23, "Sales and service taxes," in 1937, were in 1936 classified under item 142, "Business license taxes—all other." However, the numbers following this latter item indicate that it did not consist solely of these amounts but that it also contained items 3212 to 3218, inclusive, parts of items 22 and 6114, and all of items 6122 and 613 in the 1937 classification. From this it will be seen that the 1937 item 23 can be directly compared with no item in the classification for 1936 and prior years. Thus, figure 4 not only indicates the changes made in 1937 over 1936 but also shows the extent to which the amounts included in the items in the 1937 classification are, or are not, comparable with the revenue items for 1936 and prior years.¹

Diversity of municipal government organization and the Bureau's procedure for effecting comparability, regardless of the number of legally independent political subdivisions, have been discussed at length in part I.²

The 94 cities in this study reported total revenues³ of \$2,806,848,000 for 1938, including \$29,112,000 transferred to general government from the accounts of the municipally-owned public-service enterprises. Of this total revenue, general property taxes accounted for 64.7 percent; followed by grants, 16.1 percent; other local taxes and licenses, 6.5 percent; shared State taxes, 3.6 percent; 3.0 percent from charges for current services; and miscellaneous, 6.1 percent.

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

² *Supra*, p. 8.

³ Revenues are derived, not only from taxation, but also from certain other sources of municipal income, including Federal and State grants; but revenues do not include borrowings. See also definition, p. 295, *infra*.

FIGURE 4.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936
CLASSIFICATION OF REVENUE RECEIPTS

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

<u>Revenues 1937</u>	<u>Revenue Receipts 1936</u>
1 General property taxes 11	1 Receipts from taxes 1, 2, 311, 312, 32, 61
11 Current year's levies 111	11 General property tax 1
111 Real property 111	111 Current levy 11
112 Personal property 111	112 Prior years' levies 12
1121 Tangible personal 111	113 Penalties and interest 13
1122 Intangible personal 111	12 Special taxes 21, 25, 6111, 6114, 614
12 Prior years' levies 112	121 Property 21, 6114
121 Real property 112	122 All other 25, 6111, 6114, 614
122 Personal property 112	13 Poll taxes 24, 6114
1221 Tangible personal 112	14 Business license taxes 22, 23, 321,
1222 Intangible personal 112	6113, 6114, 6122, 613
13 Penalties and interest 113	141 Liquor 3211, 6113
2 Other local taxes 12, 13, 142, 2	142 All other 22, 23, 3212-3218,
21 Property taxes on other than	6114, 6122, 613
assessed valuation 121	15 Nonbusiness license taxes 311, 312,
211 Public-utility taxes 121	322, 6112, 6121
212 All other 121	151 Dog licenses 3221
22 Business taxes 2, 142	152 General licenses 311, 312,
221 Public utilities 2, 142	6112, 6121
2211 Privately-owned 2, 142	153 Permits 3222-3225
2212 Publicly-owned 2, 142	
222 All other 122, 142	2 Receipts from highway privileges 22, 314
23 Sales and service taxes 142	
24 Poll taxes 13	3 Receipts from fines, forfeits, and
25 All other 122	escheats 41, 42, 653
3 Licenses and permits 102, 14, 15, 2	31 Court fines and forfeits 41
31 Licenses and permits for use of	32 Commercial forfeits 42
street 102, 142, 152, 153, 2	33 Escheats 653
311 Motor vehicles 152	
312 Other vehicles 152	
313 Parking meters 102	
314 Street privileges 2	
32 Other licenses and permits 14, 151,	
153	
321 Business licenses 14	
3211 Alcoholic beverage 141	
3212 Health 142	
3213 Police and protective	
142	
3214 Amusement 142	
3215 Manufacturing 142	
3216 Merchandising 142	
3217 Professional and occu-	
pational 142	
3218 All other 142	
322 Nonbusiness licenses and	
permits 151, 153	
3221 Animal 151	
3222 Marriage 153	
3223 Burial 153	
3224 Building structure and	
equipment 153	
3225 All other 153	
4 Fines, forfeits, and penalties 31, 32,	4 Receipts from interest 51
101, 102	41 Sinking funds 5112, 5122
41 Fines 31	42 Public trust funds 5113, 5123
42 Forfeits 32	43 Investment funds and from invest-
43 Penalties 101, 102	ments 5114, 5124
5 Revenue from use of money and property	44 Current deposits 5111, 5121
4, 5	5 Receipts from rent of investment prop-
51 Interest 4	erties 52
511 On bank deposits 4	51 Public trust funds 52
5111 General funds 44	52 Investment funds and from miscel-
5112 Sinking funds 41	laneous real property 52
5113 Public trust funds 42	
5114 All other 43	

FIGURE 4.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

5 Revenue from use of money and property 4, 5—Continued	
51 Interest 4—Continued	
512 On investments 4	
5121 General funds 44	
5122 Sinking funds 41	
5123 Public trust funds 42	
5124 All other 43	
52 Rents and royalties 5	
6 Revenues from other agencies 12, 13, 14, 33, 152, 6, 7, 8, 10A	
61 Revenues from State shared taxes 12, 13, 14, 152	
611 For general purposes 12, 13, 14, 152	
6111 From individual income taxes 122	
6112 From motor vehicle licenses 152	
6113 From alcoholic beverage revenues 141	
6114 From other specified sources 12, 13, 142	
612 For highways 142, 152	
6121 From motor vehicle licenses 152	
6122 From motor vehicle fuel taxes 142	
613 For pension funds from busi- ness license taxes (in- surance) 142	
614 For debt service from inheri- tance taxes 122	
62 Revenues from State grants 62	
621 For schools 621	
6211 From unspecified sources 621	
6212 From specified sources 621	
62121 Individual in- come taxes 621	
62122 General sales taxes 621	
62123 Other 621	
622 For charities 622	
6221 From unspecified sources 622	
6222 From general sales taxes 622	
623 For highways 622	
6231 From unspecified sources 622	
6232 From specified sources 622	
62321 Motor vehicle fuel taxes 622	
62322 Motor vehicle licenses 622	
624 For health and hospitals from unspecified sources 622	
625 For other specified purposes 622	
6251 From unspecified sources 622	
6252 From personal property taxes 622	
626 For unspecified purposes from general sales taxes 622	
	6 Receipts from grants-in-aid by other civil divisions 62, 63, 64
	61 Federal Government 64
	62 State 62
	621 For education 621
	622 For other 622-626
	63 County 63
	631 For education 6312
	632 For other 6311, 6313

FIGURE 4.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936
CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

6 Revenues from other agencies 12, 13, 14, 33, 152, 6, 7, 8, 10A—Continued	
63 Revenues from grants by counties and other local units 61, 63	
631 County and other local unit grants for: 63	
6311 Highways 632	
6312 Schools 631	
6313 All other 632	
64 Federal grants for: 61	
641 P.W.A. 61	
642 All other 61	
65 Revenue from private sources 33, 7, 8	
651 Pension assessments 7	
6511 Policemen 71	
6512 Firemen 72	
6513 School teachers 73	
6514 All other 74	
652 Donations and contributions 8	
653 Unclaimed moneys 33	
66 From public-service enterprises 10A ^a	
7 Special assessments for capital outlay 92	
8 Service charges for current services 10, 91 ^b	
81 General administrative, legislative, and judicial 101, 102	
811 Court costs, fees, and charges (not fines) 101	
812 Recording of legal instru- ments 101, 102	
813 All other 101	
82 Public safety 102 ^b	
821 Police charges 102	
822 Fire-protection services 102	
823 Protective inspection fees 102	
824 Weights and measures 102	
825 Inspectors' examination fees 102	
826 Pounds 102	
827 Scales ^c	
828 All other 102	
83 Highways 91, 105 ^b	
831 Street and sidewalk assess- ments 91	
832 Street lighting rates or charges 91, 105	
833 Bridge and tunnel tolls ^c	
834 All other 105	
84 Sanitation 91, 104	
841 Sewage charges 104	
842 Street sanitation charges 91, 104	
843 Waste collection and disposal charges 91, 104	
844 All other 104	
85 Health 103	
851 Vital statistics 103	
852 Health inspection fees 103	
853 Clinic fees 103	
854 All other 103	
86 Hospitals 106	
861 Hospital fees 106	
862 All other 106	
87 Charities 106	
871 Institutional receipts 106	
872 General relief 106	
873 All other 106	
88 Correction 106	
881 Institutional industry earnings 106	
882 All other 106	
	7 Receipts from pension assessments 651
	71 Policemen 6511
	72 Firemen 6512
	73 School teachers 6513
	74 All other 6514
	8 Receipts from donations by private persons and corporations 652
	81 For principal of public trust funds 652
	82 All other 652
	9 Receipts from special assessments and special charges 7, 831, 832, 842, 843
	91 For operation and maintenance 831, 832, 842, 843
	92 For outlays 7
	10 Receipts from earnings of general de- partments 8, 43, 313
	101 General government 81, 43
	102 Protection to person and prop- erty 812, 821-826, 828, 43, 313
	103 Conservation of health 85
	104 Sanitation 84
	105 Highways 832, 834
	106 Charities, hospitals, and correc- tions 86, 87, 88
	107 Education 89, 89A
	1071 Schools 89
	1072 Libraries 89A
	108 Recreation 89B1, 89B3-89B6
	109 Miscellaneous 89C3
	10A Receipts from earnings of public- service enterprises ^a

FIGURE 4.—CHART COMPARING 1937 CLASSIFICATION OF REVENUES WITH 1936 CLASSIFICATION OF REVENUE RECEIPTS—Continued

(See note at head of figure)

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

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

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

^{c/} Formerly classified as a public-service enterprise.

Definitions.—At the close of the volume (see pages 294-298) may be found definitions of the terms used in the report.

General property taxes.—Although receipts from the general property tax still constitute the largest single item of municipal income, its relative importance continued to decline in 1938. For many years the property tax was the principal support of both local and State government, under which practice the local governmental units in effect supported the States. In more recent times the situation has been reversed; the States have abandoned the property tax as an important source of revenue⁴ and, in addition, are making substantial contributions to the support of local government through grants and shared taxes. With the yield of property taxes narrowed because of tax delinquency, tax limitation, homestead and industrial exemption, and other factors, local government has been faced with an acute need for supplemental sources of revenues. Since it has been found that the former practice of supplementing local revenue through special assessments has the same limits of practicability as the general property tax, and since most revenue sources alternative to the property tax are not readily susceptible of local administration, the natural consequence has been for local governments to obtain an increasing proportion of their revenue through the indirect source of grants or shared taxes. Some local governments have experimented with various forms of sales taxes, and others have become increasingly dependent upon licenses and municipally-owned public-service enterprises to provide funds for general governmental purposes.

The importance of general property taxes in relation to total municipal revenue varies widely among the 94 cities considered. For example, the following cities received over 80 percent of all revenue from the general property tax; Des Moines and Waterbury, 88 percent; Hartford and Erie, 85 percent; Bridgeport, 84 percent; New Haven, 83 percent; Portland, Oreg. and Reading, 81 percent. In contrast, other cities reported general property tax receipts in 1938 amounting to less than half of their total revenue. In the case of Jacksonville, only 40.7 percent of total revenue was from general property taxes; almost a third of all its revenue was derived from public-service enterprises owned by the city, and a substantial proportion of the balance came from grants. Turning to Birmingham, it is found that only 44.3 percent of its total 1938 revenue came from general property taxes, large amounts being derived from

⁴State property taxes accounted for less than one-tenth of the State revenues in 1938. See Financial Statistics of States: 1938.

grants, business licenses and permits, special assessments, and shared State taxes. Spokane reported only 48.2 percent of municipal income from general property taxes; 28.7 percent of its total municipal revenue was derived from grants.

Special assessments.—Municipal revenue from special assessments for outlays⁵ has sharply declined in importance in recent years. Ten years ago (in 1928) this source of municipal income for the 94 cities reached a peak of \$205,000,000, but in 1938 only \$30,932,000 was received from this source; 50 of the 94 cities reported less than 1 percent of total municipal income from special assessments. The decline may reasonably be attributed in part to the impracticability of requiring local property to assume additional assessments during depression periods when the burden upon property owners becomes increasingly heavy. It also is probable that some of the decline may be attributed to the fact that certain types of local improvements were financed to a large extent by the Works Progress Administration (subsequently called the Work Projects Administration), while others, which normally would be financed through the sale of special assessment warrants to contractors, were constructed with the financial participation of the Public Works Administration under terms which imposed certain restrictions upon prevailing practices in special assessment financing.

Grants.—Second in importance in the municipal revenue picture are receipts from grants, which in 1938 totaled \$453,129,000 and represented 16.1 percent of all revenues reported for the 94 cities. These grants were from the State, from county and local governmental units, and from the Federal Government, the major portion, 82.2 percent, being from State grants.

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

YEAR	Grants (in thousands)	Percent of total revenues
1926	\$89,238	4.3
1928	111,207	4.6
1930	126,236	5.0
1932	180,938	7.7
1934	329,540	13.5
1936	377,004	14.5
1937	404,958	15.0
1938	453,129	16.1

Federal grants directly to the cities amounted to more than 16 percent of all grants received by the cities in 1938. Virtually all of these grants were for PWA projects for capital improvements. County and other local grants were slightly less than 1 percent of the total of all grants and were for a variety of purposes, chiefly schools.

Shared State taxes.—The local shares of State taxes are received from the State, as are State grants, but under different conditions, for the former are taxes collected by the State and returned to the city, the State acting only

⁵In reports prior to 1937, special assessments and special charges were lumped, and a distinction was made on the basis of purpose—whether "for outlays" or "for operation." Beginning with the 1937 report, the term "special assessments" is confined to those for outlays, and all assessments for purposes of operation (exclusive of public-service enterprises) are classified as "charges for current services."

as agent for the city in the transaction. Locally-shared taxes have existed since Civil War times but have assumed a conspicuous place in the municipal revenue system only in recent years. Beginning with the 1937 report, revenue from this source is reported separately, under the general heading of "Revenue from other agencies." In prior years, these revenues were classified by the type of tax, regardless of the fact that they were levied by the State and received through the State on a shared basis determined by the State. The amount received from shared-State taxes in 1938 was \$99,729,000, or 3.6 percent of all revenues. It is not possible to present comparative figures showing the trend of growth of shared taxes as was done for grants, because the data for earlier years are not available. It may be stated in a general way, however, that revenues from shared taxes during the depression did not show so rapid an increase as grants. Since the amount of locally-shared taxes is controlled by the amount collected, which collections ordinarily decline during periods of depression, a growth in this type of aid to localities has been restricted for the most part to cases where the relative proportion of taxes allotted to the local units has been increased or where newly imposed taxes have been shared with these units.

Total State aid.—The total amount of revenues received by the cities in 1938 from the State, either as grants or as shared taxes, was \$472,305,000, of which approximately four-fifths was grants and one-fifth shared taxes. The largest portion of these receipts was for schools, followed by charities and highways. While the greater portion of these State-aid revenues was from unspecified, or general revenues, one-third came from specified sources, the most important being motor vehicle fuel taxes, alcoholic-beverage revenues, and income taxes.

Sales taxes.—Although receipts from taxes on sales and services constituted only a negligible proportion of total revenue for the 94 cities in 1938, they are of general interest largely because of the newness of sales taxes on the municipal level and also because of their importance in the revenue structures of those 8 cities that have adopted tax devices of this type. New York, for example, received more than \$53,000,000 in 1938 from a 2 percent tax on retail sales, with certain common exemptions. A sales tax, which, because of numerous exemptions was in effect a luxury tax, was imposed by New Orleans, and provided approximately 8 percent of the city's total income. Philadelphia, from a 2 percent tax on sales in excess of 12 cents, realized \$6,794,000. Tampa's sales-tax yield was only \$26,000, the law imposing such a tax having been declared unconstitutional early in the fiscal year. The 4 remaining cities in the sales tax group—St. Louis, Kansas City (Mo.), Birmingham, and Washington, D. C.—levied sales taxes only on gasoline, Washington's being levied by the city in the capacity of a State. Local sales taxes vary greatly in scope, some being imposed upon the sale or consumption of a narrowly-selected list of articles while others are clearly general sales taxes.

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

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

TABLE 3

Revenues received by the 94 cities in 1938, classified by major sources, are shown in table 3. A more detailed breakdown of these sources is afforded in tables 6 to 13, inclusive.

The wide diversity of municipal government organization employed to provide the services usually supplied by local governmental bodies, discussed in the Introduction, is indicated in table 3 under the heading "City and units of

municipal government." When the city corporation is the only governmental unit, data are shown on one line. When there are additional units, the revenues of each unit are shown on a separate line after descriptive titles.

Revenues.—Of the total revenue of \$2,806,848,000 reported for the 94 cities in 1938, slightly more than half is accounted for by the revenues of New York, Chicago, Philadelphia, Detroit, and Los Angeles. New York alone accounts for more than 29 percent of the total revenues reported by the 94 cities. It may be of interest to note that the revenues of New York City were more than 1.3 times the revenues reported by the State of New York and the revenues of Chicago were also slightly in excess of those of the State of Illinois.* In short, these two local governments have fiscal operations of greater magnitude than the States which contain them, New York city being second in fiscal importance only to the Federal Government.

Trend of revenues.— Total revenues reported for 1938 were approximately 250 percent higher than the revenues of \$784,000,000 reported for the same group in 1916. The volume of revenues increased progressively to \$2,548,000,000 in 1930, but in 1932 a decline to \$2,354,000,000 was reported, reflecting, of course, the influence of depression conditions. A return in the volume of revenues to approximately the 1930 level was apparent in the \$2,603,000,000 reported in 1936, and the 1938 total, which continues the upward trend, is a record high for such receipts. The figures are as shown herewith.

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

Municipal revenues (In thousands)	
1926	\$2,096,343
1928	2,415,107
1930	2,548,117
1932	2,354,298
1934	2,445,300
1936	2,602,955
1937	2,708,293
1938	2,806,848

Sources of revenues.—As indicated in the opening discussion of this section, there was during 1938 a continuation of the developments which have occasioned significant shifts in the revenue sources of the 94 cities. Increasing demands upon local government for general services, and for social welfare and relief activities, were not met through general property taxes or special assessments, probably because of considerations in most cases practical but in some cases also of a legal nature. Since the problems of these local governments involved State and national implications, a consequence has been for these cities to find the solution of their fiscal problems in an increasing dependence upon State and Federal grants. This source of revenue yielded only \$30,000,000 to the 94 cities in 1916, as compared with \$453-129,000 in 1938.

Although revenues from shared State taxes are not new, having made their first appearance as early as 1865 in the sharing of corporation taxes in Massachusetts, their significance is increasing. They totaled \$99,729,000 in 1938.

Eight of the 94 cities found the sales tax an important aid in solving their revenue problems in 1938, particularly New York, which received over \$53,000,000 of the total of \$66,995,000 of such reported revenue. One city, Tampa, received only a small amount from this source. Philadelphia was the only city to join the sales-tax group in 1938. Although receipts from this source added almost \$7,000,000 to Philadelphia's coffers, the tax was allowed to expire at the end of the year because of strong opposition. An earned income tax of 1-1/2 percent was substituted, but when the Court threw out certain exemptions, general dissatisfaction with the income tax brought about its repeal. An attempt to reenact the sales tax failed, and Philadelphia began the 1939 fiscal year with no new tax to bolster its inadequate revenues.

The relative importance of the various sources of revenue in the 1938 fiscal structure of the 94 cities is presented in table 5. Before discussing revenue sources on a relative (or percent distribution) basis, however, the per capita figures will be presented.

* Cf. the companion volume Financial Statistics of States: 1938

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1933

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES		
						Prop-erty (Table 6)	Busi-ness (Table 6)	Sales and service (Table 6)
	Grand total-----			\$2,806,848	\$1,814,751	\$1,008	\$49,882	\$66,995
	Group I-----			1,959,499	1,238,144	873	39,032	64,054
	Group II-----			351,706	239,615	109	5,886	2,814
	Group III-----			495,644	336,992	26	4,964	327

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

1	New York, N. Y.-----			\$818,888	\$482,627		\$21,865	\$53,378
	City corporation-----	37		814,161	482,627		21,865	53,378
	Bridge, parkway, and tunnel districts-----	9	100.0	4,527				
2	Chicago, Ill.-----			301,032	209,548		5,903	
	City corporation-----	17		130,435	63,747		5,888	
	County-----	5	82.3	29,503	21,424			
	School district-----	5	100.0	101,600	90,410			
	Park district-----	8	100.0	21,697	18,962		216	
	Sanitary district-----	4	84.4	15,705	13,044			
	Forest preserve district-----	4	82.3	2,091	1,942			
3	Philadelphia, Pa.-----			111,830	73,727		1,319	6,794
	City corporation-----	107		80,533	49,022		1,319	6,794
	School district-----	15	100.0	31,296	24,705			
4	Detroit, Mich.-----			113,430	76,732	\$44		
	City corporation-----	21		95,429	66,180			
	County-----	24	79.1	20,002	10,552	44		
5	Los Angeles, Calif.-----			113,646	67,777		953	
	City corporation-----	28		35,202	22,326		879	
	County-----	40	55.2	41,396	22,986		74	
	School districts-----	6	82.9	37,048	22,465			
			80.8					
			84.8					
6	Cleveland, Ohio-----			58,286	36,823		6	
	City corporation-----	7		26,252	16,445		6	
	County-----	11	64.0	10,214	5,544			
	School district-----	17	100.0	19,579	14,639			
	Park district-----	3	64.0	241	195			
7	Baltimore, Md.-----	14		49,945	33,548	824	459	
8	St. Louis, Mo.-----			44,689	30,258		2,899	1,225
	City corporation-----	25		32,922	19,880		2,886	1,225
	School district-----	9	100.0	11,768	10,378		13	
9	Boston, Mass.-----	78		86,236	59,894			
10	Pittsburgh, Pa.-----			53,701	41,385		133	
	City corporation-----	14		21,454	17,310		55	
	County-----	16	65.5	16,620	11,485		78	
	School district-----	14	100.0	15,627	12,589			
11	San Francisco, Calif.-----	18		48,706	32,370		271	
12	Washington, D. C.-----	27		52,829	25,634	5	4,864	2,658
13	Milwaukee, Wis.-----			48,339	31,456		45	
	City corporation-----	22		31,804	20,771		37	
	County-----	14	77.5	13,888	8,169		8	
	Sewerage district-----	3	79.5	3,146	2,517			
14	Buffalo, N. Y.-----			58,143	36,364		314	
	City corporation-----	28		41,280	28,852		314	
	County-----	8	72.6	12,120	7,513			
	Sewer district-----	1	100.0	4,743				

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TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Number of funds reported	Per-cent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES		
						Prop-erty (Table 6)	Busi-ness (Table 6)	Sales and service (Table 6)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	New Orleans, La.			\$23,852	\$14,129		\$982	\$1,992
	City corporation	51		17,522	9,817		982	1,992
	School district	4	100.0	5,300	3,331			
	Levee district	1	100.0	1,030	981			
16	Minneapolis, Minn.			35,050	23,280		7	
	City corporation	17		28,030	19,764		7	
	County	9	93.9	7,021	3,516			
17	Cincinnati, Ohio			36,467	20,382		59	
	City corporation	17		21,699	10,575		59	
	County	12	78.1	6,159	3,419			
	School district	17	95.9	8,599	6,388			
	Park district	1	78.1	10				
18	Newark, N. J.			48,144	35,867	\$78	1,289	
	City corporation	21		41,724	31,062	33	1,289	
	County	16	53.4	6,420	4,805	44		
19	Kansas City, Mo.			20,894	15,872		668	622
	City corporation	5		10,236	6,773		668	622
	County	9	89.4	3,426	2,916			
	School district	9	100.0	7,232	5,982			
20	Indianapolis, Ind.			20,897	15,854		22	
	City corporation	18		8,206	6,549		22	
	County	10	85.2	5,643	3,883			
	School district	8	100.0	7,049	5,423			
21	Houston, Tex.			17,361	12,400		537	
	City corporation	9		8,270	6,196		537	
	County	9	85.0	3,132	1,850			
	School district	3	92.8	5,346	3,741			
	Navigation district	1	85.0	580	580			
	Drainage district	2	80.0	33	33			
22	Seattle, Wash.			20,450	12,275		758	
	City corporation	20		9,080	5,163		758	
	County	7	81.2	4,976	3,327			
	School district	3	98.5	6,150	5,539			
	Port district	1	81.2	245	245			
23	Rochester, N. Y.			31,833	21,298		282	
	City corporation	16		25,099	16,967		282	
	County	5	79.9	6,734	4,331			
24	Louisville, Ky.			14,224	10,734		16	
	City corporation	42		12,463	9,098		16	
	County	2	82.0	1,760	1,635			
25	Denver, Colo.			20,566	12,512		175	
	City corporation	19		14,604	6,658		175	
	School district	2	100.0	5,962	5,854			
26	Portland, Oreg.			18,382	14,927		195	
	City corporation	14		8,108	6,257		195	
	County	6	89.9	5,743	4,613			
	School district	5	97.2	4,151	3,676			
	Port district	1	92.5	381	381			
27	Jersey City, N. J.			32,189	24,275	32	895	
	City corporation	11		25,148	18,211	17	895	
	County	15	52.0	7,021	6,063	15		
28	Columbus, Ohio ¹			11,416	6,011			
	City corporation	12		6,910	3,054			
	School district	3	98.8	4,507	2,957			

¹ No revenues of county government are included. For explanation see p. 8.

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Number of funds reported	Per cent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES		
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
29	Oakland, Calif.			\$15,102	\$10,066			
	City corporation	10		6,973	5,144			
	School district	El. 2 High 2	100.0 96.0	7,519	4,511			
	Utility district	4	55.1	611	611			
50	Atlanta, Ga.	9		11,162	5,986		\$433	
51	Dallas, Tex.	11		10,416	6,872		264	
52	Memphis, Tenn.	25		9,161	5,858		28	
53	St. Paul, Minn.	9		12,999	8,662		436	
54	Toledo, Ohio			13,759	8,606			
	City corporation	27		7,872	4,372			
	School district	19	96.3	5,888	4,234			
55	Birmingham, Ala.	15		6,581	2,917		507	\$502
56	San Antonio, Tex.			7,744	5,715		43	
	City corporation	11		4,098	3,611		43	
	School district	4	100.0	3,646	2,104			
57	Providence, R. I.	24		16,683	12,571			
58	Akron, Ohio			12,861	7,278			
	City corporation	15		7,018	3,748			
	School district	5	100.0	5,863	3,531			
59	Omaha, Nebr.			8,919	6,962		306	
	City corporation	17		5,462	3,950		306	
	School district	8	98.4	3,456	3,033			
40	Dayton, Ohio			8,501	4,915		13	
	City corporation	26		5,154	2,768		13	
	School district	8	95.9	3,347	2,126			
41	Syracuse, N. Y.			15,516	10,241		106	
	City corporation	19		15,304	10,028		106	
	County supervisors' fund	1	100.0	212	212			
42	Oklahoma City, Okla.			6,204	3,582		121	
	City corporation	5		2,697	1,129		121	
	School district	3	90.4	3,507	2,453			
43	San Diego, Calif.			8,611	5,550		138	
	City corporation	21		4,457	3,223		138	
	School district	4	99.5	4,154	2,307			
44	Worcester, Mass.	16		14,231	9,062			
45	Richmond, Va.	23		9,737	5,730		218	
46	Fort Worth, Tex.			6,853	4,485		32	
	City corporation	6		3,963	2,774		20	
	School district	2	93.0	2,890	1,709		12	
47	Youngstown, Ohio			7,007	4,559			
	City corporation	10		3,523	2,253			
	School district	6	99.6	3,515	2,226			
	Park district	2	100.0	169	100			
48	Hartford, Conn.			11,519	9,626		39	
	City corporation	32		10,864	9,327		39	
	Metropolitan district	2	100.0	454	299			
49	Nashville, Tenn.	25		5,828	3,596		111	
50	Jacksonville, Fla.			5,728	2,334		12	
	City corporation	8		3,901	1,406		12	
	School district	4	87.0	1,827	928			

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1933—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Number of funds reported	Percent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES		
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
51	Grand Rapids, Mich.			\$6,843	\$4,244		\$2	
	City corporation	23		5,654	2,395		2	
	School district	4	100.0	3,188	1,849			
52	New Haven, Conn.			9,870	8,190	\$1		
	City corporation	40		9,837	8,158	1		
	Improvement association	2	100.0	33	32			
53	Long Beach, Calif.			9,523	5,884		32	
	City corporation	9		5,095	3,194		32	
	School districts	7	{ 80.6 81.8	4,428	2,690			
54	Des Moines, Iowa			6,563	5,778		57	
	City corporation	25		3,359	2,769		57	
	School district	4	98.8	3,204	3,010			
55	Miami, Fla.			7,197	4,649		13	
	City corporation	7		5,433	3,544		13	
	School district	3	54.5	1,764	1,105			
56	Springfield, Mass.	15		12,815	8,467		2	
57	Flint, Mich.			7,568	4,472		3	
	City corporation	14		3,638	2,268		3	
	School district	5	100.0	3,929	2,203			
58	Salt Lake City, Utah			5,729	3,936		38	
	City corporation	6		2,899	2,081		38	
	School district	4	100.0	2,830	1,854			
59	Bridgeport, Conn.	33		8,138	6,861		20	
60	Tulsa, Okla.			6,075	4,585		131	
	City corporation	10		2,620	2,241		131	
	School districts	3	{ 86.5 100.0	3,455	2,344			
61	Norfolk, Va.	11		6,784	4,686		127	
62	Yonkers, N. Y.	16		14,356	10,894		85	
63	Scranton, Pa.			4,677	3,617		17	
	City corporation	12		1,916	1,420		17	
	School district	5	100.0	2,761	2,197			
64	Paterson, N. J.	14		8,106	6,464	10	298	
65	Albany, N. Y.	9		8,357	6,192		56	
66	Kansas City, Kans.			4,447	3,416		50	
	City corporation	5		2,103	1,675		50	
	School district	2	95.8	2,096	1,567			
	Drainage districts	3	{ 93.5 40.2	248	174			
67	Chattanooga, Tenn.	13		3,976	2,256		25	
68	Trenton, N. J.	13		7,339	5,311	9	202	
69	Spokane, Wash.			4,368	2,106		198	
	City corporation	9		2,567	1,291		198	
	School district	3	97.2	1,801	815			
70	Fort Wayne, Ind.			3,486	2,585			
	City corporation	6		1,580	992			
	School district	4	100.0	2,106	1,592			
71	Camden, N. J.	11		7,199	5,175	5	339	
72	Erie, Pa.			4,189	3,552		11	
	City corporation	5		1,906	1,660		11	
	School district	11	100.0	2,282	1,892			

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Number of funds reported	Per cent of independent divisions included	Total revenues	General property taxes (Table 6)	OTHER LOCAL TAXES		
						Property (Table 6)	Business (Table 6)	Sales and service (Table 6)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
73	Fall River, Mass.-----	12	-----	\$5,658	\$3,275	-----	-----	-----
74	Cambridge, Mass.-----	27	-----	9,046	6,575	-----	-----	-----
75	Wilmington, Del.-----	12	-----	4,370	2,480	-----	\$17	-----
76	Elizabeth, N. J.-----	12	-----	5,647	4,402	\$1	208	-----
77	Reading, Pa.-----	-----	-----	4,630	3,767	-----	13	-----
	City corporation-----	5	-----	1,968	1,608	-----	13	-----
	School district-----	10	100.0	2,663	2,158	-----	-----	-----
78	Knoxville, Tenn.-----	12	-----	5,595	3,499	-----	-----	-----
79	New Bedford, Mass.-----	11	-----	6,188	3,480	-----	-----	-----
80	Gary, Ind.-----	-----	-----	3,965	3,089	-----	-----	-----
	City corporation-----	15	-----	1,697	1,368	-----	-----	-----
	School district-----	2	100.0	2,268	1,701	-----	-----	-----
	Sanitary district ² -----	1	100.0	-----	-----	-----	-----	-----
81	Tacoma, Wash.-----	-----	-----	4,067	1,987	-----	263	-----
	City corporation-----	11	-----	2,154	1,178	-----	263	-----
	School district-----	4	98.4	1,786	708	-----	-----	-----
	Park district-----	2	99.4	127	100	-----	-----	-----
82	Canton, Ohio-----	-----	-----	4,235	2,535	-----	-----	-----
	City corporation-----	13	-----	2,108	1,142	-----	-----	-----
	School district-----	5	99.0	2,127	1,392	-----	-----	-----
83	Wichita, Kans.-----	-----	-----	3,818	2,954	-----	53	-----
	City corporation-----	7	-----	1,684	1,301	-----	53	-----
	School district-----	2	96.3	1,521	1,433	-----	-----	-----
	University district-----	4	100.0	413	221	-----	-----	-----
84	Tampa, Fla.-----	-----	-----	5,088	3,655	-----	4	\$26
	City corporation-----	13	-----	3,605	2,685	-----	4	26
	School district-----	2	70.7	1,483	750	-----	-----	-----
85	Peoria, Ill.-----	-----	-----	4,754	3,420	-----	15	-----
	City corporation-----	4	-----	1,996	1,328	-----	15	-----
	School district-----	2	96.6	1,618	1,336	-----	-----	-----
	Park district-----	2	92.5	268	225	-----	-----	-----
	Sanitary district-----	2	95.7	366	304	-----	-----	-----
	Town-----	1	100.0	506	227	-----	-----	-----
86	South Bend, Ind.-----	-----	-----	3,320	2,456	(*)	-----	-----
	City corporation-----	9	-----	1,865	1,001	(*)	-----	-----
	School district-----	3	100.0	1,955	1,456	-----	-----	-----
87	Somerville, Mass.-----	11	-----	6,314	4,706	-----	-----	-----
88	Duluth, Minn.-----	-----	-----	5,557	4,088	-----	5	-----
	City corporation-----	6	-----	2,763	2,217	-----	5	-----
	School district-----	4	100.0	2,593	1,871	-----	-----	-----
89	Lowell, Mass.-----	12	-----	5,863	3,949	-----	-----	-----
90	Utica, N. Y.-----	25	-----	6,368	4,570	-----	55	-----
91	Waterbury, Conn.-----	11	-----	5,715	5,016	-----	-----	-----
92	Lynn, Mass.-----	14	-----	6,578	4,279	-----	-----	-----
93	Evansville, Ind.-----	-----	-----	3,673	2,489	-----	11	-----
	City corporation-----	19	-----	1,930	1,345	-----	11	-----
	School district-----	4	100.0	1,743	1,144	-----	-----	-----
94	El Paso, Tex.-----	6	-----	2,848	1,930	-----	13	-----
	Honolulu, Hawaii ³ -----	2	-----	7,459	4,000	-----	104	-----

* Less than \$500. ² No revenues in 1938. ³ Not included in group or grand totals.

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	OTHER LOCAL TAXES—Continued					Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY	
		Poll (Table 6)	All other (Table 6)	Use of street (Table 7)	Licenses and permits			Interest (Table 8)	Rents and royalties (Table 8)
					All other				
					Business (Table 7)	Non-business (Table 7)			
	Grand total	\$2,129	\$5,668	\$14,142	\$56,758	\$5,068	\$12,983	\$50,684	\$6,815
	Group I	211	5,578	10,520	22,208	2,886	7,671	41,430	5,017
	Group II	84	59	1,156	5,454	862	1,953	4,720	646
	Group III	1,834	30	2,465	9,097	1,320	3,359	4,534	1,151

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

1	New York, N. Y.			\$1,468	\$3,308	\$167	\$2,373	\$22,196	\$467
	City corporation			1,468	3,308	167	2,373	22,190	467
	Bridge, parkway, and tunnel districts							6	
2	Chicago, Ill.			6,048	9,014	269	1,056	3,368	952
	City corporation			6,048	8,947	199	814	2,015	60
	County				59	70	39	200	
	School district							407	818
	Park district				8		203	684	10
	Sanitary district							53	54
	Forest preserve district							9	9
3	Philadelphia, Pa.		\$137	15	373	155	396	7,067	2,578
	City corporation		137	15	373	155	396	6,053	2,578
	School district						(*)	1,014	
4	Detroit, Mich.		160	197	512	345	1,019	137	44
	City corporation			197	512	336	991	126	42
	County		160			9	28	10	2
5	Los Angeles, Calif.			27	1,379	922	842	1,337	68
	City corporation			25	1,314	800	636	919	57
	County			1	65	123	206	418	9
	School districts								2
6	Cleveland, Ohio			15	162	118	297	611	22
	City corporation			15	156	54	289	430	4
	County			(*)	6	64	8	126	18
	School district							54	
	Park district							1	
7	Baltimore, Md.			23	1,073	97	58	1,625	58
8	St. Louis, Mo.			923	883	75	247	324	157
	City corporation			923	883	75	247	200	69
	School district							124	88
9	Boston, Mass.	\$210		66	1,634	142	199	2,246	328
10	Pittsburgh, Pa.	1		4	98	114	184	368	81
	City corporation			4	97	95	144	112	42
	County				(*)	1	19	160	4
	School district							96	35
11	San Francisco, Calif.			49	275	124	186	932	125
12	Washington, D. C.		\$5,282	1,566	2,712	181	532	389	71
13	Milwaukee, Wis.			103	629	122	199	756	51
	City corporation			103	627	111	187	716	43
	County				2	11	12	38	8
	Sewerage district							2	
14	Buffalo, N. Y.			18	156	56	81	72	13
	City corporation			18	156	50	78	59	11
	County					6	3	10	3
	Sewer district							3	

* Less than \$500. * Includes \$5,238,000 unemployment compensation taxes.

PART II: GENERAL GOVERNMENT--REVENUES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	OTHER LOCAL TAXES—Continued					Fines, for- feits, and penal- ties (Table 8)	USE OF MONEY AND PROPERTY	
		Poll (Table 6)	All other (Table 6)	Licenses and permits				Inter- est (Table 8)	Rents and roy- al- ties (Table 8)
				Use of street (Table 7)	All other				
					Busi- ness (Table 7)	Non- busi- ness (Table 7)			
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	New Orleans, La.			\$142	\$1,601	\$28	\$142	\$291	\$75
	City corporation			142	1,601	28	142	185	75
	School district							126	
	Levee district								
16	Minneapolis, Minn.		\$59	8	608	72	144	643	6
	City corporation		47	8	608	62	138	622	6
	County		12		5	10	5	21	
17	Cincinnati, Ohio			13	78	106	258	1,179	124
	City corporation			13	71	48	230	921	106
	County				8	58	8	154	9
	School district							124	8
	Park district						(*)	(*)	
18	Newark, N. J.			2	757	81	158	842	179
	City corporation			2	757	81	87	885	177
	County						51	177	2
19	Kansas City, Mo.			511	490	61	37	165	5
	City corporation			511	410	53	57	5	2
	County				79	8	(*)	13	2
	School district							148	2
20	Indianapolis, Ind.	\$84		21	51	52	34	46	(*)
	City corporation	34		21	48	43	34	11	(*)
	County	50			2	9		(*)	
	School district							56	
21	Houston, Tex.			208	141	79	152	144	55
	City corporation			208	84	79	129	71	50
	County				57		25	54	5
	School district							59	
	Navigation district							(*)	
	Drainage district								
22	Seattle, Wash.			5	206	85	252	348	27
	City corporation				195	75	252	346	7
	County			5	13	8	(*)	5	19
	School district								
	Port district								
23	Rochester, N. Y.			1	42	48	48	149	22
	City corporation			1	42	48	47	144	22
	County					3	(*)	5	
24	Louisville, Ky.			58	558	30	51	247	68
	City corporation			58	558	29	51	247	68
	County				(*)	1		(*)	(*)
25	Denver, Colo.			15	327	60	87	57	44
	City corporation			15	327	60	64	56	44
	School district						25	2	
26	Portland, Oreg.			131	169	97	221	172	24
	City corporation			131	168	87	212	84	2
	County				1	10	9	14	(*)
	School district							75	21
	Port district								
27	Jersey City, N. J.	(*)		36	407	17	26	500	4
	City corporation	(*)		36	407	17	4	181	5
	County					1	22	119	(*)
28	Columbus, Ohio			9	40	47	382	135	18
	City corporation			9	40	47	382	50	18
	School district							85	

* Less than \$500.

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	OTHER LOCAL TAXES—Continued					Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY	
		Poll (Table 6)	All other (Table 6)	Licenses and permits				Interest (Table 8)	Rents and royalties (Table 8)
				Use of street (Table 7)	All other				
					Busi-ness (Table 7)	Non-busi-ness (Table 7)			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
29	Oakland, Calif.			\$171	\$234	\$88	\$180	\$55	
	City corporation			171	254	88	180	25	
	School district							10	
	Utility district								
50	Atlanta, Ga.	\$124		(*)	811	10	250	30	\$7
51	Dallas, Tex.			150	74	41	142	50	7
52	Memphis, Tenn.			262	208	55	103	24	4
53	St. Paul, Minn.		\$22	1	356	26	83	551	60
54	Toledo, Ohio			107	108	20	96	94	3
	City corporation			107	108	20	96	54	3
	School district							40	
55	Birmingham, Ala.			20	715	22	252	92	20
56	San Antonio, Tex.			138	85	21	15	12	2
	City corporation			138	85	21	15	12	2
	School district								
57	Providence, R. I.	43		108	364	28	47	530	29
58	Akron, Ohio			3	25		58	124	14
	City corporation			3	25		58	111	14
	School district							13	
59	Omaha, Nebr.			219	314	52	41	83	1
	City corporation			219	177	52	29	57	1
	School district				137		12	25	
40	Dayton, Ohio			4	40	18	75	62	25
	City corporation			4	40	18	75	62	25
	School district							(*)	
41	Syracuse, N. Y.			15	40	33	79	6	9
	City corporation			15	40	33	79	6	9
	County supervisors' fund								
42	Oklahoma City, Okla.			88	52	68	103	149	613
	City corporation			88	52	68	103	134	539
	School district							16	73
43	San Diego, Calif.			4	93	65	157	69	7
	City corporation			4	93	65	157	69	7
	School district								
44	Worcester, Mass.	104		(*)	254	12	10	110	1
45	Richmond, Va.	49		267	626	18	54	539	1
46	Fort Worth, Tex.			96	31	8	57	47	33
	City corporation			96	31	8	57	13	33
	School district							33	
47	Youngstown, Ohio			15	32	12	45	14	(*)
	City corporation			15	32	12	45	7	(*)
	School district							6	
	Park district							(*)	
48	Hartford, Conn.	254		5	9	43	32	144	21
	City corporation	254		5	9	43	30	144	21
	Metropolitan district						2		
49	Nashville, Tenn.			45	143	9	41	23	3
50	Jacksonville, Fla.	1			269	1	32	8	
	City corporation				269	1	32	3	
	School district	1			(*)			5	

* Less than \$500.

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	OTHER LOCAL TAXES—Continued					Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY	
		Poll (Table 6)	All other (Table 6)	Licenses and permits				Interest (Table 8)	Rents and royalties (Table 8)
				Use of street (Table 7)	All other				
					Busi-ness (Table 7)	Non-busi-ness (Table 7)			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
51	Grand Rapids, Mich.-----			(*)	\$49	\$50	\$47	\$79	\$1
	City corporation-----			(*)	49	50	47	79	1
	School district-----							(*)	
52	New Haven, Conn.-----	\$222		\$7	15	25	8	70	10
	City corporation-----	222		7	15	25	8	70	10
	Improvement association-----								
53	Long Beach, Calif.-----			11	186	79	121	24	21
	City corporation-----			11	186	79	121	8	3
	School district-----							16	18
54	Des Moines, Iowa-----			10	162	27	47	56	9
	City corporation-----			10	162	27	47	14	4
	School district-----							22	5
55	Miami, Fla.-----	1		112	496	83	196	1	1
	City corporation-----				112	496	83	1	1
	School district-----	1						(*)	
56	Springfield, Mass.-----	85		5	178	14	12	4	1
57	Flint, Mich.-----			4	27	9	96	90	2
	City corporation-----			4	27	9	96	35	2
	School district-----							55	
58	Salt Lake City, Utah-----			42	136	23	72	17	2
	City corporation-----			42	136	23	72	4	2
	School district-----							13	
59	Bridgeport, Conn.-----	236		1	12	12	37	13	16
60	Tulsa, Okla.-----			7	32	15	33	41	25
	City corporation-----			7	32	15	33	52	1
	School district-----							9	24
61	Norfolk, Va.-----			217	378	29	84	160	12
62	Yonkers, N. Y.-----			6	40	21	13	50	38
63	Scranton, Pa.-----	66		47	14	8	21	23	(*)
	City corporation-----	17		47	14	8	21	23	(*)
	School district-----	49						(*)	
64	Paterson, N. J.-----	12		10	201	21	20	61	1
65	Albany, N. Y.-----			1	14	7	15	59	
66	Kansas City, Kans.-----			5	85	11	7	38	2
	City corporation-----			5	85	9	7		2
	School district-----					2			
	Drainage district-----							36	
67	Chattanooga, Tenn.-----			35	83	5	44	21	1
68	Trenton, N. J.-----			5	171	19	19	71	4
69	Spokane, Wash.-----			1	49	11	78	6	(*)
	City corporation-----			1	49	11	78	3	(*)
	School district-----							3	
70	Fort Wayne, Ind.-----	55		(*)	23	12	5	5	(*)
	City corporation-----	37		(*)	23	12	5	5	(*)
	School district-----	18							
71	Camden, N. J.-----	1		1	166	8	11	59	22
72	Erie, Pa.-----				2	2	6	7	2
	City corporation-----				2	2	6	6	(*)
	School district-----							1	2

* Less than \$500.

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	OTHER LOCAL TAXES—Continued					Fines, forfeits, and penalties (Table 8)	USE OF MONEY AND PROPERTY	
		Poll (Table 6)	All other (Table 6)	Licenses and permits				Interest (Table 8)	Rents and royalties (Table 8)
				Use of street (Table 7)	All other				
					Business (Table 7)	Non-business (Table 7)			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued									
73	Fall River, Mass.	\$56	-----	\$1	\$121	\$2	\$2	\$21	\$25
74	Cambridge, Mass.	43	-----	(*)	139	14	4	97	3
75	Wilmington, Del.	-----	-----	8	66	12	85	65	7
76	Elizabeth, N. J.	-----	-----	3	156	19	8	54	5
77	Reading, Pa.	83	-----	3	22	8	15	19	-----
	City corporation	-----	-----	3	22	8	15	7	-----
	School district	83	-----	-----	-----	-----	-----	12	-----
78	Knoxville, Tenn.	-----	-----	26	92	-----	38	109	1
79	New Bedford, Mass.	50	\$1	(*)	117	2	3	49	(*)
80	Gary, Ind.	16	-----	2	7	9	9	3	-----
	City corporation	-----	-----	2	7	9	9	3	-----
	School district	16	-----	-----	-----	-----	-----	(*)	-----
	Sanitary district ²	-----	-----	-----	-----	-----	-----	-----	-----
81	Tacoma, Wash.	-----	-----	-----	32	5	63	8	16
	City corporation	-----	-----	-----	32	5	63	3	9
	School district	-----	-----	-----	-----	-----	-----	5	7
	Park district	-----	-----	-----	-----	-----	-----	(*)	-----
82	Canton, Ohio	-----	-----	2	13	8	45	65	-----
	City corporation	-----	-----	2	13	8	45	36	-----
	School district	-----	-----	-----	-----	-----	-----	28	-----
83	Wichita, Kans.	-----	-----	10	64	26	27	8	(*)
	City corporation	-----	-----	10	64	21	27	4	-----
	School district	-----	-----	-----	-----	5	-----	-----	-----
	University district	-----	-----	-----	-----	-----	-----	4	(*)
84	Tampa, Fla.	4	-----	-----	261	10	43	53	2
	City corporation	-----	-----	-----	261	10	43	51	2
	School district	4	-----	-----	(*)	-----	-----	1	-----
85	Peoria, Ill.	-----	-----	16	140	10	20	13	11
	City corporation	-----	-----	16	140	10	20	12	-----
	School district	-----	-----	-----	-----	-----	-----	1	11
	Park district	-----	-----	-----	-----	-----	-----	-----	-----
	Sanitary district	-----	-----	-----	-----	-----	-----	(*)	-----
	Town	-----	-----	-----	-----	-----	-----	-----	-----
86	South Bend, Ind.	26	-----	3	10	7	4	9	-----
	City corporation	9	-----	3	10	7	4	9	-----
	School district	18	-----	-----	-----	-----	-----	-----	-----
87	Somerville, Mass.	53	-----	(*)	89	6	5	12	-----
88	Duluth, Minn.	-----	7	3	108	10	18	157	30
	City corporation	-----	4	3	108	10	18	66	8
	School district	-----	4	-----	-----	-----	-----	91	22
89	Lowell, Mass.	41	-----	-----	106	2	2	6	1
90	Utica, N. Y.	-----	-----	(*)	8	7	13	12	-----
91	Waterbury, Conn.	133	-----	4	6	16	13	13	1
92	Lynn, Mass.	54	-----	1	124	5	5	32	13
93	Evansville, Ind.	21	-----	20	16	8	5	6	4
	City corporation	11	-----	20	16	8	5	5	2
	School district	11	-----	-----	-----	-----	-----	(*)	2
94	El Paso, Tex.	-----	-----	41	21	14	28	15	(*)
	Honolulu, Hawaii ³	1	-----	805	233	49	124	2	2

*Less than \$500. ²No revenues in 1938. ³Not included in group or grand totals.

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	FROM OTHER AGENCIES					Special assessments for outlays (Table 12)	Charges for current services (Table 13)	
		Shared State taxes (Table 9)	Grants (Tables 10 and 11)	Pension assessments (Table 12)	Donations and contributions (Table 12)	Un-claimed moneys (Table 12)			Contributions from public-service enterprises (Table 12)
	Grand total	\$99,729	\$453,129	\$37,548	\$4,796	\$1,182	\$29,112	\$30,932	\$85,536
	Group I	75,439	324,843	28,951	3,222	1,137	19,617	17,465	51,200
	Group II	7,634	53,006	3,935	1,192	17	2,065	6,039	14,658
	Group III	16,656	75,280	4,661	382	27	7,430	7,428	17,678

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

1	New York, N. Y.	\$37,514	\$148,310	\$12,739	\$6	\$112	\$10,470	\$8,098	\$13,589
	City corporation	37,514	148,135	12,739	6	112	10,470	8,098	9,243
	Bridge, parkway, and tunnel districts		175						4,346
2	Chicago, Ill.	1,664	46,871	4,806	40	920	61	2,214	8,296
	City corporation		34,069	2,508	(*)	621	61	2,175	3,483
	County	1,664	2,148	455		299			3,146
	School district		7,612	1,331	40				982
	Park district		650	371		(*)		39	534
	Sanitary district		2,392	119		1			43
	Forest preserve district			23					108
5	Philadelphia, Pa.	2,961	4,590	1,762	40	1	6,737	224	2,954
	City corporation	2,961	48	787	34	1	6,737	224	2,900
	School district		4,542	975	6				54
4	Detroit, Mich.	6,915	18,774	697	11	30		1,919	5,894
	City corporation	2,089	16,138	697	11	29		1,491	4,591
	County	4,826	2,637			1		429	1,303
5	Los Angeles, Calif.	4,756	29,506	1,586	3	18	566	178	3,927
	City corporation	451	3,779	992	2	9	566	178	2,268
	County	4,304	11,220	394	1	9			1,585
	School district		14,507						75
6	Cleveland, Ohio	4,639	10,691	503	38	10	153	1,465	2,734
	City corporation	3,444	4,532	29	35	5	153	739	1,916
	County	1,196	1,969			4		724	556
	School district		4,185	474	4	(*)			223
	Park district	(*)	5						40
7	Baltimore, Md.	143	9,845	786	18		73	357	958
8	St. Louis, Mo.		2,400	194	80	3	248	1,340	3,432
	City corporation		1,389	194	80	1	248	1,340	3,280
	School district		1,011			2			152
9	Boston, Mass.	4,993	9,909	1,183	2,820	20	7	275	2,309
10	Pittsburgh, Pa.	1,409	6,758	960	60	1	411	107	1,827
	City corporation	775	1,636	330	60		411	107	276
	County	634	2,748	252	(*)	1			1,197
	School district		2,375	377					154
11	San Francisco, Calif.	1,694	10,088	895	19	13		87	1,577
12	Washington, D. C.		6,378	933	10			538	1,077
13	Milwaukee, Wis.	5,600	5,374	1,148	15	7	650	382	1,801
	City corporation	4,591	2,070	908	15	3	650	356	615
	County	1,009	3,282	241		4		25	581
	Sewerage district		22						605
14	Buffalo, N. Y.	3,152	15,349	959	61		241	284	1,023
	City corporation	2,537	6,999	896	61		241	284	825
	County	615	3,710	63					198
	Sewer district		4,739						

* Less than \$500. ^b Includes bequest of \$2,608,000 for library. ^c Includes \$5,000,000 as representing the Federal Government's proportionate share of local government expense.

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	FROM OTHER AGENCIES					Special assessments for outlays (Table 12)	Charges for current services (Table 13)
		Shared State taxes (Table 9)	Grants (Tables 10 and 11)	Pension assessments (Table 12)	Donations and contributions (Table 12)	Un-claimed moneys (Table 12)		
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
15	New Orleans, La.-----	\$365	\$1,945	\$222	\$561	\$2	-----	\$855
	City corporation-----	365	224	95	561	-----	542	793
	School district-----	-----	1,711	127	(*)	-----	-----	5
	Levee district-----	-----	10	-----	-----	2	-----	37
16	Minneapolis, Minn.-----	156	6,960	709	54	2	-----	1,224
	City corporation-----	127	3,758	709	33	2	-----	1,020
	County-----	29	3,204	-----	1	-----	12	204
17	Cincinnati, Ohio-----	2,387	5,912	504	448	2	\$1,489	2,305
	City corporation-----	1,834	3,061	356	435	2	1,489	1,826
	County-----	755	1,037	-----	-----	(*)	-----	364
	School district-----	-----	1,810	168	13	-----	-----	88
	Park district-----	-----	3	-----	-----	-----	-----	7
18	Newark, N. J.-----	65	6,908	679	4	-----	-----	1,274
	City corporation-----	3	6,532	607	5	-----	-----	446
	County-----	65	376	72	(*)	-----	-----	829
19	Kansas City, Mo.-----	-----	1,417	12	13	5	-----	722
	City corporation-----	-----	433	12	13	5	495	198
	County-----	-----	105	-----	-----	(*)	-----	303
	School district-----	-----	878	-----	(*)	(*)	-----	221
20	Indianapolis, Ind.-----	465	3,465	114	5	-----	73	612
	City corporation-----	263	743	52	4	-----	73	309
	County-----	45	1,472	-----	-----	-----	-----	181
	School district-----	156	1,249	62	1	-----	-----	122
21	Houston, Tex.-----	149	2,605	-----	-----	(*)	-----	893
	City corporation-----	-----	558	-----	-----	(*)	-----	557
	County-----	149	590	-----	-----	-----	-----	426
	School district-----	-----	1,457	-----	-----	(*)	-----	109
	Navigation district-----	-----	-----	-----	-----	-----	-----	-----
	Drainage district-----	-----	-----	-----	-----	-----	-----	-----
22	Seattle, Wash.-----	666	4,516	330	1	1	45	777
	City corporation-----	567	856	330	1	-----	45	325
	County-----	99	1,141	-----	-----	1	-----	361
	School district-----	-----	2,519	-----	-----	-----	-----	91
	Port district-----	-----	-----	-----	-----	-----	-----	-----
23	Rochester, N. Y.-----	1,795	5,874	363	-----	-----	656	1,255
	City corporation-----	1,689	4,173	363	-----	-----	656	967
	County-----	406	1,701	-----	-----	-----	-----	288
24	Louisville, Ky.-----	-----	886	25	103	(*)	531	874
	City corporation-----	-----	882	25	103	(*)	531	755
	County-----	-----	4	-----	-----	-----	-----	119
25	Denver, Colo.-----	286	5,514	32	9	(*)	-----	689
	City corporation-----	286	5,487	32	2	(*)	758	641
	School district-----	-----	27	-----	8	-----	-----	48
26	Portland, Oreg.-----	45	926	256	6	1	-----	565
	City corporation-----	41	-----	43	2	1	647	239
	County-----	4	821	-----	-----	(*)	-----	270
	School district-----	-----	105	213	4	-----	-----	58
	Port district-----	-----	-----	-----	-----	-----	-----	-----
27	Jersey City, N. J.-----	21	3,629	543	-----	-----	19	1,966
	City corporation-----	3	3,412	486	-----	-----	19	1,456
	County-----	17	217	57	-----	-----	-----	509
28	Columbus, Ohio-----	1,034	2,448	146	8	5	466	668
	City corporation-----	1,034	1,196	29	8	5	466	573
	School district-----	-----	1,253	116	-----	-----	-----	95

* Less than \$500.

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1933—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	FROM OTHER AGENCIES					Special assessments for outlays (Table 12)	Charges for current services (Table 13)	
		Shared State taxes (Table 9)	Grants (Tables 10 and 11)	Pension assessments (Table 12)	Donations and contributions (Table 12)	Un-claimed moneys (Table 12)			Contributions from public-service enterprises (Table 12)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
29	Oakland, Calif.-----	\$134	\$5,639	\$93	-----	-----	-----	\$464	
	City corporation-----	134	589	93	-----	-----	-----	316	
	School district-----	-----	3,050	-----	-----	-----	-----	148	
	Utility district-----	-----	-----	-----	-----	-----	-----	-----	
30	Atlanta, Ga.-----	-----	826	35	-----	\$1	\$1,594	\$129	945
31	Dallas, Tex.-----	-----	1,657	25	\$14	-----	608	104	452
32	Memphis, Tenn.-----	121	2,092	9	2	-----	110	56	249
33	St. Paul, Minn.-----	68	1,843	52	(*)	(*)	-----	401	458
34	Toledo, Ohio-----	1,129	2,130	141	44	-----	45	196	1,040
	City corporation-----	1,129	756	19	3	-----	45	196	963
	School district-----	-----	1,374	123	41	-----	-----	-----	76
35	Birmingham, Ala.-----	364	1,064	37	2	1	-----	313	175
36	San Antonio, Tex.-----	-----	1,313	123	2	(*)	-----	6	270
	City corporation-----	-----	-----	15	(*)	-----	-----	6	150
	School district-----	-----	1,313	108	1	(*)	-----	-----	120
37	Providence, R. I.-----	96	2,053	320	47	-----	-----	24	425
38	Akron, Ohio-----	833	3,280	125	4	-----	9	586	543
	City corporation-----	833	1,127	-----	4	-----	9	586	499
	School district-----	-----	2,153	125	-----	-----	-----	-----	43
39	Omaha, Nebr.-----	48	286	31	40	-----	-----	178	359
	City corporation-----	48	159	3	40	-----	-----	178	264
	School district-----	-----	127	27	-----	-----	-----	-----	95
40	Dayton, Ohio-----	747	1,761	94	5	-----	-----	140	602
	City corporation-----	747	745	17	4	-----	-----	140	477
	School district-----	-----	1,016	78	1	-----	-----	-----	125
41	Syracuse, N. Y.-----	816	3,161	248	1	-----	-----	275	489
	City corporation-----	816	3,161	248	1	-----	-----	275	489
	County supervisors' fund-----	-----	-----	-----	-----	-----	-----	-----	-----
42	Oklahoma City, Okla.-----	32	1,020	8	(*)	-----	-----	19	349
	City corporation-----	32	61	8	(*)	-----	-----	19	344
	School district-----	-----	960	-----	-----	-----	-----	-----	5
43	San Diego, Calif.-----	61	2,168	94	2	-----	-----	-----	223
	City corporation-----	61	348	94	2	-----	-----	-----	196
	School district-----	-----	1,820	-----	-----	-----	-----	-----	27
44	Worcester, Mass.-----	1,412	1,936	187	41	-----	415	50	637
45	Richmond, Va.-----	181	773	32	2	(*)	723	26	497
46	Fort Worth, Tex.-----	-----	1,402	7	(*)	-----	159	41	456
	City corporation-----	-----	400	7	-----	-----	159	41	322
	School district-----	-----	1,002	-----	(*)	-----	-----	-----	134
47	Youngstown, Ohio-----	560	1,301	79	-----	-----	-----	264	127
	City corporation-----	560	274	-----	-----	-----	-----	264	81
	School district-----	-----	992	77	-----	-----	-----	-----	14
	Park district-----	-----	36	1	-----	-----	-----	-----	32
48	Hartford, Conn.-----	196	439	14	3	-----	9	96	388
	City corporation-----	196	358	14	3	-----	2	31	368
	Metropolitan district-----	-----	81	-----	-----	-----	8	65	-----
49	Nashville, Tenn.-----	53	1,521	21	8	1	103	58	111
50	Jacksonville, Fla.-----	-----	892	92	(*)	1	1,852	131	104
	City corporation-----	-----	-----	92	(*)	1	1,852	131	104
	School district-----	-----	892	-----	-----	-----	-----	-----	(*)

* Less than \$500.

FINANCIAL STATISTICS OF CITIES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	FROM OTHER AGENCIES					Contributions from public-service enterprises (Table 12)	Special assessments for outlays (Table 12)	Charges for current services (Table 13)
		Shared State taxes (Table 9)	Grants (Tables 10 and 11)	Pension assessments (Table 12)	Donations and contributions (Table 12)	Un-claimed moneys (Table 12)			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
51	Grand Rapids, Mich.-----	\$247	\$1,124	\$54	\$1	-----	\$137	\$259	\$590
	City corporation-----	247	21	-----	1	-----	137	259	407
	School district-----	-----	1,102	54	-----	-----	-----	-----	183
52	New Haven, Conn.-----	222	678	113	18	\$1	-----	22	269
	City corporation-----	222	678	113	18	1	-----	22	268
	Improvement association-----	-----	-----	-----	-----	-----	-----	-----	1
53	Long Beach, Calif.-----	43	2,109	21	1	(*)	589	114	208
	City corporation-----	43	415	21	1	(*)	589	114	197
	School district-----	-----	1,694	-----	-----	-----	-----	-----	11
54	Des Moines, Iowa-----	-----	103	112	(*)	(*)	-----	40	181
	City corporation-----	-----	87	9	(*)	(*)	-----	40	131
	School district-----	-----	16	103	-----	-----	-----	-----	50
55	Miami, Fla.-----	43	706	14	12	1	42	176	648
	City corporation-----	43	79	14	12	1	42	176	618
	School district-----	-----	627	-----	-----	-----	-----	-----	30
56	Springfield, Mass.-----	1,042	2,363	150	27	(*)	-----	60	404
57	Flint, Mich.-----	81	1,574	57	9	-----	55	333	757
	City corporation-----	81	38	7	-----	-----	55	333	682
	School district-----	-----	1,537	50	9	-----	-----	-----	75
58	Salt Lake City, Utah-----	-----	1,019	32	2	(*)	22	137	251
	City corporation-----	-----	92	-----	2	(*)	22	137	246
	School district-----	-----	927	-----	-----	-----	-----	-----	5
59	Bridgeport, Conn.-----	224	293	94	4	-----	-----	93	223
60	Tulsa, Okla.-----	30	1,071	-----	-----	13	-----	-----	93
	City corporation-----	22	49	-----	-----	1	-----	-----	56
	School district-----	6	1,022	-----	-----	12	-----	-----	36
61	Norfolk, Va.-----	127	573	34	-----	(*)	65	23	269
62	Yonkers, N. Y.-----	543	1,774	279	2	-----	-----	518	95
63	Scranton, Pa.-----	169	418	90	15	(*)	-----	130	41
	City corporation-----	169	-----	15	15	(*)	-----	130	19
	School district-----	-----	418	75	-----	-----	-----	-----	21
64	Paterson, N. J.-----	1	536	152	21	(*)	-----	-----	299
65	Albany, N. Y.-----	530	975	116	1	-----	-----	258	132
66	Kansas City, Kans.-----	23	529	-----	-----	(*)	5	215	60
	City corporation-----	14	42	-----	-----	(*)	5	190	18
	School district-----	-----	487	-----	-----	-----	-----	-----	40
	Drainage district-----	9	-----	-----	-----	-----	-----	25	2
67	Chattanooga, Tenn.-----	216	959	21	3	(*)	-----	125	201
68	Trenton, N. J.-----	-----	868	110	(*)	-----	300	17	232
69	Spokane, Wash.-----	160	1,124	25	6	(*)	-----	382	224
	City corporation-----	160	191	16	6	(*)	-----	382	182
	School district-----	-----	933	9	-----	-----	-----	-----	42
70	Fort Wayne, Ind.-----	105	577	30	2	-----	-----	35	52
	City corporation-----	82	159	12	2	-----	-----	35	17
	School district-----	24	418	18	(*)	-----	-----	-----	35
71	Camden, N. J.-----	1	1,201	91	1	-----	31	16	72
72	Erie, Pa.-----	116	276	60	-----	(*)	49	33	72
	City corporation-----	116	-----	-----	-----	(*)	49	33	21
	School district-----	-----	276	60	-----	-----	-----	-----	52

* Less than \$500.

PART II: GENERAL GOVERNMENT—REVENUES

TABLE 3.—SUMMARY OF REVENUES, BY MAJOR SOURCES AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(Expressed in thousands)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	FROM OTHER AGENCIES					Special assessments for outlays (Table 12)	Charges for current services (Table 13)
		Shared State taxes (Table 9)	Grants (Tables 10 and 11)	Pension assessments (Table 12)	Donations and contributions (Table 12)	Un-claimed moneys (Table 12)		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
73	Fall River, Mass.	\$950	\$955	\$72	\$2	(*)	\$157	\$65
74	Cambridge, Mass.	860	953	92	6	—	105	\$2 155
75	Wilmington, Del.	12	1,467	15	3	—	—	88 43
76	Elizabeth, N. J.	2	622	97	(*)	—	3	36 51
77	Reading, Pa.	105	405	65	2	—	10	38 76
	City corporation	105	72	—	2	—	10	38 65
	School district	—	333	65	—	—	—	— 14
78	Knoxville, Tenn.	41	1,494	51	4	—	—	78 162
79	New Bedford, Mass.	1,054	1,202	91	(*)	—	—	34 105
80	Gary, Ind.	118	643	23	(*)	—	—	5 60
	City corporation	118	151	5	(*)	—	—	5 20
	School district	—	495	18	—	—	—	— 40
	Sanitary district ²	—	—	—	—	—	—	— —
81	Tacoma, Wash.	166	1,212	29	(*)	\$2	25	3 255
	City corporation	166	200	19	(*)	2	25	3 185
	School district	—	1,012	10	—	—	—	— 44
	Park district	—	—	—	(*)	—	—	— 27
82	Canton, Ohio	377	746	49	1	—	—	248 147
	City corporation	377	102	—	1	—	—	248 134
	School district	—	644	49	(*)	—	—	— 12
83	Wichita, Kans.	24	48	2	1	3	—	284 311
	City corporation	24	5	2	(*)	—	—	284 87
	School district	—	40	—	—	3	—	— 40
	University district	—	3	—	1	—	—	— 184
84	Tampa, Fla.	—	746	6	—	(*)	35	51 235
	City corporation	—	23	6	—	(*)	35	51 227
	School district	—	722	—	—	—	—	— 7
85	Peoria, Ill.	—	696	14	1	(*)	—	247 152
	City corporation	—	205	14	1	(*)	—	205 30
	School district	—	204	—	—	—	—	— 67
	Park district	—	—	—	—	—	—	— 1
	Sanitary district	—	18	—	—	—	—	— 42
	Town	—	268	—	—	—	—	— 11
86	South Bend, Ind.	117	618	22	(*)	(*)	—	1 46
	City corporation	78	202	5	(*)	(*)	—	1 36
	School district	38	416	17	—	—	—	— 10
87	Somerville, Mass.	346	958	85	—	—	16	2 58
88	Duluth, Minn.	28	612	67	1	(*)	—	69 156
	City corporation	28	105	7	1	(*)	—	69 116
	School district	—	507	59	—	—	—	— 39
89	Lowell, Mass.	578	989	64	—	—	—	11 118
90	Utica, N. Y.	329	1,172	116	(*)	(*)	—	51 35
91	Waterbury, Conn.	137	145	62	13	—	—	40 115
92	Lynn, Mass.	564	1,069	88	2	—	157	19 166
93	Evansville, Ind.	92	587	28	(*)	—	—	104 282
	City corporation	58	171	13	(*)	—	—	104 161
	School district	34	416	15	—	—	—	— 121
94	El Paso, Tex.	—	595	5	(*)	(*)	—	— 185
	Honolulu, Hawaii ³	586	977	—	25	3	—	198 350

*Less than \$500. ²No revenues in 1938. ³Not included in group or grand totals.

TABLE 4

The revenues of the 94 cities in 1938 are reduced to a per capita basis in table 4, the figures being based upon the absolute amounts shown in table 3.

Per capita revenues.—The per capita for total revenues was \$74.28, with Newark, New York, Boston, and Jersey City having the highest per capitae of \$111.44, \$111.19, \$109.66, and \$105.85, respectively; while the lowest were Birmingham, El Paso, and Fort Wayne, with per capitae of \$24.72, \$29.12, and \$29.59, respectively. Taxes yielded \$52.83 per capita, and nontaxes \$21.45. Within the tax group, general property taxes and sales and service taxes showed the highest per capita yields, while in the nontax group the highest per capita yield was from grants.

Trend of per capita revenues.—Per capita revenues in 1937 for the first time exceeded the high of \$69.90 established in 1930, and the 1938 figure continued the upward trend, as may be seen from the comparison shown in the accompanying statement.

In normal times a variety of factors controls the trend of per capita revenues within the individual cities, although it follows that significant per capita variations in the cost of general government for these cities will necessarily introduce similar fluctuations in the revenues which must be produced to meet such costs. As

a population group, however, the cities in group I consistently show a combined per capita revenue which is much higher than for either group II or group III, although there are individual cities in both latter groups with per capita revenues substantially higher than most of the cities having a population of over 500,000. During the depression period special factors have introduced sharp variances in per capita revenues of individual cities, such as the fact that unusually severe welfare and relief problems in some localities, when locally administered, may have temporarily inflated the level of per capita revenues because of Federal and State grants.

Population base used.—The population on which the per capitae for each city are computed is the estimated population of the city as at July 1, 1938.

Per capita revenues	
1926	\$62.20
1928	68.95
1930	69.90
1932	62.50
1934	65.06
1936	69.12
1937	71.89
1938	74.28

TABLE 5

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

Percent distribution of revenues.—The four major sources of revenue for the 94 cities in 1938 were, in order of their importance, general property taxes, State and Federal grants, shared State taxes, and charges for current services. Together these sources of revenue represent approximately 87 percent of all income reported by the cities considered in this study. Other sources of revenue, although appearing as a negligible percentage of total revenue for all cities, are of great importance to certain individual cities. For example, the 2 percent tax enforced in New York and Philadelphia on retail sales produced income amounting to 6.5 percent and 6.1 percent, respectively, of total revenues in those municipalities, while a sales tax on selective items in New Orleans is the source of 8.4 percent of all revenue. Similarly, although revenue from public-service enterprise contributions is only 1 percent of total municipal receipts, it is the source of approximately one-third of Jacksonville's total income and one-seventh of Atlanta's.

Percent distribution, taxes and nontaxes.—Revenue from general property and other local taxes represented 71.2 percent of total revenue, the balance of 28.8 percent being realized from sources which, so far as current local fiscal aspects are concerned, were of a nontax character. Comparable figures for previous years are not available, since revenues from shared taxes were not separately reported prior to 1938.

TABLE 4.—PER CAPITA REVENUES, BY MAJOR SOURCES: 1938

CITY	Total	OTHER LOCAL TAXES						USE OF MONEY AND PROPERTY				FROM OTHER AGENCIES					Special assessments for rent outlays	Charges for current services			
		Gen-eral prop-erty taxes	Prop-erty tax	Busi-ness	Sales and ser-vice	Poll other	Licenses and per-mits		Fines, for-faits, and pen-al-ties	In-ter-est	Rents and roy-al-ties	Shared State taxes	Grants	Pen-sion as-sess-ments	Dona-tions and con-trib-utions	Un-claimed moneys			Con-trib-utions from pub-lic ser-vice enter-prises		
							Use of street	Non-busi-ness													
Grand total	\$74.28	\$48.02	\$0.03	\$1.32	\$1.77	\$0.06	\$0.15	\$0.37	\$0.97	\$0.13	\$0.34	\$1.54	\$0.18	\$2.64	\$11.99	\$0.99	\$0.13	\$0.03	\$0.77	\$0.82	\$2.21
Group I	88.59	55.97	.04	1.76	2.90	.01	.25	.48	1.00	.13	.35	1.87	.23	3.41	14.69	1.31	.15	.05	.89	.79	2.31
Group II	66.87	45.56	.02	1.12	.50	.03	.01	.22	1.04	.16	.37	.90	.12	1.45	10.08	.75	.23	.39	.39	1.15	2.79
Group III	47.81	32.37	(1)	.48	.03	.18	(1)	.24	.87	.13	.32	.44	.11	1.66	7.23	.45	.04	(1)	.71	.71	1.70
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																					
1 New York, N. Y.	\$111.19	\$65.55	\$2.87	\$7.25				\$0.20	\$0.45	\$0.02	\$0.32	\$3.01	\$0.06	\$5.09	\$20.14	\$1.73	(1)	\$0.02	\$1.42	\$1.10	\$1.85
2 Chicago, Ill.	69.66	62.40	1.76	3.51			1.60	2.66	.08	.08	.51	1.03	.28	1.53	13.96	1.43	\$0.01	.27	.02	.66	2.47
3 Philadelphia, Pa.	57.80	38.11	.68			\$0.07	.01	.19	.06	.06	.20	3.65	.33	1.33	2.37	.91	.02	(1)	3.48	.32	1.53
4 Detroit, Mich.	72.17	48.82	\$0.08			.10	.13	.33	.22	.44	.66	.09	.08	4.40	11.95	.94	(1)	.02	.01	.12	1.75
5 Los Angeles, Calif.	77.96	46.50	.65				.02	.95	.68	.38	.88	.92	.05	3.28	20.24	.87	(1)	.01	.39	.12	2.69
6 Cleveland, Ohio	66.07	41.74	.01				.02	.18	.13	.13	.34	.69	.05	5.28	12.12	.57	.04	.01	.17	1.86	3.10
7 Baltimore, Md.	59.79	39.49	.54				.03	1.26	.11	.11	.07	1.91	.07	11.59	.93	.02			.09	.42	1.15
8 St. Louis, Mo.	54.69	37.03	3.55	1.50			1.13	1.08	.09	.30	.40	.40	.19	2.94	.24	.10	(1)	.30	.64	4.20	2.94
9 Boston, Mass.	109.66	76.16			\$0.27		.08	2.08	.18	.25	.25	2.86	.42	6.35	12.60	1.50	3.59	.05	.01	.35	2.94
10 Pittsburgh, Pa.	80.00	61.65	.20		(1)		.01	1.15	.17	.27	.55	1.2	.12	2.10	10.07	1.43	.09	(1)	.61	.16	2.42
11 San Francisco, Calif.	76.76	51.02	.43				.08	.43	.20	.29	.84	1.47	.20	2.67	15.90	1.41	.03	.02		.14	2.49
12 Washington, D. C.	83.55	40.54	.01	7.69	4.20	8.35	2.48	4.29	.29	.84	.62	1.1	.09	10.09	1.48	.02		.01	1.11	.85	1.70
13 Milwaukee, Wis.	82.50	53.69	.08				.18	1.07	.21	.34	1.29	.99	.02	9.56	9.17	1.96	.03	.01	1.11	.65	3.07
14 Buffalo, N. Y.	101.05	63.20	.55				.03	.27	.10	.14	.14	.13	.02	5.48	26.66	1.67	.11	.42	.42	.49	1.78
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																					
15 New Orleans, La.	\$48.85	\$28.94	\$2.01	\$4.08			\$0.29	\$3.28	\$0.06	\$0.29	\$0.29	\$0.60	\$0.15	\$0.75	\$3.96	\$0.46	\$1.15	(1)	(1)	\$1.11	\$1.71
16 Minneapolis, Minn.	71.90	47.75	.01			\$0.12	.02	1.25	.15	.29	.29	1.32	.01	3.32	14.28	1.45	.07	(1)	(1)	2.54	2.51
17 Cincinnati, Ohio	76.92	44.11	.13				.03	.17	.23	.52	.52	2.55	.27	5.60	12.79	1.09	.97	(1)	(1)	2.25	4.99
18 Newark, N. J.	111.44	83.05	\$0.18				(1)	1.71	.19	.32	1.95	.41	.01	1.15	15.99	1.57	.01			1.24	1.81
19 Kansas City, Mo.	52.35	39.25	1.67	1.56			1.28	1.23	.15	.09	.41	.09	.41	3.55	.03	.03	\$0.01			1.24	1.81
20 Indianapolis, Ind.	54.56	41.39	.06		\$0.22		.08	.13	.14	.14	.09	.12	(1)	1.21	9.05	.30	.01	(1)		.19	1.60
21 Houston, Tex.	47.13	33.66	1.46				.58	.21	.21	.41	.41	.39	.14	.40	7.07					.49	2.42

See footnotes at end of table.

TABLE 4. —PER CAPITA REVENUES, BY MAJOR SOURCES: 1938—Continued

City number	CITY	OTHER LOCAL TAXES										USE OF MONEY AND PROPERTY					FROM OTHER AGENCIES					Charges for current services
		Total	Gen-eral prop-erty taxes	Prop-erty	Busi-ness ser-vice	Sales and ser-vice	Poll other	Licenses and permits		Fines, for-feits, and penalties	In-ter-est	Rents and royalties	Shared State taxes	Grants	Pen-sion and ses-sions	Dona-tions and con-trib-utions	Un-claimed wages	Con-trib-utions from pub-lic ser-vice enter-prises	Spe-cial ses-sions for out-lays			
								All other	Use of street											Non-busi-ness		
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000—Continued																						
22	Seattle, Wash.	\$55.60	\$33.37	\$2.06	—	—	—	\$0.01	\$0.56	\$0.23	\$0.69	\$0.95	\$0.07	\$1.81	\$12.28	\$0.90	(¹)	\$0.12	\$0.45	\$2.11		
23	Rochester, N. Y.	97.80	65.43	.87	—	—	—	.13	1.15	.15	.16	.46	.21	5.52	18.05	1.12	(¹)	1.66	2.01	5.86		
24	Louisville, Ky.	44.86	33.85	.05	—	—	—	1.78	1.10	.16	.78	.21	—	—	2.80	.08	(¹)	—	1.15	2.76		
25	Denver, Colo.	65.00	39.54	.55	—	—	—	.05	1.03	.19	.28	.18	.14	.90	17.43	.10	(¹)	—	2.40	2.18		
26	Portland, Oreg.	60.31	48.97	.64	—	—	—	.43	.55	.52	.73	.57	.08	.15	3.04	.64	(¹)	—	2.12	1.85		
27	Jersey City, N. J.	105.85	79.88	2.95	—	—	—	.12	1.34	.06	.09	.99	.01	.07	11.84	1.79	(¹)	—	.06	6.47		
28	Columbus, Ohio	37.63	19.81	—	—	—	—	.03	1.13	.16	1.26	.44	.06	3.41	8.07	.48	(¹)	—	1.53	2.20		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000																						
29	Oakland, Calif.	\$53.67	—	—	—	—	—	\$0.57	\$0.78	\$0.29	\$0.60	\$0.12	—	\$0.45	\$12.17	\$0.31	(¹)	\$5.37	\$0.44	\$1.55		
30	Atlanta, Ga.	20.18	—	—	—	—	—	.52	.23	.14	.49	.17	.02	—	2.78	.08	(¹)	2.10	.36	1.49		
31	Dallas, Tex.	23.60	—	—	—	—	—	.92	.73	.19	.36	.09	.01	.42	7.51	.03	(¹)	.59	.19	.87		
32	Memphis, Tenn.	30.41	—	—	—	—	—	.08	1.18	.09	.29	1.94	.21	.24	6.47	.18	(¹)	—	1.41	1.61		
33	St. Paul, Minn.	45.62	—	—	—	—	—	.38	.58	.07	.34	.33	.01	3.98	7.50	.50	(¹)	.16	.69	3.66		
34	Toledo, Ohio	43.46	—	—	—	—	—	.08	2.69	.08	.87	.55	.08	1.57	4.00	.14	(¹)	—	1.18	.65		
35	Birmingham, Ala.	24.72	10.95	—	—	—	—	.55	.54	.08	.08	.05	.01	—	5.25	.49	(¹)	—	.02	1.08		
36	San Antonio, Tex.	30.99	22.87	.17	—	—	—	.43	1.46	.11	.19	.12	.12	.39	8.24	1.28	(¹)	—	.10	1.70		
37	Providence, R. I.	68.94	50.44	—	—	—	—	.03	1.46	.11	.24	.80	.06	3.58	13.30	.50	(¹)	.04	2.39	2.80		
38	Akron, Ohio	52.23	29.51	—	—	—	—	.98	1.41	.24	.18	.37	.01	.22	1.29	.14	(¹)	—	.79	1.62		
39	Omaha, Neb.	40.16	31.55	1.38	—	—	—	.02	.18	.09	.36	.80	.12	3.57	8.45	.45	(¹)	—	.87	2.86		
40	Dayton, Ohio	40.68	23.52	.06	—	—	—	.06	.18	.15	.36	.03	.04	3.33	18.30	1.20	(¹)	—	1.53	2.37		
41	Syracuse, N. Y.	75.10	49.57	.51	—	—	—	.44	.26	.34	.51	.74	.05	.16	5.07	.04	(¹)	—	.09	1.75		
42	Oklahoma City, Okla.	30.85	17.81	.60	—	—	—	.02	.48	.33	.81	.55	.04	.51	11.19	.49	(¹)	—	.28	1.15		
43	San Diego, Calif.	44.46	28.55	.71	—	—	—	.54	.06	.05	.05	.05	.05	7.33	10.05	.97	(¹)	2.16	.26	3.31		
44	Worcester, Mass.	75.89	47.05	—	—	—	—	1.40	3.27	.09	.28	.82	.01	.94	4.00	.17	(¹)	5.78	.13	2.60		
45	Richmond, Va.	50.90	29.95	1.14	—	—	—	.55	1.18	.05	.32	.87	.19	—	8.00	.04	(¹)	.91	.23	2.60		
46	Fort Worth, Tex.	39.11	25.89	.18	—	—	—	.09	1.19	.07	.27	.08	(¹)	3.33	7.74	.47	(¹)	1.57	.75			
47	Youngstown, Ohio	41.68	27.12	—	—	—	—	.05	.05	.05	.05	.05	.05	1.18	2.65	.09	(¹)	.06	.88			
48	Hartford, Conn.	68.22	58.02	.24	—	—	—	.27	.87	.26	.15	1.18	.15	1.18	9.22	.15	(¹)	.63	.23	2.67		
49	Nashville, Tenn.	35.32	21.79	.87	—	—	—	.27	.87	.05	.25	.14	.02	.32	9.22	.15	(¹)	.06	.63	2.33		
50	Jacksonville, Fla.	35.01	14.27	.07	—	—	—	.27	.87	.05	.25	.14	.02	.32	9.22	.15	(¹)	11.32	.80	.65		

51	Grand Rapids, Mich.	42.14	26.13	(¹)	.80	.19	.29	.48	(¹)	1.52	6.92	.85	(¹)	.85	1.47	5.65
52	New Haven, Conn.	61.51	50.87	.05	.09	.15	.05	.44	.06	1.58	4.21	.70	.11	.14	1.47	5.65
53	Long Beach, Calif.	59.37	36.68	.57	1.16	.49	.75	.15	.15	.27	13.15	.13	(¹)	3.67	.71	1.30
54	Des Moines, Iowa	41.86	36.85	.06	1.04	.17	.80	.25	.06	.86	.66	.71	(¹)	.25	1.16	1.16
55	Miami, Fla.	45.99	29.71	.72	5.17	.53	1.25	.01	.01	.28	4.51	.09	.08	.27	1.13	4.14
56	Springfield, Mass.	85.66	56.60	.05	1.19	1.0	.08	.02	.01	1.96	15.79	1.00	.18	.40	2.70	2.70
57	Flint, Mich.	50.86	30.05	.05	.18	.06	.64	.60	.01	.54	10.58	.88	.02	.37	2.24	5.09
58	Salt Lake City, Utah	38.66	26.56	.28	.92	.15	.49	.11	.01	.68	6.88	.22	(¹)	.15	.92	1.70
59	Bridgport, Conn.	55.35	46.65	(¹)	.08	.08	.25	.09	.11	1.52	1.99	.64	.03	.63	1.52	1.52
60	Tulsa, Okla.	42.78	32.29	.05	.23	.10	.24	.29	.18	.21	7.54	.24	.09	.16	.65	.65
61	Norfolk, Va.	47.84	35.05	1.55	2.66	.20	.59	1.15	.09	.90	4.04	.24	(¹)	.46	1.16	1.98
62	Yonkers, N. Y.	101.67	77.15	.04	.29	.15	.09	.36	.27	3.85	12.57	1.97	.01	5.67	.67	.67
63	Scranton, Pa.	55.19	25.67	.54	1.0	.05	.15	.16	.16	1.20	2.97	.64	(¹)	.93	2.14	2.14
64	Pateron, N. J.	58.11	46.54	.07	1.44	.15	.14	.44	.01	(¹)	5.84	1.09	(¹)	1.98	1.02	1.02
65	Albany, N. Y.	64.28	47.65	.01	1.1	.06	.11	.46	.01	4.08	7.50	.89	.01	1.98	1.47	1.47
66	Kansas City, Kans.	35.04	26.92	.04	.87	.08	.06	.50	.02	1.19	4.17	.17	(¹)	.04	1.69	1.69
67	Chattanooga, Tenn.	51.56	17.65	.28	.65	.04	.35	.16	.01	1.70	7.57	.17	(¹)	.99	1.59	1.59
68	Trenton, N. J.	58.94	42.66	.04	1.57	.15	.16	.57	.04	6.97	9.88	.88	(¹)	2.41	.14	1.86
69	Spokane, Wash.	56.15	37.42	(¹)	.41	.09	.64	.05	(¹)	1.53	9.29	.20	.05	3.16	1.85	1.85
70	Fort Wayne, Ind.	29.69	21.94	(¹)	.20	.10	.04	.04	(¹)	.89	4.89	.26	.02	.29	.44	.44
71	Camden, N. J.	61.16	45.96	.01	1.41	.07	.10	.50	.19	.01	10.20	.77	.01	.26	.13	.61
72	Erie, Pa.	33.66	30.41	.08	.02	.02	.05	.02	.02	.99	2.36	.62	(¹)	.42	.28	.62
73	Fall River, Mass.	48.73	28.20	(¹)	1.04	.02	.01	.18	.20	8.01	8.06	.62	.02	1.35	.02	.84
74	Cambridge, Mass.	79.64	58.03	.38	1.23	.12	.94	.85	.02	7.59	9.41	.81	.05	.81	.02	1.57
75	Washington, Del.	59.19	22.25	.06	.39	.11	.77	.56	.06	1.11	13.16	.48	.03	.79	.98	.98
76	Elizabeth, N. J.	51.01	39.76	.06	1.41	.17	.08	.31	.04	1.02	5.62	.88	(¹)	.02	.53	.46
77	Reading, Pa.	41.85	34.03	.05	.20	.07	.14	.17	.14	.95	3.66	.57	.01	.09	.35	.69
78	Knoxville, Tenn.	50.59	31.63	.23	.63	.02	.32	.99	.01	.57	13.51	.46	.04	.71	1.46	1.46
79	New Bedford, Mass.	56.16	31.58	.46	1.06	.02	.02	.45	(¹)	9.56	10.91	.82	(¹)	.31	.95	.95
80	Gary, Ind.	36.15	27.97	.15	.06	.08	.09	.08	.08	1.08	5.86	.21	(¹)	.05	.55	.55
81	Tacoma, Wash.	37.51	18.23	2.41	.29	.04	.89	.08	.15	1.52	11.12	.27	(¹)	.25	.03	2.94
82	Canton, Ohio	39.29	23.51	.01	.12	.07	.42	.60	.08	3.49	6.92	.46	.01	2.30	1.86	1.86
83	Canton, Ohio	35.52	27.48	.50	.59	.25	.35	.07	(¹)	.23	4.45	.02	.01	2.64	2.69	2.69
84	Wichita, Kans.	48.23	34.45	.05	2.48	.09	.41	.50	.02	7.07	7.07	.06	(¹)	.33	.29	2.21
85	Peoria, Ill.	45.24	32.54	.15	1.33	.10	.19	.12	.10	6.62	6.62	.13	.01	2.35	1.45	1.45
86	South Bend, Ind.	32.61	24.15	.05	.10	.06	.04	.09	.04	1.15	6.07	.22	(¹)	.01	.45	.45
87	Somerville, Mass.	62.09	46.28	.52	.87	.06	.05	.12	.12	3.40	9.22	.85	(¹)	.16	.02	.57
88	Duluth, Minn.	52.96	40.44	.05	1.06	.10	.17	1.55	.30	.28	6.05	.66	.01	.68	1.54	1.54
89	Lowell, Mass.	58.05	39.10	.07	1.05	.02	.02	.06	.01	5.73	9.79	.63	(¹)	.11	1.12	1.12
90	Utica, N. Y.	65.24	45.39	(¹)	.07	.07	.13	.12	.12	3.27	11.64	1.16	(¹)	.50	.54	.54
91	Waterbury, Conn.	57.50	50.47	.04	.06	.16	.15	.14	.01	1.38	1.46	.62	.15	.41	1.16	1.16
92	Lynn, Mass.	66.38	43.18	.55	.01	.25	.05	.32	.13	5.69	10.79	.89	.02	1.59	.19	1.68
93	Evansville, Ind.	37.48	25.40	.21	.16	.09	.05	.06	.04	.94	5.99	.29	(¹)	1.06	2.88	2.88
94	El Paso, Tex.	29.12	19.74	.42	.21	.14	.28	.15	(¹)	6.08	6.08	.06	(¹)	1.90	1.90	1.90
	Honolulu, Hawaii ³	30.00	16.09	.42	.94	.20	.50	.01	.01	2.36	3.95	.10	.01	.80	1.41	1.41

¹ Less than 1/2 of 1 cent. ² No revenues of county government are included. For explanation, see p. 8. ³ Not included in group or grand totals.

TABLE 5.—PERCENT DISTRIBUTION OF

City number	CITY	General property taxes	OTHER LOCAL TAXES							Fines, forfeits, and penalties	
			Property	Business	Sales and service	Poll	All other	Licenses and permits			
								Use of street	All other		
									Business		Non-business
	Grand total	64.7	(¹)	1.8	2.4	0.1	0.2	0.5	1.3	0.2	0.5
	Group I	63.2	(¹)	2.0	3.3	(¹)	.3	.5	1.1	.1	.4
	Group II	68.1	(¹)	1.7	.7	(¹)	(¹)	.3	1.5	.2	.6
	Group III	68.0	(¹)	1.0	.1	.4	(¹)	.5	1.8	.3	.7

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

1	New York, N. Y.	59.0	---	2.7	6.5	---	---	0.2	0.4	(¹)	0.3
2	Chicago, Ill.	69.6	---	2.0	---	---	---	2.0	3.0	0.1	.4
3	Philadelphia, Pa.	65.9	---	1.2	6.1	---	0.1	(¹)	.3	.1	.4
4	Detroit, Mich.	67.6	(¹)	---	---	---	.1	(¹)	.5	.3	.9
5	Los Angeles, Calif.	59.6	---	.8	---	---	---	(¹)	1.2	.8	.7
6	Cleveland, Ohio	63.2	---	(¹)	---	---	---	(¹)	.3	.2	.5
7	Baltimore, Md.	67.2	1.7	.9	---	---	---	(¹)	2.1	.2	.1
8	St. Louis, Mo.	67.7	---	6.5	2.7	---	---	2.1	2.0	.2	.6
9	Boston, Mass.	69.5	---	---	---	0.2	---	.1	1.9	.2	.2
10	Pittsburgh, Pa.	77.1	---	.2	---	(¹)	---	(¹)	.2	.2	.3
11	San Francisco, Calif.	68.5	---	.6	---	---	---	.1	.6	.3	.4
12	Washington, D. C.	48.5	(¹)	9.2	5.0	10.0	---	5.0	5.1	.3	1.0
13	Milwaukee, Wis.	65.1	---	.1	---	---	---	(¹)	1.3	.3	.4
14	Buffalo, N. Y.	62.5	---	.5	---	---	---	(¹)	.3	.1	.1

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

15	New Orleans, La.	59.2	---	4.1	8.4	---	---	0.6	6.7	0.1	0.6
16	Minneapolis, Minn.	66.4	---	(¹)	---	---	0.2	(¹)	1.7	.2	.4
17	Cincinnati, Ohio	55.9	---	.2	---	---	---	(¹)	.2	.3	.7
18	Newark, N. J.	74.5	.2	2.7	---	---	---	(¹)	1.5	.2	.3
19	Kansas City, Mo.	75.0	---	3.2	5.0	---	---	2.4	2.3	.3	.2
20	Indianapolis, Ind.	75.9	---	.1	---	0.4	---	.1	.2	.3	.2
21	Houston, Tex.	71.4	---	3.1	---	---	---	1.2	.8	.5	.9
22	Seattle, Wash.	60.0	---	3.7	---	---	---	(¹)	1.0	.4	1.2
23	Rochester, N. Y.	66.9	---	.9	---	---	---	(¹)	.1	.2	.2
24	Louisville, Ky.	75.5	---	.1	---	---	---	.4	3.9	.2	.4
25	Denver, Colo.	66.8	---	.9	---	---	---	.1	1.6	.3	.4
26	Portland, Oreg.	81.2	---	1.1	---	---	---	.7	.9	.5	1.2
27	Jersey City, N. J.	75.5	.1	2.8	---	(¹)	---	.1	1.3	.1	.1
28	Columbus, Ohio ²	52.7	---	---	---	---	---	.1	.3	.4	3.3

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

29	Oakland, Calif.	66.7	---	---	---	---	---	1.1	1.5	0.6	1.2
30	Atlanta, Ga.	53.6	---	3.9	---	1.1	---	(¹)	7.3	.1	2.1
31	Dallas, Tex.	66.0	---	2.5	---	---	---	1.4	.7	.4	1.4
32	Memphis, Tenn.	65.7	---	.3	---	---	---	2.9	2.3	.6	1.1
33	St. Paul, Minn.	66.6	---	3.4	---	---	0.2	(¹)	2.6	.2	.6
34	Toledo, Ohio	62.5	---	---	---	---	---	.8	.8	.1	.7
35	Birmingham, Ala.	44.3	---	4.7	4.6	---	---	.3	10.9	.3	3.5
36	San Antonio, Tex.	73.8	---	.6	---	---	---	1.8	1.1	.3	.2
37	Providence, R. I.	75.4	---	---	---	.3	---	.6	2.2	.2	.3
38	Akron, Ohio	56.5	---	---	---	---	---	(¹)	.2	---	.5
39	Omaha, Nebr.	78.1	---	3.4	---	---	---	2.5	3.5	.6	.5
40	Dayton, Ohio	57.8	---	.2	---	---	---	(¹)	.5	.2	.9
41	Syracuse, N. Y.	66.0	---	.7	---	---	---	.1	.3	.2	.5
42	Oklahoma City, Okla.	57.7	---	1.9	---	---	---	1.4	.8	1.1	1.7
43	San Diego, Calif.	64.2	---	1.6	---	---	---	(¹)	1.1	.8	1.8
44	Worcester, Mass.	63.7	---	---	---	.7	---	(¹)	1.8	.1	.1
45	Richmond, Va.	58.8	---	2.2	---	.5	---	2.7	6.4	.2	.6
46	Fort Worth, Tex.	65.4	---	.5	---	---	---	1.4	.4	.1	.8
47	Youngstown, Ohio	65.1	---	---	---	---	---	.2	.5	.2	.6
48	Hartford, Conn.	85.0	---	.3	---	2.2	---	(¹)	.1	.4	.3

See footnotes at end of table.

PART II: GENERAL GOVERNMENT—REVENUES

REVENUES, BY MAJOR SOURCES: 1938

City number	CITY	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES					Special assessments for outlays	Charges for current services	
		Interest	Rents and royalties	Shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed moneys			Contributions from public-service enterprises
	Grand total-----	1.8	0.2	5.6	16.1	1.3	0.2	(¹)	1.0	1.1	3.0
	Group I-----	2.1	.3	3.8	16.6	1.5	.2	.1	1.0	.9	2.6
	Group II-----	1.3	.2	2.2	15.1	1.1	.3	(¹)	.6	1.7	4.2
	Group III-----	.9	.2	3.4	15.2	.9	.1	(¹)	1.5	1.5	3.6

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

1	New York, N. Y.-----	2.7	0.1	4.6	18.1	1.6	(¹)	(¹)	1.3	1.0	1.7
2	Chicago, Ill.-----	1.1	.5	.6	15.6	1.6	(¹)	0.3	(¹)	.7	2.8
3	Philadelphia, Pa.-----	6.3	2.3	2.6	4.1	1.6	(¹)	(¹)	6.0	.2	2.6
4	Detroit, Mich.-----	.1	(¹)	6.1	16.6	.6	(¹)	(¹)	---	1.7	5.2
5	Los Angeles, Calif.-----	1.2	.1	4.2	26.0	1.2	(¹)	(¹)	.5	.2	3.5
6	Cleveland, Ohio-----	1.0	(¹)	8.0	18.3	.9	0.1	(¹)	.3	2.5	4.7
7	Baltimore, Md.-----	3.3	.1	.3	19.7	1.6	(¹)	---	.1	.7	1.9
8	St. Louis, Mo.-----	.7	.4	---	5.4	.4	.2	(¹)	.6	3.0	7.7
9	Boston, Mass.-----	2.6	.4	5.8	11.5	1.4	3.3	(¹)	(¹)	.3	2.7
10	Pittsburgh, Pa.-----	.7	.2	2.6	12.6	1.8	.1	(¹)	.8	.2	3.0
11	San Francisco, Calif.-----	1.9	.3	5.5	20.7	1.8	(¹)	(¹)	---	.2	3.2
12	Washington, D. C.-----	.7	.1	---	12.1	1.8	(¹)	---	---	1.0	2.0
13	Milwaukee, Wis.-----	1.6	.1	11.6	11.1	2.4	(¹)	(¹)	1.3	.8	3.7
14	Buffalo, N. Y.-----	.1	(¹)	5.4	26.4	1.6	.1	---	.4	.5	1.8

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

15	New Orleans, La.-----	1.2	0.3	1.5	8.2	0.9	2.4	(¹)	---	2.3	3.5
16	Minneapolis, Minn.-----	1.8	(¹)	.4	19.9	2.0	.1	(¹)	---	3.2	3.5
17	Cincinnati, Ohio-----	3.2	.3	7.1	16.2	1.4	1.2	(¹)	4.1	2.9	6.3
18	Newark, N. J.-----	1.7	.4	.1	14.3	1.4	(¹)	---	---	---	2.6
19	Kansas City, Mo.-----	.8	(¹)	---	6.8	.1	.1	(¹)	---	2.4	3.5
20	Indianapolis, Ind.-----	.2	(¹)	2.2	16.6	.5	(¹)	---	---	.4	2.9
21	Houston, Tex.-----	.8	.3	.9	15.0	---	---	(¹)	---	---	5.1
22	Seattle, Wash.-----	1.7	.1	5.3	22.1	1.6	(¹)	(¹)	.2	.8	3.8
23	Rochester, N. Y.-----	.5	.1	5.6	18.5	1.1	---	---	---	2.1	3.9
24	Louisville, Ky.-----	1.7	.5	---	6.2	.2	.7	---	3.7	.3	6.1
25	Denver, Colo.-----	.3	.2	1.4	26.8	.2	(¹)	(¹)	---	3.7	3.4
26	Portland, Oreg.-----	.9	.1	.2	5.0	1.4	(¹)	(¹)	---	3.5	3.1
27	Jersey City, N. J.-----	.9	(¹)	.1	11.3	1.7	---	---	---	.1	6.1
28	Columbus, Ohio ² -----	1.2	.2	9.1	21.4	1.3	.1	(¹)	---	4.1	5.8

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

29	Oakland, Calif.-----	0.2	---	0.9	24.1	0.6	---	---	---	---	3.1
30	Atlanta, Ga.-----	.3	0.1	---	7.4	.3	---	(¹)	14.3	1.2	8.5
31	Dallas, Tex.-----	.5	.1	---	15.7	.2	0.1	---	5.8	1.0	4.1
32	Memphis, Tenn.-----	.3	(¹)	1.3	22.8	.1	(¹)	---	1.2	.6	2.7
33	St. Paul, Minn.-----	4.2	.5	.5	14.2	.4	(¹)	(¹)	---	3.1	3.5
34	Toledo, Ohio-----	.7	(¹)	8.2	15.5	1.0	.3	---	.3	1.4	7.6
35	Birmingham, Ala.-----	1.4	.3	5.5	16.2	.6	(¹)	(¹)	---	4.8	2.6
36	San Antonio, Tex.-----	.1	(¹)	---	16.9	1.6	(¹)	(¹)	---	.1	3.5
37	Providence, R. I.-----	3.2	.2	.6	12.3	1.9	.3	---	---	.1	2.5
38	Akron, Ohio-----	1.0	.1	6.5	25.5	1.0	(¹)	---	.1	4.5	4.2
39	Omaha, Nebr.-----	.9	(¹)	.5	3.2	.3	.5	---	---	2.0	4.0
40	Dayton, Ohio-----	.7	.3	8.8	20.7	1.1	.1	---	---	1.6	7.1
41	Syracuse, N. Y.-----	(¹)	.1	5.3	20.4	1.6	(¹)	---	---	1.8	3.2
42	Oklahoma City, Okla.-----	2.4	9.9	.5	16.4	.1	(¹)	---	---	.3	5.6
43	San Diego, Calif.-----	.8	.1	.7	25.2	1.1	(¹)	---	---	---	2.6
44	Worcester, Mass.-----	.8	(¹)	9.9	15.6	1.3	.3	---	2.9	.3	4.5
45	Richmond, Va.-----	5.5	(¹)	1.9	7.9	.3	(¹)	(¹)	7.4	.3	5.1
46	Fort Worth, Tex.-----	.7	.5	---	20.5	.1	(¹)	---	2.3	.6	6.7
47	Youngstown, Ohio-----	.2	(¹)	8.0	18.6	1.1	---	---	---	3.8	1.8
48	Hartford, Conn.-----	1.3	.2	1.7	3.9	.1	(¹)	---	.1	.8	3.4

TABLE 5.—PERCENT DISTRIBUTION OF

City number	CITY	General property taxes	OTHER LOCAL TAXES						Fines, forfeits, and penalties		
			Property	Business	Sales and service	Poll	All other	Licenses and permits			
								Use of street		All other	
						Business	Non-business				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
49	Nashville, Tenn.	61.7	—	1.9	—	—	—	0.8	2.5	0.1	0.7
50	Jacksonville, Fla.	40.7	—	.2	—	(¹)	—	—	4.7	(¹)	.6
51	Grand Rapids, Mich.	62.0	—	(¹)	—	—	—	(¹)	.7	.4	.7
52	New Haven, Conn.	85.0	(¹)	—	—	2.2	—	.1	.2	.2	.1
53	Long Beach, Calif.	61.8	—	.3	—	—	—	1.0	1.9	.8	1.3
54	Des Moines, Iowa	88.0	—	.9	—	—	—	.2	2.5	.4	.7
55	Miami, Fla.	64.6	—	.2	—	(¹)	—	1.6	6.9	1.2	2.7
56	Springfield, Mass.	66.1	—	(¹)	—	.7	—	(¹)	1.4	.1	.1
57	Flint, Mich.	59.1	—	(¹)	—	—	—	.1	.4	.1	1.3
58	Salt Lake City, Utah	68.7	—	.7	—	—	—	.7	2.4	.4	1.3
59	Bridgeport, Conn.	84.3	—	.2	—	2.9	—	(¹)	.1	.2	.5
60	Tulsa, Okla.	75.5	—	2.2	—	—	—	.1	.5	.2	.6
61	Norfolk, Va.	69.1	—	1.9	—	—	—	5.2	5.6	.4	1.2
62	Yonkers, N. Y.	75.9	—	.6	—	—	—	(¹)	.3	.1	.1
63	Scranton, Pa.	77.3	—	.4	—	1.4	—	1.0	.3	.2	.5
64	Paterson, N. J.	79.7	0.1	3.7	—	.1	—	.1	2.5	.3	.2
65	Albany, N. Y.	74.1	—	0.7	—	—	—	(¹)	.2	.1	.2
66	Kansas City, Kans.	76.8	—	1.1	—	—	—	.1	1.9	.2	.2
67	Chattanooga, Tenn.	56.2	—	.6	—	—	—	.9	2.1	.1	1.1
68	Trenton, N. J.	72.4	.1	2.8	—	—	—	.1	2.3	.3	.3
69	Spokane, Wash.	48.2	—	4.5	—	—	—	(¹)	1.1	.2	1.8
70	Fort Wayne, Ind.	74.1	—	—	—	1.8	—	(¹)	.7	.3	.1
71	Camden, N. J.	71.9	.1	4.7	—	(¹)	—	(¹)	2.3	.1	.2
72	Erie, Pa.	84.8	—	.5	—	—	—	(¹)	(¹)	.1	.2
73	Fall River, Mass.	57.9	—	—	—	1.0	—	(¹)	2.1	(¹)	(¹)
74	Cambridge, Mass.	72.7	—	—	—	.5	—	(¹)	1.5	.2	(¹)
75	Wilmington, Del.	58.8	—	.4	—	—	—	.2	1.5	.3	2.0
76	Elizabeth, N. J.	78.0	(¹)	3.7	—	—	—	.1	2.8	.3	.1
77	Reading, Pa.	81.4	—	.3	—	1.8	—	.1	.5	.2	.3
78	Knoxville, Tenn.	62.5	—	—	—	—	—	.5	1.6	—	.7
79	New Bedford, Mass.	56.2	—	—	—	.8	(¹)	(¹)	1.9	(¹)	(¹)
80	Gary, Ind.	77.4	—	—	—	.4	—	.1	.2	.2	.2
81	Tacoma, Wash.	48.8	—	6.5	—	—	—	—	.8	.1	1.6
82	Canton, Ohio	59.9	—	—	—	—	—	(¹)	.3	.2	1.1
83	Wichita, Kans.	77.4	—	1.4	—	—	—	.3	1.7	.7	.7
84	Tampa, Fla.	71.4	—	.1	.5	.1	—	—	5.1	.2	.8
85	Peoria, Ill.	71.9	—	.3	—	—	—	.3	2.9	.2	.4
86	South Bend, Ind.	74.0	(¹)	—	—	.8	—	.1	.3	.2	.1
87	Somerville, Mass.	74.5	—	—	—	.8	—	(¹)	1.4	.1	.1
88	Duluth, Minn.	76.3	—	.1	—	—	.1	.1	2.0	.2	.3
89	Lowell, Mass.	67.4	—	—	—	.7	—	—	1.8	(¹)	(¹)
90	Utica, N. Y.	71.8	—	.9	—	—	—	(¹)	.1	.1	.2
91	Waterbury, Conn.	87.8	—	—	—	2.3	—	.1	.1	.3	.2
92	Lynn, Mass.	65.1	—	—	—	.8	—	(¹)	1.9	.1	.1
93	Evansville, Ind.	67.8	—	.3	—	.6	—	.5	.4	.2	.1
94	El Paso, Tex.	67.8	—	.5	—	—	—	1.4	.7	.5	1.0
	Honolulu, Hawaii ³	53.6	—	1.4	—	(¹)	—	10.8	3.1	.7	1.7

¹ Less than 1/20 of 1 percent.² No revenues of county government are included. For explanation see p. 8.³ Not included in group or grand totals.

REVENUES, BY MAJOR SOURCES: 1938—Continued

City number	CITY	USE OF MONEY AND PROPERTY		FROM OTHER AGENCIES					Special assessments for current services	Charges for outlays	
		Interest	Rents and royalties	Shared State taxes	Grants	Pension assessments	Donations and contributions	Unclaimed moneys			Contributions from public-service enterprises
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued											
49	Nashville, Tenn.	0.4	0.1	0.9	25.1	0.4	0.1	(¹)	1.8	0.7	1.9
50	Jacksonville, Fla.	.1			15.6	1.6	(¹)	(¹)	32.3	2.3	1.8
51	Grand Rapids, Mich.	1.2	(¹)	3.6	16.4	.8	(¹)		2.0	3.5	8.6
52	New Haven, Conn.	.7	.1	2.2	6.9	1.1	.2	(¹)		.2	2.7
53	Long Beach, Calif.	.3	.2	.5	22.1	.2	(¹)	(¹)	6.2	1.2	2.2
54	Des Moines, Iowa	.5	.1		1.6	1.7	(¹)	(¹)		.6	2.8
55	Miami, Fla.	(¹)	(¹)	.8	9.8	.2	.2	(¹)	.6	2.4	9.0
56	Springfield, Mass.	(¹)	(¹)	8.1	18.4	1.2	.2	(¹)		.5	3.2
57	Flint, Mich.	1.2	(¹)	1.1	20.8	.8	.1		.7	4.4	10.0
58	Salt Lake City, Utah	.5	(¹)		17.8	.6	(¹)	(¹)	.4	2.4	4.4
59	Bridgeport, Conn.	.2	.2	2.7	3.8	1.2	(¹)			1.1	2.7
60	Tulsa, Okla.	.7	.4	.5	17.6			0.2			1.5
61	Norfolk, Va.	2.4	.2	1.9	8.5	.5		(¹)	1.0	.3	4.0
62	Yonkers, N. Y.	.3	.3	3.8	12.4	.9	(¹)			3.6	.7
63	Scranton, Pa.	.5	(¹)	3.6	8.9	1.9	.3	(¹)		2.8	.9
64	Paterson, N. J.	.8	(¹)	(¹)	6.6	1.9	.3	(¹)			3.7
65	Albany, N. Y.	.7		6.3	11.7	1.4	(¹)			3.1	1.6
66	Kansas City, Kans.	.8	.1	.5	11.9			(¹)	.1	4.8	1.3
67	Chattanooga, Tenn.	.5	(¹)	5.4	24.1	.5	.1	(¹)		3.1	5.1
68	Trenton, N. J.	1.0	.1		11.8	1.5			4.1	.2	3.2
69	Spokane, Wash.	.1		3.7	25.7	.6	.1	(¹)		8.8	5.1
70	Fort Wayne, Ind.	.1	(¹)	3.0	16.5	.9	.1			1.0	1.5
71	Camden, N. J.	.8	.3	(¹)	16.7	1.3	(¹)		.4	.2	1.0
72	Erie, Pa.	.2	.1	2.8	6.6	1.4		(¹)		1.2	1.7
73	Fall River, Mass.	.4	.4	16.4	16.5	1.3	(¹)	(¹)	2.8		1.1
74	Cambridge, Mass.	1.1	(¹)	9.5	10.5	1.0	.1		1.1	(¹)	1.7
75	Wilmington, Del.	1.5	.2	.3	33.6	.3	.1			2.0	1.0
76	Elizabeth, N. J.	.6	.1	(¹)	11.0	1.7	(¹)		(¹)	.6	.9
77	Reading, Pa.	.4		2.3	8.8	1.4	(¹)		.2	.8	1.6
78	Knoxville, Tenn.	1.9	(¹)	.7	26.7	.9	.1			1.4	2.9
79	New Bedford, Mass.	.8	(¹)	17.0	19.4	1.5	(¹)			.5	1.7
80	Gary, Ind.	.1		3.0	16.2	.6	(¹)			.1	1.5
81	Tacoma, Wash.	.2	.4	4.1	29.8	.7	(¹)	(¹)	.6	.1	6.3
82	Canton, Ohio	1.5		8.9	17.6	1.2	(¹)			5.9	3.5
83	Wichita, Kans.	.2	(¹)	.6	1.3	.1	(¹)	.1		7.4	8.1
84	Tampa, Fla.	1.0	(¹)		14.7	.1		(¹)	.7	.6	4.6
85	Peoria, Ill.	.3	.2		14.8	.3	(¹)	(¹)		5.2	3.2
86	South Bend, Ind.	.3		3.5	18.6	.7	(¹)	(¹)		(¹)	1.4
87	Somerville, Mass.	.2		5.5	14.8	1.3			.3	(¹)	.9
88	Duluth, Minn.	2.9	.6	.5	11.4	1.2	(¹)			1.5	2.9
89	Lowell, Mass.	.1	(¹)	9.9	16.9	1.1				.2	1.9
90	Utica, N. Y.	.2		5.2	18.4	1.8	(¹)	(¹)		.8	.5
91	Waterbury, Conn.	.2	(¹)	2.4	2.5	1.1	.2			.7	2.0
92	Lynn, Mass.	.5	.2	8.6	16.3	1.3	(¹)		2.4	.3	2.5
93	Evansville, Ind.	.2	.1	2.5	16.0	.8	(¹)			2.8	7.7
94	El Paso, Tex.	.5	(¹)		20.9	.2	(¹)				6.5
	Honolulu, Hawaii ³	(¹)	(¹)	7.9	13.1		.3	(¹)		2.7	4.7

TABLE 6

Revenues of the 94 cities in 1938 from general property taxes and other local taxes are shown in greater detail in table 6. General property tax receipts have been considered also in the opening discussion of this section.

General property taxes.—General property taxes yielded approximately \$1,815,000,000 to the 94 cities in 1938, an increase of approximately \$48,000,000 over 1937. After general property tax yields reached their peak in 1930, such receipts, it will be observed, remained comparatively stable, with the greatest fluctuation being a decline of \$102,000,000 in the 1934 yield as compared with 1930. Since 1934 slight increases are shown. Concomitant with this discussion, it may be of interest to refer to Section D, Assessed Valuations and Tax Levies, which shows, in contrast to the stability of property tax receipts, a continuous decline in the assessed valuations upon which these taxes were levied from 1930 to 1938, except for the years 1936 and 1938, which show an increase over the respective years immediately preceding.

The figures shown in the accompanying statement indicate the trend of general property tax yields over the thirteen-year period, 1926 to 1938, inclusive. From these data it will be seen that general property tax receipts in 1938 were higher than even in the peak year of 1930.

In contrast to the municipal situation is that of the State. Whereas the property tax has remained a stable and substantial source of municipal revenue, it has fallen in the past 25 years to a position of small importance as a source of revenue on the State level.⁷

General property taxes (In thousands)	
1926	\$1,490,000
1928	1,708,000
1930	1,800,000
1932	1,719,000
1934	1,698,000
1936	1,726,000
1937	1,767,000
1938	1,815,000

Current and prior years' levies.—Receipts from general property taxes are classified to show collections on levies for the current year reported, collections from prior years' levies, and collections from penalties and interest on delinquent taxes. It will be observed that 14.5 percent of total receipts from general property taxes were from prior years' levies, reflecting in part the efficient and aggressive tax collection methods pursued by some local governments and in part the improved economic status of property owners.

Other local taxes.—The phrase "Other local taxes," as used here, is to be distinguished from the same phrase as used in tables 3, 4, and 5, for in the present case it is exclusive of licenses and permits. It includes property taxes other than on assessed valuations, business taxes (but not business licenses), sales taxes, poll taxes, and other miscellaneous local taxes. Receipts from these sources in 1938 totaled \$125,683,000, or 4.5 percent of the total city revenues. Each of these classifications is discussed separately below.

Property taxes on other than assessed valuation.—This classification includes taxes upon property which differ from the general property tax particularly in the manner of their levy. Such taxes may be imposed upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or on any basis other than an assessed valuation applied to all property of the corporation. They include taxes levied upon savings banks and kindred corporations in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; taxes upon life insurance corporations assessed upon the basis of the valuations of their policies; and all specific taxes upon property, such as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes upon vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel. From this group of taxes the cities derived \$1,008,000 in revenue in 1938, more than 80 percent of which came from taxes on bank deposits and corporate shares in Baltimore.

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

⁷ Cf. the companion volume Financial Statistics of States: 1938.

premiums, on earnings or income of banks and corporations, and those on public utilities based on gross or net income. Total revenue from these taxes was \$49,883,000 in 1938.

Sales taxes.—A detailed discussion of sales taxes is presented in the introduction to the revenue section. Total revenues in 1938 from sales taxes were \$66,995,000, of which sum New York produced \$53,378,000.

Poll taxes.—A number of cities, particularly in Connecticut, Indiana, Massachusetts, and Pennsylvania, derived small sums from the poll tax. The total in 1938 was \$2,129,000.

All other taxes.—Reported here are local taxes other than those separately classified, including mortgage and inheritance taxes, stock transfer taxes, and taxes on legal instruments. Total revenues from such taxes in 1938 were \$5,668,000. The largest amount was \$5,238,000 in unemployment compensation taxes in Washington, D. C., the city collecting what in effect is a State tax. The amounts shown here are exclusive of business and nonbusiness licenses and permits, which are presented in table 7.

TABLE 7

Licenses and permits.—Revenues of the 94 cities from licenses and permits are reported in table 7. This group of revenues, totaling \$55,969,000 in 1938, falls into three general classifications—licenses and permits for use of street, business licenses, and nonbusiness licenses and permits. They may have been imposed primarily for regulation, with the revenue aspect incidental to the regulation, or they may have been imposed chiefly for revenue purposes with regulation only an incidental aspect.

Licenses and permits for use of street.—Revenues from licenses and permits for use of streets totaled \$14,142,000, the largest item being \$9,452,000 realized from licenses and fees imposed locally on motor vehicles. Chicago accounted for over 53 percent of the latter amount. A rather interesting source of revenue within this group, because of its comparative newness, is the \$1,345,000 derived from parking meters. There were 19 cities receiving income from this source in 1938, the largest amount reported being \$205,000 received by Houston, Texas. It is to be noted that in none of the cities with a population of 500,000 or over were parking meters used as a revenue device.

Business licenses.—Revenues from business licenses amounted to \$36,760,000, approximately two-thirds of total receipts from licenses and permits. Licenses on the wholesalers and retailers of liquor and beer produced revenues of \$17,677,000. During 1938, revenues from this source are reported for 53 of the 94 cities, the largest single item being the amount of \$5,726,000 reported for the city of Chicago. The next largest amount of revenue within the business license group is derived from certain commercial activities subject to safety regulation and inspection, such as auto service stations, peddlers, junk dealers, pawn shops, and dealers in explosives, firearms, and inflammable materials.

Nonbusiness licenses and permits.—Revenues from nonbusiness licenses and permits, other than for use of streets, totaled \$5,067,000, the largest amount being derived from permits and licenses for building construction and equipment, including excavation, blasting, wrecking, elevators, plumbing, etc. Other sources of income within this group are of negligible importance in the municipal revenue structure.

Revisions in license classification.—Numerous refinements have been made in the presentation of statistics of revenues from licenses and permits, details being set forth in figure 4 on pages 26-29.

TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1933
(Expressed in thousands)

City number	CITY	GENERAL PROPERTY TAXES										OTHER LOCAL TAXES						
		On current year's levy			On prior years' levies			Penal- ties and inter-est	Total	Prop- erty on other than as- sessed valua- tion	Business			Sales and service	Poll other			
		Personal		Real property	Personal		Real property				Public utility	Pri- vately owned	Pub- licly owned			All other		
		Tan- gible	Intan- gible		Tan- gible	Intan- gible												
	Grand total	\$1,487,138	\$87,286	\$17,743	\$256,894	\$5,828	\$786	\$29,349	\$125,683	\$1,008	\$31,529	\$398	\$17,956	\$66,995	\$2,129	\$5,668		
1	New York, N. Y.	\$438,505	(¹)	(¹)	\$56,982	(¹)	(¹)	\$7,140	\$75,245	(¹)	\$10,826	(¹)	\$11,559	\$53,576	(¹)	(¹)		
2	Chicago, Ill.	118,160	(¹)	(¹)	84,472	(¹)	(¹)	6,917	5,903	(¹)	5,593	(¹)	310	(¹)	(¹)	(¹)		
3	Philadelphia, Pa.	59,865	(¹)	(¹)	9,014	(¹)	(¹)	1,355	8,250	(¹)	145	(¹)	1,174	6,794	(¹)	\$137		
4	Detroit, Mich.	62,439	(¹)	(¹)	12,958	(¹)	(¹)	1,855	204	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	180		
5	Los Angeles, Calif.	54,444	\$8,482	279	3,796	\$589	46	141	953	(¹)	953	(¹)	(¹)	(¹)	(¹)	(¹)		
6	Cleveland, Ohio	25,824	5,626	1,527	5,427	319	100	(¹)	6	(¹)	6	(¹)	(¹)	(¹)	(¹)	(¹)		
7	Baltimore, Md.	24,884	3,749	1,482	2,935	(¹)	(¹)	489	1,285	(¹)	459	(¹)	(¹)	(¹)	(¹)	(¹)		
8	St. Louis, Mo.	25,407	1,528	(¹)	4,922	175	(¹)	226	4,123	(¹)	1,668	(¹)	1,250	1,225	(¹)	(¹)		
9	Boston, Mass.	41,490	5,119	(¹)	12,314	868	(¹)	602	210	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		
10	Pittsburgh, Pa.	34,121	(¹)	(¹)	4,745	(¹)	(¹)	1,019	134	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		
11	San Francisco, Calif.	27,140	4,138	171	515	315	17	74	271	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		
12	Washington, D. C.	18,615	2,099	2,900	1,552	108	88	277	12,809	(¹)	1,747	(¹)	5,117	2,658	(¹)	5,282		
13	Milwaukee, Wis.	22,982	2,264	(¹)	5,043	526	(¹)	645	314	(¹)	(¹)	(¹)	45	(¹)	(¹)	(¹)		
14	Buffalo, N. Y.	35,845	(¹)	(¹)	2,165	(¹)	(¹)	358	314	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		
15	New Orleans, La.	\$9,446	\$2,268	(¹)	\$2,028	\$54	(¹)	\$33	\$2,975	(¹)	\$882	(¹)	(¹)	\$1,992	(¹)	\$59		
16	Minneapolis, Minn.	16,875	5,745	\$844	1,702	19	\$4	93	66	(¹)	7	(¹)	(¹)	(¹)	(¹)	(¹)		
17	Cincinnati, Ohio	15,151	2,014	2,315	755	60	129	906	59	(¹)	59	(¹)	(¹)	(¹)	(¹)	(¹)		
18	Newark, N. J.	29,743	1,572	(¹)	4,018	1,200	(¹)	126	1,289	(¹)	1,289	(¹)	(¹)	(¹)	(¹)	(¹)		
19	Kansas City, Mo.	12,649	1,372	(¹)	1,504	20	(¹)	106	22	(¹)	22	(¹)	(¹)	278	622	\$84		
20	Indianapolis, Ind.	15,854	(¹)	455	615	(¹)	(¹)	215	537	(¹)	537	(¹)	(¹)	(¹)	(¹)	(¹)		
21	Houston, Tex.	10,917	(¹)	(¹)	1,271	(¹)	(¹)	459	758	(¹)	593	(¹)	(¹)	(¹)	(¹)	(¹)		
22	Seattle, Wash.	9,265	(¹)	(¹)	2,550	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		

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

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000													
	21,298	20,055	975	269	262	265	18						
	21,298	20,055	975	269	262	265	18						
23 Rochester, N. Y.	8,515	536	1,748	81	16								
24 Louisville, Ky.	8,145	592	1,857	71	175								
25 Denver, Colo.	12,512	1,775	2,585	185	196								
26 Portland, Oreg.	14,827	1,539	5,015	1,159	927								
27 Jersey City, N. J.	24,275	1,203	5,015	1,159	927								
28 Columbus, Ohio	6,011	393	457	21									
29 Oakland, Calif.	\$10,066	\$9,427	\$429	\$25	\$557	\$287	\$146						\$124
30 Atlanta, Ga.	5,986	1,773	560	133	115	264							
31 Dallas, Tex.	6,872	1,692	280	187	264	28							
32 Memphis, Tenn.	5,658	1,589	707	87	28	456							
33 St. Paul, Minn.	6,662	902	528	29	457								
34 Toledo, Ohio	6,606	802	928	40	609	288	79						\$502
35 Birmingham, Ala.	2,917	410	79	7	43	43							
36 San Antonio, Tex.	5,715	452	1,060	135	43								
37 Providence, R. I.	12,571	1,065	426	79	45								45
38 Akron, Ohio	7,278	1,029	(⁶)	186	12								
39 Omaha, Nebr.	6,962	(¹)	876	(¹)	59	506							
40 Dayton, Ohio	4,915	5,104	420	51	15	15							
41 Syracuse, N. Y.	10,241	9,969	702	170	106	106							
42 Oklahoma City, Okla.	5,592	2,454	708	65	121	114	6						
43 San Diego, Calif.	5,550	541	898	37	188								
44 Worcester, Mass.	9,062	954	2,150	81	104	218							104
45 Richmond, Va.	5,729	4,022	437	66	267								49
46 Fort Worth, Tex.	4,485	4,775	649	59	52								
47 Youngstown, Ohio	4,559	5,067	822	151	32								
48 Hartford, Conn.	9,626	5,151	870	180	293								254
49 Nashville, Tenn.	5,596	2,564	607	15	11	111							
50 Jacksonville, Fla.	2,354	2,060	202	6	13	12							1
51 Grand Rapids, Mich.	4,244	786	655	62	2	2							
52 New Haven, Conn.	9,190	7,521	585	161	222	\$1							222
53 Long Beach, Calif.	5,884	4,989	294	19	32	32							
54 Des Moines, Iowa	5,778	531	561	19	57	57							
55 Miami, Fla.	4,649	4,070	162	55	14	13							1
56 Springfield, Mass.	8,467	947	1,672	70	87	2							85
57 Flint, Mich.	4,472	5,441	895	126	3	3							
58 Salt Lake City, Utah	5,966	2,747	352	11	38	38							
59 Bridgeport, Conn.	6,961	6,206	518	188	256	20							256
60 Tulsa, Okla.	4,585	5,776	785	23	151	151							
61 Norfolk, Va.	4,886	3,023	1,315	98	127	127							
62 Yonkers, N. Y.	10,884	8,586	1,584	714	85	85							
63 Scranton, Pa.	5,617	2,654	688	74	85	17							66
64 Paterson, N. J.	6,464	4,179	2,092	193	319	288	10						12
65 Albany, N. Y.	6,118	6,118		74	56	56							
66 Kansas City, Kans.	3,416	5,092	316	41	25	50							
67 Chattanooga, Tenn.	2,256	1,794	169	41	25	25							
68 Trenton, N. J.	5,311	2,388	1,684	351	211	202							

See footnotes at end of table.

TABLE 6.—REVENUES FROM GENERAL PROPERTY TAXES AND OTHER LOCAL TAXES: 1938
(Expressed in thousands)

CITY Number	GENERAL PROPERTY TAXES										OTHER LOCAL TAXES					
	Total	On current year's levy		On prior years' levies		Penal- ties and in- terest	Total	Prop- erty on other than as- sessed valu- ation	Business			Sales and service	Poll other			
		Real property	Per- sonal	Real property	Per- sonal				Public utility	Pri- vately owned	All other					
	Real property	Tan- gible	Intan- gible	Tan- gible	Intan- gible	Tan- gible	Intan- gible									
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																
69	\$2,106	\$1,445	\$423	\$2	\$188	\$52	(¹)	\$198	\$190	\$19						
70	2,585	1,877	593	222	24	\$15	(¹)	55	539				\$5	1		
71	5,175	2,907	(¹)	702	46			545	11					98		
72	5,552	2,804	487	468	12			56						43		
73	5,275	2,505	487	14	89			56						43		
74	6,575	4,602	140	1,691	17			43	17					83		
75	2,480	2,190	(¹)	291				209	208							
76	4,402	3,161	(¹)	1,068	50			96	13							
77	5,767	3,205	(¹)	514												
78	5,499	2,435	156	788	(¹)											
79	5,480	2,261	623	537	50			51						50		
80	5,069	2,925	(¹)	92	(¹)			16						16		
81	1,987	1,079	573	599	135			283	48	215						
82	2,585	1,681	306	250	8			53								
83	2,954	2,580	(¹)	344	(¹)			5								
84	5,855	1,951	230	1,267	77			109	4					4		
85	5,420	3,557	(¹)	65	(¹)			15	2					\$28		
86	2,456	2,124	(¹)	46	286			27						\$13		
87	4,706	2,664	354	1,556	45			53						55		
88	4,088	3,638	59	287	(¹)			12	5					7		
89	5,949	2,490	417	924	84			41						41		
90	4,570	4,094		432				55	55					133		
91	5,016	3,598	1,025	293	37			133						54		
92	4,279	2,578	488	1,119	23			54						21		
93	2,489	2,300	(¹)	119	(¹)			32	11							
94	1,930	1,165	303	363	27			15	13							
	4,000	3,500	500					104						1		

* Less than \$500. ¹ Included with real property. ² Included with tangible personal. ³ Includes \$5,248,000 unemployment compensation taxes. ⁴ Includes tax on personal property for New Orleans Levee Board and Parish School Board. ⁵ Included with current year tax. ⁶ No revenues of county government are included. For explanation see p. 8. ⁷ Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—REVENUES

TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1936

(Expressed in thousands)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)								
		Total	Licenses and permits for use of street				Other licenses and permits			
			Motor vehicles	Other vehicles	Parking meters	Street privileges	Business licenses			
							Alcoholic beverage	Health	Police and protective	Amusement
	Grand total.....	\$55,969	\$9,452	\$103	\$1,345	\$3,242	\$17,677	\$3,462	\$4,388	\$2,128
	Group I.....	55,614	7,745	42	-----	2,755	11,125	2,368	3,251	1,542
	Group II.....	7,472	667	29	375	85	3,102	352	465	290
	Group III.....	12,883	1,042	32	970	422	3,450	762	673	496

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

1	New York, N. Y.....	\$4,944	-----	-----	-----	\$1,468	-----	\$417	\$1,559	\$577
2	Chicago, Ill.....	15,331	\$5,021	(*)	-----	1,027	\$5,726	804	629	282
3	Philadelphia, Pa.....	543	-----	-----	-----	15	-----	127	102	62
4	Detroit, Mich.....	1,054	159	-----	-----	38	-----	209	157	36
5	Los Angeles, Calif.....	2,328	-----	\$12	-----	14	-----	334	279	109
6	Cleveland, Ohio.....	294	-----	-----	-----	15	-----	40	86	16
7	Baltimore, Md.....	1,192	-----	-----	-----	23	971	37	-----	1
8	St. Louis, Mo.....	1,882	909	14	-----	-----	593	42	32	39
9	Boston, Mass.....	1,841	-----	-----	-----	66	1,450	42	49	81
10	Pittsburgh, Pa.....	216	-----	2	-----	2	-----	16	27	45
11	San Francisco, Calif.....	447	35	2	-----	11	-----	93	65	27
12	Washington, D. C.....	4,458	1,539	-----	-----	27	1,883	133	247	16
13	Milwaukee, Wis.....	854	80	11	-----	11	502	25	11	18
14	Buffalo, N. Y.....	230	-----	-----	-----	16	-----	48	8	32

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

15	New Orleans, La.....	\$1,770	\$117	\$8	-----	\$17	\$1,019	\$1	\$25	\$42
16	Minneapolis, Minn.....	689	-----	7	-----	1	352	50	97	42
17	Cincinnati, Ohio.....	197	8	1	-----	4	-----	4	28	35
18	Newark, N. J.....	819	2	-----	-----	-----	626	31	34	34
19	Kansas City, Mo.....	1,061	451	-----	\$60	-----	281	-----	16	2
20	Indianapolis, Ind.....	124	20	-----	-----	2	-----	25	7	8
21	Houston, Tex.....	428	-----	-----	205	3	101	6	11	-----
22	Seattle, Wash.....	292	-----	-----	-----	3	-----	33	60	56
23	Rochester, N. Y.....	92	-----	-----	-----	1	-----	21	5	12
24	Louisville, Ky.....	647	51	(*)	-----	7	175	64	70	15
25	Denver, Colo.....	401	4	9	-----	2	158	34	71	16
26	Portland, Oreg.....	396	15	-----	110	6	11	41	17	18
27	Jersey City, N. J.....	460	-----	-----	-----	36	381	10	10	5
28	Columbus, Ohio ¹	95	-----	4	-----	5	-----	11	13	7

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

29	Oakland, Calif.....	\$492	-----	\$1	-----	\$169	-----	-----	-----	-----
30	Atlanta, Ga.....	822	-----	(*)	-----	-----	\$168	-----	-----	\$2
31	Dallas, Tex.....	265	-----	-----	\$141	9	34	\$7	\$13	6
32	Memphis, Tenn.....	525	\$259	(*)	-----	2	9	44	27	13
33	St. Paul, Minn.....	363	-----	-----	-----	1	229	50	27	7
34	Toledo, Ohio.....	236	-----	-----	103	4	7	12	12	58
35	Birmingham, Ala.....	757	19	(*)	-----	1	134	136	39	18
36	San Antonio, Tex.....	244	-----	1	137	-----	24	12	36	1
37	Providence, R. I.....	500	2	2	103	1	321	7	19	14
38	Akron, Ohio.....	27	-----	2	-----	(*)	-----	7	2	6
39	Omaha, Nebr.....	585	116	-----	66	37	223	6	8	12
40	Dayton, Ohio.....	62	-----	2	-----	2	-----	16	5	6
41	Syracuse, N. Y.....	85	13	-----	-----	-----	-----	8	16	14
42	Oklahoma City, Okla.....	207	-----	3	68	16	-----	-----	19	13
43	San Diego, Calif.....	162	-----	2	-----	2	-----	8	23	7
44	Worcester, Mass.....	266	-----	-----	-----	(*)	231	5	10	4

*Less than \$500. ¹No revenues of county government are included. For explanation see p. 8.

FINANCIAL STATISTICS OF CITIES

TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1933—Continued

(Expressed in thousands)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)								
		Total	Licenses and permits for use of street				Other licenses and permits			
			Motor vehicles	Other vehicles	Park- ing meters	Street privi- leges	Business licenses			
							Alco- holic beverage	Health	Police and protective	Amuse- ment
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
45	Richmond, Va.	\$911	\$222	\$1	---	\$44	\$42	\$27	\$34	\$14
46	Fort Worth, Tex.	135	---	---	\$95	1	16	---	9	1
47	Youngstown, Ohio	59	---	2	13	---	---	17	7	6
48	Hartford, Conn.	57	---	(*)	---	5	---	1	5	4
49	Nashville, Tenn.	197	45	(*)	---	---	14	22	18	5
50	Jacksonville, Fla.	270	---	---	---	---	69	---	---	(*)
51	Grand Rapids, Mich.	80	---	(*)	---	(*)	---	20	21	5
52	New Haven, Conn.	47	---	(*)	---	7	---	1	5	4
53	Long Beach, Calif.	356	---	1	65	26	---	(*)	1	---
54	Des Moines, Iowa	200	---	---	---	10	53	1	41	7
55	Miami, Fla.	691	47	---	65	(*)	118	100	31	29
56	Springfield, Mass.	197	(*)	---	---	5	150	5	4	16
57	Flint, Mich.	40	---	---	---	4	---	8	6	6
58	Salt Lake City, Utah	201	30	1	---	11	60	35	15	18
59	Bridgeport, Conn.	25	---	---	---	1	---	1	(*)	4
60	Tulsa, Okla.	53	1	5	---	(*)	---	---	---	13
61	Norfolk, Va.	623	193	2	21	(*)	36	42	30	26
62	Yonkers, N. Y.	67	---	---	---	6	---	6	24	3
63	Scranton, Pa.	69	3	---	40	5	---	3	5	4
64	Paterson, N. J.	252	---	---	5	5	178	7	12	---
65	Albany, N. Y.	22	---	---	---	1	---	2	(*)	1
66	Kansas City, Kans.	100	---	---	---	5	17	---	---	(*)
67	Chattanooga, Tenn.	123	34	---	---	1	---	---	---	---
68	Trenton, N. J.	194	---	---	---	5	152	1	3	13
69	Spokane, Wash.	60	---	1	---	---	---	11	3	25
70	Fort Wayne, Ind.	35	---	---	---	(*)	---	12	2	2
71	Camden, N. J.	175	---	---	---	1	126	7	16	3
72	Erie, Pa.	4	---	---	---	---	---	---	(*)	1
73	Fall River, Mass.	123	---	(*)	---	(*)	107	1	6	6
74	Cambridge, Mass.	154	---	---	---	(*)	126	3	6	2
75	Wilmington, Del.	86	8	---	---	(*)	2	15	8	7
76	Elizabeth, N. J.	178	---	---	---	3	143	2	7	5
77	Reading, Pa.	33	---	---	---	3	---	16	1	2
78	Knoxville, Tenn.	118	20	---	6	---	4	14	13	6
79	New Bedford, Mass.	120	---	---	---	(*)	103	2	4	5
80	Gary, Ind.	18	2	(*)	---	---	---	1	4	2
81	Tacoma, Wash.	37	---	---	---	---	---	4	12	10
82	Canton, Ohio	22	---	1	---	(*)	---	2	2	3
83	Wichita, Kans.	101	9	---	---	1	18	3	7	13
84	Tampa, Fla.	271	---	---	---	---	37	18	20	3
85	Peoria, Ill.	166	---	---	---	16	115	6	3	3
86	South Bend, Ind.	20	1	(*)	---	2	---	5	(*)	2
87	Somerville, Mass.	95	---	---	---	(*)	75	3	6	3
88	Duluth, Minn.	121	---	---	2	(*)	89	9	7	2
89	Lowell, Mass.	108	---	---	---	---	94	3	2	7
90	Utica, N. Y.	15	---	---	---	(*)	---	1	1	5
91	Waterbury, Conn.	26	---	---	---	4	---	(*)	2	1
92	Lynn, Mass.	130	---	---	---	1	104	3	2	13
93	Evansville, Ind.	45	18	2	---	---	---	---	4	3
94	El Paso, Tex.	75	---	(*)	41	(*)	7	6	4	1
	Honolulu, Hawaii ²	1,087	787	18	---	---	184	7	---	---

* Less than \$500.

² Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—REVENUES

TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1938—Continued

(Expressed in thousands)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)—Continued								
		Other licenses and permits—Continued								
		Business licenses—Continued				Nonbusiness licenses and permits				
		Manu- fac- tur- ing	Mer- chan- dising	Profes- sional and occupa- tional	All other	Animal	Mar- riage	Burial	Build- ing struc- ture and equip- ment	All other
	Grand total	\$375	\$5,709	\$2,677	\$2,344	\$1,292	\$427	\$16	\$5,107	\$225
	Group I	242	2,064	1,310	507	747	308	8	1,673	149
	Group II	5	359	573	528	242	81	1	525	13
	Group III	128	1,286	794	1,509	303	38	8	909	65

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

1	New York, N. Y.		\$516	\$247	\$192		\$139			\$28
2	Chicago, Ill.	\$197	1,060	170	146	\$104	70		\$76	20
3	Philadelphia, Pa.		67	7	6	41			98	16
4	Detroit, Mich.	4	67	35	4	100	9		220	16
5	Los Angeles, Calif.	21	319	223	93	242	14		665	5
6	Cleveland, Ohio	2	7	9		58	6	(*)	41	13
7	Baltimore, Md.		9		55	21			76	
8	St. Louis, Mo.	9	50	135	7	7	14		54	
9	Boston, Mass.			12		29	15		62	35
10	Pittsburgh, Pa.			11		30	19		61	5
11	San Francisco, Calif.		12	76	2	19	13	\$8	85	
12	Washington, D. C.	8	90	333	1	48			129	4
13	Milwaukee, Wis.		61	12		28	2		87	5
14	Buffalo, N. Y.		25	42	(*)	21	8		22	5

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

15	New Orleans, La.		\$221	\$194	\$98	\$7	\$6		\$15	(*)
16	Minneapolis, Minn.	\$1	(*)	62	4	16	10		46	
17	Cincinnati, Ohio			10	2	43	3		60	(*)
18	Newark, N. J.		6	6	(*)	12	13		54	\$2
19	Kansas City, Mo.			6	185	20	8		32	
20	Indianapolis, Ind.	(*)	(*)	9	(*)	2	9		34	8
21	Houston, Tex.			9	14	3			74	2
22	Seattle, Wash.		21	25	11	26	8		48	(*)
23	Rochester, N. Y.			5		32	4		12	
24	Louisville, Ky.	2	51	171	11	3			27	
25	Denver, Colo.		18	30	1	39	8		12	(*)
26	Portland, Oreg.	2	41	35	2	34	6		57	
27	Jersey City, N. J.			1		3	6	\$1	8	
28	Columbus, Ohio ¹			9					47	1

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

29	Oakland, Calif.				\$234	\$5		\$3	\$80	
30	Atlanta, Ga.				641	10				
31	Dallas, Tex.		\$3	\$11		3			38	
32	Memphis, Tenn.	\$6	60	42	6	17			38	
33	St. Paul, Minn.	(*)	5	16		4			21	
34	Toledo, Ohio	1	9	9					20	(*)
35	Birmingham, Ala.	68	198	104	18	3			19	
36	San Antonio, Tex.	1	8	3					21	
37	Providence, R. I.			2		11	\$4		13	\$1
38	Akron, Ohio		5	4						
39	Omaha, Nebr.	3	5	26	32	18			27	8
40	Dayton, Ohio		5	8					14	4
41	Syracuse, N. Y.	(*)		2	(*)	21	2		9	
42	Oklahoma City, Okla.	2	2	15		7			29	\$2
43	San Diego, Calif.		52	4		13			51	
44	Worcester, Mass.	1	2	1		6	3			2

*Less than \$500. ¹No revenues of county government are included. For explanation see p. 8.

FINANCIAL STATISTICS OF CITIES

TABLE 7.—REVENUES FROM LICENSES AND PERMITS: 1938—Continued

(Expressed in thousands)

City number	CITY	OTHER LOCAL TAXES (CONTINUED FROM TABLE 6)—Continued								
		Other licenses and permits—Continued								
		Business licenses—Continued				Nonbusiness licenses and permits				
		Manu- fac- tur- ing	Mer- chan- dis- ing	Profes- sional and occupa- tional	All other	Animal	Mar- riage	Burial	Build- ing struc- ture and equip- ment	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
45	Richmond, Va.	\$6	\$389	\$97	\$17	\$18	—	—	—	—
46	Fort Worth, Tex.	—	2	3	—	1	—	—	—	\$7
47	Youngstown, Ohio	—	—	1	—	—	—	—	—	12 (*)
48	Hartford, Conn.	—	—	—	—	4	\$1	—	—	38 (*)
49	Nashville, Tenn.	2	44	31	7	—	—	(*)	—	9
50	Jacksonville, Fla.	1	(*)	—	199	1	—	—	—	—
51	Grand Rapids, Mich.	(*)	3	(*)	(*)	(*)	—	—	—	30 (*)
52	New Haven, Conn.	—	—	5	(*)	4	1	—	—	9 \$10
53	Long Beach, Calif.	—	—	1	184	7	—	\$2	—	70
54	Des Moines, Iowa	—	44	6	1	7	—	—	—	21 (*)
55	Miami, Fla.	15	48	139	16	—	—	—	—	83
56	Springfield, Mass.	—	2	(*)	(*)	—	3	—	—	12
57	Flint, Mich.	(*)	1	4	2	—	—	—	—	9
58	Salt Lake City, Utah	—	—	8	—	14	—	—	—	8
59	Bridgeport, Conn.	—	—	4	—	4	1	—	—	8 (*)
60	Tulsa, Okla.	—	—	19	—	(*)	—	—	—	14
61	Norfolk, Va.	7	175	51	11	10	—	1	—	18
62	Yonkers, N. Y.	1	1	4	—	16	1	—	—	5 (*)
63	Scranton, Pa.	—	(*)	2	—	5	—	—	—	3 (*)
64	Paterson, N. J.	—	2	2	—	8	2	—	—	12 (*)
65	Albany, N. Y.	—	5	1	5	6	1	—	—	—
66	Kansas City, Kans.	—	—	68	—	6	—	—	—	5
67	Chattanooga, Tenn.	—	85	—	—	—	—	—	—	5
68	Trenton, N. J.	(*)	1	1	(*)	12	2	—	—	5
69	Spokane, Wash.	—	5	5	(*)	11	—	—	—	(*)
70	Fort Wayne, Ind.	(*)	1	5	—	—	—	—	—	12 (*)
71	Camden, N. J.	1	1	12	—	1	2	1	—	4
72	Erie, Pa.	—	—	—	(*)	—	—	—	—	2
73	Fall River, Mass.	—	—	(*)	—	—	2	—	—	—
74	Cambridge, Mass.	1	1	(*)	(*)	—	3	—	—	10
75	Wilmington, Del.	4	15	16	—	7	—	—	—	5
76	Elizabeth, N. J.	—	—	(*)	—	4	2	—	—	13
77	Reading, Pa.	—	—	1	1	—	—	—	—	8 (*)
78	Knoxville, Tenn.	2	14	15	25	—	—	—	—	—
79	New Bedford, Mass.	—	2	(*)	—	—	2	—	—	(*) (*)
80	Gary, Ind.	—	(*)	(*)	—	1	—	—	—	8
81	Tacoma, Wash.	—	3	4	—	1	—	—	—	5
82	Canton, Ohio	—	3	3	—	—	—	—	—	8
83	Wichita, Kans.	(*)	3	19	—	15	—	—	—	12
84	Tampa, Fla.	5	80	10	108	1	—	1	—	8
85	Peoria, Ill.	—	12	1	—	1	—	—	—	9 (*)
86	South Bend, Ind.	—	(*)	2	(*)	2	—	—	—	5
87	Somerville, Mass.	—	1	(*)	—	—	2	—	—	4
88	Duluth, Minn.	—	(*)	(*)	—	4	—	—	—	6
89	Lowell, Mass.	—	—	(*)	—	—	2	—	—	—
90	Utica, N. Y.	—	(*)	1	—	5	1	—	—	1
91	Waterbury, Conn.	—	1	2	—	3	1	—	—	12 (*)
92	Lynn, Mass.	—	1	(*)	(*)	—	2	—	—	3 (*)
93	Evansville, Ind.	—	8	2	(*)	4	—	—	—	4
94	El Paso, Tex.	—	1	2	—	2	—	—	—	11
	Honolulu, Hawaii ²	2	23	1	16	5	—	—	—	44 (*)

* Less than \$500.

² Not included in group or grand totals.

TABLE 8

Revenues from the 94 cities from fines, forfeits, and penalties, from interest on deposits and investments, and from rents and royalties are shown in table 8. During 1938, \$70,482,000 was realized from these sources, or 2.5 percent of total municipal revenue.

Fines, forfeits, and penalties.—Revenues during 1938 from fines, forfeits, and penalties amounted to \$12,983,000, which was derived almost entirely from fines imposed for the commission of offenses and for the neglect of official duty. New York received the largest revenue from this source, followed by Chicago and Detroit, while Fall River received the lowest.

Interest.—Revenue in the amount of \$49,714,000 was realized from interest earned on investments by several types of funds, the most important being the earnings on assets of sinking funds and public trust funds. The larger part of such municipal income was reported by the cities in population group I. Revenues from interest on bank deposits totaled \$871,000, approximately 87 percent of which represented interest drawn on general fund deposits.

Rents and royalties.—Revenues in the amount of \$6,815,000 are reported in 1938 for 85 of the 94 cities as rents or royalties derived from miscellaneous real estate, investment properties, and properties held by public trust and investment funds. Philadelphia received \$2,578,000 from these sources, the major portion of which is rents from the lease of extensive properties held in the Girard Trust Funds. The major portion of Oklahoma City's revenue under this classification, which amounted to approximately one-tenth of all revenue received by the city in 1938, was from oil and gas royalties.

TABLE 8.—REVENUES FROM FINES, FORFEITS, AND PENALTIES AND FROM USE OF MONEY AND PROPERTY: 1938

(Expressed in thousands)

City number	CITY	FINES, FORFEITS, AND PENALTIES				USE OF MONEY AND PROPERTY								
		Total	Fines	Forfeits	Penalties	Total	Interest							Rents and royalties
							On bank deposits				On investments			
							General funds	Sinking funds	Public trust funds	All other	Sinking funds	Public trust funds	All other	
Grand total	\$12,983	\$12,878	\$96	\$6	\$57,499	\$759	\$98	\$9	\$5	\$21,644	\$26,578	\$1,592	\$6,815	
Group I	7,671	7,604	62	5	46,447	594	26	1	3	15,870	23,928	1,006	5,017	
Group II	1,953	1,949	4	—	5,366	57	40	1	2	2,537	1,718	365	646	
Group III	3,359	3,325	31	3	5,686	109	31	7	1	3,236	931	219	1,151	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	\$2,375	\$2,319	\$54	—	\$22,563	\$65	—	—	—	\$8,899	\$13,220	\$22	\$467
2	Chicago, Ill.	1,056	1,056	—	—	4,320	26	—	—	25	2,967	349	952	
3	Philadelphia, Pa.	396	391	5	—	9,646	35	\$6	(*)	4,837	2,158	31	2,578	
4	Detroit, Mich.	1,019	1,019	(*)	—	181	—	—	—	18	117	2	44	
5	Los Angeles, Calif.	842	842	(*)	—	1,405	197	—	—	—	777	363	68	
6	Cleveland, Ohio	297	297	—	—	633	82	7	\$1	—	344	17	160	
7	Baltimore, Md.	58	58	(*)	—	1,683	(*)	—	—	899	709	16	58	
8	St. Louis, Mo.	247	242	(*)	\$5	482	4	(*)	(*)	49	259	12	157	
9	Boston, Mass.	199	198	1	—	2,576	1	—	—	403	1,845	—	328	
10	Pittsburgh, Pa.	184	184	—	—	449	105	10	—	152	65	33	81	
11	San Francisco, Calif.	186	186	—	—	1,057	48	—	—	—	884	—	125	
12	Washington, D. C.	532	531	1	—	460	1	—	—	—	388	—	71	
13	Milwaukee, Wis.	199	199	—	—	807	(*)	—	—	215	519	21	51	
14	Buffalo, N. Y.	81	81	—	—	85	29	3	—	38	2	(*)	13	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000														
15	New Orleans, La.	\$142	\$142	—	—	\$364	\$16	\$26	—	—	\$1	\$207	\$41	\$73
16	Minneapolis, Minn.	144	144	—	—	649	(*)	—	—	128	514	1	6	
17	Cincinnati, Ohio	238	238	—	—	1,303	6	8	(*)	639	400	126	124	
18	Newark, N. J.	138	138	—	—	1,022	(*)	—	—	752	44	46	179	
19	Kansas City, Mo.	37	37	—	—	170	1	(*)	—	127	10	27	5	
20	Indianapolis, Ind.	34	34	—	—	47	(*)	—	—	28	17	1	(*)	
21	Houston, Tex.	152	149	\$3	—	197	2	2	—	132	5	2	53	
22	Seattle, Wash.	252	251	1	—	375	(*)	—	—	14	275	60	27	
23	Rochester, N. Y.	48	48	—	—	171	12	2	—	75	2	57	22	
24	Louisville, Ky.	51	51	—	—	315	2	—	—	208	37	—	68	

25	Denver, Colo.	87	87	---	---	102	2	---	---	---	3	52	(*)	44
26	Portland, Oreg.	221	221	---	---	197	5	---	---	---	77	86	4	24
27	Jersey City, N. J.	26	26	---	---	504	9	1	\$1	---	242	47	(*)	4
28	Columbus, Ohio ¹	382	382	---	---	153	1	1	(*)	---	110	23	(*)	18

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000

29	Oakland, Calif.	\$180	\$180	---	---	\$35	\$30	---	---	---	\$3	---	\$2	---
30	Atlanta, Ga.	230	227	---	\$5	57	---	---	---	---	25	\$5	---	\$7
31	Dallas, Tex.	142	142	---	---	57	5	\$17	---	(*)	20	1	7	4
32	Memphis, Tenn.	103	103	---	---	28	(*)	---	---	---	20	1	5	4
33	St. Paul, Minn.	83	85	---	---	611	---	(*)	---	---	505	40	6	60
34	Toledo, Ohio	96	96	(*)	---	97	2	---	---	---	62	27	3	5
35	Birmingham, Ala.	232	228	\$5	---	115	---	---	---	(*)	45	3	46	20
36	San Antonio, Tex.	15	15	---	---	13	6	---	(*)	---	5	---	---	2
37	Providence, R. I.	47	47	(*)	---	560	9	---	(*)	---	355	180	6	29
38	Akron, Ohio	58	58	---	---	138	---	---	(*)	---	110	12	1	14
39	Omaha, Nebr.	41	35	5	---	84	---	---	---	---	76	7	(*)	1
40	Dayton, Ohio	75	75	---	---	87	---	---	---	---	47	5	10	25
41	Syracuse, N. Y.	79	79	---	---	15	6	---	(*)	---	---	(*)	---	9
42	Oklahoma City, Okla.	103	103	---	---	762	2	---	(*)	---	147	---	---	613
43	San Diego, Calif.	157	157	---	---	76	---	---	\$1	---	---	48	20	7
44	Worcester, Mass.	10	10	---	---	110	---	---	---	---	4	106	---	1
45	Richmond, Va.	54	54	---	---	540	---	---	(*)	---	523	7	8	1
46	Fort Worth, Tex.	57	57	---	---	80	(*)	(*)	---	---	46	---	---	33
47	Youngstown, Ohio	45	45	---	---	14	1	(*)	---	---	8	4	---	(*)
48	Hartford, Conn.	32	30	2	---	165	4	---	---	---	121	13	5	21
49	Nashville, Tenn.	41	41	---	---	27	---	---	---	---	4	15	4	3
50	Jacksonville, Fla.	32	32	---	---	8	(*)	---	---	---	8	(*)	---	---
51	Grand Rapids, Mich.	47	47	---	---	79	---	---	---	---	75	2	2	1
52	New Haven, Conn.	8	8	---	---	80	(*)	5	1	---	25	37	3	10
53	Long Beach, Calif.	121	121	(*)	---	45	14	6	(*)	---	---	(*)	4	21
54	Des Moines, Iowa	47	47	---	---	45	11	---	---	---	---	20	5	9
55	Miami, Fla.	196	177	19	---	3	(*)	---	---	---	---	(*)	1	1
56	Springfield, Mass.	12	12	---	---	5	1	---	---	---	---	3	---	1
57	Flint, Mich.	96	96	---	---	91	1	---	---	---	88	1	(*)	2
58	Salt Lake City, Utah	72	72	---	---	19	(*)	---	---	---	2	14	1	2
59	Bridgeport, Conn.	37	37	---	---	28	---	---	---	---	---	1	11	16
60	Tulsa, Okla.	53	53	---	---	66	1	---	---	---	39	---	---	25
61	Norfolk, Va.	84	84	---	---	172	---	---	---	---	160	---	(*)	12
62	Yonkers, N. Y.	13	15	---	---	89	---	---	---	---	---	35	15	38
63	Scranton, Pa.	21	21	(*)	---	23	(*)	---	---	---	1	21	1	(*)
64	Paterson, N. J.	20	20	---	---	62	---	---	---	---	60	1	---	1
65	Albany, N. Y.	15	15	---	---	59	(*)	---	---	---	55	4	---	---
66	Kansas City, Kans.	7	7	---	---	40	---	---	---	---	38	---	---	2
67	Chattanooga, Tenn.	44	44	---	---	22	(*)	---	---	---	20	1	---	1
68	Trenton, N. J.	19	19	---	---	75	---	---	(*)	---	68	3	---	4

*Less than \$500. ¹No revenues of county government are included. For explanation see p. 8.

TABLE 8.—REVENUES FROM FINES, FORFEITS, AND PENALTIES AND FROM USE OF MONEY AND PROPERTY: 1938—Continued

(Expressed in thousands)

City number	CITY	FINES, FORFEITS, AND PENALTIES				USE OF MONEY AND PROPERTY								
		Total	Fines	Forfeits	Penalties	Total	Interest						Rents and royalties	
							On bank deposits			On investments				
							General funds	Sinking funds	Public trust funds	All other	Sinking funds	Public trust funds		All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued														
69	Spokane, Wash.	\$78	\$78	—	—	\$6	(*)	—	—	—	(*)	\$3	\$3	(*)
70	Fort Wayne, Ind.	5	5	(*)	—	5	—	—	—	—	—	5	—	(*)
71	Camden, N. J.	11	11	—	—	82	—	—	—	—	\$54	2	3	\$22
72	Erie, Pa.	6	6	—	(*)	9	(*)	(*)	—	—	6	1	—	2
73	Fall River, Mass.	2	2	—	—	44	—	—	—	—	19	2	—	23
74	Cambridge, Mass.	4	3	\$1	—	99	—	—	—	—	83	14	(*)	3
75	Wilmington, Del.	85	85	—	—	72	\$2	—	—	\$1	24	35	4	7
76	Elizabeth, N. J.	8	8	—	—	39	6	\$2	—	—	24	(*)	2	5
77	Reading, Pa.	15	15	—	—	19	(*)	—	—	—	18	1	—	—
78	Knoxville, Tenn.	38	38	—	—	110	(*)	1	—	—	106	(*)	2	1
79	New Bedford, Mass.	3	3	—	—	50	—	—	—	—	33	17	—	(*)
80	Gary, Ind.	9	9	—	—	3	(*)	—	—	—	—	3	(*)	—
81	Tacoma, Wash.	63	63	—	—	25	—	—	—	—	3	4	1	16
82	Canton, Ohio	45	45	—	—	85	3	1	—	—	56	5	—	—
83	Wichita, Kans.	27	27	—	—	8	—	—	—	—	—	7	1	(*)
84	Tampa, Fla.	43	43	—	—	54	(*)	—	—	—	50	1	2	2
85	Peoria, Ill.	20	20	—	—	24	—	—	\$4	—	—	8	1	11
86	South Bend, Ind.	4	4	—	—	9	—	—	—	—	—	4	5	—
87	Somerville, Mass.	5	5	—	—	12	—	—	—	—	—	11	1	—
88	Duluth, Minn.	18	18	—	—	187	3	—	—	—	—	154	(*)	30
89	Lowell, Mass.	2	2	—	—	7	—	—	—	—	—	6	—	1
90	Utica, N. Y.	13	13	—	—	12	—	—	—	—	2	8	1	—
91	Waterbury, Conn.	13	13	—	—	15	—	—	—	—	1	12	—	1
92	Lynn, Mass.	5	5	—	—	45	—	—	—	—	2	6	24	13
93	Evansville, Ind.	5	5	—	—	10	—	—	—	—	—	1	4	4
94	El Paso, Tex.	28	28	—	—	15	—	—	—	—	11	3	—	(*)
	Honolulu, Hawaii ²	124	124	—	—	2	—	—	—	—	1	—	1	2

*Less than \$500. ²Not included in group or grand totals.

TABLE 9

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

Shared State taxes.— Shared tax revenues of \$99,729,000 are reported for 79 cities located in 27 States.⁸ This should not necessarily be interpreted to mean that the other 5 States having cities reported in this volume had no shared taxes, but only that they shared no taxes with their cities of over 100,000 population and counties over 300,000 population.⁹

Cities in population groups I and II and those in population group III in the same State may not agree in the types of shared taxes received, because the statistics for cities over 300,000 population, comprising the first two groups, include shared-tax receipts of the county as well as those of the city.¹⁰ Other variations between cities in the same State may be attributed to special laws which apply to one city but not to the others.

Distinction between shared taxes and grants.— A shared State tax is a specific State-imposed tax shared with local governments in proportion, or substantially in proportion, to the amount of the tax collected in each local unit.¹¹ A tax is regarded as being shared "substantially in proportion" to the yield when it is shared on the basis of an approximate measure of the amount produced. For example, a motor vehicle fuel tax is classified as shared if it is distributed on the basis of motor vehicle registration, because the number of motor vehicles within a particular area is considered to be a fairly good index of the motor vehicle fuel tax yield in that area. When the amount received by the locality is not substantially proportionate to the yield, it is classified as a grant. (See discussion of table 10.)

Shared State taxes are of two kinds: (1) State-collected locally-shared taxes. These taxes are imposed and collected by the State, which returns all or part of them to cities and other local governments in proportion, or substantially in proportion, to the amount produced in each local unit. Local shares of these taxes are also reported—as to the amount collected, but not as a revenue—in the companion volume Financial Statistics of States: 1938. (2) Locally-collected State-shared taxes. These taxes are similar to State-collected locally-shared taxes in that they are State-imposed, but instead of being collected in the first instance by the State, they are collected by the locality, which keeps a specified portion of the collections for itself and pays the rest to the State. All taxes of this type obviously are shared in proportion to the amount of the tax collected by each local unit. Local shares of locally-collected State-shared taxes are presented separately for the first time this year in this report. Local shares of these taxes are included with other shared State taxes in table 9, but prior to this year they were not identified. This year, in addition to their being included in table 9, they are also shown separately in table 9-A. Local shares of locally-collected State-shared taxes are not reported in Financial Statistics of States: 1938.

⁸ Washington, D. C., because it is not located in any State, is not involved in this discussion.

⁹ For a more extended discussion of shared taxes from the point of view of the States, see Financial Statistics of States: 1938.

¹⁰ See page 8, *supra*.

¹¹ Although this definition has been revised from that used in the 1937 report, the two definitions are identical with regard to the items classified under each.

FINANCIAL STATISTICS OF CITIES

TABLE 9-A.--LOCALLY-COLLECTED STATE-SHARED TAXES: 1938

(Expressed in thousands. This table is an exhibit showing the amounts and character of shared State taxes (table 9) that are locally-collected as distinguished from those that are State-collected)

City number	CITY	Total	Mort- gage taxes	Inher- itance taxes	Busi- ness license tax on ciga- rette dealers	All other
	Total-----	\$3,048	\$951	\$1,423	\$158	\$556
1	New York, N. Y.-----	800	800	-----	-----	-----
2	Cleveland, Ohio-----	480	-----	425	56	-----
15	Milwaukee, Wis.-----	350	-----	73	-----	1,278
14	Buffalo, N. Y.-----	55	55	-----	-----	-----
17	Cincinnati, Ohio-----	534	-----	489	35	-----
21	Houston, Tex.-----	149	-----	-----	-----	2,149
23	Rochester, N. Y.-----	23	23	-----	-----	-----
28	Columbus, Ohio-----	125	-----	114	11	-----
34	Toledo, Ohio-----	140	-----	140	-----	-----
35	Birmingham, Ala.-----	119	-----	-----	10	2,109
38	Akron, Ohio-----	48	-----	38	9	-----
40	Dayton, Ohio-----	56	-----	49	7	-----
41	Syracuse, N. Y.-----	29	29	-----	-----	-----
47	Youngstown, Ohio-----	56	-----	51	5	-----
62	Yonkers, N. Y.-----	28	28	-----	-----	-----
65	Albany, N. Y.-----	12	-----	12	-----	-----
82	Canton, Ohio-----	40	-----	36	4	-----
90	Utica, N. Y.-----	4	4	-----	-----	-----

¹Business license tax on telephone companies.

²Motor vehicle licenses.

Purpose and source.— Nearly three-fourths of the revenues from shared taxes, amounting to \$74,674,000, may be used by the receiving cities for unspecified or general purposes. The remaining one-quarter, to be used for specified purposes, consists chiefly of \$22,653,000 for highways, comprised mainly of motor vehicle fuel and license taxes, which are customarily earmarked for roads, and \$1,098,000 for pension funds, of which the greater portion consists of gross premium business license taxes on insurance companies and is designated for firemen's pension and relief funds.

In addition to showing the purposes for which the shared taxes must be used by the cities, table 9 also indicates the types of taxes shared for each of the purposes. The classification of sources of shared taxes, or the type of taxes shared, that is used here conforms so far as possible to the classification of State tax revenues used by the Bureau of the Census in reporting financial statistics of States.^{1,2} Attention is called to the numerous footnotes to the table; these have been used because some of the sources have been combined to save space.

The two chief sources of revenues which are shared for unspecified purposes are income taxes and alcoholic beverage revenues. In addition to these, there are a number of others which have been combined in the column headed "From other specified sources." Table 9-B presents an analysis of these sources.

^{1,2} See *Financial Statistics of States: 1938*. Changes in the classification of items in the State report are consequently reflected in this report. For example, the New York State corporation and bank taxes, classified in the 1937 State report as business license taxes, were classified as income taxes in 1938. A corresponding change in the classification of these items as sources is made in this report.

TABLE 9-B.—SHARED STATE TAXES FOR "UNSPECIFIED PURPOSES" FROM
"OTHER SPECIFIED SOURCES": 1938

(Expressed in thousands)

City number	CITY	Total	Special property taxes	Inheritance and estate taxes	Business license taxes	All other
	Total-----	\$13,896	\$4,503	\$879	\$790	\$7,724
1	New York, N. Y.-----	5,491	-----	-----	127	¹ 5,364
4	Detroit, Mich.-----	11	11	-----	-----	-----
6	Cleveland, Ohio-----	284	-----	225	59	-----
7	Baltimore, Md.-----	143	-----	-----	-----	² 143
9	Boston, Mass.-----	984	984	-----	-----	-----
13	Milwaukee, Wis.-----	1,928	-----	73	278	³ 1,578
14	Buffalo, N. Y.-----	61	-----	-----	6	⁴ 55
15	New Orleans, La.-----	345	-----	-----	66	⁵ 279
16	Minneapolis, Minn.-----	64	-----	29	35	-----
17	Cincinnati, Ohio-----	288	-----	249	58	-----
18	Newark, N. J.-----	64	-----	61	3	-----
20	Indianapolis, Ind.-----	44	-----	-----	-----	⁶ 44
23	Rochester, N. Y.-----	29	-----	-----	6	⁴ 23
27	Jersey City, N. J.-----	17	-----	17	-----	-----
28	Columbus, Ohio-----	68	-----	57	11	-----
33	St. Paul, Minn.-----	18	-----	-----	18	-----
34	Toledo, Ohio-----	81	-----	70	11	-----
35	Birmingham, Ala.-----	109	-----	-----	-----	⁷ 109
38	Akron, Ohio-----	28	-----	19	9	-----
40	Dayton, Ohio-----	52	-----	24	8	-----
41	Syracuse, N. Y.-----	29	-----	-----	1	⁴ 29
43	Worcester, Mass.-----	706	⁸ 706	-----	-----	-----
45	Richmond, Va.-----	17	-----	-----	(*)	⁹ 17
47	Youngstown, Ohio-----	51	-----	25	6	-----
48	Hartford, Conn.-----	21	-----	9	12	-----
52	New Haven, Conn.-----	11	-----	6	5	-----
55	Miami, Fla.-----	43	-----	-----	43	-----
56	Springfield, Mass.-----	341	341	-----	-----	-----
59	Bridgeport, Conn.-----	25	-----	3	21	-----
61	Norfolk, Va.-----	10	-----	-----	(*)	⁹ 10
62	Yonkers, N. Y.-----	29	-----	-----	1	⁴ 28
64	Paterson, N. J.-----	1	-----	-----	1	-----
65	Albany, N. Y.-----	14	-----	-----	2	⁴ 12
68	Kansas City, Kans.-----	16	-----	-----	-----	¹⁰ 16
73	Fall River, Mass.-----	674	674	-----	-----	-----
74	Cambridge, Mass.-----	368	368	-----	-----	-----
76	Elizabeth, N. J.-----	1	-----	-----	1	-----
79	New Bedford, Mass.-----	780	780	-----	-----	-----
82	Canton, Ohio-----	14	-----	10	4	-----
83	Wichita, Kans.-----	14	-----	-----	-----	¹¹ 14
87	Somerville, Mass.-----	72	72	-----	-----	-----
88	Duluth, Minn.-----	7	-----	-----	7	-----
89	Lowell, Mass.-----	320	320	-----	-----	-----
90	Utica, N. Y.-----	5	-----	-----	(*)	⁴ 4
91	Waterbury, Conn.-----	10	-----	-----	10	-----
92	Lynn, Mass.-----	246	246	-----	-----	-----

¹ Consists of \$800,000 mortgage taxes and \$4,565,000 motor-vehicle taxes.² Franchise tax on business corporations.³ General property taxes on public utilities.⁴ Mortgage taxes.⁵ Motor-vehicle fuel sales taxes.⁶ Intangible property taxes.⁷ Motor-vehicle licenses.⁸ Includes income taxes not segregated.⁹ Poll taxes.¹⁰ Consists of \$9,000 general sales taxes and \$6,000 tobacco products sales taxes.¹¹ Tobacco products sales taxes.

The items included in the last column of table 9, headed "For other purposes from other specified sources," are presented in table 9-C classified by source and purpose.

FINANCIAL STATISTICS OF CITIES

TABLE 9-C.—SHARED STATE TAXES FOR "OTHER SPECIFIED PURPOSES" FROM
"OTHER SPECIFIED SOURCES": 1938

(Expressed in thousands)

City number	CITY	Total	Inheri- tance taxes for debt service	Weights and mea- sures charges for public safety	Intan- gible prop- erty taxes for schools	All other
	Total.....	\$1,304	\$671	\$8	\$252	\$374
6	Cleveland, Ohio.....	200	200	—	—	—
13	Milwaukee, Wis.....	539	—	—	—	¹ 339
17	Cincinnati, Ohio.....	249	249	—	—	—
18	Newark, N. J.....	2	—	2	—	—
20	Indianapolis, Ind.....	156	—	—	156	—
27	Jersey City, N. J.....	3	—	3	—	—
28	Columbus, Ohio.....	57	57	—	—	—
34	Toledo, Ohio.....	70	70	—	—	—
35	Birmingham, Ala.....	20	—	—	—	² 20
38	Akron, Ohio.....	19	19	—	—	—
40	Dayton, Ohio.....	24	24	—	—	—
47	Youngstown, Ohio.....	25	25	—	—	—
48	Hartford, Conn.....	2	—	—	—	³ 2
52	New Haven, Conn.....	2	—	—	—	³ 2
59	Bridgeport, Conn.....	2	—	—	—	³ 2
60	Tulsa, Okla.....	8	—	—	—	⁴ 8
61	Norfolk, Va.....	1	—	—	—	⁵ 1
70	Fort Wayne, Ind.....	24	—	—	24	—
71	Camden, N. J.....	1	—	1	—	—
76	Elizabeth, N. J.....	1	—	1	—	—
80	Gary, Ind.....	(*)	—	—	(*)	—
82	Canton, Ohio.....	26	26	—	—	—
86	South Bend, Ind.....	38	—	—	38	—
93	Evansville, Ind.....	34	—	—	34	—

¹ General property taxes on public utilities for schools.² Poll taxes for schools.³ Dog license taxes for public safety.⁴ Severance taxes for schools.⁵ Delinquent general property taxes for schools.⁶ None identified in report.

TABLE 9.—REVENUES FROM SHARED STATE TAXES, BY PURPOSE AND SOURCE: 1938

(Expressed in thousands)

City number	CITY	Total	FOR UNSPECIFIED PURPOSES				FOR SPECIFIED PURPOSES					
			Total	From income taxes	From alcoholic beverage revenues	From other specified sources (See table 9-B)	Total	For highways		For pension funds, from insurance business license taxes	For other purposes from other specified sources (See table 9-C)	
								Total	From motor vehicle licenses			From motor vehicle fuel taxes
	Grand total	¹ \$99,729	\$74,674	\$54,551	\$26,248	\$15,896	\$25,055	\$22,655	² \$11,617	\$11,035	³ \$1,098	\$1,504
	Group I	75,439	57,048	28,802	19,343	8,905	18,391	17,125	² 8,417	8,708	³ 726	539
	Group II	7,634	3,963	855	2,210	918	3,671	3,088	2,119	989	116	488
	Group III	16,656	13,663	4,894	4,694	4,075	2,993	2,440	1,081	1,359	256	297

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

1	New York, N. Y.	\$37,514	\$37,483	\$20,945	\$11,049	\$5,491	\$30				\$50	
2	Chicago, Ill.	1,664					1,664	\$1,664		\$1,664		
3	Philadelphia, Pa.	2,961	1,640		1,640		1,321	1,058		1,058	264	
4	Detroit, Mich.	6,915	2,086		2,085	11	4,819	4,819	\$4,819			
5	Los Angeles, Calif.	4,756	491		491		4,264	4,264	² 842	5,422		
6	Cleveland, Ohio	4,659	1,600		1,316	284	3,059	2,859	1,870	969		\$200
7	Baltimore, Md.	145	145			145						
8	St. Louis, Mo.											
9	Boston, Mass.	4,993	4,993	4,009		984						
10	Pittsburgh, Pa.	1,409	667		667		742	654		654	108	
11	San Francisco, Calif.	1,694	462		462		1,252	1,252	270	962		
12	Washington, D. C.										³ 282	559
13	Milwaukee, Wis.	5,600	4,979	2,570	680	1,928	621					
14	Buffalo, N. Y.	3,152	2,494	1,480	953	61	657	614	614		45	

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

15	New Orleans, La.	\$665	\$345			\$345	\$20				\$20	
16	Minneapolis, Minn.	156	64			64	93				93	
17	Cincinnati, Ohio	2,587	741		\$453	288	1,846	\$1,596	\$1,025	\$571		\$249
18	Newark, N. J.	65	64			64	2					2
19	Kansas City, Mo.											
20	Indianapolis, Ind.	465	509		265	44	156					156
21	Houston, Tex.	149					149		149			
22	Seattle, Wash.	666	666		666							

See footnotes at end of table.

TABLE 9.—REVENUES FROM SHARED STATE TAXES, BY PURPOSE AND SOURCE: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	FOR UNSPECIFIED PURPOSES				FOR SPECIFIED PURPOSES					
			Total	From income taxes	From alcoholic beverage revenues	From other specified sources (See table 9-B)	Total	For highways			For pension funds, from insurance business license taxes	For other purposes from other specified sources (See table 9-C)
								Total	From motor vehicle licenses	From motor vehicle fuel taxes		
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000—Continued												
23	Rochester, N. Y.	\$1,795	\$1,587	\$855	\$523	\$29	\$409	\$406	\$406	—	\$5	—
24	Louisville, Ky.	—	—	—	—	—	—	—	—	—	—	—
25	Denver, Colo.	286	—	—	—	—	286	286	286	—	—	—
26	Portland, Oreg.	45	45	—	45	—	—	—	—	—	—	—
27	Jersey City, N. J.	21	17	—	—	17	3	—	—	—	—	\$5
28	Columbus, Ohio ⁴	1,034	326	—	258	68	708	651	253	\$398	—	57
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000												
29	Oakland, Calif.	\$134	\$134	—	\$134	—	—	—	—	—	—	—
30	Atlanta, Ga.	—	—	—	—	—	—	—	—	—	—	—
31	Dallas, Tex.	—	—	—	—	—	—	—	—	—	—	—
32	Memphis, Tenn.	121	121	\$91	30	—	—	—	—	—	—	—
33	St. Paul, Minn.	68	18	—	—	\$18	\$50	—	—	—	\$50	—
34	Toledo, Ohio	1,129	410	—	329	81	719	\$649	\$249	\$400	—	\$70
35	Birmingham, Ala.	364	344	53	185	109	20	—	—	—	—	20
36	San Antonio, Tex.	—	—	—	—	—	—	—	—	—	—	—
37	Providence, R. I.	96	96	—	96	—	—	—	—	—	—	—
38	Akron, Ohio	833	290	—	261	28	544	525	225	300	—	19
39	Omaha, Nebr.	48	—	—	—	—	48	48	—	48	—	—
40	Dayton, Ohio	747	238	—	207	32	508	483	³ 173	310	—	24
41	Syracuse, N. Y.	816	804	440	354	29	13	—	—	—	13	—
42	Oklahoma City, Okla.	32	—	—	—	—	32	—	—	—	32	—
43	San Diego, Calif.	61	61	—	61	—	—	—	—	—	—	—
44	Worcester, Mass.	1,412	1,412	706	—	706	—	—	—	—	—	—
45	Richmond, Va.	181	181	—	163	17	—	—	—	—	—	—
46	Fort Worth, Tex.	—	—	—	—	—	—	—	—	—	—	—
47	Youngstown, Ohio	560	231	—	199	31	329	304	125	179	—	25
48	Hartford, Conn.	196	195	—	173	21	2	—	—	—	—	2
49	Nashville, Tenn.	53	53	43	10	—	—	—	—	—	—	—
50	Jacksonville, Fla.	—	—	—	—	—	—	—	—	—	—	—
51	Grand Rapids, Mich.	247	50	—	50	—	197	197	197	—	—	—
52	New Haven, Conn.	222	220	—	209	11	2	—	—	—	—	2

53	Long Beach, Calif.	43	43	43																	
54	Des Moines, Iowa																				
55	Miami, Fla.	43	43	43																	
56	Springfield, Mass.	1,042	1,042	701																	
57	Flint, Mich.	81	60	60																	
58	Salt Lake City, Utah																				
59	Bridgeport, Conn.	224	222	197																	2
60	Tulsa, Okla.	50																			22
61	Norfolk, Va.	127	126	116																	8
62	Yonkers, N. Y.	545	542	298																	1
63	Scranton, Pa.	169	135	155																	1
64	Paterson, N. J.	1	1																		34
65	Albany, N. Y.	550	521	304																	9
66	Kansas City, Kans.	23	16																		8
67	Chattanooga, Tenn.	216	216	200																	
68	Trenton, N. J.																				
69	Spokane, Wash.	160	160	160																	
70	Port Wayne, Ind.	105	82	82																	24
71	Camden, N. J.	1																			1
72	Erie, Pa.	118	98	98																	18
73	Fall River, Mass.	950	950	256																	
74	Cambridge, Mass.	860	860	492																	
75	Wilmington, Del.	12																			12
76	Elisabeth, N. J.	2	1																		1
77	Reading, Pa.	105	84	84																	21
78	Knoxville, Tenn.	41	41	28																	
79	New Bedford, Mass.	1,054	1,054	274																	
80	Gary, Ind.	118	118																		
81	Tacoma, Wash.	166	166	166																	
82	Canton, Ohio	377	138	124																	26
83	Wichita, Kans.	24	14																		10
84	Tampa, Fla.																				
85	Peoria, Ill.																				
86	South Bend, Ind.	117	78	78																	38
87	Somerville, Mass.	346	346	274																	
88	Duluth, Minn.	28	7																		21
89	Lowell, Mass.	578	578	258																	
90	Utica, N. Y.	329	325	158																	4
91	Waterbury, Conn.	157	137	127																	
92	Lynn, Mass.	564	564	318																	
93	Evansville, Ind.	92	58	58																	34
94	El Paso, Tex.																				
	Honolulu, Hawaii ⁸	586																			

¹ This total includes \$3,048,000 locally-collected State-shared taxes. For detail, see table 9-A. ² Includes \$20,000 motor carrier business license taxes. ³ Includes \$252,000 from income taxes. ⁴ No county data are included. See explanation p. 8. ⁵ Not included in group or grand totals.

TABLE 10

The revenues of the 94 cities from State grants are shown in table 10. Total revenues from such grants were \$372,576,000, all cities reporting receipts—except, of course, Washington, D. C. New York City alone accounted for nearly one-third of this amount. Grants are amounts, other than receipts from shared State taxes,¹³ received by the city from another civil division—as the Federal Government,¹⁴ the State, or a county¹⁴—to aid in the support of a specific function or for purposes in general.

Purpose.—Of the total receipts from State grants, \$365,550,000, or 98 percent, was for specified purposes. This is in direct contrast to revenues from shared State taxes, which, as previously pointed out, are largely for general purposes. Schools received the largest amount, \$168,895,000, or 45 percent of the total grants. Charities were a close second with \$164,787,000, or 44 percent, while highways were third, receiving \$24,956,000, or 7 percent. The wide variety of other purposes for which grants are made is indicated in table 10-A, which shows the purposes of the amounts shown in table 10 in the columns headed "For other specified purposes."

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

(Expressed in thousands)

City No.	CITY AND PURPOSE	Amount	City No.	CITY AND PURPOSE	Amount
	Total-----	\$4,250			
1	New York, N. Y.		37	Providence, R. I.	
	Police pension fund-----	500		State junior employment replacement project-----	\$5
4	Detroit, Mich.		40	Dayton, Ohio	
	Teachers' retirement-----	67		Library-----	1
5	Los Angeles, Calif.		41	Syracuse, N. Y.	
	Police and fire protection-----	1,096		Library-----	1
	Forest fire protection-----	15	43	San Diego, Calif.	
	Storm drains and sewers-----	1		Police and fire protection-----	96
7	Baltimore, Md.		44	Worcester, Mass.	
	Teachers' retirement-----	509		Training firemen-----	(*)
	Salaries of judges-----	18		Soil conservation-----	(*)
	Care of war memorial-----	6	52	New Haven, Conn.	
9	Boston, Mass.			Teachers' retirement fund-----	48
	Armories-----	6	53	Long Beach, Calif.	
	Court house-----	569		Police and fire protection-----	90
11	San Francisco, Calif.		56	Springfield, Mass.	
	Police and fire protection-----	555		Training firemen-----	(*)
14	Buffalo, N. Y.		62	Yonkers, N. Y.	
	Library-----	2		Library-----	(*)
15	New Orleans, La.		64	Faterson, N. J.	
	Levee district-----	10		Police and firemen's benefit fund-----	24
16	Minneapolis, Minn.		68	Trenton, N. J.	
	Library-----	20		Police and firemen's benefit fund-----	19
18	Newark, N. J.		69	Spokane, Wash.	
	Firemen's pension and relief-----	88		Firemen's relief and pensions-----	9
21	Houston, Tex.		71	Camden, N. J.	
	Salaries of court officials-----	50		Police and firemen's benefit fund-----	12
22	Seattle, Wash.		76	Elizabeth, N. J.	
	Firemen's pension and relief-----	33		Police and firemen's benefit fund-----	16
23	Rochester, N. Y.		81	Tacoma, Wash.	
	Library-----	1		Firemen's pensions-----	10
25	Denver, Colo.		82	Canton, Ohio	
	Police and firemen's pensions-----	127		Library-----	1
26	Portland, Oreg.		90	Utica, N. Y.	
	County fair-----	15		Library-----	(*)
27	Jersey City, N. J.				
	Firemen's benefit fund-----	52		Honolulu, Hawaii	
29	Oakland, Calif.			Flood control-----	128
	Police and fire protection-----	180			

*Less than \$500.

¹³For the distinction between State grants and shared State taxes (there were no Federal or county shared taxes), see the discussion of table 9.

¹⁴For revenues from Federal and local grants, see table 11.

Source.—In table 10, as in table 9, grants for each of the main purposes mentioned above have been subdivided into columns containing the principal sources. As with shared taxes, the classification of sources of grants follows, so far as possible, the classification of State tax revenues used by the Bureau of the Census. Further, to save space, a number of the sources have been combined and indicated with footnotes. Hence, in order to interpret this table correctly, these footnotes should be studied. In comparing the figures in table 10 in this report with those in the 1937 report, some changes in classification will be noted, largely because of refinements made in reporting the 1938 figures.

In the case of both schools and charities, by far the greater portion of grants comes from unspecified sources, for the former, 92 percent of the total, and for the latter, 96 percent. The diversity of miscellaneous sources of grants for schools is shown in table 10-B, which gives the sources of the amounts shown in the column headed "Other" under grants "For schools from other specified sources." As was the case with shared taxes for highways, grants for that purpose also come chiefly from motor vehicle fuel sales taxes and motor vehicle licenses.

TABLE 10-B.—GRANTS FOR SCHOOLS FROM "OTHER SPECIFIED SOURCES": 1938

(Expressed in thousands)

City No.	CITY	Total	Alcoholic beverage revenues	General property taxes	All other
	Total-----	\$9,150	\$1,550	\$4,556	\$3,283
2	Chicago, Ill.-----	2,931	-----	-----	¹ 2,931
8	St. Louis, Mo.-----	220	-----	-----	² 220
18	Newark, N. J.-----	2,053	-----	2,053	-----
19	Kansas City, Mo.-----	132	-----	-----	² 132
20	Indianapolis, Ind.-----	1,131	1,131	-----	-----
27	Jersey City, N. J.-----	1,224	-----	1,224	-----
42	Oklahoma City, Okla.-----	64	64	-----	-----
60	Tulsa, Okla.-----	49	49	-----	-----
64	Paterson, N. J.-----	369	-----	369	-----
68	Trenton, N. J.-----	290	-----	290	-----
70	Fort Wayne, Ind.-----	25	25	-----	-----
71	Camden, N. J.-----	276	-----	276	-----
76	Elizabeth, N. J.-----	324	-----	324	-----
80	Gary, Ind.-----	23	23	-----	-----
86	South Bend, Ind.-----	22	22	-----	-----
93	Evansville, Ind.-----	17	17	-----	-----

¹ Motor-vehicle fuel sales taxes.² Business license taxes on insurance.

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

Of the total \$472,305,000 in grants and shared taxes, over four-fifths, \$390,605,000, was for specified purposes, while the remainder, \$81,701,000, was for unspecified purposes. Income taxes constitute the most important shared tax, followed by alcoholic beverage taxes and motor vehicle licenses. By far the greater portion of grants came from unspecified sources, but \$49,605,000, or 13 percent of the total, was from specified sources, of which motor vehicle fuel sales taxes amounting to \$23,842,000 were easily the most important.

TABLE 10-C.—STATE AID, BY PURPOSE AND SOURCE: 1938

(Expressed in thousands. The term "State aid" covers both shared State taxes and State grants)

SOURCE	Total	For un-specified purposes	FOR SPECIFIED PURPOSES									
			Total	Public safety	Highways	Health and sanitation	Hospitals	Charities	Schools	Libraries	Pension funds	All other
Total aid	\$472,305	\$81,701	\$390,605	\$2,052	\$47,606	\$349	\$2,313	\$164,787	\$169,515	\$26	\$2,610	\$1,344
Shared State taxes	99,729	74,674	25,055	13	22,653	—	—	—	620	—	1,098	671
Property taxes:												
General	2,214	1,622	592	—	—	—	—	—	592	—	—	—
Special ¹	4,503	4,503	—	—	—	—	—	—	—	—	—	—
Income taxes	34,763	34,531	232	—	—	—	—	—	—	—	232	—
Inheritance and estate taxes	1,550	879	671	—	—	—	—	—	—	—	—	671
Sales taxes:												
Motor-vehicle fuel	11,314	279	11,035	—	11,035	—	—	—	—	—	—	—
Alcoholic beverage ²	26,248	26,248	—	—	—	—	—	—	—	—	—	—
Business license taxes	1,676	790	887	—	21	—	—	—	—	—	866	—
Motor-vehicle licenses	16,269	4,673	11,596	—	11,596	—	—	—	—	—	—	—
Mortgage tax	951	951	—	—	—	—	—	—	—	—	—	—
All other	³ 241	200	41	13	—	—	—	—	28	—	—	—
Grants	372,576	7,026	365,550	2,039	24,956	349	2,313	164,787	168,895	26	1,513	673
Unspecified sources	322,971	—	322,971	21	4,513	349	2,313	158,278	156,149	26	649	673
Specified sources	49,605	7,026	42,579	2,017	20,443	—	—	6,509	12,746	—	864	—
Property taxes:												
General	4,644	—	4,644	—	60	—	—	—	4,536	—	48	—
Selective	2,017	—	2,017	2,017	—	—	—	—	—	—	—	—
Income taxes	3,711	115	3,596	—	—	—	—	—	3,596	—	—	—
Sales taxes:												
Motor-vehicle fuel	23,842	1,650	22,182	—	⁴ 19,251	—	—	—	2,931	—	—	—
Alcoholic beverages ²	1,830	—	1,830	—	—	—	—	—	1,330	—	500	—
General sales	11,618	5,108	6,509	—	—	—	—	⁵ 6,509	—	—	—	—
Business license taxes	838	144	694	—	26	—	—	—	352	—	317	—
Motor-vehicle licenses	1,106	—	1,106	—	1,106	—	—	—	—	—	—	—

¹ Includes also some amounts from income taxes not separately reported.
² Includes alcoholic beverage business license taxes and revenues of State alcoholic beverage monopoly systems.
³ Consists of \$143,000 business corporation franchise tax, \$47,000 poll taxes, \$21,000 tobacco products sales taxes, \$9,000 general sales taxes, \$8,000 severance taxes, and \$13,000 weights and measures charges.
⁴ Includes also some amounts from motor vehicle licenses and motor carrier business license taxes not separately reported.
⁵ Includes also some amounts from alcoholic beverage sales taxes and public utility business license taxes not separately reported.

TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1938

(Expressed in thousands)

City number	CITY	Total	FOR SCHOOLS				FOR CHARITIES		
			Total	From un- speci- fied sources	From specified sources		Total	From un- speci- fied sources	From gen- eral sales taxes ¹
					Income taxes	Other (see table 10-B)			
	Grand total	\$372,576	\$168,895	\$156,149	\$5,596	\$9,150	\$164,787	\$158,278	\$6,509
	Group I	263,492	108,059	104,020	888	3,151	128,256	125,198	3,057
	Group II	47,995	19,599	14,285	774	4,539	22,084	19,859	2,225
	Group III	61,088	41,236	37,843	1,933	1,459	14,447	13,220	1,227

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

1	New York, N. Y.	\$120,360	\$54,845	\$54,845	-----	-----	\$63,180	\$63,180	-----
2	Chicago, Ill.	40,424	6,587	5,636	-----	\$2,951	27,704	27,704	-----
3	Philadelphia, Pa.	2,834	2,786	2,786	-----	-----	2	2	-----
4	Detroit, Mich.	13,720	10,442	10,442	-----	-----	-----	-----	-----
5	Los Angeles, Calif.	28,683	14,048	14,048	-----	-----	10,799	10,799	-----
6	Cleveland, Ohio	9,926	4,203	4,203	-----	-----	3,473	416	\$3,057
7	Baltimore, Md.	8,678	1,023	1,023	-----	-----	3,934	3,934	-----
8	St. Louis, Mo.	930	914	694	-----	220	-----	-----	-----
9	Boston, Mass.	9,124	1,752	864	\$888	-----	5,448	5,448	-----
10	Pittsburgh, Pa.	3,780	1,165	1,165	-----	-----	2,615	2,615	-----
11	San Francisco, Calif.	9,505	4,670	4,670	-----	-----	3,555	3,555	-----
12	Washington, D. C.	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.	5,324	1,072	1,072	-----	-----	2,155	2,155	-----
14	Buffalo, N. Y.	10,204	4,572	4,572	-----	-----	5,391	5,391	-----

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

15	New Orleans, La.	\$1,841	\$1,851	\$1,851	-----	-----	-----	-----	-----
16	Minneapolis, Minn.	6,245	1,674	900	\$774	-----	\$4,176	\$4,176	-----
17	Cincinnati, Ohio	5,453	1,836	1,836	-----	-----	2,270	580	\$1,690
18	Newark, N. J.	6,861	2,250	197	-----	\$2,053	4,233	4,233	-----
19	Kansas City, Mo.	690	575	443	-----	132	-----	-----	-----
20	Indianapolis, Ind.	3,345	1,249	118	-----	1,131	1,317	1,317	-----
21	Houston, Tex.	1,529	1,337	1,337	-----	-----	5	5	-----
22	Seattle, Wash.	4,128	2,733	2,733	-----	-----	-----	-----	-----
23	Rochester, N. Y.	5,796	2,548	2,548	-----	-----	3,098	3,098	-----
24	Louisville, Ky.	778	774	774	-----	-----	-----	-----	-----
25	Denver, Colo.	5,241	27	27	-----	-----	4,949	4,949	-----
26	Portland, Oreg.	925	190	190	-----	-----	-----	-----	-----
27	Jersey City, N. J.	3,084	1,322	98	-----	1,224	1,502	1,502	-----
28	Columbus, Ohio ²	2,100	1,253	1,253	-----	-----	535	-----	535

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

29	Oakland, Calif.	\$3,594	\$3,007	\$3,007	-----	-----	-----	-----	-----
30	Atlanta, Ga.	629	629	629	-----	-----	-----	-----	-----
31	Dallas, Tex.	1,239	1,239	1,239	-----	-----	-----	-----	-----
32	Memphis, Tenn.	472	372	372	-----	-----	-----	-----	-----
33	St. Paul, Minn.	1,249	933	431	\$502	-----	\$316	\$316	-----
34	Toledo, Ohio	1,953	1,230	1,230	-----	-----	372	-----	\$372
35	Birmingham, Ala.	359	351	351	-----	-----	-----	-----	-----
36	San Antonio, Tex.	1,235	1,235	1,235	-----	-----	-----	-----	-----
37	Providence, R. I.	1,684	137	137	-----	-----	1,420	1,420	-----
38	Akron, Ohio	2,787	2,165	2,165	-----	-----	404	-----	404
39	Omaha, Nebr.	127	127	127	-----	-----	-----	-----	-----
40	Dayton, Ohio	1,761	1,015	1,015	-----	-----	451	-----	451
41	Syracuse, N. Y.	3,161	1,753	1,753	-----	-----	1,359	1,359	-----
42	Oklahoma City, Okla.	1,020	960	852	44	\$64	-----	-----	-----
43	San Diego, Calif.	1,901	1,805	1,805	-----	-----	-----	-----	-----
44	Worcester, Mass.	1,906	424	193	231	-----	1,200	1,200	-----
45	Richmond, Va.	488	344	344	-----	-----	78	78	-----
46	Fort Worth, Tex.	769	769	769	-----	-----	-----	-----	-----
47	Youngstown, Ohio	1,301	992	992	-----	-----	-----	-----	-----

See footnotes on p. 80.

FINANCIAL STATISTICS OF CITIES

TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	FOR SCHOOLS				FOR CHARITIES		
			Total	From un- specified sources	From specified sources		Total	From un- specified sources	From gen- eral sales taxes ¹
					Income taxes	Other (see table 10-B)			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
48	Hartford, Conn.	\$317	\$92	\$92			\$217	\$217	
49	Nashville, Tenn.	116	116	116					
50	Jacksonville, Fla.	865	843	843					
51	Grand Rapids, Mich.	1,111	1,102	1,102					
52	New Haven, Conn.	334	121	121		155	155		
53	Long Beach, Calif.	1,617	1,388	1,388		3	3		
54	Des Moines, Iowa	20	7	7					
55	Miami, Fla.	627	627	627					
56	Springfield, Mass.	1,455	253	77	\$178	996	996		
57	Flint, Mich.	1,532	1,523	1,523					
58	Salt Lake City, Utah	1,019	927	927					
59	Bridgeport, Conn.	285	82	82		176	176		
60	Tulsa, Okla.	808	559	475	35	\$49			
61	Norfolk, Va.	423	294	294		55	55		
62	Yonkers, N. Y.	1,669	1,237	1,237		443	443		
63	Scranton, Pa.	299	299	299					
64	Paterson, N. J.	536	421	51	369	91	91		
65	Albany, N. Y.	912	643	643		269	269		
66	Kansas City, Kans.	150	134	134					
67	Chattanooga, Tenn.	124	124	124					
68	Trenton, N. J.	868	514	24	290	535	535		
69	Spokane, Wash.	980	789	789					
70	Fort Wayne, Ind.	577	418	393		25			
71	Camden, N. J.	1,056	282	6	276	759	759		
72	Erie, Pa.	276	276	276					
73	Fall River, Mass.	951	125	19	106	661	661		
74	Cambridge, Mass.	841	157	23	135	610	610		
75	Wilmington, Del.	1,467	1,467	1,467					
76	Elizabeth, N. J.	571	385	59	324	171	171		
77	Reading, Pa.	234	234	234					
78	Knoxville, Tenn.	222	222	222		1	1		
79	New Bedford, Mass.	1,195	208	94	115	845	845		
80	Gary, Ind.	603	477	454		23			
81	Tacoma, Wash.	1,038	857	857					
82	Canton, Ohio	746	644	644					
83	Wichita, Kans.	45	40	40					
84	Tampa, Fla.	725	701	701					
85	Peoria, Ill.	549	132	132		268	268		
86	South Bend, Ind.	549	416	394		22			
87	Somerville, Mass.	907	162	46	116	625	625		
88	Duluth, Minn.	503	497	215	281				
89	Lowell, Mass.	956	132	40	91	732	732		
90	Utica, N. Y.	1,172	852	852		316	316		
91	Waterbury, Conn.	145	53	53		92	92		
92	Lynn, Mass.	1,065	153	52	101	804	804		
93	Evansville, Ind.	500	372	355		17			
94	El Paso, Tex.	592	592	592					
	Honolulu, Hawaii ³	671	516	516					

¹ Includes also amounts from alcoholic beverage sales taxes and public utility business license taxes not separately reported.

² No county data are included. See explanation p.8.

³ Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—REVENUES

TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1938—Continued

(Expressed in thousands)

City number	CITY	FOR HIGHWAYS					For health from un-specified sources	FOR OTHER SPECIFIED PURPOSES			For un-specified purposes from general sales taxes
		Total	From un-specified sources	From specified sources		Total		From un-specified sources (see table 10-A)	From selective property taxes (see table 10-A)		
				Motor-vehicle fuel taxes	Motor-vehicle licenses						
Grand total		\$24,956	\$4,513	\$19,251	\$1,192	\$2,313	\$349	\$4,250	\$1,369	\$2,881	\$7,026
Group I		17,802	3,937	12,949	915	1,964	206	3,343	1,193	2,150	3,865
Group II		3,880	284	3,522	1075	254	33	395	169	227	1,750
Group III		3,274	292	2,780	202	95	110	512	8	504	1,413

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

1 New York, N. Y.						\$175	\$500		¹⁶ \$500	¹⁷ \$1,660
2 Chicago, Ill.	\$6,153	\$811	\$5,342							
3 Philadelphia, Pa.					\$46					
4 Detroit, Mich.	1,807	1,087	720		1,383	21	67	\$67		
5 Los Angeles, Calif.	2,631		2,631		92		1,112	16	1,096	
6 Cleveland, Ohio	45		45			2				2,205
7 Baltimore, Md.	3,188		2,289	\$899			533	533		
8 St. Louis, Mo.	16			¹⁸ 16						
9 Boston, Mass.	1,194		¹⁹ 1,194		155		575	575		
10 Pittsburgh, Pa.										
11 San Francisco, Calif.	592		592		133		555		555	
12 Washington, D. C.										
13 Milwaukee, Wis.	1,942	1,942			155					
14 Buffalo, N. Y.	232	97	135			8	2	2		

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

15 New Orleans, La.							\$10	\$10		
16 Minneapolis, Minn.	\$221	\$8	\$159	²⁰ \$54	\$153		20	20		
17 Cincinnati, Ohio						\$2				\$1,325
18 Newark, N. J.	291		291				88		¹¹ \$88	
19 Kansas City, Mo.	115	98		²¹ 16						
20 Indianapolis, Ind.	779		²² 779							
21 Houston, Tex.	137	137					50	50		
22 Seattle, Wash.	1,262		1,262		101		33		¹¹ 33	
23 Rochester, N. Y.	121	40	82			28	1	1		
24 Louisville, Ky.	4			4						
25 Denver, Colo.	19		19			3	127	73	¹¹ 54	²³ 115
26 Portland, Oreg.	721		²² 721				15	15		
27 Jersey City, N. J.	209		209				52		¹¹ 52	
28 Columbus, Ohio										311

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

29 Oakland, Calif.	\$407	\$160	\$247				\$180		\$180	
30 Atlanta, Ga.										
31 Dallas, Tex.										
32 Memphis, Tenn.	100		100							
33 St. Paul, Minn.										
34 Toledo, Ohio						\$1				\$550
35 Birmingham, Ala.						8				
36 San Antonio, Tex.										
37 Providence, R. I.						(*)	5	\$5		²⁴ 122
38 Akron, Ohio						1				217
39 Omaha, Nebr.										
40 Dayton, Ohio						1	1	1		292
41 Syracuse, N. Y.	42	42				6	1	1		
42 Oklahoma City, Okla.	61			\$61						
43 San Diego, Calif.							96	96		
44 Worcester, Mass.	252		¹⁹ 252			30	(*)	(*)		
45 Richmond, Va.	66		66							
46 Fort Worth, Tex.										
47 Youngstown, Ohio						(*)				308
48 Hartford, Conn.						9				
49 Nashville, Tenn.										
50 Jacksonville, Fla.										²⁴ 22
51 Grand Rapids, Mich.						8				
52 New Haven, Conn.	10	10					48		²⁰ 48	

See footnotes on p. 82.

TABLE 10.—REVENUES FROM STATE GRANTS, BY PURPOSE AND SOURCE: 1938—Continued

(Expressed in thousands)

City number	CITY	FOR HIGHWAYS				For hospitals from un-specified sources	For health from un-specified sources	FOR OTHER SPECIFIED PURPOSES			For un-specified purposes from general sales taxes
		Total	From un-specified sources	From specified sources				Total	From un-specified sources (see table 10-A)	From selective property taxes (see table 10-A)	
				Motor vehicle fuel taxes	Motor vehicle licenses						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
53	Long Beach, Calif.	\$136	\$5	\$131	—	—	—	\$90	—	\$90	—
54	Des Moines, Iowa	13	—	13	—	—	—	—	—	—	—
55	Miami, Fla.	—	—	—	—	—	—	—	—	—	—
56	Springfield, Mass.	206	—	¹⁹ 206	—	—	—	(*)	(*)	—	—
57	Flint, Mich.	8	8	—	—	—	—	—	—	—	—
58	Salt Lake City, Utah	92	—	—	\$92	—	—	—	—	—	—
59	Bridgeport, Conn.	27	27	—	—	—	—	—	—	—	—
60	Tulsa, Okla.	49	—	—	49	—	—	—	—	—	—
61	Norfolk, Va.	73	—	73	—	—	—	—	—	—	—
62	Yonkers, N. Y.	—	—	—	—	—	\$8	(*)	(*)	—	—
63	Scranton, Pa.	—	—	—	—	—	—	—	—	—	—
64	Paterson, N. J.	—	—	—	—	—	24	—	—	¹¹ 24	—
65	Albany, N. Y.	—	—	—	—	—	—	—	—	—	—
66	Kansas City, Kans.	6	—	²² 6	—	—	10	—	—	—	—
67	Chattanooga, Tenn.	—	—	—	—	—	—	—	—	—	—
68	Trenton, N. J.	—	—	—	—	—	19	—	—	¹¹ 19	—
69	Spokane, Wash.	182	—	182	—	—	9	—	—	¹¹ 9	—
70	Fort Wayne, Ind.	159	—	²² 159	—	—	9	—	—	—	—
71	Camden, N. J.	—	—	—	—	—	2	12	—	¹¹ 12	—
72	Erie, Pa.	—	—	—	—	—	—	—	—	—	—
73	Fall River, Mass.	89	—	¹⁹ 89	—	\$29	6	—	—	—	—
74	Cambridge, Mass.	153	14	¹⁹ 139	—	20	—	—	—	—	—
75	Wilmington, Del.	—	—	—	—	—	—	—	—	—	—
76	Elizabethtown, N. J.	—	—	—	—	—	—	—	—	¹¹ 16	—
77	Reading, Pa.	—	—	—	—	—	—	—	—	—	—
78	Knoxville, Tenn.	—	—	—	—	—	—	—	—	—	—
79	New Bedford, Mass.	97	—	¹⁹ 97	—	31	13	—	—	—	—
80	Gary, Ind.	126	—	²² 126	—	—	—	—	—	—	—
81	Tacoma, Wash.	171	—	171	—	—	—	10	—	¹¹ 10	—
82	Canton, Ohio	—	—	—	—	—	1	1	\$1	—	\$100
83	Wichita, Kans.	5	—	²² 5	—	—	—	—	—	—	—
84	Tampa, Fla.	23	—	23	—	—	—	—	—	—	—
85	Peoria, Ill.	149	—	149	—	—	—	—	—	—	—
86	South Bend, Ind.	133	—	²² 133	—	—	—	—	—	—	—
87	Somerville, Mass.	105	20	¹⁹ 85	—	14	—	—	—	—	—
88	Duluth, Minn.	6	6	—	—	—	—	—	—	—	—
89	Lowell, Mass.	92	—	¹⁹ 92	—	—	—	—	—	—	—
90	Utica, N. Y.	—	—	—	—	—	4	(*)	(*)	—	—
91	Waterbury, Conn.	—	—	—	—	—	—	—	—	—	—
92	Lynn, Mass.	108	—	¹⁹ 108	—	—	—	—	—	—	—
93	Evansville, Ind.	127	—	²² 127	—	—	—	—	—	—	—
94	El Paso, Tex.	—	—	—	—	—	—	—	—	—	—
	Honolulu, Hawaii ²⁵	26	26	—	—	—	—	128	128	—	—

*Less than \$500. ¹Includes \$2,263,000 motor-vehicle fuel taxes and motor-vehicle licenses not separately reported and \$2,056,000 motor-vehicle fuel taxes, motor-vehicle licenses, and motor-carrier business licenses not separately reported. ²Includes \$60,000 general property taxes and \$28,000 motor-carrier business license taxes. ³Includes \$500,000 alcoholic beverage taxes, \$317,000 insurance business license taxes, and \$48,000 general property taxes. ⁴Includes \$1,660,000 motor-vehicle fuel taxes, \$115,000 income taxes and \$144,000 business license taxes on racing. ⁵Includes \$1,194,000 motor-vehicle fuel taxes and motor-vehicle license taxes not separately reported. ⁶Includes \$16,000 motor-carrier business licenses. ⁷Includes \$500,000 alcoholic beverage taxes. ⁸Includes \$1,660,000 motor-vehicle fuel taxes. ⁹Includes \$1,500,000 motor-vehicle fuel taxes, motor-vehicle licenses, and motor-carrier business license taxes. ¹⁰Includes \$60,000 general property taxes and \$10,000 motor-carrier business license taxes. ¹¹Insurance business license taxes. ¹²Includes \$115,000 income taxes. ¹³Includes \$1,069,000 motor-vehicle fuel taxes and motor-vehicle licenses not separately reported and \$555,000 motor-vehicle fuel taxes, motor-vehicle license taxes, and motor-carrier business licenses not separately reported. ¹⁴Includes \$90,000 insurance business license taxes and \$48,000 general property taxes. ¹⁵Includes \$144,000 business license taxes on racing. ¹⁶Alcoholic beverage taxes. ¹⁷Motor-vehicle fuel taxes. ¹⁸Motor-carrier business license taxes. ¹⁹Includes also motor-vehicle licenses not separately reported. ²⁰General property taxes. ²¹Consists of \$6,000 general property taxes and \$10,000 motor-carrier business license taxes. ²²Includes also motor-vehicle licenses and motor-carrier business license taxes not separately reported. ²³Income taxes. ²⁴Business license taxes on racing. ²⁵Not included in group or grand totals.

TABLE 11

Revenues of the 94 cities in 1938 from grants by the Federal Government and by counties and other local units are shown in table 11. These receipts complete the picture of intergovernmental aid received by the cities.

Federal grants.—Federal grants consist almost exclusively of PWA grants for capital improvements, the single major exception being the contribution of the Federal Government to the municipal government of Washington, D. C., which is made annually because of the national character of the Capital City. Sixty-nine cities received a total of \$69,956,000 from PWA grants in 1938. Other Federal grants were small amounts, such as payments to municipal universities for R.O.T.C. uniforms.

Grants by the county and other local units.—Aid to schools constituted the chief purpose of county and other local-unit grants received. Highway aid ranked second. The column headed "All other" contains grants for charities, health, libraries, parks, and the construction of a sewer system. Cities in population groups I and II do not show receipts of grants from counties for either of two reasons: First, in 19 of these cities, called "county cities" by the Bureau,¹⁵ a proportionate share of the transactions of the county is included in the city report, county-city grants being shown as transfers; second, in the remaining 9 cities, the city and county governments are combined.¹⁶

TABLE 12

Receipts from private sources, from special assessments for capital outlays, and from contributions from public-service enterprises are shown in table 12. Revenues from these sources amounted to \$103,570,000 in 1938, or 3.7 percent of the total municipal revenue reported by the 94 cities.

Pension assessments.—During 1938 the reporting cities collected \$37,-548,000 from city employees on account of policemen's, firemen's, school teachers', or other pension or retirement funds, the largest assessment for a specific group being made for school teachers' retirement benefits. Of the 94 cities included in this study, 76 reported assessments for a pension or retirement system for policemen, 75 for firemen, and 70 for school teachers. Coincident with the growing interest in social security, it might be pointed out, there has been a constant increase in pension assessments collected by the 94 cities in recent years, as is indicated by the accompanying statement.

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

Pension assessments (In thousands)	
1916	\$2,000
1926	20,000
1928	24,000
1930	30,000
1932	31,000
1934	33,000
1936	36,000
1937	37,500
1938	43,500

Special assessments for capital outlays.—Revenues from special assessments for capital outlays amounted to \$30,933,000 in 1938, as compared with \$33,361,000 in 1937. As previously indicated, there has been a gradual decline in this source of revenue from its peak of \$205,000,000 in 1928. To what extent this reflects the reluctance of local officials to burden property owners with additional assessments in periods of general financial stringency, or reflects the increased use of WPA and PWA funds for local improvements, is not readily ascertainable.

¹⁵See part I of this report, p. 8, supra.

¹⁶The two amounts shown as receipts in groups I and II are grants to the city by local units other than the county.

Contributions from public-service enterprises.—Public-service enterprises contributed \$29,112,000 to general government in 1938. Although the general government of 51 of the 94 cities reported no contributions from public-service enterprises, and although such receipts constituted only slightly more than 1 percent of the total revenue, this source of revenue was of considerable importance to the fiscal structure of some of the reporting cities. This was especially true in the case of Jacksonville, which derived almost one-third of its total municipal revenue from its public-service enterprises, most of which came from the electric light and power system. Approximately one-seventh of Atlanta's total revenue was in the form of profit derived from its water system. About 63 percent of \$6,737,000 received by Philadelphia as contributions from public-service enterprises was derived from its gas system, owned but not operated by the city. For New York there is reported a substantial contribution from its water system.¹⁷

TABLE 13

Revenues of the 94 cities in 1938 from charges for current services are shown in table 13. These sources of revenue are broken down in such detail as to require little explanation or comment.

Charges for current services.—During 1938 revenues of \$83,536,000 were derived by the 94 cities from charges for current services of a varied nature. These charges are for services incidental to the performance by the municipalities of general governmental functions. The largest of these revenues is under the classification of schools, most of which is tuition of students. Next in the order of their importance are hospital fees; court costs, fees, and charges; bridge and tunnel tolls; and fees for the recording of legal documents. Bridge and tunnel tolls, which amounted to about \$5,000,000, are virtually all distributed within only 3 cities—New York, St. Louis, and Boston.

Comparison with 1937.—Revenues from charges for current services in 1938 were \$462,000 less than the \$83,998,000 reported by the 94 cities in 1937 from similar sources.

¹⁷See part III for a discussion of public-service enterprises.

PART II: GENERAL GOVERNMENT—REVENUES

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TABLE 11.—REVENUES FROM GRANTS FROM COUNTIES AND OTHER LOCAL UNITS AND FROM THE FEDERAL GOVERNMENT, BY PURPOSE: 1938

(Expressed in thousands)

City number	CITY	COUNTY AND OTHER LOCAL UNIT GRANTS FOR—				FEDERAL GRANTS FOR—		
		Total	High-ways	Schools	All other	Total	P. W. A.	All other
	Grand total	\$4,144	\$332	\$3,600	\$211	\$76,409	\$69,956	\$6,453
	Group I	49	19		29	61,502	54,860	6,441
	Group II	22			22	4,988	4,987	1
	Group III	4,073	313	3,600	160	10,119	10,109	10

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

1	New York, N. Y.					\$27,949	\$27,949	
2	Chicago, Ill.					6,447	6,447	
3	Philadelphia, Pa.					1,756	1,756	
4	Detroit, Mich.					5,055	5,055	
5	Los Angeles, Calif.					822	820	\$3
6	Cleveland, Ohio	\$45	\$19		\$26	720	659	61
7	Baltimore, Md.					1,167	1,167	
8	St. Louis, Mo.					1,469	1,469	
9	Boston, Mass.					785	785	
10	Pittsburgh, Pa.					2,978	2,978	
11	San Francisco, Calif.					583	583	
12	Washington, D. C.					6,378		6,378
13	Milwaukee, Wis.	4			4	47		47
14	Buffalo, N. Y.					5,146	5,146	

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

15	New Orleans, La.					\$104	\$104	
16	Minneapolis, Minn.					715	715	
17	Cincinnati, Ohio	\$22			\$22	457	457	
18	Newark, N. J.					47	47	
19	Kansas City, Mo.					727	727	
20	Indianapolis, Ind.					119	119	
21	Houston, Tex.					1,076	1,076	
22	Seattle, Wash.					388	388	
23	Rochester, N. Y.					78	78	
24	Louisville, Ky.					108	108	
25	Denver, Colo.					274	274	
26	Portland, Oreg.					1		\$1
27	Jersey City, N. J.					545	545	
28	Columbus, Ohio					349	349	

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

29	Oakland, Calif.	\$2	\$2			\$43	\$43	
30	Atlanta, Ga.					197	197	
31	Dallas, Tex.					398	398	
32	Memphis, Tenn.	676	50	\$623	\$3	944	944	
33	St. Paul, Minn.	10	10			584	584	
34	Toledo, Ohio					177	177	
35	Birmingham, Ala.	645		645		59	59	
36	San Antonio, Tex.	2		2		76	76	
37	Providence, R. I.					369	369	
38	Akron, Ohio					493	492	\$1
39	Omaha, Nebr.					159	159	
40	Dayton, Ohio							
41	Syracuse, N. Y.							
42	Oklahoma City, Okla.							
43	San Diego, Calif.	15		15		252	250	2
44	Worcester, Mass.	25	15		9	6	6	
45	Richmond, Va.					285	285	
46	Fort Worth, Tex.	3		3		631	631	
47	Youngstown, Ohio							
48	Hartford, Conn.					122	122	
49	Nashville, Tenn.	790		790		615	615	

FINANCIAL STATISTICS OF CITIES

TABLE 11.—REVENUES FROM GRANTS FROM COUNTIES AND OTHER LOCAL UNITS AND FROM THE FEDERAL GOVERNMENT, BY PURPOSE: 1938—Continued

(Expressed in thousands)

City number	CITY	COUNTY AND OTHER LOCAL UNIT GRANTS FOR—				FEDERAL GRANTS FOR—		
		Total	High-ways	Schools	All other	Total	P. W. A.	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
50	Jacksonville, Fla.					\$27	\$27	
51	Grand Rapids, Mich.	\$13			\$13			
52	New Haven, Conn.					343	343	
53	Long Beach, Calif.	159	\$123		36	333	333	
54	Des Moines, Iowa	9		\$9		74	74	
55	Miami, Fla.					79	79	
56	Springfield, Mass.	14		14		895	895	
57	Flint, Mich.	42	29		13			
58	Salt Lake City, Utah	(*)		(*)				
59	Bridgeport, Conn.					7	7	
60	Tulsa, Okla.	52		32		431	431	
61	Norfolk, Va.					151	151	
62	Yonkers, N. Y.					86	86	
63	Scranton, Pa.					119	119	
64	Paterson, N. J.							
65	Albany, N. Y.					63	63	
66	Kansas City, Kans.					380	380	
67	Chattanooga, Tenn.	811		750	61	24	24	
68	Trenton, N. J.							
69	Spokane, Wash.	144		144				
70	Fort Wayne, Ind.							
71	Camden, N. J.					145	145	
72	Erie, Pa.							
73	Fall River, Mass.	4			4			
74	Cambridge, Mass.	9	7		3	3		\$3
75	Wilmington, Del.							
76	Elizabeth, N. J.					51	51	
77	Reading, Pa.					172	172	
78	Knoxville, Tenn.	403		403		868	868	
79	New Bedford, Mass.	5		3	3	2		2
80	Gary, Ind.					40	40	
81	Tacoma, Wash.	156		156		19	19	
82	Canton, Ohio							
83	Wichita, Kans.					3		3
84	Tampa, Fla.					21	21	
85	Peoria, Ill.					147	147	
86	South Bend, Ind.	69	64		5			
87	Somerville, Mass.	13	10		4	17	17	
88	Duluth, Minn.	10		10		99	99	
89	Lowell, Mass.	6	3		3	26	26	
90	Utica, N. Y.							
91	Waterbury, Conn.							
92	Lynn, Mass.	4			4			
93	Evansville, Ind.					87	87	
94	El Paso, Tex.	3		3				
	Honolulu, Hawaii					306	306	

*Less than \$500.

TABLE 12.—REVENUES FROM PRIVATE SOURCES, FROM CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES, AND FROM SPECIAL ASSESSMENTS: 1938

(Expressed in thousands)

City number	CITY	REVENUE FROM PRIVATE SOURCES						Contri- butions from public- service enter- prises	Special assess- ments for capital outlays	
		Total	Pension assessments				Dona- tions and contri- butions			Un- claimed moneys
			Police- men	Fire- men	School teachers	All other				
	Grand total-----	\$43,525	\$4,289	\$2,060	\$15,591	\$15,608	\$4,796	\$1,182	\$29,112	\$30,933
	Group I-----	35,310	3,385	1,218	11,363	12,988	3,222	1,137	19,617	17,465
	Group II-----	5,145	450	340	1,646	1,520	1,192	17	2,065	6,039
	Group III-----	5,071	476	505	2,583	1,100	582	27	7,430	7,428

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

1	New York, N. Y.-----	\$12,857	\$1,095	-----	\$6,318	\$5,326	\$6	\$112	\$10,470	\$8,098
2	Chicago, Ill.-----	5,767	749	\$368	1,351	2,558	40	920	61	2,214
3	Philadelphia, Pa.-----	1,803	348	159	848	425	40	1	6,737	224
4	Detroit, Mich.-----	758	106	78	476	54	11	50	-----	1,919
5	Los Angeles, Calif.-----	1,408	258	175	-----	955	3	18	566	178
6	Cleveland, Ohio-----	551	16	12	511	165	38	10	153	1,465
7	Baltimore, Md.-----	804	-----	51	572	385	18	-----	73	557
8	St. Louis, Mo.-----	277	171	22	-----	-----	80	3	248	1,340
9	Boston, Mass.-----	4,023	104	56	588	634	12,820	20	7	275
10	Pittsburgh, Pa.-----	1,021	75	61	327	497	60	1	411	107
11	San Francisco, Calif.-----	927	110	29	225	531	19	13	-----	87
12	Washington, D. C.-----	944	111	87	535	401	10	-----	-----	538
13	Milwaukee, Wis.-----	1,170	129	74	141	804	15	7	650	532
14	Buffalo, N. Y.-----	1,020	109	88	285	476	61	-----	241	284

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

15	New Orleans, La.-----	\$785	\$47	\$48	\$127	-----	\$561	\$2	-----	\$542
16	Minneapolis, Minn.-----	\$744	22	18	275	\$394	34	2	-----	1,139
17	Cincinnati, Ohio-----	955	11	5	194	296	448	2	\$1,489	1,041
18	Newark, N. J.-----	682	154	85	285	155	4	-----	-----	-----
19	Kansas City, Mo.-----	50	-----	12	-----	-----	15	5	-----	495
20	Indianapolis, Ind.-----	119	12	40	62	-----	5	-----	-----	73
21	Houston, Tex.-----	(*)	-----	-----	-----	-----	-----	(*)	-----	-----
22	Seattle, Wash.-----	331	1	7	-----	322	1	1	45	164
23	Rochester, N. Y.-----	363	17	19	179	149	-----	-----	-----	656
24	Louisville, Ky.-----	129	2	3	20	-----	103	(*)	531	40
25	Denver, Colo.-----	42	16	16	-----	-----	9	(*)	-----	758
26	Portland, Oreg.-----	263	12	30	213	-----	6	1	-----	647
27	Jersey City, N. J.-----	543	134	58	190	161	-----	-----	-----	19
28	Columbus, Ohio ^a -----	159	1	-----	101	43	8	5	-----	466

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

29	Oakland, Calif.-----	\$93	\$47	\$46	-----	-----	-----	-----	-----	-----
30	Atlanta, Ga.-----	56	18	17	-----	-----	-----	\$1	\$1,594	\$129
31	Dallas, Tex.-----	37	10	15	-----	-----	\$14	-----	606	104
32	Memphis, Tenn.-----	10	2	4	\$1	\$1	2	-----	110	56
33	St. Paul, Minn.-----	52	13	12	25	1	(*)	(*)	-----	401
34	Toledo, Ohio-----	185	10	-----	105	26	44	-----	45	196
35	Birmingham, Ala.-----	40	5	11	-----	21	2	1	-----	515
36	San Antonio, Tex.-----	125	6	9	108	-----	2	(*)	-----	6
37	Providence, R. I.-----	367	32	24	124	141	47	-----	-----	24
38	Akron, Ohio-----	126	-----	-----	105	18	4	-----	9	586
39	Omaha, Nebr.-----	71	3	-----	27	(*)	40	-----	-----	176
40	Dayton, Ohio-----	99	-----	-----	74	20	5	-----	-----	140
41	Syracuse, N. Y.-----	249	13	8	108	119	1	-----	-----	275
42	Oklahoma City, Okla.-----	9	-----	8	-----	-----	(*)	-----	-----	19
43	San Diego, Calif.-----	96	18	18	-----	58	2	-----	-----	-----
44	Worcester, Mass.-----	228	2	4	111	69	41	-----	415	50
45	Richmond, Va.-----	55	5	9	19	-----	2	(*)	723	26
46	Fort Worth, Tex.-----	8	-----	-----	-----	7	(*)	-----	159	41
47	Youngstown, Ohio-----	79	-----	-----	77	1	-----	-----	-----	264
48	Hartford, Conn.-----	17	7	7	-----	-----	3	-----	-----	96
49	Nashville, Tenn.-----	30	7	8	-----	6	8	1	103	39

See footnotes at end of table.

FINANCIAL STATISTICS OF CITIES

TABLE 12.—REVENUES FROM PRIVATE SOURCES, FROM CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES, AND FROM SPECIAL ASSESSMENTS: 1938—Continued

(Expressed in thousands)

City number	CITY	REVENUE FROM PRIVATE SOURCES						Contributions from public-service enterprises	Special assessments for capital outlays	
		Total	Pension assessments				Donations and contributions			Un-claimed moneys
			Police-men	Fire-men	School teachers	All other				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
50	Jacksonville, Fla.	\$95	\$12	\$15		\$64	(*)	\$1	\$1,852	\$151
51	Grand Rapids, Mich.	55			\$54		\$1		157	289
52	New Haven, Conn.	152	16	13	39	46		1		22
53	Long Beach, Calif.	22	10	11			1	(*)	569	114
54	Des Moines, Iowa	113	4	5	103		(*)	(*)		40
55	Miami, Fla.	28	6	8			12	1	42	176
56	Springfield, Mass.	177			96	54	27	(*)		60
57	Flint, Mich.	67	4	3	50		9		55	353
58	Salt Lake City, Utah	35			32		2	(*)	22	137
59	Bridgeport, Conn.	98	13	11	69	2	4			93
60	Tulsa, Okla.	13						15		
61	Norfolk, Va.	34	12	13	10			(*)	65	23
62	Yonkers, N. Y.	280	18	11	107	144	2			518
63	Scranton, Pa.	105	4	5	67	15	15	(*)		150
64	Paterson, N. J.	174	30	22	92	8	21	(*)		
65	Albany, N. Y.	117	7	11	51	47	1			259
66	Kansas City, Kans.	(*)						(*)	5	215
67	Chattanooga, Tenn.	25	5	7	9	1	3	(*)		125
68	Trenton, N. J.	110	24	22	62	3	(*)		300	17
69	Spokane, Wash.	31	5	11	9		6	(*)		362
70	Fort Wayne, Ind.	32	3	9	18		2			55
71	Camden, N. J.	92	16	15	56	5	1		31	16
72	Erie, Pa.	61			51	9		(*)	49	55
73	Fall River, Mass.	73	1	2	44	25	2	(*)	157	
74	Cambridge, Mass.	96	1	2	62	27	6		105	2
75	Wilmington, Del.	19	3	4	8		3			88
76	Elizabeth, N. J.	97	22	16	56	3	(*)		3	56
77	Reading, Pa.	65			51	12	2		10	38
78	Knoxville, Tenn.	56	7	8	25	13	4			78
79	New Bedford, Mass.	31	(*)	5	53	32	(*)			54
80	Gary, Ind.	23	4	1	18			(*)		5
81	Tacoma, Wash.	31	4	15	10			(*)	2	3
82	Canton, Ohio	50			42	7	1			243
83	Wichita, Kans.	7		2			1		5	284
84	Tampa, Fla.	6	3	3				(*)	35	51
85	Peoria, Ill.	15	10	4			1	(*)		247
86	South Bend, Ind.	22	2	2	17		(*)	(*)		1
87	Somerville, Mass.	85	3	4	58	20			16	2
88	Duluth, Minn.	68	5	2	59		1	(*)		69
89	Lowell, Mass.	64			46	18				11
90	Utica, N. Y.	117	12	29	49	26	(*)	(*)		51
91	Waterbury, Conn.	75	4		58		13			40
92	Lynn, Mass.	90	1	1	55	31	2		157	19
93	Evansville, Ind.	28	3	10	15			(*)		104
94	El Paso, Tex.	6	3	2				(*)	(*)	
	Honolulu, Hawaii ³	28					25	3		198

*Less than \$500.

¹ Includes bequest of \$2,608,000 for library.² No revenues of county government are included. For explanation see p. 8.³ Not included in group or grand totals.

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TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938

(Expressed in thousands)

City number	CITY	All service charges	GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL				PUBLIC SAFETY								HIGHWAYS					
			Total	Court costs, fees, and charges	Recording of legal instruments	All other	Total	Police charges	Fire protection services	Protective inspection fees	Weights and measures	Inspectors' examination fees	Pounds	Scales	All other	Total	Street and sidewalk assessments	Street lighting charges	Bridge and tunnel tolls	All other
	Grand total-----	\$83,536	\$19,857	\$8,762	\$4,658	\$6,436	\$4,957	\$1,398	\$341	\$2,178	\$207	\$132	\$61	\$15	\$605	\$8,036	\$609	\$1,743	\$4,957	\$728
	Group I-----	\$1,200	15,107	6,864	3,775	4,468	3,272	659	209	1,660	120	99	35	6	483	6,232	171	873	4,945	246
	Group II-----	14,658	3,537	1,404	743	1,390	820	400	68	230	23	17	11	1	70	983	352	269	11	351
	Group III-----	17,676	1,213	494	141	578	865	339	63	287	64	16	35	8	52	820	87	601	3	150

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

1	New York, N. Y.-----	\$13,589	\$4,550	\$2,247	\$1,890	\$412	\$246	\$113	\$6	\$95	-----	-----	-----	-----	\$32	\$3,108	\$41	\$1	\$3,062	\$5
2	Chicago, Ill.-----	8,296	3,959	975	373	2,611	1,232	13	(*)	939	\$69	\$76	\$5	-----	130	82	-----	-----	-----	82
3	Philadelphia, Pa.-----	2,954	1,244	858	249	1,37	246	21	2	189	-----	16	-----	19	7	-----	3	-----	-----	4
4	Detroit, Mich.-----	5,894	458	173	173	115	207	72	9	24	1	2	17	\$2	79	66	-----	-----	-----	66
5	Los Angeles, Calif.-----	3,927	913	364	344	204	268	67	4	104	-----	1	6	-----	65	879	16	855	-----	8
6	Cleveland, Ohio-----	2,734	790	473	72	245	106	83	2	19	-----	-----	1	-----	(*)	4	-----	2	-----	2
7	Baltimore, Md.-----	958	122	82	-----	40	15	-----	1	13	-----	-----	-----	-----	-----	45	39	-----	-----	6
8	St. Louis, Mo.-----	3,432	892	539	106	247	184	20	3	122	36	-----	-----	3	-----	1,077	25	7	1,044	(*)
9	Boston, Mass.-----	2,309	261	83	106	92	24	3	4	4	13	-----	-----	-----	-----	850	10	-----	836	4
10	Pittsburgh, Pa.-----	1,627	642	425	73	144	318	193	78	5	-----	-----	-----	(*)	42	8	2	-----	-----	7
11	San Francisco, Calif.-----	1,577	423	229	117	77	214	3	90	114	-----	4	3	-----	16	16	-----	-----	-----	-----
12	Washington, D. C.-----	1,077	427	229	167	30	127	3	3	27	-----	-----	2	-----	93	11	8	2	-----	1
13	Milwaukee, Wis.-----	1,801	233	156	58	20	75	64	6	2	-----	-----	1	2	1	49	5	6	-----	38
14	Buffalo, N. Y.-----	1,023	173	30	48	93	10	3	2	3	-----	-----	-----	-----	2	29	7	-----	-----	22

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

15	New Orleans, La.-----	\$855	\$385	\$139	\$139	\$104	\$160	\$10	(*)	\$109	-----	\$12	\$1	-----	\$27	\$8	\$8	-----	-----	-----
16	Minneapolis, Minn.-----	1,224	187	86	63	16	44	30	\$4	1	-----	-----	1	-----	8	340	325	\$1	-----	\$15
17	Cincinnati, Ohio-----	2,305	373	225	48	99	64	26	6	27	\$3	(*)	-----	(*)	210	-----	-----	187	-----	23
18	Newark, N. J.-----	1,274	289	193	65	31	89	80	2	2	5	-----	-----	-----	18	-----	-----	3	-----	15
19	Kansas City, Mo.-----	722	293	144	64	86	45	9	1	8	12	3	-----	\$1	11	3	-----	-----	-----	3
20	Indianapolis, Ind.-----	612	173	-----	32	141	40	22	17	(*)	-----	-----	1	-----	3	-----	-----	2	-----	1
21	Houston, Tex.-----	893	424	20	-----	404	74	36	-----	35	2	-----	(*)	-----	5	-----	-----	-----	-----	5

*Less than \$500.

TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938—Continued
(Expressed in thousands)

City number	CITY	All service charges	GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL				PUBLIC SAFETY									HIGHWAYS				
			Total	Court costs, fees, and charges	Recording of legal instruments	All other	Total	Police charges	Fire protection services	Protective inspection fees	Weights and measures	Inspectors' examination fees	Pounds	Scales	All other	Total	Street and sidewalk assessments	Street lighting charges	Bridge and tunnel tolls	All other
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued																				
22	Seattle, Wash.	\$777	\$397	\$132	\$88	\$177	\$26	\$1	\$7	\$7				\$2	\$3	\$7	\$24	\$6	\$76	\$24
23	Rochester, N. Y.	1,255	143	20	42	82	20	17	(*)						(*)	2	304			222
24	Louisville, Ky.	874	74	35		39	25	16	(*)							9	8	(*)		8
25	Denver, Colo.	689	394	160	66	169	54	2	10	41				1	1	1	20			20
26	Portland, Oreg.	565	199	92	72	35	105	96	3						2	3	28	15	(*)	\$11
27	Jersey City, N. J.	1,966	169	121	44	3	51	51									4			4
28	Columbus, Ohio ¹	688	40	38		2	23	1	19	(*)						3	9			9
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																				
29	Oakland, Calif.	\$464	\$18		\$1	\$17	\$7	(*)	(*)						\$5	\$2	\$64	\$2	\$43	\$19
50	Atlanta, Ga.	945	76	\$74		2	48	\$14	(*)	\$33				\$1	(*)		5	2	1	\$3
51	Dallas, Tex.	432					53	19	\$1					(*)		33	8	4	5	
32	Memphis, Tenn.	249	(*)			(*)	69	45	1	3	\$13		2	3	\$1		5		5	1
33	St. Paul, Minn.	456	19	10	5	4	6	2	3					(*)	1	(*)	5			5
34	Toledo, Ohio	1,040	62	51		11	12	1	2	2	6			(*)	(*)		208		205	3
35	Birmingham, Ala.	173	15			15	15	(*)	(*)	14				(*)	1		10		9	1
36	San Antonio, Tex.	270	(*)			(*)	1							(*)	(*)		1			1
37	Providence, R. I.	423	81	7	22	52	23	12	(*)				5		5	1	3		(*)	2
38	Akron, Ohio	543	31	29		2	11	1	1	9							45		45	
39	Omaha, Nebr.	359	11	10		(*)	60	53	3				3				6	4		2
40	Dayton, Ohio	602	16	18	(*)	(*)	17	3	4	4	7			(*)			30	5	25	(*)
41	Syracuse, N. Y.	489	37	12		25	8	8	1	(*)				(*)			93		93	(*)
42	Oklahoma City, Okla.	349	6			6	72		1	69				1	1					
43	San Diego, Calif.	223	3		(*)	3	5	1	(*)	3				(*)			80	12	66	1
44	Worcester, Mass.	637	46		(*)	46	4	(*)	(*)				4				20			20
45	Richmond, Va.	497	58	46	2	9	25	(*)	4	11	8			(*)	1	(*)	1			(*)
46	Fort Worth, Tex.	456	31			31	22	(*)		21				(*)	(*)		14		1	13
47	Youngstown, Ohio	127	34	19		16	5	(*)	1	(*)			3			1	15		14	1
48	Hartford, Conn.	368	41	14	24	3	80	76	2	(*)				1		1	1			1
49	Nashville, Tenn.	111	2		(*)	2	5	(*)		4						1	(*)			
50	Jacksonville, Fla.	104	34			34	1							1						

51	Grand Rapids, Mich.	590	20	11	9	15	5	2			2	7								
52	New Haven, Conn.	269	56	33	20	3	14	14	(*)					(*)	17	17	(*)			(*)
53	Long Beach, Calif.	208	3			3	4	2	(*)			1	1							(*)
54	Des Moines, Iowa	181	16	14		1	14	1	(*)						12	(*)				(*)
55	Miami, Fla.	648	11			11	58	41	17											(*)
56	Springfield, Mass.	404	32		18	14	7	2	1	2	2						20	6	2	12
57	Flint, Mich.	757	8	8	(*)	(*)	22	6		9	(*)	(*)	6				16			16
58	Salt Lake City, Utah	251	18	11	(*)	7	24	2	(*)	22	(*)						71	8	60	4
59	Bridgeport, Conn.	223	27	1	22	4	2	(*)	(*)	2							1			1
60	Tulsa, Okla.	93	1		(*)	1	2	(*)	(*)	2										
61	Norfolk, Va.	269	62	52		10	11	(*)	2	9			(*)				1		(*)	1
62	Tonkers, N. Y.	95	32	5		27	7			6			(*)	(*)			1		(*)	1
63	Scranton, Pa.	41		(*)		5	(*)	(*)	(*)								2	1		1
64	Paterson, N. J.	299	27	15		14	9	(*)	8				(*)	(*)			1		(*)	
65	Albany, N. Y.	132	19			19	6		5	1	(*)		(*)				(*)		(*)	(*)
66	Kansas City, Kans.	60	(*)			(*)	4	(*)	1		(*)				2	(*)	(*)		(*)	(*)
67	Chattanooga, Tenn.	201	12			12	1	(*)	(*)	1				(*)						
68	Trenton, N. J.	232	16	13		3	(*)	(*)	(*)				(*)				3	2	(*)	
69	Spokane, Wash.	224	1			1	26	2		25							21	3	16	2
70	Fort Wayne, Ind.	52	(*)	(*)		(*)	1		(*)						1		(*)		(*)	(*)
71	Camden, N. J.	72	28	17		11	7	5		2			(*)				5	5		
72	Erie, Pa.	72	9			9	3	(*)	(*)	2							1		(*)	1
73	Fall River, Mass.	63	8			5	2	(*)	(*)		1			(*)			1			1
74	Cambridge, Mass.	155	10		3	7	6	4	(*)	(*)	2						(*)			(*)
75	Wilmington, Del.	43	7			7	6	1	4	(*)	2			(*)			(*)			(*)
76	Elizabeth, N. J.	51	3			3	5	2	1	(*)	1		1				(*)		(*)	
77	Reading, Pa.	76	13			13	4	1	(*)		5						13	12		1
78	Knoxville, Tenn.	162	(*)			(*)	8	(*)	(*)	6			1	(*)			4			4
79	New Bedford, Mass.	105	7		4	3	3	(*)	(*)		2						2			2
80	Gary, Ind.	60																		
81	Tacoma, Wash.	255	6			6	2			1			(*)	(*)	(*)		2			2
82	Canton, Ohio	147	35	15		20	2	1	1				(*)		1		1	(*)	1	(*)
83	Wichita, Kans.	311				4			3	1										(*)
84	Tampa, Fla.	233	3	(*)		3	1	(*)	(*)	(*)	1			(*)						(*)
85	Peoria, Ill.	152	6			6	14	(*)	(*)	11	1	1					2		2	(*)
86	South Bend, Ind.	46	3			3	2	(*)		1				(*)	(*)		1			1
87	Somerville, Mass.	58	13	(*)	2	11	1	(*)	(*)		1						1	1		(*)
88	Duluth, Minn.	156	13	7	2	4	7	4	3	(*)							7			7
89	Lowell, Mass.	113	25			25	4	(*)	(*)		1	1	1	1			3	5		(*)
90	Utica, N. Y.	35	6	2	(*)	4	2	2				1					(*)		(*)	(*)
91	Waterbury, Conn.	115	15	2	12	1	2	1		1							(*)			(*)
92	Lynn, Mass.	166	12		2	10	2	1			1						(*)			(*)
93	Evansville, Ind.	282	(*)			(*)	5	(*)	(*)								7		7	(*)
94	El Paso, Tex.	185	2			2	(*)			4				(*)						(*)
Honolulu, Hawaii ²		350	35	34		1	9		(*)	5	4		(*)				18	13	1	4

*Less than \$500. ¹No revenues of county government are included. For explanation see p. 8. ²Not included in group or grand totals.

TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938—Continued

(Expressed in thousands)

City number	CITY	SANITATION					HEALTH					HOSPITALS			CHARITIES			
		Total	Sewage charges	Street sanitation charges	Waste collection and disposal charges	All other	Total	Vital statistics	Health inspection fees	Clinic fees	All other	Total	Hospital fees	All other	Total	Institutional receipts	General relief	All other
	Grand total	\$6,355	\$2,877	\$949	\$2,112	\$417	\$1,567	\$417	\$904	\$67	\$178	\$11,577	\$11,182	\$195	\$2,647	\$548	\$1,969	\$129
	Group I	2,114	1,112	36	665	302	909	339	466	(*)	104	6,029	5,915	114	1,972	301	1,591	79
	Group II	986	642	147	155	42	170	23	122	6	19	2,932	2,896	36	193	21	169	3
	Group III	3,255	1,123	766	1,292	74	487	55	316	60	56	2,416	2,371	45	482	227	209	47
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																		
1	New York, N. Y.	\$254			\$254		\$230	\$194	\$11		\$25	\$84	\$50	\$54	\$217		\$217	
2	Chicago, Ill.	73	\$5	\$30		\$38	40	29	9		3	35	35		917	\$6	899	\$13
3	Philadelphia, Pa.	91	11		80		18	3	14		1	984	950	14	14	10	4	
4	Detroit, Mich.	68	56		12	1	74	6	10		59	1,562	1,562	10	44	15	24	4
5	Los Angeles, Calif.	384	71	1	216	96	222	55	163	(*)	5	277	275	1	157	37	97	23
6	Cleveland, Ohio	217	215	(*)	2	(*)	6	6			(*)	586	558	9	144	131	2	11
7	Baltimore, Md.	179	119	1	35	24	13	8			5	57	57		2	2		
8	St. Louis, Mo.	58	15	(*)	24	19	138	5	133		(*)	617	617	1	2	(*)		2
9	Boston, Mass.	22	1		21	(*)	10	10			(*)	276	268	9	267	17	243	7
10	Pittsburgh, Pa.	(*)	(*)			(*)	1				1	184	184		76	66		10
11	San Francisco, Calif.	83				83	135	7	128		(*)	27	27		7	7		
12	Washington, D. C.	29	6	(*)	12	11	4	4			(*)	148	148	(*)	28	1	21	6
13	Milwaukee, Wis.	639	608	3	3	26	9	7		(*)	2	210	177	33	63	8	51	3
14	Buffalo, N. Y.	16	6		5	4	9	6			3	222	217	4	34	(*)	33	(*)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																		
15	New Orleans, La.	(*)	(*)				\$43	\$9	\$56		\$5						\$4	\$4
16	Minneapolis, Minn.	\$155	\$154		(*)		2				2	\$73	\$73		\$8		\$4	(*)
17	Cincinnati, Ohio	17	5	\$1	\$5	\$5	24	2	20	\$2	1	232	232		7	4	3	
18	Newark, N. J.	100	61		15	24	5	3	1		(*)	530	530		2			\$2
19	Kansas City, Mo.	2			1	1	13		18		(*)	8		\$8				
20	Indianapolis, Ind.	90	88			2	1	1			(*)	64	63	1	3	1	2	
21	Houston, Tex.	33	1		32		3		1	1	1	89	89					
22	Seattle, Wash.	2			1	1	8	2	1		6	77	75	1				
23	Rochester, N. Y.	192	21	73	97	1	3		3		(*)	108	108		122	1	119	2
24	Louisville, Ky.	4	3	(*)	(*)	(*)	37	2	33	2	(*)	55	53	2	9	9		

25	Denver, Colo.	3	2	1		3	1		2	23	10	14	1	1	(*)	
26	Portland, Oreg.	5			(*)	2	5	1	1	12	3	9	39		39	
27	Jersey City, N. J.	5				5	12	1	7	3	1,660					
28	Columbus, Ohio ¹	381	307	71	2	2	1	2					2		2	

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

29	Oakland, Calif.	\$20			\$20		\$56	\$4	\$52	(*)						
30	Atlanta, Ga.	567	\$26		541		18		11	\$8	\$66	\$63	\$5			
31	Dallas, Tex.	76	65		10	\$1	23	1	22		16	11	6			
32	Memphis, Tenn.	16	16				3	3	(*)	(*)	38	36	2			
33	St. Paul, Minn.	199	1	\$198		(*)	2	1	(*)		10	10	\$1	\$1	(*)	
34	Toledo, Ohio	321	105	213		3	6	1	5	(*)	1	1		(*)	(*)	
35	Birmingham, Ala.	(*)			(*)	(*)		(*)								
36	San Antonio, Tex.	9	8		(*)	(*)	36	3	33	(*)	(*)					
37	Providence, R. I.	37	11	(*)	23	3	5	3	2	(*)	70	53	18	41	33	\$7 (*)
38	Akron, Ohio	150	6	144	(*)		9	1	6	\$2	(*)					
39	Omaha, Nebr.	2	2				5	5			2	1	1			
40	Dayton, Ohio	275	274			(*)	8	1	7	1						
41	Syracuse, N. Y.	171	1	166	(*)	4	23	1	4		18	19	18	(*)	68	55 \$13
42	Oklahoma City, Okla.	205	9		194	1	15		15							
43	San Diego, Calif.	22	18		4		8	2	5		1					
44	Worcester, Mass.	41	7	20	13	1	(*)	(*)		(*)	250	245	5	17	1	12 4
45	Richmond, Va.	169	165			4	(*)			(*)	34	34		10	10	
46	Fort Worth, Tex.	152	152				18		18	(*)				(*)		(*)
47	Youngstown, Ohio	(*)	(*)		(*)		14	1	13	(*)	1	1				
48	Hartford, Conn.	11			(*)	11	5	3		1	39	39		123	106	17
49	Nashville, Tenn.	(*)			(*)						36	36				
50	Jacksonville, Fla.	23	16	5		2	5		5	(*)						
51	Grand Rapids, Mich.	9	8		1	(*)	2	2			160	160				
52	New Haven, Conn.	11	7		4	3	3	3	(*)	(*)				20	10	8 1
53	Long Beach, Calif.	22	2		15	5	3	1	2	(*)	(*)			(*)	(*)	
54	Des Moines, Iowa	4	3		(*)	1	3		3							
55	Miami, Fla.	42	1		41		45	1	20	24	(*)	374	374			
56	Springfield, Mass.	19	19		1						34	31	3	37	10	13 14
57	Flint, Mich.	27	1		26		7	2	5		554	551	3			
58	Salt Lake City, Utah	6	4		2		23	1	22							
59	Bridgeport, Conn.	1	1		(*)		5	1		4	(*)	24	24		29	23 5
60	Tulsa, Okla.	12	1		11		4		4							
61	Norfolk, Va.	1	1	(*)	(*)			(*)		(*)	18	18	1			
62	Yonkers, N. Y.	11				11	8	8	(*)	7	(*)					
63	Scranton, Pa.	1	(*)			(*)	3	3		3	(*)	(*)	(*)	11		11
64	Paterson, N. J.	3	1		2	(*)	9	4		5	25	25	(*)			
65	Albany, N. Y.	6	(*)		1	5	1	(*)	(*)		24	24		53		46 7
66	Kansas City, Kans.	1					1	1								
67	Chattanooga, Tenn.	1					5		5		139	139				

*Less than \$500. ¹No revenues of county government are included. For explanation see p. 8.

TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938—Continued
(Expressed in thousands)

City number	CITY	SANITATION				HEALTH				HOSPITALS			CHARITIES					
		Total	Sewage charges	Street sanitation charges	Waste collection and disposal charges	All other	Total	Vital statistics	Health inspection fees	Clinic fees	All other	Total	Hospital fees	All other	Total	Institutional receipts	General relief	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																		
68	Trenton, N. J.	\$4	\$1		\$2	\$1	\$2	(*)		\$1		\$75	\$75		\$17	\$17		
69	Spokane, Wash.	88			88	(*)	1	(*)		(*)		(*)	(*)					
70	Fort Wayne, Ind.	1	1				(*)			(*)								
71	Camden, N. J.						3	\$1				3	3					
72	Erie, Pa.	7	7			(*)	(*)			(*)		1	1					
73	Fall River, Mass.	(*)	(*)			(*)	(*)			(*)		5	5	(*)	2	2	(*)	
74	Cambridge, Mass.	16	(*)		15	1	1				1	50	50	(*)	3	2	\$1	
75	Wilmington, Del.	6	4		1	(*)												
76	Elizabeth, N. J.	1	1									1	1	(*)	2	2	(*)	
77	Reading, Pa.	24	2		19	3	(*)	(*)		(*)								
78	Knoxville, Tenn.	3	(*)		2	11		\$8	1	1		99	96	\$4				
79	New Bedford, Mass.	6	5		(*)	1	(*)			(*)		(*)	(*)		2	1	2	(*)
80	Gary, Ind.	2			2		12				12							
81	Tacoma, Wash.	164			163	1	4		1	2		(*)	(*)					
82	Canton, Ohio		13		58	(*)	9		8	(*)								
83	Wichita, Kans.	7	7				5		5			2	2					
84	Tampa, Fla.	3	2		(*)	1	16		1	15	1	167	167					
85	Peoria, Ill.	(*)				(*)	2		2		5	5	5		5		5	
86	South Bend, Ind.						1		1	(*)								
87	Somerville, Mass.	(*)	(*)	(*)			2		2	(*)		5	5		7	7	(*)	
88	Duluth, Minn.	25		\$20		5	7		1	3	3	20	20					
89	Lowell, Mass.	3	(*)		3	(*)	8		1	6	1	1	1		2	(*)	2	
90	Utica, N. Y.	(*)				(*)	4		4									
91	Waterbury, Conn.	1		(*)		(*)	1		1						22	1	16	\$5
92	Lynn, Mass.	6			6		1			(*)	(*)	26	26		12	1	9	2
93	Evansville, Ind.	86	81		6													
94	El Paso, Tex.	90	64		25	(*)	6		2	1	3	(*)	(*)					
	Honolulu, Hawaii ²	50			49	2	1				1							

* Less than \$500. ² Not included in group or grand totals.

TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938—Continued

(Expressed in thousands)

City number	CITY	CORRECTION				RECREATION							MISCELLANEOUS				
		Total	Institutional industry earnings (net)	All other	Schools	Libraries	Total	Golf fees	Auditorium and stadium fees	Other admission and use fees	Concessions	Refectories (net)	All other	Total	Markets	Cemeteries and crematories	All other
	Grand total-----	\$1,216	\$109	\$1,107	\$11,390	\$1,146	\$9,553	\$2,819	\$1,566	\$3,920	\$548	\$133	\$566	\$5,436	\$2,802	\$891	\$1,944
	Group I-----	858	103	755	4,842	712	5,824	1,268	720	5,095	547	102	295	3,350	1,633	186	1,531
	Group II-----	258	6	252	2,724	160	1,228	548	255	209	62	22	112	688	548	90	47
	Group III-----	140		140	5,824	275	2,500	1,004	591	616	120	10	161	1,401	420	615	365
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																	
1	New York, N. Y.-----	\$72	(*)	\$72	\$885	(*)	\$2,375	\$228	\$20	\$1,917	\$191		\$19	\$770	\$756		\$14
2	Chicago, Ill.-----	185	\$48	137	982	\$90	663	173	38	313	63		76	38	8		30
3	Philadelphia, Pa.-----	84		84	59	12	187	42	70	75				29	28		1
4	Detroit, Mich.-----	258	26	212	1,464	59	390	119		171	8	\$54	37	1,266	127		1,139
5	Los Angeles, Calif.-----	53		53	117	203	471	156	156	158	24	5	12	6		(*)	6
6	Cleveland, Ohio-----	41		41	152	71	360	76	215	38	13		18	277	140	\$130	7
7	Baltimore, Md.-----	8		8	70	93	142	57	8	55	12		9	211	157		54
8	St. Louis, Mo.-----	6		6	152	22	193	41	100	9	3	24	16	90	90		(*)
9	Boston, Mass.-----	1		1	308	25	96	35		53	1		7	149	88	55	6
10	Pittsburgh, Pa.-----	32	16	16	144	45	109	80	2	40	6		2	66	66		
11	San Francisco, Calif.-----	80		80	72	21	493	171	110	204		7		7			7
12	Washington, D. C.-----	8		8	150	25	62				15		47	58	41		17
13	Milwaukee, Wis.-----	13	8	5	261	30	149	80	2	51	1	11	4	69	16		53
14	Buffalo, N. Y.-----	38	6	31	27	17	135	49	19	10	10		46	315	118		197
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000																	
15	New Orleans, La.-----				\$6	\$6	\$126	\$31	\$53	\$19	\$28		\$15	\$98	\$97	(*)	\$1
16	Minneapolis, Minn.-----	\$29		\$29	116	25	214	73	62	49	1	\$21	8	31	29		2
17	Cincinnati, Ohio-----	52	\$6	46	1,135	21	119	44		53	21		1	52	46		7
18	Newark, N. J.-----	6		6	84	20	35	19		11		1	3	97	97		
19	Kansas City, Mo.-----	2		2	210	12	92	26	60	1	3		2	36	35		1
20	Indianapolis, Ind.-----				112	12	72	59	(*)	10	3		1	41	41		(*)
21	Houston, Tex.-----	(*)		(*)	105	8	75	59	11	4				77	72		5

*Less than \$500.

TABLE 13.—REVENUES FROM CHARGES FOR CURRENT SERVICES, BY PRINCIPAL SERVICES: 1938—Continued

(Expressed in thousands)

City number	CITY	CORRECTION			Schools	Libra- ries	RECREATION						MISCELLANEOUS				
		Total	Institu- tional indus- try earn- ings (net)	All other			Total	Golf fees	Audito- rium and stadium fees	Other admis- sion and use fees	Con- ces- sions	Refec- tories (net)	All other	Total	Mar- kets	Ceme- teries and crema- tories	All other
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000—Continued																	
22	Seattle, Wash.	\$12	-----	\$12	\$92	\$17	\$103	\$58	\$27	\$11	\$7	-----	(*)	\$19	\$19	-----	-----
23	Rochester, N. Y.	37	-----	37	109	12	70	35	5	11	8	-----	\$10	135	47	\$87	\$1
24	Louisville, Ky.	7	-----	7	516	4	120	34	11	15	2	-----	57	15	-----	2	13
25	Denver, Colo.	16	-----	16	48	18	82	60	9	1	3	-----	8	25	25	-----	-----
26	Portland, Oreg.	29	-----	29	55	-----	74	40	27	-----	4	-----	5	18	-----	1	17
27	Jersey City, N. J.	1	-----	1	40	4	19	-----	10	7	-----	5	-----	-----	-----	-----	-----
28	Columbus, Ohio ¹	47	-----	47	95	2	27	8	-----	18	1	-----	(*)	41	41	-----	(*)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																	
29	Oakland, Calif.	-----	-----	-----	\$148	\$14	\$136	\$24	\$42	\$62	\$1	-----	\$7	\$1	-----	-----	\$1
30	Atlanta, Ga.	\$6	-----	\$6	22	15	99	43	7	43	5	-----	1	22	-----	\$2	20
31	Dallas, Tex.	-----	-----	-----	163	7	84	31	(*)	42	8	-----	3	2	-----	(*)	2
32	Memphis, Tenn.	(*)	-----	(*)	4	8	80	24	27	17	6	-----	6	25	1	-----	24
33	St. Paul, Minn.	14	-----	14	14	13	135	-----	112	-----	-----	-----	23	58	\$16	-----	22
34	Toledo, Ohio	35	-----	35	274	14	60	24	16	19	1	-----	-----	46	21	25	(*)
35	Birmingham, Ala.	-----	-----	-----	45	6	80	30	34	11	3	-----	2	5	(*)	-----	5
36	San Antonio, Tex.	-----	-----	-----	75	9	94	27	4	52	9	-----	2	47	36	11	1
37	Providence, R. I.	-----	-----	-----	91	-----	36	24	-----	6	1	-----	5	36	-----	36	-----
38	Akron, Ohio	1	-----	1	256	7	25	23	-----	(*)	1	-----	8	-----	-----	-----	8
39	Omaha, Nebr.	-----	-----	-----	240	6	24	13	9	1	1	-----	(*)	5	5	-----	-----
40	Dayton, Ohio	20	-----	20	116	10	64	42	-----	16	1	-----	5	44	44	-----	-----
41	Syracuse, N. Y.	-----	-----	-----	13	6	30	6	23	2	(*)	-----	-----	21	19	-----	2
42	Oklahoma City, Okla.	-----	-----	-----	5	3	44	-----	28	13	3	-----	-----	(*)	-----	-----	(*)
43	San Diego, Calif.	-----	-----	-----	27	10	54	38	2	3	9	-----	2	15	-----	13	2
44	Worcester, Mass.	-----	-----	-----	131	4	31	11	19	(*)	-----	-----	1	94	-----	55	39
45	Richmond, Va.	10	-----	10	54	4	6	-----	4	2	(*)	-----	(*)	127	19	44	64
46	Fort Worth, Tex.	-----	-----	-----	134	2	66	21	22	12	11	-----	-----	17	-----	-----	17
47	Youngstown, Ohio	-----	-----	-----	14	-----	44	32	-----	10	1	-----	1	-----	-----	-----	-----
48	Hartford, Conn.	-----	-----	-----	5	-----	58	30	-----	28	-----	-----	(*)	24	13	11	-----
49	Nashville, Tenn.	7	-----	7	2	2	35	19	-----	12	2	-----	1	21	21	-----	-----
50	Jacksonville, Fla.	(*)	-----	(*)	(*)	1	40	19	13	4	-----	-----	4	(*)	-----	-----	(*)

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51	Grand Rapids, Mich.			183	4	74	25	46	4		(*)		124	36	87		4
52	New Haven, Conn.			66	9	86	26		13	(*)	\$5	45	4				4
53	Long Beach, Calif.			11	8	114	60	20	17	8		10	25	22	(*)		3
54	Des Moines, Iowa			50	6	35	17		18			(*)	54	19	35	(*)	
55	Miami, Fla.			30		71	25	34	12	(*)			17	8	1		8
56	Springfield, Mass.			134		50	42	5	3	(*)		(*)	71				71
57	Flint, Mich.			71	4	40	30	9	1	(*)		(*)	7	6	(*)	(*)	
58	Salt Lake City, Utah			3	4	64	30		28	5		1	37		37		
59	Bridgeport, Conn.	1	1	53	9	45	22	6	11	2	4	1	28				28
60	Tulsa, Okla.	10	10	36	1	25	4		16	4		3	(*)		(*)		
61	Norfolk, Va.	29	29	11	4	27	15	3	1	1		7	97	57	39		2
62	Yonkers, N. Y.			6	3	3			3				15				15
63	Scranton, Pa.			21	2	6			(*)	2	3	1	1	(*)			1
64	Paterson, N. J.			220	3	2			1	(*)		(*)	1				1
65	Albany, N. Y.			6		18	17					1	(*)		(*)		
66	Kansas City, Kans.			40		14		10	4				(*)		(*)		
67	Chattanooga, Tenn.			1	2	33	12	14		7			8	6			2
68	Trenton, N. J.			96	4	1						1	14	11			4
69	Spokane, Wash.	4	4	40	3	53	27	3		(*)		3	8				6
70	Fort Wayne, Ind.			25	10	13	10		(*)	2		(*)	1	1		(*)	
71	Camden, N. J.			1	1	10		9	(*)			1	14	2	10	(*)	2
72	Erie, Pa.			45	3	5		4		1		(*)	(*)				
73	Fall River, Mass.			17	2								26		26		
74	Cambridge, Mass.			16	1	9	8		1			(*)	41		40		1
75	Wilmington, Del.			8		11			10	1		(*)	5	5		(*)	
76	Elizabeth, N. J.			14	8	5			5				11	11			
77	Reading, Pa.			14	2	7			3			4	(*)			(*)	
78	Knoxville, Tenn.	(*)	(*)	9	2	14	12	1				1	13	13			
79	New Bedford, Mass.			49	1	2			1	(*)			32		30		2
80	Gary, Ind.			24	2	20	8		4	5	2	(*)	(*)			(*)	
81	Tacoma, Wash.	3	3	44	4	27		(*)	22	(*)	1	3	10	10		(*)	
82	Canton, Ohio			12	2	5		4	1			(*)	3	1	1		
83	Wichita, Kans.	(*)	(*)	197	5	88	12	32	33	6		3	1	1			
84	Tampa, Fla.			7	2	13		1	3			9	(*)		(*)		
85	Peoria, Ill.			67	6	43	30	(*)	11	(*)		2	2	2			
86	South Bend, Ind.			8	2	26	18		7			(*)	4		4	(*)	
87	Somerville, Mass.			24	2	1			1				1				1
88	Duluth, Minn.			36	3	38	17	2	9	6	1	3					
89	Lowell, Mass.			26	1	13		9	3	3		1	27		27		
90	Utica, N. Y.			9	2	7		5	3	(*)			4	4			
91	Waterbury, Conn.			38	3	25	11	10	2	1	1	(*)	9	3			6
92	Lynn, Mass.			40	4	21	17	4				1	42		42		
93	Evansville, Ind.			121	3	11	6		1	2			48	7	41	(*)	
94	El Paso, Tex.			65	1	20	12		8	(*)			1				1
	Honolulu, Hawaii ²	5	5	1		15	4		6	2		2	217	2			214

* Less than \$500. ¹ No revenues of county government are included. For explanation see p. 8. ² Not included in group or grand totals.

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

For the 94 cities cost payments for general government¹ in 1938 were approximately \$55,000,000 less than the total revenues, reported in the preceding section. These cost payments were, however, \$131,200,000 higher than similar expenditures in 1937.

Cost payments comprise expenditures for services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed money, which are incurred in performing those services and activities for which these local governments have authority. Like the revenue classification, the cost payment classification has been revised for purposes of compiling and presenting the financial data beginning with 1937. In order to facilitate the use of this volume, figure 5 is presented on pages 107-112 to show the changes that were made in the 1937 cost payment classification as compared with that for 1936.

Definitions.— At the close of this volume (see pages 294-298) may be found definitions of the terms used in the report.

Cost payments are separable into three principal classes—operation of general government, interest charges on account of general municipal debt obligations, and outlays for permanent acquisitions or improvements of general government.² During 1938, expenditures of \$2,167,459,000 were made for operation, \$207,135,000 for interest, and \$377,171,000 for capital outlays. The total cost payments were \$2,751,765,000. (See figure 1 on page 1 above.)

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

TABLE 14

The cost of general government in the 94 cities during 1938 is summarized in table 14 by the three major classifications. Expenditures for operation accounted for 78.8 percent of the total, outlays for 13.7 percent, and interest for 7.5 percent.

Operation.— The cost of operating general government in the 94 cities during 1938 was the highest on record, as may be seen from the statement on the right.

The most conspicuous factor in this increase has been the growth of expenditures for charities and associated welfare and relief activities, which rose in 1938 to a level higher than the combined

cost of general government for administrative, legislative, and judicial purposes and for highway construction purposes. The tremendous increase since the pre-depression period in the expenditures of these cities for charities and relief is indicated by the accompanying statement. From the statement it may be seen that approximately 73 percent of the \$430,000,000 increase in all operation costs of general government in the 94 cities in 1938 over 1930 is accounted for by an increase of \$313,386,000 in expenditures for charities and associated welfare and relief activities.

Interest.— Interest payments of the 94 cities in 1938 totaled \$207,135,000, all—except Washington, D. C.—reporting expenditures under this classification.

Charities (In thousands)	
1926	\$43,507
1928	55,788
1930	67,524
1932	176,693
1934	287,972
1936	281,242
1937	332,083
1938	380,910

Municipal operation costs (In thousands)	
1926	\$1,389,000
1928	1,575,000
1930	1,737,000
1932	1,806,000
1934	1,745,000
1936	1,848,000
1937	2,025,000
1938	2,167,000

¹ For public-service enterprises see part III.

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

Owing to the fact that prior to 1936, interest payments on bonded indebtedness were not reported separately for general government purposes and public-service enterprises, it is not possible to present a trend statement. Interest payments for general governmental purposes in 1938 were approximately \$15,400,000 less than the amount reported for 1937, but it is difficult to determine what proportion of this reduction reflects a decrease in outstanding indebtedness of certain reporting cities or how much could be attributed to the fact that some of the cities were successful in refunding high interest-bearing indebtedness during a period of comparatively low interest rates.

Capital outlays.—Expenditures of the 94 cities for capital improvements in 1938 totaled \$377,171,000, almost two-thirds of which was for highways and schools. The accompanying comparisons are presented to show the sharp fluctuations in capital outlays for general government in recent years. The figures are not strictly comparable because of obstacles encountered in eliminating all outlays for public-service enterprises from the totals.

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

The diversity of municipal government organization is indicated in table 14 under the heading "City and units of municipal government." When the city corporation is the only governmental unit, data are shown on one line. When there are additional independent units, the payments of each unit are shown on a separate line, after descriptive titles. The reason for the inclusion of these independent units has been given in Part I, Introduction. For the percent used in each case, see the second column of table 3.

Capital outlays (In thousands)	
1926	\$666,000
1928	754,000
1930	748,000
1932	557,000
1934	250,000
1936	300,000
1937	373,000
1938	377,000

TABLE 15

Per capita cost payments of the 94 cities in 1938 for operation and for interest are shown in table 15. The percent distribution of expenditures under the three major classifications of operation, interest, and outlays is also shown. Per capita figures for outlays are omitted as affording no useful comparisons, since they are a nonrecurring cost.

Per capita cost payments.—Per capita cost payments for operation and for interest averaged \$62.84 for the 94 cities included in this study, the highest average being reported for the cities in group I. Individual averages ranged from \$93.52 for New York to \$23.24 for Memphis. Generally speaking, cities of larger population show comparatively higher per capita cost payments, although striking variations may be introduced because of special factors other than population influencing the level of local expenditures.

Per capita costs for interest appear to have no close relation to the population factor, as they do in the case of the cost for operation. The cities in group II had an average interest cost approximately the same as those in group I. The highest per capita cost for interest was that of \$10.74 reported for Jersey City, while the lowest was \$1.00 reported for Fort Wayne.

Percent distribution of cost payments.—As previously indicated, expenditures for operation accounted for 78.8 percent of cost payments for general government in 1938, followed by 13.7 percent for capital improvements and 7.5 percent for interest. Operation constituted 94.3 percent of total general governmental expenditures for Worcester, as compared with the lowest of 58.2 percent reported by Memphis.

The expenditures for capital improvements also present striking variations from the over-all average reported for the 94 cities. For example, Memphis reported capital outlays amounting to 32.1 percent of the total cost of general

government, principally for schools, highways, and sewers. In contrast, the city of Flint reported only six-tenths of 1 percent of total general government costs as capital outlays.

Interest payments accounted for about one-fifth of total general governmental costs in Knoxville, Miami, and Norfolk. Cities reporting a considerably lower than average ratio of interest payments to total general costs were, in percentages, Worcester, 1.6 percent; Springfield, 2.7 percent; Lowell, 2.9 percent, and Somerville, 3.0 percent.

TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938

(Expressed in thousands. For number of funds reported and for percent of independent units included, see first two columns of table 3)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Total cost payments	OPERATION AND INTEREST			Capital outlays (Table 20)
			Total	Operation (Table 18)	Interest (Table 19)	
	Grand total-----	\$2,751,765	\$2,374,594	\$2,167,459	\$207,135	\$377,171
	Group I-----	1,923,996	1,654,069	1,500,801	133,269	289,927
	Group II-----	344,410	306,464	274,866	31,597	37,947
	Group III-----	483,359	414,061	391,792	42,269	49,298

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

1	New York, N. Y.-----	\$648,786	\$688,625	\$644,234	\$44,391	\$160,161
	City corporation-----	820,419	684,640	643,512	41,129	135,778
	Bridge, parkway and tunnel districts-----	28,368	3,985	722	3,263	24,583
2	Chicago, Ill.-----	249,080	215,016	194,170	20,846	34,064
	City corporation-----	123,819	116,560	110,823	5,737	7,259
	County-----	23,647	19,242	17,775	1,467	4,406
	School district-----	65,098	56,293	51,952	4,341	8,805
	Park district-----	17,760	14,328	9,979	4,349	3,432
	Sanitary district-----	16,381	7,218	2,737	4,480	9,163
	Forest preserve district-----	2,374	1,375	903	472	989
3	Philadelphia, Pa.-----	113,142	107,313	89,829	17,485	5,829
	City corporation-----	77,353	76,200	61,492	14,708	1,153
	School district-----	35,789	31,113	28,337	2,777	4,676
4	Detroit, Mich.-----	121,199	102,835	91,270	11,565	18,364
	City corporation-----	101,078	85,699	74,360	11,340	15,379
	County-----	20,121	17,136	16,911	225	2,985
5	Los Angeles, Calif.-----	109,811	92,488	86,345	6,142	17,323
	City corporation-----	35,814	30,096	28,169	1,927	5,718
	County-----	36,531	32,539	31,008	1,531	3,992
	School district-----	37,466	29,852	27,168	2,684	7,613
6	Cleveland, Ohio-----	62,278	56,786	51,308	5,477	5,493
	City corporation-----	32,421	29,380	25,781	3,599	3,041
	County-----	10,753	8,428	7,158	1,270	2,324
	School district-----	18,804	18,757	18,148	608	47
	Park district-----	300	221	221	-----	80
7	Baltimore, Md.-----	50,063	45,143	40,258	4,886	4,919
8	St. Louis, Mo.-----	43,046	36,362	33,285	3,076	6,684
	City corporation-----	30,961	24,697	21,733	2,964	6,263
	School district-----	12,086	11,665	11,552	113	421
9	Boston, Mass.-----	74,712	70,976	66,585	4,392	3,736
10	Pittsburgh, Pa.-----	55,860	46,563	41,121	5,443	9,297
	City corporation-----	22,397	19,326	17,311	2,015	3,070
	County-----	18,379	13,195	10,613	2,582	5,183
	School district-----	15,085	14,042	13,196	845	1,043
11	San Francisco, Calif.-----	42,629	39,472	37,233	2,239	3,157
12	Washington, D. C.-----	47,642	39,342	39,342	-----	8,300

PART II: GENERAL GOVERNMENT—COST PAYMENTS

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TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(See note at head of table)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Total cost payments	OPERATION AND INTEREST			Capital outlays (Table 20)
			Total	Operation (Table 18)	Interest (Table 19)	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued						
13	Milwaukee, Wis.-----	\$45,977	\$40,656	\$38,467	\$2,189	\$5,320
	City corporation-----	28,454	25,699	24,516	1,183	2,756
	County-----	13,784	13,852	13,010	342	413
	Sewerage district-----	1,758	1,806	942	665	152
14	Buffalo, N. Y.-----	61,770	52,492	47,353	5,138	9,278
	City corporation-----	40,040	37,996	34,090	3,907	2,043
	County-----	15,331	14,184	13,259	924	1,148
	Sewer district-----	6,399	312	5	307	6,087
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000						
15	New Orleans, La.-----	\$25,298	\$18,728	\$15,260	\$3,468	\$4,570
	City corporation-----	15,192	12,656	10,445	2,211	2,556
	School district-----	5,112	4,615	4,319	296	496
	Levee district-----	2,994	1,457	496	960	1,538
16	Minneapolis, Minn.-----	36,008	32,119	29,759	2,360	3,888
	City corporation-----	29,779	26,286	24,019	2,266	3,494
	County-----	6,228	5,834	5,740	94	395
17	Cincinnati, Ohio-----	34,266	29,336	26,302	3,034	4,930
	City corporation-----	20,995	16,977	14,942	2,035	4,018
	County-----	5,283	4,657	4,187	471	626
	School district-----	7,950	7,667	7,139	528	283
	Park district-----	38	34	34		4
18	Newark, N. J.-----	44,208	41,392	36,878	4,514	2,816
	City corporation-----	38,263	35,957	32,302	3,655	2,306
	County-----	5,945	5,435	4,576	858	510
19	Kansas City, Mo.-----	22,567	18,260	15,759	2,500	4,307
	City corporation-----	11,930	8,403	7,368	1,036	3,527
	County-----	3,356	3,272	2,690	582	63
	School district-----	7,301	6,584	5,701	883	717
20	Indianapolis, Ind.-----	21,221	18,975	17,727	1,248	2,246
	City corporation-----	8,535	7,407	6,814	594	1,128
	County-----	5,662	5,601	5,382	219	61
	School district-----	7,025	5,967	5,531	435	1,058
21	Houston, Tex.-----	17,347	13,282	11,203	2,078	4,066
	City corporation-----	9,376	5,814	4,584	1,231	3,562
	County-----	2,370	2,016	1,665	350	354
	School district-----	5,003	4,853	4,367	485	150
	Navigation district-----	580	580	580		
	Drainage district-----	20	20	8	12	
22	Seattle, Wash.-----	20,541	18,785	17,234	1,551	1,756
	City corporation-----	9,259	8,431	7,691	740	828
	County-----	4,483	3,592	3,200	392	890
	School district-----	6,555	6,517	6,098	420	38
	Port district-----	245	245	245		
23	Rochester, N. Y.-----	32,625	30,214	28,008	2,206	2,411
	City corporation-----	26,443	24,896	23,087	1,808	1,547
	County-----	6,183	5,318	4,921	398	864
24	Louisville, Ky.-----	14,463	12,680	10,990	1,690	1,782
	City corporation-----	12,797	11,244	9,555	1,689	1,553
	County-----	1,665	1,436	1,435	1	229
25	Denver, Colo.-----	20,293	18,354	17,572	782	1,939
	City corporation-----	14,784	12,902	12,458	444	1,882
	School district-----	5,509	5,453	5,114	339	57
26	Portland, Oreg.-----	15,552	14,873	13,330	1,543	679
	City corporation-----	6,693	6,272	5,565	707	421
	County-----	3,784	3,526	2,994	533	257
	School district-----	4,695	4,694	4,391	303	1
	Port district-----	361	361	361		

FINANCIAL STATISTICS OF CITIES

TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(See note at head of table)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Total cost payments	OPERATION AND INTEREST			Capital outlays (Table 20)
			Total	Operation (Table 18)	Interest (Table 19)	
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000—Continued						
27	Jersey City, N. J.-----	\$30,397	\$28,828	\$25,364	\$3,264	\$1,789
	City corporation-----	23,458	22,306	19,767	2,599	1,152
	County-----	6,939	6,523	5,658	665	616
28	Columbus, Ohio ¹ -----	11,623	10,837	9,480	1,357	786
	City corporation-----	7,396	6,615	5,630	985	781
	School district-----	4,227	4,222	3,850	373	5
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
29	Oakland, Calif.-----	\$14,557	\$12,956	\$12,349	\$607	\$1,401
	City corporation-----	6,617	5,732	5,612	120	885
	School district-----	7,129	6,613	6,126	487	516
	Utility district-----	611	611	611		
30	Atlanta, Ga.-----	10,234	9,512	8,976	536	722
31	Dallas, Tex.-----	10,273	8,341	7,057	1,284	1,932
32	Memphis, Tenn.-----	9,790	6,647	5,699	947	3,143
33	St. Paul, Minn.-----	12,404	11,016	9,370	1,646	1,388
34	Toledo, Ohio-----	14,822	13,097	11,467	1,630	1,726
	City corporation-----	8,627	8,036	6,997	1,039	590
	School district-----	6,196	5,060	4,470	591	1,136
35	Birmingham, Ala.-----	6,669	6,462	5,397	1,064	208
36	San Antonio, Tex.-----	7,374	6,746	5,662	1,084	628
	City corporation-----	4,012	3,570	2,832	738	442
	School district-----	3,362	3,177	2,831	346	185
37	Providence, R. I.-----	19,793	16,872	15,229	1,643	2,921
38	Akron, Ohio-----	12,036	10,148	8,656	1,493	1,888
	City corporation-----	7,255	5,612	4,417	1,195	1,643
	School district-----	4,782	4,536	4,239	297	245
39	Omaha, Nebr.-----	8,203	6,994	5,983	1,011	1,208
	City corporation-----	5,051	3,866	3,259	608	1,185
	School district-----	3,152	3,128	2,725	403	23
40	Dayton, Ohio-----	9,242	8,013	7,313	700	1,230
	City corporation-----	5,758	4,575	4,182	393	1,183
	School district-----	3,485	3,438	3,131	307	47
41	Syracuse, N. Y.-----	15,703	14,437	13,265	1,172	1,266
	City corporation-----	15,491	14,225	13,053	1,172	1,266
	County supervisors' fund-----	212	212	212		
42	Oklahoma City, Okla.-----	7,105	6,222	5,637	585	883
	City corporation-----	3,411	3,130	2,763	366	282
	School district-----	3,694	3,093	2,874	218	601
43	San Diego, Calif.-----	7,833	7,203	6,951	252	629
	City corporation-----	4,069	3,681	3,623	58	389
	School district-----	3,763	3,522	3,328	194	241
44	Worcester, Mass.-----	14,415	13,815	13,591	224	600
45	Richmond, Va.-----	9,800	8,510	7,161	1,349	1,290
46	Fort Worth, Tex.-----	7,472	5,813	4,789	1,024	1,659
	City corporation-----	4,093	3,216	2,517	699	876
	School district-----	3,379	2,597	2,272	325	783
47	Youngstown, Ohio-----	6,313	5,949	5,552	397	364
	City corporation-----	3,064	2,771	2,455	316	313
	School district-----	3,062	3,064	2,984	81	18
	Park district-----	146	114	114		32
48	Hartford, Conn.-----	11,826	10,774	10,013	761	1,052
	City corporation-----	11,310	10,580	9,876	703	730
	Metropolitan district-----	516	194	136	58	322

¹ No data for county government are included. For explanation see p. 8.

TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(See note at head of table)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Total cost payments	OPERATION AND INTEREST			Capital outlays (Table 20)
			Total	Operation (Table 18)	Interest (Table 19)	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
49	Nashville, Tenn.-----	\$4,582	\$4,343	\$3,835	\$508	\$239
50	Jacksonville, Fla.-----	5,684	5,403	4,926	478	281
	City corporation-----	3,766	3,566	3,273	293	200
	School district-----	1,918	1,838	1,653	185	80
51	Grand Rapids, Mich.-----	6,329	5,649	5,130	519	680
	City corporation-----	3,559	2,899	2,512	387	660
	School district-----	2,770	2,750	2,618	132	20
52	New Haven, Conn.-----	9,582	8,899	8,370	530	682
	City corporation-----	9,542	8,860	8,330	530	682
	Improvement association-----	40	40	40		
53	Long Beach, Calif.-----	8,857	7,386	6,837	549	1,471
	City corporation-----	4,617	4,041	3,860	180	577
	School districts-----	4,239	3,345	2,976	369	894
54	Des Moines, Iowa-----	6,414	5,473	4,936	537	940
	City corporation-----	3,561	2,689	2,461	228	872
	School district-----	2,853	2,785	2,475	310	68
55	Miami, Fla.-----	7,472	6,777	5,284	1,494	695
	City corporation-----	5,529	5,100	3,865	1,235	429
	School district-----	1,943	1,678	1,419	259	265
56	Springfield, Mass.-----	11,670	10,593	10,282	310	1,077
57	Flint, Mich.-----	6,139	6,100	5,413	688	38
	City corporation-----	3,018	2,992	2,612	380	26
	School district-----	3,121	3,108	2,801	307	12
58	Salt Lake City, Utah-----	5,211	4,913	4,575	338	298
	City corporation-----	2,442	2,296	2,125	171	146
	School district-----	2,769	2,617	2,450	167	152
59	Bridgeport, Conn.-----	8,002	7,806	7,187	619	197
60	Tulsa, Okla.-----	5,628	4,227	3,537	690	1,401
	City corporation-----	2,110	1,991	1,558	435	120
	School district-----	3,518	2,236	1,980	256	1,281
61	Norfolk, Va.-----	5,975	5,062	3,887	1,195	892
62	Yonkers, N. Y.-----	14,045	13,554	12,238	1,316	492
63	Scranton, Pa.-----	5,202	4,721	4,344	377	481
	City corporation-----	2,068	1,966	1,831	135	102
	School district-----	3,134	2,755	2,512	243	379
64	Paterson, N. J.-----	6,917	6,510	5,746	764	407
65	Albany, N. Y.-----	8,272	7,924	7,253	672	347
66	Kansas City, Kans.-----	4,307	3,180	2,861	320	1,126
	City corporation-----	2,382	1,464	1,298	166	918
	School district-----	1,809	1,600	1,515	85	208
	Drainage districts-----	116	116	47	69	
67	Chattanooga, Tenn.-----	4,225	3,735	3,002	733	490
68	Trenton, N. J.-----	6,472	6,343	5,520	823	129
69	Spokane, Wash.-----	4,220	3,846	3,701	144	374
	City corporation-----	2,293	1,934	1,823	111	358
	School district-----	1,927	1,912	1,878	33	16
70	Fort Wayne, Ind.-----	3,261	3,073	2,955	117	188
	City corporation-----	1,394	1,322	1,301	21	72
	School district-----	1,867	1,751	1,655	96	116
71	Camden, N. J.-----	7,193	6,422	5,307	1,116	770
72	Erie, Pa.-----	4,143	3,994	3,533	461	149
	City corporation-----	1,796	1,662	1,425	237	134
	School district-----	2,347	2,332	2,107	224	16

FINANCIAL STATISTICS OF CITIES

TABLE 14.—SUMMARY OF COST PAYMENTS, BY CHARACTER AND BY UNITS OF MUNICIPAL GOVERNMENT: 1938—Continued

(See note at head of table)

City number	CITY, AND UNITS OF MUNICIPAL GOVERNMENT	Total cost payments	OPERATION AND INTEREST			Capital outlays (Table 20)
			Total	Operation (Table 18)	Interest (Table 19)	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
73	Fall River, Mass.-----	\$5,260	\$5,108	\$4,871	\$237	\$153
74	Cambridge, Mass.-----	8,548	7,510	7,167	344	1,038
75	Wilmington, Del.-----	4,054	3,812	3,541	271	242
76	Elizabeth, N. J.-----	5,582	5,190	4,654	536	393
77	Reading, Pa.-----	4,373	4,026	3,581	445	347
	City corporation-----	1,805	1,647	1,488	159	157
	School district-----	2,568	2,379	2,093	286	189
78	Knoxville, Tenn.-----	4,935	3,980	3,019	961	955
79	New Bedford, Mass.-----	6,262	5,997	5,743	254	265
80	Gary, Ind.-----	3,856	3,611	3,373	238	245
	City corporation-----	1,779	1,693	1,600	93	88
	School district-----	2,077	1,918	1,773	145	159
	Sanitary district ² -----					
81	Tacoma, Wash.-----	3,987	3,653	3,477	176	334
	City corporation-----	2,045	1,781	1,676	105	264
	School district-----	1,800	1,755	1,684	71	44
	Park district-----	142	117		(*)	26
82	Canton, Ohio-----	3,688	3,535	3,063	472	153
	City corporation-----	1,690	1,613	1,393	220	77
	School district-----	1,998	1,922	1,669	253	77
83	Wichita, Kans.-----	4,193	3,559	3,255	304	633
	City corporation-----	1,919	1,443	1,251	192	476
	School district-----	1,896	1,758	1,665	93	139
	University district-----	377	358	339	19	19
84	Tampa, Fla.-----	4,093	3,692	2,984	708	401
	City corporation-----	2,762	2,415	1,873	542	367
	School district-----	1,310	1,277	1,110	166	34
85	Peoria, Ill.-----	4,893	3,962	3,766	196	931
	City corporation-----	2,219	1,606	1,514	92	613
	School district-----	1,590	1,547	1,317	29	243
	Park district-----	262	226	226	2	34
	Sanitary district-----	192	152	80	72	41
	Town-----	630	630			
86	South Bend, Ind.-----	3,064	2,973	2,773	200	91
	City corporation-----	1,387	1,321	1,230	91	66
	School district-----	1,677	1,652	1,543	109	25
87	Somerville, Mass.-----	6,254	5,784	5,599	185	470
88	Duluth, Minn.-----	4,638	4,135	3,820	314	503
	City corporation-----	2,506	2,053	1,867	186	453
	School district-----	2,132	2,082	1,954	128	49
89	Lowell, Mass.-----	6,018	5,825	5,650	175	194
90	Utica, N. Y.-----	6,041	5,592	5,183	409	449
91	Waterbury, Conn.-----	5,629	5,158	4,720	438	471
92	Lynn, Mass.-----	6,491	5,877	5,651	225	614
93	Evansville, Ind.-----	3,393	3,046	2,888	158	347
	City corporation-----	1,754	1,572	1,494	78	181
	School district-----	1,640	1,474	1,394	79	166
94	El Paso, Tex.-----	2,642	2,556	2,240	316	86
	Honolulu, Hawaii ³ -----	7,421	5,610	5,380	230	1,811

* Less than \$500. ² No cost payments in 1938. ³ Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

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TABLE 15.—PER CAPITA AND PERCENT DISTRIBUTION OF COST PAYMENTS,
BY CHARACTER: 1938

City number	CITY	PER CAPITA COST PAYMENTS			PERCENT DISTRIBUTION OF COST PAYMENTS			Comparison with revenues (cost payments=100)
		Operation and interest	Operation	Interest	Operation	Interest	Capital outlays	
	Grand total-----	\$62.84	\$57.56	\$5.48	78.8	7.5	15.7	102.0
	Group I-----	73.87	67.85	6.02	78.0	6.9	15.1	101.8
	Group II-----	58.27	52.26	6.01	79.8	9.2	11.0	102.1
	Group III-----	41.69	37.65	4.06	81.1	8.7	10.2	102.5

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

1	New York, N. Y.-----	\$93.52	\$87.49	\$6.03	75.9	5.2	18.9	96.5
2	Chicago, Ill.-----	64.03	57.82	6.21	78.0	8.4	13.7	120.9
3	Philadelphia, Pa.-----	55.46	46.43	9.04	79.4	15.5	5.2	98.8
4	Detroit, Mich.-----	65.43	58.07	7.36	75.3	9.5	15.2	95.6
5	Los Angeles, Calif.-----	65.45	59.25	4.21	78.6	5.6	15.8	103.5
6	Cleveland, Ohio-----	64.37	58.16	6.21	82.4	8.8	8.8	95.6
7	Baltimore, Md.-----	53.13	47.38	5.75	80.4	9.8	9.8	99.8
8	St. Louis, Mo.-----	44.50	40.74	3.77	77.3	7.1	15.5	103.8
9	Boston, Mass.-----	90.25	84.67	5.58	89.1	5.9	5.0	115.4
10	Pittsburgh, Pa.-----	69.56	61.26	8.11	73.6	9.7	16.6	96.1
11	San Francisco, Calif.-----	62.21	58.68	3.53	87.3	5.3	7.4	114.3
12	Washington, D. C.-----	62.22	-----	-----	82.6	-----	-----	17.4
13	Milwaukee, Wis.-----	69.39	65.66	3.74	87.5	5.0	7.6	109.9
14	Buffalo, N. Y.-----	91.23	82.50	8.93	76.7	8.3	15.0	94.1

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

15	New Orleans, La.-----	\$38.55	\$31.25	\$7.10	65.5	14.9	19.6	102.4
16	Minneapolis, Minn.-----	65.89	61.04	4.84	82.6	6.6	10.8	97.3
17	Cincinnati, Ohio-----	63.48	56.92	6.57	76.8	8.9	14.4	106.4
18	Newark, N. J.-----	95.81	85.37	10.45	83.4	10.2	6.4	108.9
19	Kansas City, Mo.-----	45.73	39.47	6.26	69.8	11.1	19.1	92.6
20	Indianapolis, Ind.-----	49.54	46.28	3.26	83.5	5.9	10.6	98.5
21	Houston, Tex.-----	36.05	30.41	5.64	64.6	12.0	23.4	100.1
22	Seattle, Wash.-----	51.07	46.86	4.22	83.9	7.6	8.5	99.6
23	Rochester, N. Y.-----	92.82	86.05	6.78	85.8	6.8	7.4	97.6
24	Louisville, Ky.-----	39.99	34.66	5.33	76.0	11.7	12.3	98.3
25	Denver, Colo.-----	58.01	55.54	2.47	86.6	3.9	9.6	101.5
26	Portland, Oreg.-----	48.80	43.75	5.06	85.7	9.9	4.4	118.2
27	Jersey City, N. J.-----	94.20	83.46	10.74	83.4	10.7	5.8	105.8
28	Columbus, Ohio ¹ -----	35.72	31.25	4.47	81.6	11.7	6.8	98.2

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

29	Oakland, Calif.-----	\$43.33	\$41.30	\$2.03	86.0	4.2	9.8	105.2
30	Atlanta, Ga.-----	32.06	30.25	1.81	87.7	5.2	7.1	109.1
31	Dallas, Tex.-----	28.89	24.44	4.45	68.7	12.5	18.8	101.4
32	Memphis, Tenn.-----	25.24	19.93	5.31	58.2	9.7	32.1	95.6
33	St. Paul, Minn.-----	38.67	32.89	5.78	75.5	13.3	11.2	104.8
34	Toledo, Ohio-----	46.15	40.41	5.74	77.4	11.0	11.6	92.8
35	Birmingham, Ala.-----	24.27	20.28	4.00	80.9	16.0	3.1	98.7
36	San Antonio, Tex.-----	27.00	22.66	4.34	76.8	14.7	8.5	105.0
37	Providence, R. I.-----	67.71	61.11	6.59	76.9	8.3	14.8	84.5
38	Akron, Ohio-----	41.15	35.10	6.05	71.9	12.4	15.7	107.0
39	Omaha, Nebr.-----	31.49	26.94	4.55	72.9	12.3	14.7	108.7
40	Dayton, Ohio-----	38.54	34.99	3.55	79.1	7.6	13.5	92.0
41	Syracuse, N. Y.-----	69.68	64.21	5.68	84.5	7.5	8.1	98.8
42	Oklahoma City, Okla.-----	30.94	28.03	2.91	79.3	8.2	12.4	87.3
43	San Diego, Calif.-----	37.19	35.88	1.30	88.7	3.2	8.0	109.9
44	Worcester, Mass.-----	71.75	70.57	1.16	94.3	1.6	4.2	98.7
45	Richmond, Va.-----	44.48	37.43	7.05	73.1	13.8	13.2	99.4
46	Fort Worth, Tex.-----	35.18	27.33	5.84	64.1	13.7	22.2	91.7
47	Youngstown, Ohio-----	55.39	33.03	2.36	88.0	6.3	5.8	111.0
48	Hartford, Conn.-----	64.94	60.35	4.59	84.7	6.4	8.9	95.7
49	Nashville, Tenn.-----	26.32	23.24	3.08	83.7	11.1	5.2	127.2

¹ No data for county government are included. For explanation see p. 8.

TABLE 15.—PER CAPITA AND PERCENT DISTRIBUTION OF COST PAYMENTS,
BY CHARACTER: 1938—Continued

City number	CITY	PER CAPITA COST PAYMENTS			PERCENT DISTRIBUTION OF COST PAYMENTS			Comparison with revenues (cost payments=100)
		Operation and interest	Operation	Interest	Operation	Interest	Capital outlays	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
50	Jacksonville, Fla.-----	\$33.05	\$30.11	\$2.92	86.7	8.4	4.9	100.8
51	Grand Rapids, Mich.-----	34.78	31.59	3.20	81.0	8.2	10.7	108.1
52	New Haven, Conn.-----	55.28	51.99	3.29	87.3	5.5	7.1	103.0
53	Long Beach, Calif.-----	46.05	42.62	3.42	77.2	6.2	16.6	107.5
54	Des Moines, Iowa-----	34.91	31.48	3.43	77.0	8.4	14.7	102.3
55	Miami, Fla.-----	43.51	33.76	9.55	70.7	20.0	9.3	96.3
56	Springfield, Mass.-----	70.81	68.73	2.08	88.1	2.7	9.2	109.8
57	Flint, Mich.-----	41.00	36.38	4.62	88.2	11.2	.6	123.3
58	Salt Lake City, Utah-----	33.15	30.87	2.28	87.8	6.5	5.7	109.9
59	Bridgeport, Conn.-----	53.06	48.86	4.21	89.8	7.7	2.5	101.7
60	Tulsa, Okla.-----	29.77	24.91	4.86	62.8	12.3	24.9	107.9
61	Norfolk, Va.-----	35.84	27.41	8.43	65.1	20.0	14.9	113.5
62	Yonkers, N. Y.-----	95.99	86.67	9.32	87.1	9.4	3.5	102.2
63	Scranton, Pa.-----	33.50	30.85	2.65	83.5	7.2	9.3	89.9
64	Paterson, N. J.-----	46.67	41.19	5.48	83.1	11.0	5.9	117.2
65	Albany, N. Y.-----	60.96	55.79	5.17	87.7	8.1	4.2	101.0
66	Kansas City, Kans.-----	25.06	22.54	2.52	66.4	7.4	26.2	103.3
67	Chattanooga, Tenn.-----	29.48	23.69	5.79	71.0	17.4	11.6	94.1
68	Trenton, N. J.-----	50.95	44.34	6.61	85.3	12.7	2.0	113.4
69	Spokane, Wash.-----	31.81	30.61	1.20	87.7	3.4	6.9	105.5
70	Fort Wayne, Ind.-----	26.08	25.09	1.00	90.6	3.6	5.8	106.9
71	Camden, N. J.-----	54.56	45.09	9.46	73.8	15.5	10.7	100.1
72	Erie, Pa.-----	34.20	30.25	3.95	85.3	11.1	3.6	101.1
73	Fall River, Mass.-----	43.99	41.86	2.04	92.6	4.5	2.9	107.6
74	Cambridge, Mass.-----	66.29	63.26	3.03	83.8	4.0	12.1	105.8
75	Wilmington, Del.-----	34.19	31.75	2.43	87.3	6.7	6.0	107.8
76	Elizabeth, N. J.-----	46.86	42.04	4.84	83.4	9.6	7.0	101.2
77	Reading, Pa.-----	36.37	32.35	4.02	81.9	10.2	7.9	105.9
78	Knoxville, Tenn.-----	35.99	27.30	8.69	61.2	19.5	19.4	113.4
79	New Bedford, Mass.-----	54.42	52.11	2.30	91.7	4.1	4.2	98.8
80	Gary, Ind.-----	32.92	30.75	2.17	87.5	6.2	6.4	102.8
81	Tacoma, Wash.-----	33.51	31.80	1.62	87.2	4.4	8.4	102.0
82	Canton, Ohio-----	32.79	28.41	4.38	83.0	12.8	4.2	114.8
83	Wichita, Kans.-----	33.11	30.28	2.83	77.6	7.3	15.1	91.1
84	Tampa, Fla.-----	35.00	28.28	6.71	72.9	17.3	9.8	124.3
85	Peoria, Ill.-----	37.70	35.84	1.86	77.0	4.0	19.0	97.2
86	South Bend, Ind.-----	29.20	27.24	1.96	90.5	6.5	3.0	108.4
87	Somerville, Mass.-----	56.87	55.05	1.82	89.5	3.0	7.5	101.0
88	Duluth, Minn.-----	40.90	37.79	3.11	82.4	6.8	10.8	115.5
89	Lowell, Mass.-----	57.67	55.94	1.73	93.9	2.9	3.2	97.4
90	Utica, N. Y.-----	55.53	51.47	4.06	85.8	6.8	7.4	105.4
91	Waterbury, Conn.-----	51.89	47.48	4.41	83.8	7.8	8.4	101.5
92	Lynn, Mass.-----	59.30	57.05	2.27	87.1	3.5	6.5	101.3
93	Evansville, Ind.-----	31.08	29.47	1.61	85.1	4.6	10.2	108.2
94	El Paso, Tex.-----	26.13	22.90	3.23	84.8	12.0	3.3	107.8
	Honolulu, Hawaii ² -----	22.57	21.64	.93	72.5	3.1	24.4	100.5

² Not included in group or grand totals.

FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936
 NOTE: Numbers following names of functions and activities show corresponding classification in the other year.

<u>Cost Payments 1937</u>	<u>Governmental-Cost Payments 1936</u>
1 General administrative, legislative, and judicial 1, 24, 264, 72, 82, 92, 94, 95	1 General government 11, 121, 122, 1231, 1232, 1234, 1241, 1243, 1244, 125, 126, 1271, 128, 129, 129B
11 Control 11, 121, 1241, 13	11 Legislative 111
111 Legislative 11	12 Executive 112, 122, 1231, 1241, 1243, 1244, 125, 126, 1271, 128, 129B
1111 Municipal council or commission 11	121 Chief executive 1121, 1123
1112 Legislative committees and special bodies 11	1211 Mayor 1121
1113 Clerk of council 11	1212 Executive boards and commissions 1123
1114 Ordinances and proceedings 11	122 Finance 122, 1232
112 Executive 121, 1241	1221 Auditor or comptroller 1222
1121 Mayor 1211	1222 Special accounting and auditing 1223
1122 Manager 1241	1223 Treasurer and collector of revenue 1226, 1227, 1229
1123 Boards and commissions 1212	1224 Assessment and levy of revenue 1225, 1227
113 Judicial 13	1225 Purchasing officer 1228
1131 Criminal courts 13	1226 All other 1224, 1229, 1232
11311 Felonies 132	123 Law 1231
11312 Misdemeanors 131	124 General executive 1122, 1241, 1243, 1244, 125, 126, 1271, 128, 129B
113121 Traffic 131	1241 City manager 1122
113122 All other 131	1242 City clerk 1241, 1243, 1244
1132 Civil courts 131, 132	1243 City engineer and public works and service 1251
11321 Chancery 132	1244 Civil service 1271
11322 Probate 132	1245 City planning 126
11323 Law 131, 132	1246 All other 1252, 129B, 128
113231 Major claims 132	13 Judicial 113, 1232, 1234
113232 Small claims 131, 132	131 General municipal courts 11312, 113232, 1232, 1234
1133 Domestic relations courts 132	132 All other 11311, 1132-1135, 246, 1232, 1234
11331 Juvenile 132	14 Elections 121
11332 All other 132	15 General government buildings 129
1134 Medical and social service 132	
1135 Undistributed and all other 132	
12 Staff agencies 122, 123, 1242-1246, 13, 14, 15, 24, 264, 72, 82, 92, 94, 95	
121 Elections 14	
1211 Supervision 14	
1212 Registration 14	
1213 Primary elections 14	
1214 General elections 14	
1215 Special elections 14	
122 Finance 122, 92	
1221 Supervision*	
1222 Accounting and internal auditing 1221	
1223 Independent accounting and auditing 1222	
1224 Budgeting 1226	
1225 Assessment and levy of taxes 1224	
1226 Collection, custody, and disbursement of funds 1223	
1227 Licensing 1223, 1224	
1228 Purchasing and custody of supplies 1225	

FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

1 General administrative, legislative, and judicial 1, 24, 264, 72, 82, 92, 94, 95—Continued	
12 Staff agencies 122, 123, 1242-1246, 13, 14, 15, 24, 264, 72, 82, 92, 94, 95—Continued	
122 Finance 122, 92—Continued	
1229 Debt administration 1223, 1226	
1229A Administration of special funds and investments 92	
123 Law 123, 13	
1231 Counsel and legal advice 123	
1232 Criminal prosecution 13	
1233 Special civil counsel ^b	
1234 Special criminal prosecution 13	
124 Recording and reporting 1242, 24, 95	
1241 Municipal clerk 1242	
1242 Recording deeds and mortgages 24	
1243 General public reports 1242, 95 ^b	
1244 All other 1242, 95	
125 Administrative offices and boards 1243, 1246	
1251 City engineer and public works 1243	
1252 All other 1246	
126 Planning and zoning 1245	
1261 Planning 1245	
1262 Zoning 1245	
127 Personnel administration 1244, 92	
1271 Personnel selection and administration 1244	
1272 Pension administration 92	
128 Research and investigation 1226, 1246, 264, 72, 94	
1281 Research bureaus 1246, 72	
1282 Special research projects 1226, 1246, 264, 94 ^b	
1283 Public officers' associations 1246 ^b	
129 General administrative buildings 15	
1291 Supervision 15	
1292 Office buildings 15	
1293 All other 15	
129A Community promotion 82, 94	
129A1 Advertising 94	
129A2 Expositions 82, 94	
129A3 All other 94	
129B All other 1246	
2 Public safety 132, 21-23, 25, 26, 312 ^c	2 Protection to person and property 1242, 1282, 21, 22, 23, 241, 242, 244, 245, 247, 248, 7323
21 Police department 21, 253, 264, 312	21 Police department 211-216, 218-219A6
211 Supervision 21	22 Fire department 22
212 Police training 21	221 General expenditures 221-224, 226-228
213 General and criminal records 21	222 Water service 225
214 Identification records 21	23 Militia and armories 241
215 Communication system 21	24 Register of deeds and mortgages 1242
216 Detention and custody of prisoners 21	

FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

<p>2 Public safety 132, 21-23, 25, 26, 312^c—Continued</p> <p>21 Police department 21, 253, 264, 312—Continued</p> <p>217 Motor vehicle inspection 253</p> <p>218 Criminal investigation 21</p> <p>219 Uniformed patrol 21</p> <p>219A1 Vice and moral control 21, 264</p> <p>219A2 Crime prevention, juvenile 21</p> <p>219A3 Traffic control 21, 312</p> <p>219A4 Special detail ser- vices 21</p> <p>219A5 All other 21</p> <p>219A6 Undistributed 21</p> <p>22 Fire department 22, 253, 264</p> <p>221 Supervision 221</p> <p>222 Training schools 221</p> <p>223 Communication system 221</p> <p>224 Fire prevention 221, 253, 264</p> <p>225 Hydrant and water service 222</p> <p>226 Fire-fighting force 221</p> <p>2261 Engine service 221</p> <p>2262 Truck service 221</p> <p>2263 Fireboat service 221</p> <p>2264 Salvage service 221</p> <p>2265 Volunteer service 221</p> <p>2266 Rescue squads 221</p> <p>227 All other 221</p> <p>228 Undistributed 221</p> <p>23 Protective inspection 25</p> <p>231 Supervision^a</p> <p>232 Building inspection 251</p> <p>233 Plumbing inspection 251</p> <p>234 Electrical inspection 251</p> <p>235 Gas inspection 253</p> <p>236 Boiler inspection 253</p> <p>237 Elevator inspection 253</p> <p>238 Weights and measures 252</p> <p>239 All other 253</p> <p>24 Other protection 132, 23, 26^c</p> <p>241 Militia and armories 23</p> <p>242 Examination of engineers and plumbers 262</p> <p>243 Scales^d</p> <p>244 Protection to animals 261, 263</p> <p>245 Morgue 264</p> <p>246 Investigation of causes of death 132</p> <p>247 Flood control 264</p> <p>248 All other 264</p> <p>3 Highways 3^e</p> <p>31 Supervision^a</p> <p>32 Roadways 31, 32</p> <p>321 Paved streets 311</p> <p>322 Unpaved streets 311</p> <p>323 Alleys 311</p> <p>324 Sidewalks and crosswalks 311</p> <p>325 Culverts 311</p> <p>326 Snow and ice removal 32</p> <p>327 Undistributed 31</p> <p>33 Street lighting 33</p> <p>34 Bridges and viaducts, and grade separations 311^e</p> <p>35 Tunnels 311^e</p> <p>36 Waterways 34</p> <p>37 All other 312</p>	<p>2 Protection to person and property 1242, 1282, 21, 22, 23, 241, 242, 244, 245, 247, 248, 7323—Continued</p> <p>25 Inspection service 217, 224, 23</p> <p>251 Building, plumbing, wiring, and boiler 232-234, 236</p> <p>252 Weights and measures 238</p> <p>253 All other 235, 237, 239, 224, 217</p> <p>26 Other protection to person and property 1282, 224, 7323, 242, 244, 245, 247, 248</p> <p>261 Pounds 244</p> <p>262 Examining engineers and plumbers 242</p> <p>263 Humane societies 244</p> <p>264 All other 245, 247, 248, 1282, 224, 7323</p> <p>3 Highways 3, 219A3</p> <p>31 Roadways 321-325, 327, 34, 35, 37, 219A3</p> <p>311 Streets 321-325, 37, 34, 35, 327</p> <p>312 All other 327, 37, 219A3</p> <p>32 Snow and ice removal 326</p> <p>33 Street lighting 33</p> <p>34 Waterways 36</p>
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FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

<p>4 Sanitation and waste removal 4^c</p> <p>41 Supervision^a</p> <p>42 Sewers and sewage disposal 41^e</p> <p>421 Sewer system 41^e</p> <p>422 Sewage treatment and disposal 41^e</p> <p>43 Street sanitation 42, 45</p> <p>431 Street cleaning 42</p> <p>432 All other 45</p> <p>44 Waste collection 43</p> <p>441 Garbage 43</p> <p>442 Ashes 43</p> <p>443 Other waste 43</p> <p>45 Waste disposal 43</p> <p>451 Garbage 43</p> <p>452 Ashes 43</p> <p>453 Other waste 43</p> <p>46 Comfort stations 44</p> <p>47 Smoke regulation 45</p> <p>48 All other 45</p> <p>5 Conservation of health 51, 52, 5312, 5322, 54, 55, 56, 62212</p> <p>51 Supervision 51</p> <p>52 Vital statistics 52</p> <p>53 Regulation and inspection 55, 56</p> <p>531 Milk and dairy products 55</p> <p>532 Other food and drugs 55</p> <p>533 Sanitary inspection 45, 56</p> <p>534 All other 56</p> <p>54 Control of communicable diseases 5312, 5322</p> <p>541 Tuberculosis 5312</p> <p>542 Venereal diseases 5322</p> <p>543 All other 5322</p> <p>55 Child-health services 54</p> <p>551 Pre-school and prenatal 542</p> <p>552 School 541</p> <p>553 All other 542</p> <p>56 Adult-health services 56, 62212</p> <p>57 Laboratory 51</p> <p>58 Health centers and general clinics 5322</p> <p>59 All other 51, 56, 62212</p> <p>6 Hospitals 5311, 5321, 61, 63</p> <p>61 Supervision 61</p> <p>62 General municipal hospitals 6311</p> <p>63 Special municipal hospitals 5311, 5321, 632</p> <p>631 Communicable diseases 5311, 5321</p> <p>6311 Tuberculosis 5311</p> <p>6312 Venereal diseases 5321</p> <p>6313 All other 5322</p> <p>632 Mental diseases 632</p> <p>633 All other 632</p> <p>64 Patients in other hospitals 5311, 5321, 632</p> <p>641 Communicable diseases 5311, 5321</p> <p>6411 Tuberculosis 5311</p> <p>6412 Venereal diseases 5321</p> <p>6413 All other 5321</p> <p>642 Mental 632</p> <p>643 All other 6312, 632</p> <p>65 All other 6312, 632</p> <p>7 Charities 264, 61, 62, 94</p> <p>71 Supervision 61</p> <p>72 Municipal institutional care 6222, 6242, 6243, 623</p> <p>721 Adult dependents 6222, 6242, 6243</p>	<p>4 Sanitation, or promotion of cleanliness 4</p> <p>41 Sewers and sewage disposal 42</p> <p>42 Street cleaning 431</p> <p>43 Other refuse collection and disposal 44, 45</p> <p>44 Public convenience stations 46</p> <p>45 Other sanitation 432, 47, 48, 533</p> <p>5 Conservation of health 5, 631, 641</p> <p>51 Supervision 51, 57, 59</p> <p>52 Vital statistics 52</p> <p>53 Prevention and treatment of communicable diseases 541, 58, 6311, 6411</p> <p>531 Tuberculosis 541</p> <p>5311 Hospitals 6311, 6411</p> <p>5312 All other 541</p> <p>532 Other than tuberculosis 542, 543, 6312, 6313, 6412, 6413</p> <p>5321 Hospitals 6312, 6313, 6412, 6413</p> <p>5322 All other 542, 543, 58</p> <p>54 Conservation of child life 55</p> <p>541 Medical work for school children 552</p> <p>542 All other 551, 553</p> <p>55 Food regulation and inspection 531, 532</p> <p>56 Other conservation of health 533, 534, 56, 59</p> <p>8 Charities, hospitals, and corrections 56, 59, 61, 62, 632, 633, 642, 643, 71, 721, 722, 731, 7321, 7322, 7324, 74</p> <p>61 Supervision 61, 71, 81</p> <p>62 Charities 56, 59, 721, 722, 731, 7321, 7322, 7324, 74</p> <p>622 Care of poor 56, 59, 721, 7311-7313, 7317, 7324</p> <p>6221 Outdoor 56, 59, 7311-7313, 7317, 7324</p> <p>62211 Old-age assistance 7313</p> <p>62212 All other 7312, 7324, 7317, 56, 59</p> <p>6222 In institutions 721</p> <p>623 Care of children 722, 7321</p> <p>624 Other charities 721, 7314-7317, 7322, 7324, 74</p> <p>6241 Mothers' aid 7314</p> <p>6242 Veterans' relief 721, 7316</p> <p>6243 All other 721, 7315, 7317, 7322, 7324, 74</p> <p>63 Hospitals 62, 632, 633, 642, 643</p> <p>631 General 62</p> <p>6311 City 62</p> <p>6312 All other 643</p>
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FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

<p>7 Charities 264, 61, 62, 94—Continued</p> <p>72 Municipal institutional care 6222, 6242, 6243, 623—Continued</p> <p>722 Dependent and neglected children 623</p> <p>73 Other institutional and noninstitutional care 264, 6221, 623, 624, 94</p> <p>731 Public assistance 6221, 623, 624, 94</p> <p>7311 Administration 6221</p> <p>7312 General relief 62212</p> <p>7313 Old-age assistance 62211</p> <p>7314 Aid to dependent children 6241, 623</p> <p>7315 Aid to blind 6243</p> <p>7316 Veterans' aid 6242</p> <p>7317 All other 62212, 6243, 94</p> <p>732 Welfare service 264, 62212, 623, 6243</p> <p>7321 Regulation of foster or boarding homes 623</p> <p>7322 Legal aid 6243</p> <p>7323 Employment agencies 264</p> <p>7324 All other 62212, 6243</p> <p>74 All other 6243, 94</p> <p>8 Correction 61, 64</p> <p>81 Supervision 61^f</p> <p>82 Municipal correction institutions 64</p> <p>821 Adults 641</p> <p>8211 Men 641</p> <p>8212 Women 641</p> <p>822 Minors 642</p> <p>83 Institutional industry activities (net) 641</p> <p>84 Delinquents in other institutions 64</p> <p>841 Adults 641</p> <p>8411 Men 641</p> <p>8412 Women 641</p> <p>842 Minors 642</p> <p>85 Probation and parole 643</p> <p>9 Schools 71</p> <p>10 Libraries 72</p> <p>101 Supervision 72</p> <p>102 Accessions 72</p> <p>103 Library services 72</p> <p>10A Recreation 712, 8, 94^c</p> <p>10A1 Supervision 81, 82, 83</p> <p>10A2 Cultural-scientific recreation 81, 82</p> <p>10A21 Art galleries 81</p> <p>10A22 Museums 81</p> <p>10A23 Zoos, aquariums, and botanical gardens 81</p> <p>10A24 Community music, drama, and celebrations 82</p> <p>10A25 All other 81, 82</p> <p>10A3 Organized recreation 712, 82</p> <p>10A31 Administration 82</p> <p>10A32 Outdoor play areas and activities 712, 82</p> <p>10A321 Playgrounds 712, 82</p> <p>10A322 Golf 82</p> <p>10A323 All other 82</p>	<p>8 Charities, hospitals, and corrections 56, 59, 61, 62, 632, 633, 642, 643, 71, 721, 722, 731, 7321, 7322, 7324, 74—Continued</p> <p>63 Hospitals 62, 632, 633, 642, 643—Continued</p> <p>632 Special 632, 633, 642, 643</p> <p>64 Corrections 82-85</p> <p>641 Adults 821, 83, 841</p> <p>642 For minors 822, 842</p> <p>643 Probation boards and officers 85</p> <p>7 Education 9, 10, 10A321, 10A33, 1281</p> <p>71 Schools 9</p> <p>711 Instruction 9</p> <p>712 All other 9, 10A321, 10A33</p> <p>72 Libraries 10, 1281</p> <p>8 Recreation 10A1-10A4, 10A54, 10A55, 129A2</p> <p>81 Educational 10A1, 10A21-10A23, 10A25</p> <p>82 General 10A1, 10A24, 10A25, 10A3, 10A54, 10A55, 129A2</p> <p>83 Parks and trees 10A4, 10A54, 10A55</p>
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FIGURE 5.—CHART COMPARING COST PAYMENT CLASSIFICATIONS FOR 1937 AND FOR 1936—Continued

(See note at head of figure)

10A Recreation 712, 8, 94 ^c —Continued	
10A3 Organized recreation 712, 82—Con.	
10A33 Recreation buildings and indoor activities 712, 82	
10A34 All other 82	
10A4 Municipal parks 83	
10A41 Administration 83	
10A42 Park areas 83	
10A43 Parkways and boulevards 83	
10A44 Nurseries and forestry 83	
10A45 Street trees and other plantings 83	
10A46 Park policing 83	
10A47 Park lighting 83	
10A48 All other 83	
10A5 Special recreation facilities 82, 83, 94 ^c	
10A51 Auditoriums and stadiums ^d	
10A52 Auto and trailer camps 94	
10A53 Recreation piers and yacht harbors 82	
10A54 Refectories (net) 82, 83	
10A55 All other 82, 83	
10B Miscellaneous 91, 93, 94, 95 ^c	9 Miscellaneous 10E1-10E4, 10E8, 1243, 1244, 1272, 1282, 129A, 7317, 74
10B1 Judgments and losses—not allocated 93	91 Pensions and gratuities to former employees 10E2
10B2 Pensions and gratuities on account of service 91	911 Policemen 10E21
10B21 Policemen 911	912 Firemen 10E22
10B22 Firemen 912	913 School teachers 10E23
10B23 School teachers 913	914 All other 10E24
10B24 All other 914	92 Administration of public trust funds and investments 1229A, 1272
10B3 Compensation for employee injury 95	93 Judgments and losses 10E1
10B31 Noninsurance compensation—not allocated 95	94 Unclassified 10E8, 1282, 129A, 7317, 74
10B32 Compensation insurance premiums—not allocated 95	95 Undistributed 10E3, 10E4, 10E8 1243, 1244
10B4 Municipal service enterprises—not allocated 95	
10B5 Markets and warehouses ^d	
10B6 Cemeteries and crematories ^d	
10B7 Contributions to public-service enterprises ^e	10 Cost payments of public-service enterprises ^e
10B8 All other 94, 95	

a/ Distributed throughout the items of the corresponding group in 1936.

b/ Distributed to participating departments in 1936.

c/ Includes items classified in 1936 as public-service enterprises. These items are indicated by a footnote.

d/ Classified as a public-service enterprise in 1936.

e/ Part of this item was included under public-service enterprises in 1936.

f/ Also distributed among items 641 and 643 in 1936.

g/ In 1937 the transactions of public-service enterprises are reported separately from general government transactions. Item 10E8 consists of cash contributions by the city, plus certain balancing items. In 1936, item 10 included all cost payments of public-service enterprises.

TABLE 16

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

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

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

During 1938 the unit of government administering certain local services and maintaining the records of expenditures thereof, such as welfare and relief, varied among the cities. If administered by Federal or State agencies, the figures are not included in this report, which is limited to the official records of cities and overlapping independent local units. The differing practice results in a wide variation in the statistics of payments among the cities, which should be recognized in using the figures for comparisons. An example is found in the case of the function called "Charities," in which there is shown a wide range in payments for care of outdoor poor, owing to the varying degree of responsibility among the governmental units for this type of relief.

Operation costs of general government.—As previously indicated, the cost of operating the general governments of the 94 cities in 1938 was the highest ever recorded—\$2,167,459,000. Expenditures for schools accounted for \$625,032,000, or 28.8 percent of the total. In second place, and a cost item that is almost entirely responsible for the rising level of general government costs in recent years, is an expenditure of over \$380,910,000 for charities. Next in the order of their fiscal magnitude were public safety, \$346,168,000; general administrative, legislative, and judicial, \$163,089,000; and highways, \$111,979,000. A further analysis of these cost payments by main functions is made on a per capita basis in table 17, and by percentage distribution in table 18.

A discussion of the operating cost payments for general government of the 94 cities in 1938 is presented below by the twelve major functions, in the order of their appearance in table 16.

General administrative, legislative, and judicial.—Cost payments of \$163,089,000 were reported by the 94 cities under this functional heading, which consists of the legislative, executive, and judicial branches of local government and, in addition, such auxiliary agencies as those established to deal with finances, law, elections, and general administrative buildings. The longer description of this functional group supersedes and is synonymous with the term "general government" used in the Bureau's reports prior to 1937.

³This explains the desirability of abandoning the old term "general departments," because the cost payment classification is not based on departments or organization units. See p. 25, *supra*.

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

It was previously disclosed that the total operating cost of general government in 1938 was \$430,000,000, or 24.8 percent higher than in 1930. In this connection, it is interesting to note that, despite the sharp increase in specific services rendered by municipalities during this period and the unprecedented administrative problems introduced by the depression, there was only a negligible increase in the cost of administrative, legislative, and judicial overhead. Such cost payments in 1938 were only about 3 percent higher than in 1930, as may be seen from the accompanying comparative figures.

General administrative (In thousands)	
1926	\$123,687
1928	141,929
1930	158,374
1932	149,909
1934	135,766
1936	150,635
1937	159,557
1938	163,089

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

Public safety.—Expenditures for public safety totaled \$346,168,000 in 1938, the third largest item in the cost of operating general government in the 94 cities during the year. These expenditures are for municipal activities which serve primarily to protect persons and property and consist of police, fire, protective regulation and inspection, flood control, and such miscellaneous activities as travelers' aid, game and fish wardens, and bounties on animals.

Expenditures for police totaled \$200,989,000, or 58.1 percent of all public safety costs. It may be of interest to note that previously the Bureau has reported police costs of the 94 cities under the single heading "Police" whereas, beginning with 1937, these expenditures are shown under 15 subdivisions. Unfortunately, many of the cities, especially some of the larger ones, included in this study, do not have a breakdown of police expenditures itemized in sufficient detail to lend itself to the Bureau's classification, with the result that a large amount of such cost payments is necessarily shown under "Undistributed." It may be necessary to abandon some of these subdivisions in subsequent years, but it is hoped, because of the wide public interest in the detailed expenditures, that the future basis of accounting and reporting pursued by the various cities will permit wider and more useful comparisons.

Similar difficulties were encountered in presenting detailed classifications of cost payments for fire protection, but the results, even though scattered in some subdivisions, more than justify the effort. Previous to 1937 such expenditures were shown only under the two headings "General expenditures" and "Water service," whereas 13 classifications of payments are presented in this report. The total of all expenditures for fire protection was \$128,549,000.

Since expenditures for police and fire protection comprise over 95 percent of the cost payments for public safety, the following comparison of the trend of such expenditures since 1926, as shown on page 115, may be of interest.

Although the combined costs of police and fire protection have grown somewhat in the 94 cities since 1926, they were only about 4 percent more in 1938 than in 1930. This is especially significant when the influence of increasing population is considered in connection with per capita costs of rendering these services, because the indication is that more persons are being served at less cost.

Year	Police (In thousands)	Fire (In thousands)
1926	\$150,482	\$105,925
1928	168,844	115,479
1930	191,783	125,875
1932	186,194	117,342
1934	170,236	107,273
1936	182,120	114,461
1937	192,712	122,064
1938	200,989	128,549

Highways.—Expenditures for highways totaled \$111,979,000. This major functional group includes, not only activities normally associated with streets and other roadways, but also waterways and structures and improvements necessary for the use of roadways, such as bridges, tunnels, viaducts, and grade separations, and also services that are appurtenant to streets, such as street lighting and snow and ice removal. Cost payments within this functional group are indicated under 13 detailed classifications beginning with the 1937 report, as compared with only five general classifications in reports for previous years.

The cost of operation of general government for highways has experienced a declining trend in recent years, as is evident from the accompanying comparisons, such expenditures in 1938 being 19.6 percent less than in 1930.

Expenditures for roadways proper constituted the largest cost incurred in the operation of highways during 1938; under the roadways caption the most significant item is the maintenance and repair of paved streets, as might be expected, since the scope of the present study involves only the larger American cities. Aside from roadways, expenditures for street lighting constituted the largest cost incurred in the operation of highways in 1938.

Highways (In thousands)	
1926	\$122,619
1928	128,694
1930	139,323
1932	123,101
1934	108,066
1936	109,382
1937	106,242
1938	111,979

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

Expenditures for sanitation and waste removal totaled \$106,645,000 in 1938, the largest of which was for street cleaning. Next in importance were expenditures for garbage collections and for the operation of sewer systems.

Sanitation and waste removal (In thousands)	
1926	\$107,575
1928	121,693
1930	128,340
1932	117,965
1934	91,821
1936	97,547
1937	99,947
1938	106,645

The trend in the cost of operating sanitary and waste removal facilities in 94 cities is shown in the accompanying statement. From this statement it appears that expenditures for sanitation and waste removal were 16.9 percent less in 1938 than in 1930, although since 1934, which was the low year, such costs have been increasing.

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

Cost payments for the conservation of health amounted to \$30,311,000 in 1938, the largest item being expenditures for child health services pertaining to schools. The next largest item was \$2,728,000, expended for preschool and prenatal services.

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

Hospitals.— Both the cost of municipally-conducted hospitals and the cost to municipalities of placing patients in the care of hospitals not municipally-owned are included under this major functional classification. These two classes of expenditure are further subdivided according to the specific activities engaged in by the municipal hospitals and the nature of services rendered to the municipalities by other hospitals. In the case of municipally-owned hospitals certain expenses which cannot be classified in detail, such as maternity hospitals, cancer hospitals, and expenses for ambulance service, are shown under "All other" special municipal hospitals. In the case of expenses for patients in hospitals other than those municipally-owned, the somewhat substantial "All other" classification includes such items as appropriations made to general hospitals (New York) and expenditures for the care of sick in private and State hospitals (Detroit).

All but 9 of the 94 cities reported cost payments for hospitals in 1938, the aggregate being \$105,004,000. The largest item was the expenditure of \$52,711,000 for general municipal hospitals—approximately half of the costs incurred under this major functional classification. The next largest expenditure was for the hospitalization of tuberculous patients in special municipal hospitals.

In the reports for years prior to 1937, expenses for hospitals were grouped with two other functions under the major heading "Charities, Hospitals, and Corrections."

Charities.— The major functional classification called "Charities" includes all relief or public assistance to dependents and to persons otherwise handicapped. It consists of all forms of aid given: food, clothing, shelter, fuel, hospital care, legal aid, utility services, burial expenses, etc. The expense of case work and of other investigations of relief clients is also included. Cost payments for charities are shown in much more detail beginning with 1937 than in previous reports in this series.

Expenditures for the operation of general government under the functional heading of charities totaled \$380,910,000 in 1938, the second largest cost item of general government. The growth of this expenditure, and its relation to the rising cost level of general government in the 94 cities, has been discussed in the introductory part of this section on cost payments.

As might be expected, the largest single item in cost payments for charities was an expenditure of \$240,904,000 for general relief, followed by \$57,793,000 for old-age assistance and \$46,314,000 expended in aid to dependent children. The amount shown for Buffalo under general relief includes expenses for 18 months. From July 1, 1937 to March, 1938 relief was administered by the city; after that date it was administered by the county until December 31, 1938, the close of the county's fiscal year.

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

Cost payments of \$22,220,000 are reported for the 94 cities as a whole in 1938 under the major functional heading of "Correction." The largest expenditure was \$12,273,000 for the confinement of male delinquents in municipal correctional institutions, the next largest being \$3,293,000 expended by the municipalities incident to probation and parole activities.

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

Schools.—Expenditures for schools constitute the largest item under the major character classification of operation of general government. During 1938 such expenditures totaled \$625,032,000 for the 94 cities. Detailed data are compiled by the U. S. Office of Education, Federal Security Agency.

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

Prior to 1937, school expenditures were presented, along with cost payments for libraries, under the general functional classification of "Education." Only such libraries as are connected with public schools for the exclusive use of pupils or teachers appear under the cost payments for schools, other expenses for libraries having a separate functional heading.

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

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

The 94 cities considered in this study made total expenditures of \$25,519,000 for operation of municipal libraries during 1938. The largest portion of the expenditures was under the caption "Library services," as distinguished from the payments for supervision and accessions.

The trend in the cost of operating libraries in the 94 cities is shown in the accompanying statement. As in the case of numerous other activities, there was a decline in expenditures for 1932 and 1934, but for subsequent years there has been a gradual rise. Prior to 1937 payments for "accessions" were classified as outlays.

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

The basis of reporting recreational expenditures has been greatly broadened beginning with the 1937 report. In previous years these expenditures were reported under only three general items, whereas in the present report they are presented under the five general classifications of "Supervision," "Cultural-scientific recreation," "Organized recreation," "Municipal parks," and "Special recreation facilities." These are in turn broken down into 24 supporting

Schools (In thousands)	
1926	\$494,493
1928	561,255
1930	599,973
1932	607,090
1934	526,864
1936	571,922
1937	596,129
1938	625,032

Libraries (In thousands)	
1926	\$17,748
1928	20,887
1930	23,484
1932	22,263
1934	20,271
1936	21,119
1937	24,101
1938	25,519

activities. Numerous difficulties were encountered in adapting the individual city reports to the new classifications of the Bureau, but more representative results are anticipated in future reports. Even so, it will be noted that the unclassifiable "All other" amounts appearing under the "Municipal parks" heading, represent only a small percent of total expenditures under that particular group.

Total expenditures of \$64,946,000 were reported by the 94 cities for operation of recreational facilities. The largest single item of expense was \$23,289,000 for park areas, while the operation of municipal parks in general accounted for approximately 54 percent of all recreational expenditures.

The trend in operation costs of recreation facilities is somewhat erratic, as is evidenced by the accompanying statement.

Recreation (In thousands)	
1926	\$50,002
1928	55,654
1930	65,613
1932	64,311
1934	49,394
1936	59,373
1937	58,132
1938	64,946

Miscellaneous operation.—This group of expenditures is presented under seven general classifications. Most of these headings are self-explanatory, although it may be explained that "Judgment and losses, not allocated" include expenditures in settlement of claims against the municipalities for injury to persons other than city employees. It also includes all losses to the cities through defalcations of city officials, insolvency of banks, and kindred causes, provided such causes have been recognized through appropriate adjustments of the municipal accounts. Expenditures for "Municipal service enterprises not allocated" include undistributed payments for incidental operating plants classified as municipal service enterprises, such as electric light plants, heating plants, and garages.* Cost payments for "All other" include expenditures of incidental operating plants not classified as municipal service enterprises, and such other expenditures as blanket insurance on all municipal properties and blanket printing and advertising bills that cannot be segregated. It also includes postage, mailing, and similar expenditures that cannot be distributed.

Cost payments classified as "Miscellaneous" aggregated \$185,638,000, the largest portion of which was for pensions and associated gratuities in the amount of \$93,662,000. In connection with the latter amount, reference may be made to the \$37,548,000 received by the 94 cities as pension assessments from employees in 1938.

The next largest expenditure was \$70,158,000 transferred to public-service enterprises. This amount should, of course, be considered with the \$29,112,000 contributed by public-service enterprises to general government in 1938, indicating a net contribution of approximately \$41,046,000 to such enterprises.

TABLE 17

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

Per capita cost payments for operation of general government.—The general average of per capita expenditures for the operation of general government was \$57.36 for the 94 cities as a whole, the cities in group I having the highest average of \$67.85, as compared with an average of \$37.63 in group III. Individually, the per capita averages ranged from the highest of \$87.49 in the city of New York and \$86.05 in Rochester to \$19.93 in Memphis and \$20.28 in Birmingham.

The level of per capita expenditures of the individual cities varies strikingly within the functional groups presented. For example, the per capita cost of police protection is a larger item of public safety than fire protection in all cities of group I and in all but four of the cities in group II, whereas fire protection is a larger per capita cost item in 38 of the 66 cities in

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

group III. In one city, Norfolk, the per capita for police and fire protection are the same. In almost all cases, school expenditures were the largest per capita cost items, but it should be noted that in nine cities—Buffalo, Minneapolis, Rochester, Denver, Worcester, Lowell, Fall River, New Bedford, and Lynn—per capita expenditures for charities were the largest. Per capita expenditures for charities reveal wide fluctuations, averaging \$26.44 in Buffalo⁵ and \$23.93 in Rochester as against one cent or less, or even nothing, in other cities. It should be emphasized in this connection that although these wide variations may be due to unusual local conditions, they occasionally were caused by imperfect statements that defied proper classification or by special local arrangements whereby relief and welfare activities were assumed by the States, the counties, the townships, or the Federal Government.

Per capita payments for operation of general government are larger for cities in group I and group II than they otherwise would be because of the fact that New York, Philadelphia, St. Louis, Baltimore, Boston, San Francisco, Washington, and New Orleans exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions in these cities and in other cities of groups I and II which exercise no county functions, certain percentages of the payments for operation of county governments of the other cities of groups I and II are combined with the city payments, as explained in the Introduction.

Trends in per capita costs of operation.—The revised classification of accounts adopted beginning with the 1937 report does not permit reference to previous volumes for comparative trends in per capita costs of operating general government. To present a statement of trend since 1926, however, the statistics published in such years were revised according to 1937 and 1938 classifications, with the accompanying results indicated. Although previously presented comparisons have indicated that the cost of operating general government has increased \$430,000,000, or 24.8 percent, since 1930, the foregoing per capita comparisons show a less extreme increase when the factor of population growth is considered. The increase in the latter case is only 20.4 percent.

Per capita costs of operation	
1926	\$41.22
1928	44.96
1930	47.66
1932	47.87
1934	48.44
1936	49.06
1937	53.75
1938	57.36

⁵The amount for Buffalo covers a period of 18 months. See p. 116, *supra*.

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	All major functions	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL							
			Total	Legislative				Executive		
				Municipal council or commission	Legislative committees and special bodies	Clerk of council	Ordinances and proceedings	Mayor	Manager	Boards and commissions
	Grand total	\$2,167,459	\$163,089	\$2,125	\$276	\$538	\$451	\$2,135	\$286	\$1,984
	Group I	1,500,801	117,697	1,300	267	369	346	1,586	---	558
	Group II	274,866	23,941	316	---	37	35	95	72	843
	Group III	391,792	21,451	509	9	132	70	454	213	583

GROUP I.—CITIES HAVING A

1	New York, N. Y.	\$644,234	\$44,003	\$140	---	\$85	---	\$1,057	---	---
2	Chicago, Ill.	194,170	19,142	279	\$245	30	\$93	52	---	\$134
3	Philadelphia, Pa.	89,829	9,907	125	---	80	89	74	---	---
4	Detroit, Mich.	91,270	6,604	51	---	10	38	33	---	40
5	Los Angeles, Calif.	86,545	7,182	116	16	16	28	33	---	78
6	Cleveland, Ohio	51,308	3,775	101	---	38	29	32	---	36
7	Baltimore, Md.	40,258	2,435	62	---	2	9	69	---	---
8	St. Louis, Mo.	33,285	3,365	53	---	17	15	25	---	---
9	Boston, Mass.	66,585	4,595	56	---	14	12	73	---	---
10	Pittsburgh, Pa.	41,121	5,593	80	---	30	14	38	---	75
11	San Francisco, Calif.	37,233	3,373	35	2	41	20	50	---	---
12	Washington, D. C.	39,342	2,232	---	---	---	---	---	---	55
13	Milwaukee, Wis.	38,467	2,376	63	4	6	---	22	---	46
14	Buffalo, N. Y.	47,353	3,115	119	---	---	---	28	---	94

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$15,260	\$2,066	---	---	---	---	---	---	\$154
16	Minneapolis, Minn.	29,759	1,698	\$75	---	\$2	\$3	\$13	---	20
17	Cincinnati, Ohio	28,302	2,401	48	---	13	8	---	\$56	24
18	Newark, N. J.	36,878	2,718	---	---	---	---	---	---	212
19	Kansas City, Mo.	15,759	2,219	30	---	10	1	---	15	26
20	Indianapolis, Ind.	17,727	1,127	6	---	---	---	13	---	8
21	Houston, Tex.	11,203	1,090	---	---	---	---	---	---	59
22	Seattle, Wash.	17,234	1,966	38	---	---	4	14	---	36
23	Rochester, N. Y.	28,008	1,773	85	---	3	12	---	22	---
24	Louisville, Ky.	10,990	877	14	---	2	---	15	---	12
25	Denver, Colo.	17,572	1,290	13	---	2	---	15	---	5
26	Portland, Oreg.	13,330	1,288	---	---	---	(*)	16	---	79
27	Jersey City, N. J.	25,364	2,849	---	---	---	---	---	---	207
28	Columbus, Ohio ¹	9,480	577	7	---	5	7	10	---	---

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	\$12,349	\$472	\$22	---	\$11	\$3	---	\$24	---
30	Atlanta, Ga.	8,976	441	21	---	---	1	\$13	---	---
31	Dallas, Tex.	7,057	349	11	---	---	---	---	16	---
32	Memphis, Tenn.	5,699	306	---	---	---	---	---	---	\$44
33	St. Paul, Minn.	9,370	466	---	---	---	---	---	---	40
34	Toledo, Ohio	11,467	395	36	---	11	(*)	---	16	---
35	Birmingham, Ala.	5,397	287	---	---	---	---	---	---	42
36	San Antonio, Tex.	5,662	358	---	---	---	---	---	---	27
37	Providence, R. I.	15,229	1,073	30	---	11	5	19	---	---
38	Akron, Ohio	8,656	431	13	---	3	2	11	---	---
39	Omaha, Nebr.	5,983	292	---	---	---	---	---	---	42
40	Dayton, Ohio	7,313	332	16	---	---	---	---	16	---
41	Syracuse, N. Y.	13,265	622	16	---	---	---	28	---	---
42	Oklahoma City, Okla.	5,637	284	8	---	2	2	---	19	---
43	San Diego, Calif.	6,951	460	15	---	2	3	---	19	---
44	Worcester, Mass.	13,591	478	---	---	12	---	25	---	---

*Less than \$500.

¹Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

121

BY FUNCTIONS IN DETAIL: 1938

(thousands)

I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL—Continued											City number
Judicial											
Criminal courts			Civil courts				Domestic relations courts		Medical and social service	Undistributed and other	
Felonies	Misdemeanors		Chancery	Probate	Law		Juvenile	All other			
	Traffic	All other			Major claims	Small claims					
\$5,183	\$2,844	\$3,957	\$1,869	\$3,239	\$9,322	\$5,639	\$990	\$1,186	\$444	\$5,923	
4,350 779 54	2,287 269 287	2,928 437 592	1,222 561 86	2,604 592 43	8,382 723 218	4,654 639 346	717 208 85	960 169 57	376 54 13	5,252 616 56	

POPULATION OF 500,000 AND OVER

\$1,592		\$1,881		\$1,230	\$4,631	\$2,082		\$530	\$19	\$1,908	1
606	\$1,237		\$201	207	1,201	1,226	\$51	86	118	103	2
139	275	98	463	227		66	82	6	95	1,065	3
430	182	58	111	264	330	238	210	161	55		4
10										1,205	5
49	139	186		168	229	298	44		4	165	6
115	37		131	17	57		40			150	7
88	35	87		93	442	124	14	23	11	185	8
330	167	271		26	621	201	18	40	49	55	9
601	48			129	399	103	79	2	17	71	10
108	30	79		52	192	155	88			124	11
130	71	69	54	96	129	90	70	36	1	40	12
102	32	163	236	51		1	7	47		9	13
50	34	34	25	44	151	70	34	30	7	171	14

POPULATION OF 300,000 TO 500,000

\$248	\$54		\$17	\$123	\$14	\$30	\$12			\$25	15
	12			47		16	4		\$14	276	16
99	47	\$25	199	63		91		\$29	4		17
	25	59	268	33		57	12		17	10	18
53		67		56	127	44	21	21			19
26				14	124		22		10	52	20
15	25					18	16			167	21
11	26	22	69	53	67	22	8	69		10	22
79		45		35	89	60	17			39	23
8	8	16	8	4	13	53	1		3		24
	6			72	149	20	24		6	6	25
46	55	22		12	110	42	20				26
194	12	181		79	29	86	49	49		26	27
						101				4	28

POPULATION OF 100,000 TO 300,000

	\$10	\$10									29
	5	10							(*)		30
	4	4								\$1	31
	9	7							(*)		32
	15	22				\$7	\$16	\$8			33
	3	17	\$46								34
	5	16									35
	18										36
	9			\$20							37
		24				111				2	38
						36					39
		73									40
	\$1	21	22		\$57						41
	6	6									42
	11	11									43
											44

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	All major functions	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL						
			Total	Legislative				Executive	
				Municipal council or commission	Legislative committees and special bodies	Clerk of council	Ordinances and proceedings	Mayor	Manager
45	Richmond, Va.	\$7,161	\$697	\$6	(*)	\$4	\$5	\$11	
46	Fort Worth, Tex.	4,789	285	4		1		\$11	
47	Youngstown, Ohio	5,552	261	5		6	2	12	
48	Hartford, Conn.	10,013	655	2		2	3	13	
49	Nashville, Tenn.	3,835	257	15		5		14	
50	Jacksonville, Fla.	4,926	336	14		3		15	
51	Grand Rapids, Mich.	5,130	244	11			5	11	
52	New Haven, Conn.	8,370	499	(*)			1	12	
53	Long Beach, Calif.	6,837	462	9	\$1	3	6	18	
54	Des Moines, Iowa	4,936	246						\$32
55	Miami, Fla.	5,284	681	16		5	1	15	
56	Springfield, Mass.	10,262	384	4	(*)			15	
57	Flint, Mich.	5,413	182	5			2	4	
58	Salt Lake City, Utah	4,575	339						45
59	Bridgeport, Conn.	7,187	387	2				10	
60	Tulsa, Okla.	3,537	182				3		27
61	Norfolk, Va.	3,887	447	14			2	15	
62	Yonkers, N. Y.	12,238	904	34		1		27	
63	Scranton, Pa.	4,344	243	13		6	4	8	
64	Paterson, N. J.	5,748	278	5			1	8	
65	Albany, N. Y.	7,253	454	19				15	
66	Kansas City, Kans.	2,861	192						16
67	Chattanooga, Tenn.	3,002	120						35
68	Trenton, N. J.	5,520	223	14					21
69	Spokane, Wash.	3,701	184						31
70	Fort Wayne, Ind.	2,955	89	5		1	3	5	
71	Camden, N. J.	5,307	429						60
72	Erie, Pa.	3,533	245						37
73	Fall River, Mass.	4,871	177	4	(*)	1	(*)	7	
74	Cambridge, Mass.	7,167	331	10		8		19	
75	Wilmington, Del.	3,541	201	12		3	1	7	
76	Elizabeth, N. J.	4,654	219	(*)		4	3	10	
77	Reading, Pa.	3,581	222						31
78	Knoxville, Tenn.	3,019	148	7				11	
79	New Bedford, Mass.	5,743	245	2	8	(*)	(*)	14	
80	Gary, Ind.	3,373	126	5		1		8	
81	Tacoma, Wash.	3,477	193						30
82	Canton, Ohio	3,063	167	7	(*)	4	1	8	
83	Wichita, Kans.	3,255	101	2					8
84	Tampa, Fla.	2,984	261	7		2	1	10	
85	Peoria, Ill.	3,766	196	11		1	3	7	
86	South Bend, Ind.	2,773	87	5		2		6	
87	Somerville, Mass.	5,899	239	10		6		19	
88	Duluth, Minn.	3,620	329			2	5		44
89	Lowell, Mass.	5,650	233	8		(*)		13	
90	Utica, N. Y.	5,183	308	16		1	2	11	
91	Waterbury, Conn.	4,720	307	2		4		19	
92	Lynn, Mass.	5,651	211	5		1		11	
93	Evansville, Ind.	2,888	94	5		2	1	8	
94	El Paso, Tex.	2,240	114	10		1	1	6	
	Honolulu, Hawaii ²	5,380	561	12		4	3	15	

* Less than \$500.

² Not included in group or grand totals.

BY FUNCTIONS IN DETAIL: 1938—Continued

thousands)

I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—CONTROL—Continued											City number	
Judicial												
Criminal courts			Civil courts				Domestic relations courts		Medical and social service	Undis-tributed and other		
Felonies	Misdemeanors		Chancery	Probate	Law		Juvenile	All other				
	Traffic	All other			Major claims	Small claims						
	\$19	\$7	\$13	\$20	\$17	\$12	\$32	\$13	\$25	\$8	\$13	45
		7										46
			15				31		1		2	47
			26		2	51					1	48
		10						10				49
		7										50
	10	1	3	1		2	8		1			51
			72		1		2	9			2	52
												53
			33									54
		3	8									55
												56
		4					21					57
							11					58
			35		2							59
			7					4				60
	19	2	10	19			30		19	4	5	61
		47	8				8					62
			4									63
		6					34					64
		3	5	9				23				65
			2									66
		11										67
		4	7				13	2				68
			6									69
		1									4	70
		7	5				19					71
											(*)	72
												73
												74
			21					6				75
			9									76
			6					3				77
												78
												79
			6								13	80
			13					13				81
			5									82
			4									83
			6									84
												85
											9	86
												87
	1	17	13				8	5				88
												89
		22										90
		5	18		1		5	3	3	(*)		91
		1	6									92
		4										93
												94
			60						52		121	

OF 100,000 TO 300,000—Continued

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES									
		Elections					Finance				
		Super- vi- sion	Regis- tra- tion	Pri- mary elec- tions	General elec- tions	Spe- cial elec- tions	Super- vi- sion	Ac- count- ing and inter- nal audit- ing	Inde- pen- dent ac- count- ing and audit- ing	Budg- eting	Assess- ment and levy of taxes
Grand total-----		\$912	\$2,170	\$1,617	\$6,465	\$89	\$742	\$8,068	\$755	\$507	\$10,512
Group I-----		528	1,490	1,254	4,519	25	502	5,509	155	446	6,727
Group II-----		315	468	284	1,512	8	86	1,250	210	25	1,962
Group III-----		71	212	99	654	56	154	1,529	592	37	1,822

GROUP I.—CITIES HAVING A

1	New York, N. Y.				\$1,976		\$227	\$1,445		\$298	\$1,072
2	Chicago, Ill.	\$58	\$512	\$643	871		110	1,035	\$44		1,417
3	Philadelphia, Pa.	81	349	296	318		22	155	6		505
4	Detroit, Mich.	98	97	118	175			605		44	437
5	Los Angeles, Calif.				121			597	12	58	774
6	Cleveland, Ohio	88	34	71	141	\$25	13	208	65		273
7	Baltimore, Md.	65	57	32	44			215			185
8	St. Louis, Mo.	22	251		82		44	104	3	8	261
9	Boston, Mass.				237		43	99	3	17	342
10	Pittsburgh, Pa.		118		309		27	174	10		577
11	San Francisco, Calif.	65	7	(*)	92		10	258	5		240
12	Washington, D. C.							111			279
13	Milwaukee, Wis.	24	24	46	50		6	135	1	4	159
14	Buffalo, N. Y.	28	64	27	102			173	4	17	209

GROUP II.—CITIES HAVING A

15	New Orleans, La.		\$26				\$8	\$107	\$21		\$104
16	Minneapolis, Minn.		20		\$85			191	6	\$10	119
17	Cincinnati, Ohio				251		9	123	51		98
18	Newark, N. J.	\$8	139	\$6	104			67	27	9	260
19	Kansas City, Mo.				295		12	105	24	1	228
20	Indianapolis, Ind.		56	62	72			94	25		124
21	Houston, Tex.				53	\$4		80	2		143
22	Seattle, Wash.	81	14	21	37		4	111	12		177
23	Rochester, N. Y.	18	52	29	51		13	68	7		123
24	Louisville, Ky.	20	55	16	16	4	9	71	4		60
25	Denver, Colo.	20	26	34	44			59			108
26	Portland, Oreg.	5	9	40	48			106	10	4	99
27	Jersey City, N. J.	164	113	77	244		50	48	12		292
28	Columbus, Ohio ¹				53			42	8		28

GROUP III.—CITIES HAVING A

29	Oakland, Calif.							\$63	\$1		
30	Atlanta, Ga.		\$1		\$3			49	8		\$66
31	Dallas, Tex.				3		\$4	27	3	\$8	48
32	Memphis, Tenn.							24	16		37
33	St. Paul, Minn.	\$10			63		29	43	2		15
34	Toledo, Ohio				5	\$15	7	42	20		12
35	Birmingham, Ala.				3	3	8	20	4		9
36	San Antonio, Tex.				4	7	6	43	1		72
37	Providence, R. I.				68			27	1		109
38	Akron, Ohio				3		4	31	10		37
39	Omaha, Nebr.				12			19	1		
40	Dayton, Ohio						5	26	5		24
41	Syracuse, N. Y.		20	\$5	9			36			68
42	Oklahoma City, Okla.						19	26	6		5
43	San Diego, Calif.							51	2	4	

* Less than \$500.

¹ Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued													
Finance—Continued					Law				Recording and reporting				
Collection, custody, and disbursement of funds	Li-cens-ing	Pur-chasing and cus-tody of sup-ples	Debt admin-istration	Admin-istra-tion of special funds and invest-ments	Coun-sel and legal advice	Crimi-nal prose-cution	Spe-cial civil coun-sel	Spe-cial crimi-nal prose-cution	Munic-ipal clerk	Re-cord-ing deeds and mort-gages	Gen-eral pub-lic re-ports	All other	City number
\$15,509	\$2,025	\$3,595	\$2,465	\$805	\$6,599	\$4,190	\$511	\$550	\$2,918	\$4,132	\$547	\$16	
9,937	1,852	2,773	1,940	559	4,357	5,482	303	197	2,042	3,258	478	1	1
2,482	319	417	182	126	896	583	116	151	385	741	23	7	2
3,090	354	405	443	120	1,346	125	91	2	492	133	47	8	3

POPULATION OF 500,000 AND OVER

\$3,155	\$214	\$1,410	\$7	\$167	\$1,648	\$1,778	---	\$197	\$1,435	\$1,057	\$444	\$1	1
2,083	496	273	124	96	829	106	\$240	---	126	615	(*)	---	2
693	4	149	1,088	212	247	302	5	---	---	239	3	---	3
1,087	61	132	33	---	152	188	17	---	215	122	---	---	4
612	47	171	5	(*)	241	469	18	---	37	287	5	---	5
220	26	41	41	4	68	129	6	---	---	67	---	---	6
220	57	31	---	2	129	50	---	---	---	1	---	---	7
255	166	48	13	18	68	95	13	---	22	114	8	---	8
283	56	69	7	14	192	---	---	---	46	215	17	---	9
514	---	127	488	17	288	107	2	---	---	144	---	---	10
220	24	151	2	22	88	135	1	---	96	104	2	---	11
82	140	58	---	(*)	93	15	---	---	---	136	---	---	12
311	1	31	20	6	96	5	---	---	35	58	---	---	13
205	60	81	12	(*)	220	84	---	---	50	105	---	---	14

POPULATION OF 500,000 TO 500,000

\$273	\$44	\$19	\$72	\$49	\$45	\$49	---	---	---	\$116	\$11	\$7	15
105	15	23	(*)	(*)	54	69	---	---	\$11	123	6	---	16
104	5	39	7	15	61	82	\$1	---	---	35	(*)	---	17
252	21	64	14	15	120	41	5	\$149	99	62	---	---	18
307	77	18	16	2	70	50	---	---	---	105	---	---	19
115	5	17	2	1	29	60	1	---	9	28	---	---	20
164	---	15	11	5	31	59	---	---	79	---	---	---	21
252	34	49	---	1	117	35	---	---	12	44	2	---	22
204	13	53	21	10	78	40	---	---	10	104	1	---	23
156	18	13	15	2	43	19	2	---	6	19	1	---	24
214	44	14	---	21	36	41	1	---	3	42	1	---	25
143	39	17	1	---	40	30	---	---	69	25	---	---	26
151	2	69	9	---	147	---	6	---	65	38	---	---	27
47	3	7	15	4	24	7	101	---	5	---	(*)	---	28

POPULATION OF 100,000 TO 500,000

\$30	\$25	\$9	---	\$9	\$37	\$1	---	---	\$2	---	---	---	29
102	11	16	\$1	---	30	---	---	---	15	---	---	---	30
46	---	12	5	---	28	2	---	\$2	11	---	---	---	31
33	14	9	2	(*)	27	2	---	---	3	---	(*)	---	32
13	12	19	15	---	35	---	---	---	12	---	7	---	33
11	3	9	6	(*)	29	---	\$13	---	---	(*)	4	\$2	34
23	26	15	16	4	25	8	---	---	4	---	1	---	35
59	6	16	3	---	25	---	22	---	15	---	---	---	36
79	20	---	1	---	30	18	---	---	17	32	1	---	37
42	3	6	13	(*)	17	5	1	---	---	---	---	---	38
76	2	7	---	---	18	3	---	---	11	---	---	---	39
26	2	25	4	---	12	2	---	---	---	---	(*)	---	40
108	12	13	9	1	31	5	---	---	13	---	---	---	41
25	8	---	5	---	35	---	23	---	10	---	1	---	42
45	11	31	---	---	34	9	1	---	12	---	4	---	43

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES									
		Elections					Finance				
		Super- vision	Regis- tra- tion	Pri- mary elec- tions	General elec- tions	Spe- cial elec- tions	Super- vision	Ac- count- ing and inter- nal audit- ing	Inde- pen- dent ac- count- ing and audit- ing	Budg- eting	Assess- ment and levy of taxes

GROUP III.—CITIES HAVING A POPULATION

44	Worcester, Mass.		\$18	\$15	\$15			\$29	\$21		\$53
45	Richmond, Va.	(*)	6		9		\$7	42	40		76
46	Fort Worth, Tex.				6			19	3		36
47	Youngstown, Ohio				3		5	8	10	\$4	24
48	Hartford, Conn.	\$3	25		10		(*)	18	1		84
49	Nashville, Tenn.					\$6		42	7		17
50	Jacksonville, Fla.	1				3		31	4	(*)	20
51	Grand Rapids, Mich.		2		11			17	2		27
52	New Haven, Conn.	2	34	4	7		5	18	82		34
53	Long Beach, Calif.				9			52	3	6	53
54	Des Moines, Iowa		2		8	4	3	13	10		5
55	Miami, Fla.				5		2	46	4		54
56	Springfield, Mass.				24			30			64
57	Flint, Mich.				4			16	3		35
58	Salt Lake City, Utah							23	3		25
59	Bridgeport, Conn.		1		28			29	10	3	45
60	Tulsa, Okla.				21			27	3		
61	Norfolk, Va.	(*)	5		5			21	4		45
62	Yonkers, N. Y.			4	21		11	45		2	53
63	Scranton, Pa.							20			1
64	Paterson, N. J.			5	5			11	10		34
65	Albany, N. Y.		31	8	8			31			75
66	Kansas City, Kans.	8		19		22		11	5	(*)	5
67	Chattanooga, Tenn.				(*)			10	3		2
68	Trenton, N. J.				3			26	3		20
69	Spokane, Wash.		4		5			17	2		
70	Fort Wayne, Ind.			3	3		2	9	2		1
71	Camden, N. J.			5	4			26	7		49
72	Erie, Pa.							15	1		26
73	Fall River, Mass.		4		14		16	8	(*)		20
74	Cambridge, Mass.	10		5	18			15		3	31
75	Wilmington, Del.	3						10	4		14
76	Elizabeth, N. J.			9	1			34	5		31
77	Reading, Pa.							6	1		12
78	Knoxville, Tenn.				(*)		7	16	4		12
79	New Bedford, Mass.		9		17			12	4		24
80	Gary, Ind.				17		4	21	4		(*)
81	Tacoma, Wash.				9		7	27	2		
82	Canton, Ohio				19			13	4		15
83	Wichita, Kans.		3		28			5	2		
84	Tampa, Fla.				12			17	4		13
85	Peoria, Ill.	6			24		3	6	1		11
86	South Bend, Ind.				7			13	5		(*)
87	Somerville, Mass.	5	9	3	3			12	(*)		28
88	Duluth, Minn.	2	7	7	9			20	6		31
89	Lowell, Mass.	19	(*)	2	3			13			24
90	Utica, N. Y.			3	21		6	13		6	28
91	Waterbury, Conn.		28		6		13	10	17		27
92	Lynn, Mass.	2			15			9	3		25
93	Evansville, Ind.		2	3	2			14	4		(*)
94	El Paso, Tex.				1			8	2		13
	Honolulu, Hawaii ²		5	12				38	(*)		

* Less than \$500.

² Not included in group or grand totals.

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued													
Finance—Continued					Law				Recording and reporting				
Collection, custody, and disbursement of funds	Li-cens-ing	Pur-chasing and cus-tody of sup-ples	Debt admin-istration	Admin-istra-tion of special funds and invest-ments	Coun-sel and legal advice	Crimi-nal prose-cution	Spe-cial civil coun-sel	Spe-cial crimi-nal prose-cution	Munic-ipal clerk	Re-cord-ing deeds and mort-gages	Gen-eral pub-lic re-ports	All other	City number

OF 100,000 TO 300,000—Continued

\$99	\$10	---	\$5	---	\$16	---	---	---	\$22	---	\$2	---	44
68	22	---	1	---	28	\$10	---	---	6	---	---	---	45
71	---	\$9	6	---	19	---	---	---	4	---	---	---	46
29	---	1	6	(*)	26	5	---	---	---	---	(*)	---	47
101	---	---	6	\$1	34	---	---	---	3	\$39	1	---	48
27	10	9	(*)	(*)	25	---	---	---	5	---	---	---	49
67	3	12	1	---	31	---	---	---	7	---	---	---	50
33	---	5	1	1	11	---	---	---	10	(*)	---	---	51
50	---	---	2	1	16	---	---	---	8	29	(*)	---	52
44	12	19	---	17	45	23	---	---	9	---	1	---	53
18	11	3	1	---	24	2	---	---	3	---	---	---	54
73	15	6	62	---	33	\$12	---	---	6	---	---	---	55
75	4	---	1	(*)	26	---	---	---	21	---	2	---	56
38	1	5	---	---	6	---	---	---	5	---	---	---	57
54	10	12	37	---	18	---	---	---	12	---	---	---	58
47	---	15	---	8	17	---	---	---	10	22	4	---	59
18	5	5	4	---	22	1	2	---	---	---	2	---	60
75	13	8	5	---	18	7	---	---	2	---	1	\$4	61
291	3	11	3	---	67	---	---	---	19	---	---	---	62
80	---	5	24	---	28	---	---	---	6	---	1	---	63
52	3	---	10	---	14	---	3	---	5	---	---	---	64
50	---	4	9	---	26	5	---	---	7	---	---	---	65
11	12	4	1	---	24	---	---	---	15	---	---	(*)	66
15	4	4	1	(*)	11	---	---	---	---	(*)	3	---	67
39	---	8	---	(*)	10	---	3	---	11	---	---	---	68
16	2	8	---	---	13	2	(*)	---	12	---	(*)	---	69
11	---	---	---	---	8	---	---	---	4	---	---	---	70
72	5	5	5	53	17	---	---	---	3	---	(*)	---	71
68	---	---	34	(*)	27	---	2	---	3	---	1	---	72
29	---	---	2	11	8	---	---	---	9	---	(*)	---	73
53	8	9	8	---	21	---	2	---	21	---	2	---	74
34	6	---	1	---	8	2	---	---	5	---	---	---	75
22	---	---	(*)	(*)	18	---	---	---	7	---	---	---	76
54	1	2	35	---	16	---	1	---	4	---	2	1	77
28	---	6	5	---	7	---	3	---	---	---	---	---	78
32	4	---	4	2	7	---	---	---	18	1	(*)	---	79
1	---	---	(*)	---	8	---	1	---	8	---	---	---	80
23	2	8	---	1	11	7	---	---	2	---	---	---	81
19	1	3	5	---	8	2	---	---	---	---	(*)	---	82
6	4	2	5	---	10	---	---	---	4	---	---	---	83
55	5	4	52	(*)	26	---	2	---	2	---	(*)	---	84
53	3	---	1	(*)	8	2	(*)	---	5	---	---	---	85
11	---	---	(*)	---	3	2	---	---	2	---	---	---	86
48	2	---	3	---	7	---	---	---	16	---	4	---	87
15	---	6	4	(*)	21	---	---	---	5	2	1	---	88
42	7	9	4	---	14	---	---	---	11	---	---	---	89
35	---	---	6	---	17	---	---	---	11	---	---	---	90
38	---	7	3	---	20	---	---	---	9	8	---	---	91
41	3	2	2	10	14	---	1	---	10	---	---	---	92
3	2	2	(*)	---	9	---	---	---	3	---	---	---	93
36	4	4	(*)	---	9	---	1	---	4	---	---	---	94
58	---	---	3	---	27	33	---	---	30	---	---	---	---

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL— STAFF AGENCIES—Continued								
		Administrative offices and boards		Planning and zoning		Personnel administration		Research and investigation		
		City engineer and public works	All other	Planning	Zoning	Personnel selection and administration	Pension administration	Research bureaus	Special research projects	Public officers associations
Grand total-----		\$4,856	\$2,798	\$1,041	\$320	\$1,972	\$1,201	\$579	\$455	\$55
Group I-----		2,558	2,460	643	174	1,566	972	533	212	17
Group II-----		848	139	188	59	174	130	27	117	15
Group III-----		1,430	200	209	87	231	100	19	127	24

GROUP I.—CITIES HAVING A

1	New York, N. Y.-----	\$1,028	\$1,466	\$151	-----	\$511	\$350	\$432	-----	-----
2	Chicago, Ill.-----	61	241	51	\$87	361	351	15	\$115	\$6
3	Philadelphia, Pa.-----	218	293	25	19	88	20	-----	3	1
4	Detroit, Mich.-----	108	-----	25	-----	92	1	-----	-----	3
5	Los Angeles, Calif.-----	362	-----	93	-----	206	88	69	-----	4
6	Cleveland, Ohio-----	167	51	18	13	37	4	-----	-----	-----
7	Baltimore, Md.-----	89	-----	29	23	26	25	11	-----	-----
8	St. Louis, Mo.-----	28	88	14	-----	27	8	6	-----	(*)
9	Boston, Mass.-----	33	4	25	5	-----	35	-----	35	-----
10	Pittsburgh, Pa.-----	155	-----	96	2	32	16	-----	45	-----
11	San Francisco, Calif.-----	93	23	4	13	89	39	-----	-----	1
12	Washington, D. C.-----	91	81	41	2	-----	-----	-----	8	-----
13	Milwaukee, Wis.-----	50	28	58	-----	63	30	-----	6	3
14	Buffalo, N. Y.-----	76	185	11	9	35	7	-----	-----	-----

GROUP II.—CITIES HAVING A

15	New Orleans, La.-----	\$80	\$12	\$10	-----	-----	\$9	-----	\$13	-----
16	Minneapolis, Minn.-----	50	7	38	\$1	\$24	43	-----	-----	-----
17	Cincinnati, Ohio-----	192	50	39	1	32	6	\$5	-----	-----
18	Newark, N. J.-----	26	-----	-----	14	-----	9	-----	-----	\$2
19	Kansas City, Mo.-----	36	16	9	-----	15	1	-----	-----	-----
20	Indianapolis, Ind.-----	51	-----	4	4	-----	2	-----	-----	-----
21	Houston, Tex.-----	79	-----	3	6	4	-----	-----	-----	-----
22	Seattle, Wash.-----	86	-----	11	-----	42	12	-----	-----	1
23	Rochester, N. Y.-----	61	25	54	7	20	10	-----	8	1
24	Louisville, Ky.-----	25	-----	6	18	11	1	23	18	3
25	Denver, Colo.-----	77	18	2	7	4	-----	-----	-----	1
26	Portland, Oreg.-----	32	-----	11	-----	13	29	-----	-----	4
27	Jersey City, N. J.-----	19	-----	-----	-----	-----	7	-----	77	3
28	Columbus, Ohio ¹ -----	32	10	(*)	(*)	10	(*)	(*)	-----	-----

GROUP III.—CITIES HAVING A

29	Oakland, Calif.-----	\$54	-----	\$10	-----	\$23	-----	-----	-----	-----
30	Atlanta, Ga.-----	28	-----	5	\$5	-----	(*)	-----	-----	\$2
31	Dallas, Tex.-----	65	-----	6	-----	8	(*)	-----	-----	(*)
32	Memphis, Tenn.-----	10	-----	18	2	6	-----	\$7	-----	1
33	St. Paul, Minn.-----	6	-----	5	-----	21	38	-----	-----	-----
34	Toledo, Ohio-----	9	-----	5	-----	9	(*)	-----	-----	-----
35	Birmingham, Ala.-----	10	-----	(*)	5	9	4	-----	-----	1
36	San Antonio, Tex.-----	10	-----	-----	7	4	-----	-----	-----	-----
37	Providence, R. I.-----	65	\$16	2	6	-----	11	-----	-----	(*)
38	Akron, Ohio-----	18	-----	3	1	10	(*)	-----	-----	(*)
39	Omaha, Nebr.-----	30	-----	-----	-----	-----	(*)	-----	-----	(*)
40	Dayton, Ohio-----	5	-----	4	2	6	1	-----	-----	-----
41	Syracuse, N. Y.-----	57	9	1	-----	8	(*)	5	-----	1
42	Oklahoma City, Okla.-----	8	-----	8	2	2	-----	-----	-----	(*)
43	San Diego, Calif.-----	54	-----	4	4	18	3	-----	\$16	1
44	Worcester, Mass.-----	38	-----	1	2	3	3	-----	15	-----

*Less than \$500.

¹Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL—STAFF AGENCIES—Continued							II.—PUBLIC SAFETY						
General administrative buildings			Community promotion			All other	Total	Police department					
Supervision	Office buildings	All other	Advertising	Expositions	All other			Supervision	Police training	General and criminal records	Identification records	Communication system	Detention and custody of prisoners
\$419	\$22,077	\$1,944	\$883	\$48	\$350	\$200	\$346,168	\$2,923	\$292	\$919	\$860	\$3,753	\$1,572
199	16,057	1,762	486	15	256	116	236,193	1,511	205	598	433	2,365	725
50	3,184	61	92	5	46	18	40,354	521	51	92	130	287	270
171	2,836	121	305	28	49	66	69,621	891	36	230	297	1,101	577

POPULATION OF 500,000 AND OVER

---	\$7,360	\$1,022	---	---	(*)	---	\$92,789	\$213	---	---	---	---	---	1
\$45	1,950	314	---	---	---	---	30,363	44	\$13	\$12	\$12	\$513	\$1	2
29	1,606	59	\$2	\$3	\$5	---	16,620	99	6	3	37	228	20	3
7	491	79	2	---	4	---	17,253	175	---	61	---	533	205	4
9	784	242	306	11	30	---	15,043	236	123	357	245	220	---	5
5	417	28	---	---	1	---	7,620	---	---	---	---	74	29	6
6	376	1	28	1	44	---	7,667	---	---	---	---	---	---	7
4	348	9	28	---	20	---	7,683	52	11	41	37	168	220	8
66	752	---	---	---	7	\$64	9,824	174	3	43	42	151	17	9
9	632	---	---	---	17	2	5,902	32	---	1	10	105	---	10
3	404	9	107	---	83	7	7,145	76	7	62	---	120	122	11
---	213	---	---	---	---	42	6,969	151	35	8	14	64	99	12
14	293	---	11	---	---	---	5,203	101	3	(*)	14	119	---	13
2	429	---	---	1	46	---	5,693	158	2	10	21	71	13	14

POPULATION OF 300,000 TO 500,000

---	\$227	---	\$53	---	\$51	---	\$3,322	\$28	---	\$1	---	\$5	---	15
---	221	---	---	---	---	---	2,853	13	---	---	\$1	3	---	16
\$10	469	\$14	---	---	11	\$8	3,125	---	---	---	---	---	\$24	17
15	490	7	2	---	---	1	5,857	45	\$4	---	77	17	36	18
---	360	---	---	---	---	---	2,305	---	---	---	---	---	43	19
---	91	22	---	---	---	---	3,258	12	2	9	---	31	18	20
---	64	---	8	---	---	---	1,721	17	22	---	27	27	3	21
19	340	---	---	---	---	---	2,920	106	6	---	---	19	24	22
3	222	---	---	---	4	1	2,510	100	4	12	10	57	17	23
---	82	---	---	---	(*)	5	1,632	52	4	27	---	17	---	24
---	153	1	15	\$5	(*)	---	2,114	35	---	---	---	18	4	25
---	106	---	(*)	---	---	---	2,702	60	---	38	3	17	61	26
---	317	16	14	---	---	---	4,619	20	8	5	13	61	32	27
2	41	---	---	---	---	3	1,416	33	---	---	---	16	7	28

POPULATION OF 100,000 TO 300,000

---	\$95	---	\$23	---	\$10	---	\$2,397	\$11	---	\$26	\$17	\$10	\$44	29
---	47	---	---	---	---	\$5	1,787	19	(*)	10	8	40	63	30
---	36	---	---	---	---	---	1,509	18	---	22	16	13	25	31
---	10	---	---	---	---	---	1,245	18	\$1	2	9	22	7	32
---	60	---	---	---	---	5	1,769	37	1	22	25	48	24	33
---	42	---	---	---	---	20	1,766	19	3	12	20	13	24	34
1	27	---	---	---	---	---	1,324	12	(*)	---	6	26	---	35
---	9	---	---	---	---	---	1,003	11	2	2	2	6	---	36
9	463	\$4	---	---	---	---	2,640	83	7	6	(*)	43	1	37
2	59	---	---	---	---	---	924	---	---	---	---	15	4	38
2	34	---	---	---	---	---	1,439	28	2	4	6	10	28	39
3	53	26	---	---	---	---	1,000	10	---	15	---	21	10	40
3	63	---	---	---	---	---	1,584	23	---	---	11	23	25	41
---	36	---	---	\$22	---	---	1,046	10	3	20	21	14	22	42
28	45	---	14	---	10	---	1,138	37	3	---	12	23	51	43
21	56	---	---	---	---	---	1,908	5	---	---	3	112	7	44

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL— STAFF AGENCIES—Continued							
		Administrative offices and boards		Planning and zoning		Personnel administration		Research and investigation	
		City engineer and public works	All other	Planning	Zoning	Personnel selection and administration	Pension administration	Research bureaus	Special research projects

GROUP III.—CITIES HAVING A POPULATION

45	Richmond, Va.	\$41	\$13	\$14	\$4							\$2
46	Fort Worth, Tex.	19				\$1			\$3			(*)
47	Youngstown, Ohio	27			2	2						
48	Hartford, Conn.	17	50	26	1			(*)			39	
49	Nashville, Tenn.	26		4	4						3	
50	Jacksonville, Fla.		39				13					
51	Grand Rapids, Mich.	33		(*)		2						1
52	New Haven, Conn.	25	2	2	(*)	1			2			1
53	Long Beach, Calif.	27		1	(*)	11		(*)				1
54	Des Moines, Iowa	23		3		1		1				(*)
55	Miami, Fla.	9	17		9	20		3				
56	Springfield, Mass.	19		6		4		5			8	(*)
57	Flint, Mich.	24		(*)		5						1
58	Salt Lake City, Utah	19	3		2	2		(*)				2
59	Bridgeport, Conn.	47		3	(*)	8						
60	Tulsa, Okla.	16		2	1	2						
61	Norfolk, Va.	21	15	(*)	15	2			2			2
62	Yonkers, N. Y.	111		8	(*)	6						
63	Scranton, Pa.	23		1	1	1		1				(*)
64	Paterson, N. J.	41		1				(*)				1
65	Albany, N. Y.	33	4	7		4		(*)				
66	Kansas City, Kans.	13		1		2						(*)
67	Chattanooga, Tenn.	2						(*)				1
68	Trenton, N. J.	8						1				1
69	Spokane, Wash.	19		5		2		1				1
70	Fort Wayne, Ind.	16		4				1				
71	Camden, N. J.	4			(*)			1			4	(*)
72	Erie, Pa.	8		2	4	(*)						(*)
73	Fall River, Mass.	4		(*)				2			2	(*)
74	Cambridge, Mass.	8	(*)	1	1			3				(*)
75	Wilmington, Del.			7	2			1				
76	Elizabeth, N. J.	37	5		(*)			(*)				1
77	Reading, Pa.	10		13		(*)			2		2	1
78	Knoxville, Tenn.	13		1		1		1				
79	New Bedford, Mass.	9		(*)	1	(*)		5				
80	Gary, Ind.	12		1				(*)				(*)
81	Tacoma, Wash.	10				6		6				
82	Canton, Ohio	12			(*)	2		(*)				
83	Wichita, Kans.	6		(*)								
84	Tampa, Fla.	6				2		1			15	(*)
85	Peoria, Ill.	10		6	(*)			3				
86	South Bend, Ind.	13		2				(*)				
87	Somerville, Mass.	16	(*)	1	2			3				
88	Duluth, Minn.	23		7		4		21			1	1
89	Lowell, Mass.	25		(*)		1		4				
90	Utica, N. Y.	30	14		1	2		(*)			2	
91	Waterbury, Conn.	19										
92	Lynn, Mass.	21	12	2	(*)	(*)		1				
93	Evansville, Ind.	8		6				(*)				
94	El Paso, Tex.	4				1						(*)
	Honolulu, Hawaii ²	38		6	(*)	(*)					11	

* Less than \$500.

² Not included in group or grand totals.

PART II: GENERAL GOVERNMENT--COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938--Continued

(thousands)

I.--GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL--STAFF AGENCIES--Continued							II.--PUBLIC SAFETY						
General administrative buildings			Community promotion			All other	Total	Police department					City number
Super-vision	Office build-ings	All other	Ad-ver-tis-ing	Ex-po-si-tions	All other			Super-vision	Police train-ing	Gen-eral and crim-inal rec-ords	Iden-tifi-ca-tion rec-ords	Com-muni-ca-tion sys-tem	

OF 100,000 TO 500,000--Continued

---	\$78		\$25				\$1,318	\$14		\$4	\$4	\$22	\$3	45
---	55	\$1	(*)			\$7	922	4						46
\$3	30						738	12		1	7	8		47
23	70	1					1,767	35	\$3	5	7	12		48
---	20						1,030	10		7		19		49
---	23	21	24				1,116	8		12	6	20	15	50
---	29					5	930	5		3	2	17	6	51
---	62					3	1,690	9		1	5	21		52
3	62	1	17		\$6		1,218	19	(*)	9	9	21	7	53
4	43						866	12			2	12	7	54
---	28	45	164	\$5	16		1,033	10	3	12	5	30	10	55
16	54				2	5	1,661	37				2	33	56
---	6						766					1		57
---	30		5		1		648	23	(*)		7	13	1	58
---	40						1,405	8			(*)	2	3	59
---	13						629	14			1	4		60
---	34		(*)				974	24		2	9	17	18	61
---	124						1,725	17			7	44	26	62
2	17						807	7			2	34	2	63
---	20		12				1,310	3			1	2	(*)	64
2	69	3			1		1,450	25		2	5	21	2	65
3	15					3	648	13				13	2	66
---	18	(*)	(*)				707	3			(*)	(*)	4	67
1	29						1,127	15	2		8	37	3	68
---	38						615	6				4		69
---	7						639	2					(*)	70
---	77					(*)	847	4			(*)	8	7	71
---	18						597	6	(*)	(*)	2	6		72
2	28					4	717	9	(*)		(*)	1		73
10	54	9				3	1,105	5				28		74
---	58		(*)			(*)	749	1				8	1	75
---	21		2				1,050	15	1		1	3		76
2	27						478	12				25	5	77
2	12		2		(*)		664	6		2	2	4		78
6	67				(*)	(*)	769	12			2	13	(*)	79
---	21						722	7		2		8	1	80
---	38						763	21				14	18	81
6	12	1					494	20	(*)		3	17	1	82
---	11						551	6	2	11	1	7	8	83
---	11		12		(*)		432	9	1	4	3	7		84
---	24						602	25			12	5	3	85
---	8						569	6	1	5	5	22	1	86
9	26					6	832	8				10	1	87
---	38		5				689	10		5	5	17	12	88
3	30					2	818							89
2	51	9					872	5	(*)	(*)	2	8	(*)	90
2	38						995	13			5	16	23	91
---	20						937	11				10	(*)	92
---	14						675	1				18	1	93
---	4						434	6			9	13		94
---	31				3		1,127					5		

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	II.—PUBLIC SAFETY—Continued								
		Police department—Continued								
		Motor ve- hicle in- spec- tion	Crimi- nal inves- tigation	Uni- formed patrol	Vice and moral con- trol	Crime pre- ven- tion (juve- niles)	Traffic control	Spe- cial de- tail ser- vices	All other	Undis- trib- uted
Grand total		\$295	\$10,863	\$77,621	\$790	\$556	\$15,956	\$345	\$5,486	\$78,761
Group I		49	6,006	50,974	392	415	9,597	104	2,837	69,965
Group II		107	1,911	8,951	46	58	2,036	47	981	6,101
Group III		139	2,946	17,696	552	103	4,323	193	1,668	2,695

GROUP I.—CITIES HAVING A

1	New York, N. Y.		\$1			\$68			\$328	\$58,334
2	Chicago, Ill.	\$18	28	\$16,040			\$1,884		10	1,599
3	Philadelphia, Pa.		861	8,073	\$6	25	1,423		232	699
4	Detroit, Mich.		1,175	7,577			1,011	\$5	312	172
5	Los Angeles, Calif.		1,586	2,007	156	288	2,019	86	187	203
6	Cleveland, Ohio						24		2	4,284
7	Baltimore, Md.									4,552
8	St. Louis, Mo.		689	3,060	9		558		321	
9	Boston, Mass.		309	3,893	30	8	640		505	3
10	Pittsburgh, Pa.		372	1,946	5		269	6	486	25
11	San Francisco, Calif.	3	426	1,774	76		790	7	18	22
12	Washington, D. C.		290	2,410	47	14	341		143	73
13	Milwaukee, Wis.			2,222	20		394		96	
14	Buffalo, N. Y.	28	269	1,971	43	12	245		197	

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$15					\$26	\$10	\$76	\$1,436
16	Minneapolis, Minn.	22	\$88	\$27	\$2		86			1,197
17	Cincinnati, Ohio		88				53	1	110	1,406
18	Newark, N. J.		543	2,552			76		226	
19	Kansas City, Mo.		118				87			1,182
20	Indianapolis, Ind.		172	963	8	\$3	34		1	92
21	Houston, Tex.	2	74				186		72	415
22	Seattle, Wash.	5	138	1,001	13		12		48	
23	Rochester, N. Y.		152	601			191	8	52	7
24	Louisville, Ky.		121	372			210			141
25	Denver, Colo.		140	405			147		48	212
26	Portland, Oreg.	65		723	23		191	6	36	10
27	Jersey City, N. J.		277	1,726		34	691	23	283	
28	Columbus, Ohio ¹			581			46		29	

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	(*)	\$129	\$618	\$9	\$12	\$190		\$1	\$4
30	Atlanta, Ga.		106	513	13		116	\$11		65
31	Dallas, Tex.		115	160	38		197	18	48	
32	Memphis, Tenn.	\$34	63	270	5		74		21	37
33	St. Paul, Minn.		148	398			90			
34	Toledo, Ohio	4	95	582	27	2	100		(*)	
35	Birmingham, Ala.		97	248	15		79	2	88	
36	San Antonio, Tex.	12	90	156	4		83	8	68	
37	Providence, R. I.		100	733			259	6	140	
38	Akron, Ohio						54			440
39	Omaha, Nebr.	22	95	237	5		99	3	54	5
40	Dayton, Ohio		43	260	4		96			21
41	Syracuse, N. Y.	5	117	304		2	117	6	61	
42	Oklahoma City, Okla.		63	222	28	4	148			
43	San Diego, Calif.		46	254	8	30	81	3	37	
44	Worcester, Mass.		11	452	22		145	4	143	47
45	Richmond, Va.		50	282		5	148		7	59

*Less than \$500.

¹Functional payments of county government not included. See explanation p. 8.

BY FUNCTIONS IN DETAIL: 1938--Continued

(thousands)

II.--PUBLIC SAFETY--Continued													
Fire department													
Su-per-vi-sion	Train-ing schools	Communi-cation sys-tem	Fire pre-vention	Hy-drant and water ser-vice	Fire fighting force						All other	Undis-tributed	City number
					Engine service	Truck service	Fire-boat ser-vice	Sal-vage ser-vice	Vol-un-teen ser-vice	Rescue squads			
\$1,908	\$179	\$3,419	\$3,141	\$3,753	\$35,699	\$12,404	\$1,050	\$35	\$182	\$1,061	\$4,570	\$63,127	
517	99	1,909	2,606	1,336	20,048	6,995	785	---	42	652	2,341	40,671	
476	25	446	236	572	3,521	1,611	195	21	7	77	820	8,712	
914	54	1,064	298	1,845	10,131	3,798	70	14	134	152	1,410	13,745	

POPULATION OF 500,000 AND OVER

\$86	---	\$527	\$1,240	\$585	---	---	---	---	---	\$2	---	\$323	\$27,413	1
50	\$17	311	140	---	\$4,732	\$1,864	\$72	---	---	---	\$502	2	678	2
36	5	112	107	---	2,504	987	133	---	---	---	42	248	532	3
27	4	165	49	232	4,215	---	---	---	---	40	---	483	---	4
---	---	75	641	237	---	---	---	---	---	---	---	254	4,515	5
---	---	88	---	---	---	---	---	---	---	---	---	1	2,761	6
---	---	31	1	---	110	---	54	---	---	---	---	---	2,850	7
64	22	58	73	---	1,172	589	---	---	---	---	19	196	---	8
41	3	174	168	---	1,552	1,022	130	---	---	---	102	327	80	9
23	6	90	2	---	---	---	---	---	---	---	---	114	2,017	10
69	18	119	68	128	2,056	772	151	---	---	---	23	---	---	11
36	10	38	55	---	1,249	714	57	---	---	---	50	188	23	12
35	8	73	62	41	1,059	378	141	---	---	---	54	146	---	13
51	5	49	3	113	1,397	669	47	---	---	---	61	58	---	14

POPULATION OF 300,000 TO 500,000

\$12	---	\$41	---	---	---	---	---	---	---	---	---	\$9	\$1,204	15
60	---	37	\$40	---	---	---	---	---	---	---	---	36	1,033	16
---	---	---	---	---	---	---	---	---	---	---	---	5	1,294	17
35	\$4	85	50	---	---	---	\$13	---	---	---	---	124	1,791	18
18	---	34	11	---	---	---	---	---	---	---	---	50	653	19
20	6	25	5	\$408	\$617	\$318	---	---	---	---	\$24	39	380	20
18	---	36	27	---	---	---	---	---	---	---	---	38	667	21
58	---	23	6	48	734	307	105	---	---	---	---	109	---	22
45	5	48	21	---	563	378	---	---	---	\$7	7	80	---	23
28	1	26	6	---	422	126	---	---	---	---	---	4	---	24
58	---	2	18	101	355	280	---	---	---	---	40	---	172	25
55	8	46	40	14	808	202	77	\$21	---	---	5	36	9	26
65	4	29	36	---	---	---	---	---	---	---	---	252	905	27
9	---	16	---	1	---	---	---	---	---	---	---	38	604	28

POPULATION OF 100,000 TO 300,000

\$44	---	\$40	\$20	\$182	\$584	\$186	---	---	---	---	---	\$49	\$130	29
13	---	32	14	2	---	---	---	---	---	---	---	38	653	30
5	\$2	13	---	---	717	---	---	---	---	---	---	11	---	31
16	4	8	6	1	405	135	---	---	---	---	---	21	25	32
51	---	30	18	25	---	---	---	---	---	---	---	40	746	33
41	---	25	8	---	---	---	---	---	---	---	\$35	---	718	34
24	5	25	14	91	14	492	---	---	---	---	---	31	---	35
27	2	10	8	---	278	105	---	---	---	---	---	53	---	36
46	---	43	7	22	---	---	---	---	---	---	---	99	945	37
---	---	8	---	---	---	---	---	---	---	---	---	---	382	38
36	3	25	9	142	294	121	---	---	---	---	18	41	95	39
13	---	14	11	11	396	21	---	---	---	---	---	---	21	40
13	7	45	9	---	460	220	---	---	---	---	---	46	45	41
12	2	6	11	---	379	22	---	---	---	---	---	10	---	42
18	---	19	13	3	361	49	\$10	---	---	---	---	19	---	43
---	---	23	---	---	---	---	---	---	---	---	---	27	819	44
12	---	25	10	---	432	160	---	---	\$15	---	---	7	---	45

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	II.—PUBLIC SAFETY—Continued								
		Police department—Continued								
		Motor ve- hicle in- spec- tion	Crimi- nal inves- tiga- tion	Uni- formed patrol	Vice and moral con- trol	Crime pre- ven- tion (juve- niles)	Traffic control	Spe- cial de- tail ser- vices	All other	Undis- trib- uted
GROUP III.—CITIES HAVING A POPULATION										
46	Fort Worth, Tex.						\$8			\$385
47	Youngstown, Ohio		\$24	\$235			72		\$27	
48	Hartford, Conn.		58	486	\$9		150	\$71	72	12
49	Nashville, Tenn.		64	245			63	(*)	24	20
50	Jacksonville, Fla.	\$4	81	302	11		5			54
51	Grand Rapids, Mich.		25	193	6	\$4	106	2	10	25
52	New Haven, Conn.		38	723			11	6	49	15
53	Long Beach, Calif.		97	179	47	16	139	2	29	15
54	Des Moines, Iowa	37	75	161			10	(*)	23	4
55	Miami, Fla.	7	57	167			168		71	7
56	Springfield, Mass.		56	434	20		119		37	
57	Flint, Mich.						10			382
58	Salt Lake City, Utah	(*)	80	154	6	6	35		26	
59	Bridgeport, Conn.		95	476			10		41	
60	Tulsa, Okla.		1	224			18		13	
61	Norfolk, Va.		43	264	5		51	1	28	
62	Yonkers, N. Y.		54	687			124		44	
63	Scranton, Pa.		24	200			57		34	(*)
64	Paterson, N. J.	7		550	1		64		12	6
65	Albany, N. Y.		62	509	7	5	117	10	17	54
66	Kansas City, Kans.		17	115			36	1	35	
67	Chattanooga, Tenn.		(*)	270			3			
68	Trenton, N. J.		33	323			92		54	
69	Spokane, Wash.		39	164			35			20
70	Fort Wayne, Ind.						17		1	259
71	Camden, N. J.	5	28	352			11		28	1
72	Erie, Pa.			212			33		2	9
73	Fall River, Mass.			319			1		29	
74	Cambridge, Mass.		1	482			5			20
75	Wilmington, Del.			355			4		10	4
76	Elizabeth, N. J.	4	63	291			109		54	
77	Reading, Pa.		16	227			22			
78	Knoxville, Tenn.	1	23	159			59		1	60
79	New Bedford, Mass.		18	278			37	17	31	
80	Gary, Ind.		46	155	6	3	61			71
81	Tacoma, Wash.		41	140	2					26
82	Canton, Ohio		20	173			41		15	(*)
83	Wichita, Kans.		34	88	4	10	18		50	12
84	Tampa, Fla.		29	106	3		10		14	20
85	Peoria, Ill.		27	165			22		13	3
86	South Bend, Ind.		35	99	6	4	52		11	4
87	Somerville, Mass.			339			7		14	1
88	Duluth, Minn.		24	168			54		16	2
89	Lowell, Mass.						3			340
90	Utica, N. Y.		36	244	17		31	7	17	3
91	Waterbury, Conn.		27	263	9		42		13	
92	Lynn, Mass.		26	249	13		31	15	28	
93	Evansville, Ind.		25				55		18	183
94	El Paso, Tex.		34	62			37		11	2
	Honolulu, Hawaii ²		24				41			621

* Less than \$500.

² Not included in group or grand totals.

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	II.—PUBLIC SAFETY—Continued								
		Protective inspection								
		Super- vision	Build- ing inspec- tion	Plumb- ing inspec- tion	Elec- trical inspec- tion	Gas in- spec- tion	Boiler in- spec- tion	El- eva- tor in- spec- tion	Weights and mea- sures	All other
Grand total-----		\$1,510	\$5,103	\$1,271	\$1,631	\$90	\$289	\$473	\$1,101	\$632
Group I-----		1,299	2,044	663	1,002	50	228	406	630	514
Group II-----		71	401	234	206	20	31	36	171	66
Group III-----		140	658	374	422	20	30	31	299	52

GROUP I.—CITIES HAVING A

1	New York, N. Y.-----	\$855	\$701	\$140	\$24	---	\$25	\$179	---	\$11
2	Chicago, Ill.-----	80	308	127	402	\$31	78	70	\$96	287
3	Philadelphia, Pa.-----	---	99	27	21	---	22	35	185	---
4	Detroit, Mich.-----	46	122	57	75	---	25	26	47	67
5	Los Angeles, Calif.-----	58	259	126	150	---	21	13	47	27
6	Cleveland, Ohio-----	23	33	13	20	---	---	18	24	7
7	Baltimore, Md.-----	45	68	3	24	---	4	9	18	47
8	St. Louis, Mo.-----	42	53	18	44	---	21	21	30	---
9	Boston, Mass.-----	72	55	25	92	16	---	28	45	---
10	Pittsburgh, Pa.-----	36	63	34	16	---	5	4	32	23
11	San Francisco, Calif.-----	6	57	---	44	---	3	---	22	21
12	Washington, D. C.-----	---	127	45	57	3	7	---	37	4
13	Milwaukee, Wis.-----	36	44	25	34	---	10	5	22	---
14	Buffalo, N. Y.-----	---	56	22	---	---	8	---	26	21

GROUP II.—CITIES HAVING A

15	New Orleans, La.-----	---	\$12	\$27	\$29	---	\$8	---	---	\$8
16	Minneapolis, Minn.-----	\$10	40	38	11	\$11	---	\$13	\$10	20
17	Cincinnati, Ohio-----	15	75	10	---	---	---	5	9	4
18	Newark, N. J.-----	---	77	27	50	---	---	---	26	---
19	Kansas City, Mo.-----	---	18	12	11	7	8	5	8	---
20	Indianapolis, Ind.-----	9	11	4	7	---	2	2	8	2
21	Houston, Tex.-----	---	14	14	13	---	3	---	11	---
22	Seattle, Wash.-----	---	28	12	15	---	4	---	20	---
23	Rochester, N. Y.-----	16	13	12	2	2	---	4	27	2
24	Louisville, Ky.-----	9	7	5	13	---	1	2	6	---
25	Denver, Colo.-----	5	26	7	14	---	5	4	3	---
26	Portland, Oreg.-----	---	30	18	33	---	---	---	6	(*)
27	Jersey City, N. J.-----	---	40	45	---	---	---	---	30	30
28	Columbus, Ohio ¹ -----	7	9	5	7	---	---	---	6	---

GROUP III.—CITIES HAVING A

29	Oakland, Calif.-----	\$13	\$27	\$24	\$18	---	---	---	---	---
30	Atlanta, Ga.-----	---	15	13	22	---	---	---	\$2	---
31	Dallas, Tex.-----	5	13	13	10	---	---	---	8	---
32	Memphis, Tenn.-----	3	14	6	7	---	\$2	\$2	5	---
33	St. Paul, Minn.-----	---	18	9	6	---	---	3	---	\$1
34	Toledo, Ohio-----	4	13	7	5	---	---	---	4	2
35	Birmingham, Ala.-----	---	14	12	13	\$2	---	---	8	---
36	San Antonio, Tex.-----	---	9	7	13	4	---	---	8	---
37	Providence, R. I.-----	---	52	18	7	---	---	---	7	---
38	Akron, Ohio-----	---	11	4	5	---	---	---	---	1
39	Omaha, Nebr.-----	7	6	7	8	---	5	2	3	2
40	Dayton, Ohio-----	---	13	11	---	---	---	---	11	---
41	Syracuse, N. Y.-----	8	4	7	9	---	---	---	4	5
42	Oklahoma City, Okla.-----	7	4	8	6	2	2	2	4	5
43	San Diego, Calif.-----	8	14	11	14	---	4	(*)	---	---
44	Worcester, Mass.-----	---	12	6	11	3	---	6	26	---

* Less than \$500.

¹ Functional payments of county government not included. See explanation p. 8.

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

II.—PUBLIC SAFETY—Continued								III.—HIGHWAYS				City number	
Other protection								Total	Super- vision	Roadways			
Mili- tia and armo- ries	Exami- nation of en- gineers and plumb- ers	Scales	Pro- tec- tion to ani- mals	Morgue	In- ves- tiga- tion of causes of death	Flood con- trol	All other			Paved streets	Un- paved streets		Al- leys
\$1,311	\$127	\$32	\$63	\$251	\$987	\$1,020	\$1,941	\$111,979	\$3,437	\$31,115	\$7,171	\$107	
1,204 40 66	109 7 12	8 2 22	433 184 247	194 57 -----	860 118 9	435 362 223	1,739 62 140	68,723 17,217 26,038	2,590 226 621	17,941 5,219 7,956	3,221 1,500 2,450	4 18 85	

POPULATION OF 500,000 AND OVER

\$1,042	-----	-----	-----	\$55	\$169	-----	\$467	\$23,095	\$1,026	\$3,628	-----	-----	1
-----	\$63	-----	\$56	18	185	-----	58	10,245	280	3,680	-----	-----	2
33	-----	-----	10	11	70	-----	94	2,468	270	714	-----	-----	3
-----	-----	\$2	84	28	73	-----	163	5,374	410	1,922	-----	-----	4
24	23	-----	137	-----	69	\$416	237	4,631	42	575	1,191	\$2	5
-----	-----	-----	59	14	10	-----	136	3,276	-----	403	66	-----	6
-----	-----	-----	20	11	17	-----	3	3,279	-----	1,739	93	-----	7
27	1	1	10	13	38	-----	5	1,746	11	667	-----	-----	8
16	-----	-----	5	-----	45	-----	6	3,589	22	1,245	-----	-----	9
14	2	2	20	8	104	10	22	2,961	8	1,458	-----	-----	10
4	4	-----	17	13	51	-----	-----	1,251	30	432	-----	-----	11
47	1	-----	11	8	8	-----	507	1,967	258	313	600	2	12
(*)	4	2	8	4	21	9	-----	2,432	181	464	30	-----	13
-----	11	-----	17	12	-----	-----	27	2,411	72	699	-----	-----	14

POPULATION OF 300,000 TO 500,000

(*)	(*)	-----	\$10	-----	\$20	\$340	\$3	\$1,191	-----	-----	-----	-----	15
-----	(*)	-----	12	\$5	13	-----	-----	1,677	-----	\$298	\$435	-----	16
\$2	(*)	-----	28	2	14	(*)	2	1,784	-----	1,158	-----	-----	17
-----	-----	-----	8	6	-----	-----	7	1,051	\$3	583	25	-----	18
-----	\$2	\$2	2	-----	20	-----	16	1,381	12	-----	-----	-----	19
-----	(*)	-----	8	-----	9	-----	11	894	14	256	83	-----	20
2	-----	-----	20	-----	-----	12	-----	984	19	295	352	-----	21
-----	-----	-----	31	20	12	-----	16	1,898	70	150	(*)	-----	22
-----	3	-----	19	14	9	-----	3	1,732	32	510	-----	-----	23
14	-----	-----	10	-----	8	-----	1	768	35	385	17	\$5	24
-----	(*)	-----	1	7	(*)	9	-----	1,050	10	431	181	-----	25
18	(*)	-----	27	3	11	-----	3	1,014	9	137	328	-----	26
4	-----	-----	8	-----	2	-----	-----	1,086	16	619	65	-----	27
-----	1	-----	-----	-----	-----	-----	(*)	707	6	395	12	13	28

POPULATION OF 100,000 TO 300,000

\$1	-----	\$1	\$9	-----	-----	-----	-----	\$606	\$75	\$159	\$23	-----	29
2	-----	2	-----	-----	-----	-----	\$8	506	30	132	91	-----	30
-----	\$1	1	11	-----	-----	-----	38	319	-----	69	97	-----	31
-----	-----	-----	-----	-----	-----	-----	2	503	18	173	84	\$36	32
11	-----	8	-----	-----	-----	-----	11	511	7	14	123	-----	33
-----	-----	-----	-----	-----	-----	(*)	(*)	945	-----	403	49	14	34
-----	-----	10	-----	-----	-----	-----	-----	253	4	44	91	-----	35
-----	-----	8	-----	-----	27	-----	-----	347	39	-----	-----	-----	36
-----	4	10	-----	-----	-----	-----	1	1,679	2	766	372	-----	37
-----	1	15	-----	-----	-----	-----	1	852	-----	(*)	-----	-----	38
-----	-----	-----	-----	-----	-----	-----	-----	386	11	84	-----	-----	39
-----	(*)	-----	-----	-----	-----	-----	-----	632	5	499	-----	-----	40
-----	(*)	-----	9	-----	-----	-----	-----	741	-----	292	84	-----	41
-----	1	-----	7	-----	-----	-----	-----	275	-----	134	56	-----	42
-----	-----	9	-----	-----	-----	3	-----	362	15	70	84	1	43
3	-----	1	1	-----	-----	2	-----	1,077	27	664	-----	-----	44

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	II.—PUBLIC SAFETY—Continued								
		Protective inspection								
		Super- vision	Build- ing inspec- tion	Plumb- ing inspec- tion	Elec- trical inspec- tion	Gas in- spec- tion	Boiler in- spec- tion	El- eva- tor in- spec- tion	Weights and mea- sures	All other
45	Richmond, Va.		\$21	\$5	\$12				\$15	
46	Fort Worth, Tex.		7	9	8				3	
47	Youngstown, Ohio		6	3	3				5	
48	Hartford, Conn.	\$11	16	9	9				7	
49	Nashville, Tenn.		10	11	5		\$3	\$3	5	\$2
50	Jacksonville, Fla.	8	33		17				4	
51	Grand Rapids, Mich.		6	3	16				4	
52	New Haven, Conn.	4	7	3	5				14	
53	Long Beach, Calif.		30	7	11					2
54	Des Moines, Iowa	2	11	6	10					
55	Miami, Fla.		31	16	16				4	
56	Springfield, Mass.		36		1	\$3		3	15	
57	Flint, Mich.	3	7	5	7	1			2	
58	Salt Lake City, Utah	9	2	6	7				6	
59	Bridgeport, Conn.		5	3	3				6	2
60	Tulsa, Okla.		4	5	5		3			
61	Norfolk, Va.		9	6	4	(*)			2	
62	Yonkers, N. Y.	22	9	11	2		2		3	16
63	Scranton, Pa.		4	4			1	1	2	
64	Paterson, N. J.		16	5	11				3	
65	Albany, N. Y.		14	4					4	
66	Kansas City, Kans.		3	3	3				4	
67	Chattanooga, Tenn.			3					4	
68	Trenton, N. J.	5	7	3					5	
69	Spokane, Wash.		7	3	7		3		4	1
70	Fort Wayne, Ind.		6	2	2				3	
71	Camden, N. J.		8	5	2				4	
72	Erie, Pa.		5	5					2	
73	Fall River, Mass.		2	2	5			2	5	
74	Cambridge, Mass.		5	2	10	3		3	10	3
75	Wilmington, Del.		12	3		1				(*)
76	Elizabeth, N. J.		7	5	9				4	2
77	Reading, Pa.		5	5					2	
78	Knoxville, Tenn.		3	2	2		1			
79	New Bedford, Mass.		4	4	10			2	8	
80	Gary, Ind.		6	4	4				6	(*)
81	Tacoma, Wash.		5	2			3		2	
82	Canton, Ohio		2	2	2				2	(*)
83	Wichita, Kans.	3	5	3	3					3
84	Tampa, Fla.		3	3	3	1	2		1	
85	Peoria, Ill.	4	2	5	5		1	1	(*)	1
86	South Bend, Ind.	3	3	5	4				2	1
87	Somerville, Mass.		2	1	18	1			7	
88	Duluth, Minn.		10	2	2			2		2
89	Lowell, Mass.				5				8	
90	Utica, N. Y.		5	4					4	
91	Waterbury, Conn.		5	3	4				3	2
92	Lynn, Mass.		6	3	8				9	
93	Evansville, Ind.		6	5	5				2	
94	El Paso, Tex.		2	2	2				1	
	Honolulu, Hawaii ²		31	(*)						

*Less than \$500.

²Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

II.—PUBLIC SAFETY—Continued							III.—HIGHWAYS				City number	
Other protection							Total	Super- vision	Roadways			
Mili- tia and armo- ries	Exami- nation of en- gineers and plumb- ers	Scales	Pro- tec- tion to ani- mals	Morgue	In- ves- tiga- tion of causes of death	Flood con- trol			All other	Paved streets		Un- paved streets

OF 100,000 TO 300,000—Continued

	\$10	(*)		\$6		\$6	(*)	\$1	\$347		\$23	\$93	\$13	45
	1								243	\$16	43	64		46
			\$2						361		122	135		47
			3				\$21	(*)	506	35	106	74		48
		(*)	1	5					167	16	80	16	10	49
	3			5					453	11	261			50
								1	194	12	44			51
		\$1		2					445	8	87	7		52
				6					394	16	(*)	3	8	53
		(*)		7				(*)	415	7	122	55		54
		1						12	460		115	32		55
	2						(*)	1	645		90			56
		(*)		5				1	468		126	40		57
									456		222	95		58
		(*)		3					779		80	69		59
		(*)		3				1	244		143	19		60
	4	(*)		10		3	(*)	14	148	7	45	11		61
		1	3	5				9	511		218			62
		(*)		2				2	267	4	49	17		63
		(*)		3					156		24	3		64
		1		6				22	452	4	99			65
	7			3				42	207	9	76			66
		(*)		2			(*)	1	224	7	73	16		67
				4					363	8	195			68
		(*)		9					296	14	80	57		69
			1	2				10	115	8	89			70
			4	4					205	3	58	7		71
	(*)			(*)				3	264	16	97	6		72
	(*)			(*)					322	9	173	20		73
	3			2					578	16				74
				3					147	10	27	2		75
		1		3					269		163	6		76
									239					77
			3	3				1	144		11	27		78
	4		(*)						323	17	16	9		79
				4				4	154		53			80
			1	2					232	9	72	105		81
				2					348	5	154	65		82
		(*)		2				(*)	122	3	15	14		83
				2					276	7	67	17		84
		1		1					228	7	25	51		85
				1					273		17	7		86
	1			3				7	301	7	127			87
	4								295	2	35	53		88
	2		1	1				85	547		381			89
				1					397	26	174			90
				2					393	54	51	62		91
	2			2				(*)	290	7	52			92
				3				(*)	228	7	67			93
				2					74	2	6	21		94
				5	2			47	1,193		105	12		

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	III.—HIGHWAYS—Continued								
		Roadways—Continued				Street lighting	Bridges, viaducts, and grade separations	Tunnels	Waterways	All other
		Sidewalks and crosswalks	Culverts	Snow and ice removal	Undistributed					
	Grand total-----	\$1,047	\$57	\$6,299	\$19,010	\$34,784	\$7,705	\$267	\$268	\$711
	Group I-----	506	16	4,477	13,168	20,499	5,768	266	14	253
	Group II-----	213	6	554	2,955	5,167	617	1	233	289
	Group III-----	528	36	1,268	2,887	9,098	1,120	---	20	169

GROUP I.—CITIES HAVING A

1	New York, N. Y.	---	---	\$5,158	\$7,261	\$6,578	\$1,445	---	---	---
2	Chicago, Ill.	---	---	141	915	3,228	1,977	---	---	---
3	Philadelphia, Pa.	\$5	---	1	1,156	174	148	---	---	---
4	Detroit, Mich.	3	\$16	145	90	1,345	134	---	\$1	\$90
5	Los Angeles, Calif.	5	---	2	982	1,705	59	\$7	---	60
6	Cleveland, Ohio	---	---	49	1,854	687	223	---	(*)	14
7	Baltimore, Md.	68	---	---	---	1,325	25	---	---	27
8	St. Louis, Mo.	5	---	9	---	853	189	---	---	11
9	Boston, Mass.	174	---	479	54	950	465	219	---	3
10	Pittsburgh, Pa.	25	---	---	280	776	353	40	6	14
11	San Francisco, Calif.	20	---	---	3	694	70	---	---	---
12	Washington, D. C.	49	---	4	2	704	55	---	---	1
13	Milwaukee, Wis.	110	---	25	581	594	432	---	---	14
14	Buffalo, N. Y.	42	---	465	30	885	193	---	8	19

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$5	---	---	\$675	\$526	\$185	---	---	---
16	Minneapolis, Minn.	80	---	\$215	68	413	64	---	(*)	\$104
17	Cincinnati, Ohio	16	---	---	---	586	17	---	---	7
18	Newark, N. J.	6	---	21	---	361	49	---	---	3
19	Kansas City, Mo.	---	---	3	795	567	4	---	---	---
20	Indianapolis, Ind.	14	---	---	182	325	21	---	---	---
21	Houston, Tex.	2	---	---	56	147	61	---	---	52
22	Seattle, Wash.	52	---	(*)	881	375	119	---	\$231	20
23	Rochester, N. Y.	25	---	276	---	847	33	---	2	8
24	Louisville, Ky.	3	---	1	---	319	2	---	---	---
25	Denver, Colo.	---	---	22	---	313	(*)	---	---	93
26	Portland, Oreg.	10	---	2	41	289	196	\$1	---	1
27	Jersey City, N. J.	---	\$6	15	---	320	44	---	---	---
28	Columbus, Ohio ¹	---	---	1	258	---	23	---	---	(*)

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	\$1	---	---	\$116	\$225	\$6	---	---	(*)
30	Atlanta, Ga.	---	---	---	---	228	24	---	---	\$2
31	Dallas, Tex.	---	---	---	---	153	---	---	---	---
32	Memphis, Tenn.	11	---	---	2	175	---	---	---	1
33	St. Paul, Minn.	5	---	\$60	21	235	44	---	---	3
34	Toledo, Ohio	15	---	13	---	326	125	---	---	---
35	Birmingham, Ala.	1	---	---	(*)	104	9	---	---	---
36	San Antonio, Tex.	---	---	---	220	88	---	---	---	---
37	Providence, R. I.	26	---	83	119	261	42	---	\$6	2
38	Akron, Ohio	---	---	---	637	210	4	---	---	(*)
39	Omaha, Nebr.	2	---	8	2	279	---	---	---	---
40	Dayton, Ohio	---	---	---	---	128	(*)	---	---	---
41	Syracuse, N. Y.	---	---	40	---	310	5	---	---	10
42	Oklahoma City, Okla.	---	\$3	---	---	81	2	---	---	---
43	San Diego, Calif.	13	10	---	---	172	8	---	---	11
44	Worcester, Mass.	(*)	2	110	---	265	10	---	---	---
45	Richmond, Va.	17	---	2	68	93	34	---	3	---

*Less than \$500.

¹Functional payments of county government not included. See explanation p. 8.

BY FUNCTIONS IN DETAIL: 1938—Continued

thousands)

IV.—SANITATION AND WASTE REMOVAL												City number
Total	Super- vision	Sewers and sewage disposal		Street sanitation		Waste collection			Waste disposal			
		Sewer system	Sewage treat- ment and dis- posal	Street clean- ing	All other	Garbage	Ashes	Other waste	Gar- bage	Ashes	Other waste	
\$106,645	\$849	\$14,085	\$5,576	\$35,723	\$317	\$18,542	\$4,214	\$15,364	\$4,125	\$402	\$4,671	
74,261	666	8,290	3,207	27,821	108	9,092	1,663	14,557	2,448	209	4,447	
12,522	40	2,125	701	3,403	26	3,868	774	399	627	38	106	
19,861	143	3,670	1,668	4,499	184	5,582	1,777	409	1,050	155	118	

POPULATION OF 500,000 AND OVER

\$34,446	\$543	\$2,634	\$172	\$15,832	-----	-----	-----	\$10,832	-----	-----	\$3,755	1
10,150	-----	1,449	1,418	2,734	-----	\$3,443	-----	\$907	-----	-----	-----	2
3,548	55	180	-----	1,328	-----	187	-----	1,478	224	-----	91	3
5,158	-----	698	-----	3,013	-----	1,060	-----	-----	306	-----	-----	4
2,446	-----	379	78	999	-----	547	-----	221	10	-----	83	5
1,890	3	139	387	156	-----	585	-----	437	146	-----	30	6
2,655	21	561	40	571	-----	196	\$234	342	412	\$154	-----	7
909	-----	252	-----	319	-----	232	-----	-----	25	-----	-----	8
2,808	-----	672	-----	618	\$19	141	-----	967	40	-----	322	9
2,404	11	139	-----	431	-----	1,614	-----	-----	-----	-----	-----	10
923	17	340	20	599	-----	-----	-----	-----	-----	-----	-----	11
1,924	-----	427	112	465	-----	266	105	280	66	12	165	12
3,001	16	287	938	411	89	272	777	-----	146	-----	1	13
1,999	-----	134	43	415	-----	549	548	-----	165	43	-----	14

POPULATION OF 300,000 TO 500,000

\$1,422	-----	\$586	-----	\$502	-----	\$505	-----	-----	\$25	-----	-----	15
765	-----	94	\$88	210	-----	278	-----	-----	88	-----	-----	16
993	-----	137	-----	217	-----	345	\$149	-----	101	-----	-----	17
2,221	\$2	563	-----	595	\$5	850	-----	\$4	-----	-----	-----	18
832	-----	2	-----	436	-----	349	-----	11	-----	-----	\$16	19
761	3	102	189	152	-----	71	-----	142	94	-----	-----	20
578	-----	99	139	92	-----	186	-----	-----	61	-----	-----	21
543	-----	114	-----	43	-----	566	-----	-----	-----	-----	-----	22
1,517	7	100	70	255	15	116	535	140	145	\$38	83	23
612	4	154	-----	97	6	212	91	8	18	-----	-----	24
482	8	44	78	316	-----	14	-----	(*)	-----	-----	-----	25
315	16	17	2	207	-----	-----	-----	8	46	-----	8	26
954	-----	56	-----	373	-----	487	-----	-----	-----	-----	-----	27
527	-----	57	135	109	-----	90	-----	-----	47	-----	-----	28

POPULATION OF 100,000 TO 300,000

\$252	-----	\$37	-----	\$160	-----	-----	-----	-----	\$18	-----	-----	29
564	\$10	104	\$49	128	-----	\$188	-----	-----	84	-----	-----	30
414	-----	59	46	77	-----	225	-----	-----	-----	-----	-----	31
395	12	110	-----	55	-----	143	-----	-----	62	-----	-----	32
336	47	59	-----	112	\$48	56	-----	-----	-----	-----	\$10	33
494	-----	25	109	157	29	122	-----	-----	52	-----	-----	34
295	-----	14	4	80	2	156	-----	-----	40	-----	-----	35
398	4	43	78	88	-----	151	-----	-----	35	-----	-----	36
818	-----	227	132	123	(*)	270	-----	-----	-----	-----	-----	37
376	-----	46	105	125	-----	100	-----	-----	-----	-----	-----	38
209	-----	37	-----	95	-----	75	-----	-----	-----	-----	-----	39
449	6	131	120	48	-----	84	\$58	-----	1	-----	-----	40
744	-----	63	64	225	-----	59	141	-----	128	\$46	-----	41
292	-----	29	73	71	-----	-----	-----	-----	114	-----	-----	42
256	-----	40	-----	56	14	48	-----	\$87	-----	-----	1	43
324	-----	116	-----	66	-----	101	-----	-----	-----	8	24	44
409	-----	54	-----	73	-----	41	167	-----	6	17	-----	45

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	III.—HIGHWAYS—Continued								
		Roadways—Continued				Street lighting	Bridges, viaducts, and grade separations	Tunnels	Waterways	All other
		Sidewalks and crosswalks	Culverts	Snow and ice removal	Undistributed					
46	Fort Worth, Tex.		\$14		\$7	\$79				
47	Youngstown, Ohio					122	\$2			
48	Hartford, Conn.	\$7		\$71	4	205	4			(*)
49	Nashville, Tenn.	7				59	1			
50	Jacksonville, Fla.	2			26	150				\$3
51	Grand Rapids, Mich.	2		43	6	71	15			1
52	New Haven, Conn.	9		52		156	125			(*)
53	Long Beach, Calif.	16			189	155	3			3
54	Des Moines, Iowa	21		25	12	144	30		(*)	(*)
55	Miami, Fla.					234	78			
56	Springfield, Mass.	13		193	71	256	9			13
57	Flint, Mich.	9	3	5		284	1			
58	Salt Lake City, Utah	3		5		132				
59	Bridgeport, Conn.	11		7	335	125	126			25
60	Tulsa, Okla.				10	71				
61	Norfolk, Va.	9		(*)	1	50	20		\$3	2
62	Yonkers, N. Y.			76		218				
63	Scranton, Pa.	3		(*)	7	95	119			(*)
64	Paterson, N. J.			7	8	104				12
65	Albany, N. Y.	2		41	44	251				10
66	Kansas City, Kans.				42	80				
67	Chattanooga, Tenn.	2			11	80	32			
68	Trenton, N. J.	2		8		150				
69	Spokane, Wash.	1		12	31	94	8			
70	Fort Wayne, Ind.						18			
71	Camden, N. J.				20	117				
72	Erie, Pa.			10	2	120	6		7	(*)
73	Fall River, Mass.			3		116	(*)			
74	Cambridge, Mass.			61	264	138	69			31
75	Wilmington, Del.			(*)	10	95				4
76	Elizabeth, N. J.				1	100	(*)			
77	Reading, Pa.	3			147	89				
78	Knoxville, Tenn.	1			8	88	9			1
79	New Bedford, Mass.	60		21	98	100	(*)			3
80	Gary, Ind.				30	72				
81	Tacoma, Wash.						31			15
82	Canton, Ohio			1	13	111				(*)
83	Wichita, Kans.	3	2	4	22	58	2			(*)
84	Tampa, Fla.	4				150	31			1
85	Peoria, Ill.				25	98	18			4
86	South Bend, Ind.				160	88				
87	Somerville, Mass.	18		46	15	84	2			3
88	Duluth, Minn.	11	2	83	4	80	24		1	1
89	Lowell, Mass.			33	1	111	21			(*)
90	Utica, N. Y.			26		169	2			
91	Waterbury, Conn.	19		89		110	4			3
92	Lynn, Mass.	2		30	17	182	(*)		(*)	
93	Evansville, Ind.				70	84				
94	El Paso, Tex.					45	(*)			
	Honolulu, Hawaii ²	4	4		951	110	5			(*)

* Less than \$500.

² Not included in group or grand totals.

BY FUNCTIONS IN DETAIL: 1938—Continued

thousands)

IV.—SANITATION AND WASTE REMOVAL												City number
Total	Super- vision	Sewers and sewage disposal		Street sanitation		Waste collection			Waste disposal			
		Sewer system	Sewage treat- ment and dis- posal	Street clean- ing	All other	Garbage	Ashes	Other waste	Gar- bage	Ashes	Other waste	

OF 100,000 TO 300,000—Continued

\$246	-----	\$16	\$42	\$56	-----	\$122	-----	\$7	-----	-----	-----	46
158	-----	13	-----	26	-----	72	-----	-----	\$44	-----	-----	47
503	-----	33	58	126	-----	21	\$212	-----	-----	\$12	-----	48
190	-----	6	-----	35	\$1	124	-----	-----	10	-----	-----	49
408	\$11	143	-----	89	-----	126	-----	-----	36	-----	-----	50
208	4	28	64	40	-----	57	-----	(*)	1	-----	-----	51
245	-----	35	25	96	-----	61	-----	-----	-----	1	-----	52
427	-----	62	52	71	13	65	4	134	-----	-----	-----	53
225	3	58	10	71	-----	64	-----	-----	-----	-----	-----	54
297	-----	29	21	18	-----	38	-----	130	19	-----	-----	55
570	-----	35	-----	102	-----	76	340	-----	-----	-----	-----	56
197	-----	9	55	28	-----	71	9	-----	4	19	-----	57
92	-----	20	-----	21	-----	41	-----	-----	-----	-----	-----	58
439	8	195	45	44	-----	113	-----	-----	-----	32	-----	59
80	-----	18	13	6	-----	40	-----	-----	-----	-----	(*)	60
269	-----	27	39	66	-----	62	16	47	8	-----	-----	61
1,393	-----	482	-----	145	-----	641	-----	-----	64	-----	-----	62
261	-----	35	-----	50	8	51	95	-----	19	-----	-----	63
382	-----	175	-----	34	-----	123	-----	-----	48	-----	-----	64
591	15	50	72	285	-----	38	30	-----	-----	45	-----	65
47	-----	7	-----	13	-----	27	-----	-----	-----	-----	-----	66
142	-----	62	-----	21	-----	51	-----	-----	6	-----	-----	67
279	-----	44	40	62	-----	123	-----	-----	-----	-----	-----	68
281	-----	95	-----	57	45	74	-----	-----	6	-----	-----	69
176	-----	48	-----	56	-----	71	-----	-----	-----	-----	-----	70
198	-----	17	24	43	-----	-----	101	-----	7	-----	-----	71
219	-----	71	25	67	-----	65	-----	-----	25	-----	-----	72
80	3	-----	-----	17	-----	8	50	-----	-----	-----	-----	73
387	-----	104	-----	75	-----	71	131	-----	-----	-----	-----	74
287	11	24	3	59	1	95	60	-----	32	-----	-----	75
226	-----	45	-----	121	-----	60	-----	-----	-----	-----	-----	76
191	-----	21	45	46	4	26	-----	-----	39	-----	-----	77
117	-----	16	-----	36	2	49	-----	-----	13	-----	-----	78
218	-----	17	30	36	-----	72	36	-----	23	-----	-----	79
297	-----	95	-----	104	-----	85	-----	-----	6	-----	-----	80
246	-----	39	-----	62	-----	138	-----	-----	7	-----	-----	81
104	-----	21	23	9	-----	33	-----	-----	15	-----	-----	82
125	-----	26	24	36	-----	36	-----	-----	-----	-----	-----	83
199	6	10	16	14	-----	141	-----	-----	5	-----	-----	84
246	3	21	69	33	-----	118	-----	-----	-----	-----	-----	85
90	-----	17	-----	46	-----	25	-----	-----	-----	(*)	-----	86
340	-----	78	-----	29	-----	57	168	-----	-----	7	-----	87
116	-----	47	4	31	19	-----	-----	-----	-----	-----	15	88
161	-----	19	-----	14	-----	120	-----	-----	-----	-----	2	89
218	-----	9	-----	60	-----	62	55	-----	16	16	-----	90
190	-----	29	-----	104	-----	48	-----	-----	-----	-----	-----	91
250	-----	30	50	14	-----	36	107	-----	-----	4	-----	92
100	-----	23	12	33	-----	20	-----	-----	11	-----	-----	93
125	-----	12	25	33	-----	50	-----	-----	2	-----	-----	94
426	-----	119	-----	82	-----	-----	-----	-----	224	-----	-----	-----

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	IV.—SANITATION AND WASTE REMOVAL— Continued			V.—CONSERVATION OF HEALTH						
		Com- fort sta- tions	Smoke regu- la- tions	All other	Total	Super- vision	Vital sta- tis- tics	Regulation and inspection			
								Milk and dairy prod- ucts	Other food and drugs	Sani- tary in- spec- tion	All other
Grand total-----		\$52	\$283	\$1,941	\$30,311	\$2,704	\$839	\$1,844	\$2,226	\$2,191	\$135
Group I-----		237	194	1,323	18,821	1,567	548	1,117	1,251	1,224	95
Group II-----		97	55	262	4,385	408	121	194	413	412	19
Group III-----		218	34	356	7,106	729	170	533	582	555	21

GROUP I.—CITIES HAVING A

1	New York, N. Y.	---	---	\$678	\$5,553	\$657	\$212	\$222	\$395	\$332	---
2	Chicago, Ill.	\$11	\$62	96	2,182	322	55	223	110	56	\$42
3	Philadelphia, Pa.	5	---	---	1,134	58	11	60	37	103	---
4	Detroit, Mich.	37	13	30	1,905	155	37	88	134	139	---
5	Los Angeles, Calif.	3	---	128	1,839	95	31	49	93	179	---
6	Cleveland, Ohio	---	6	---	926	41	11	70	37	---	---
7	Baltimore, Md.	24	8	91	604	22	24	33	62	8	50
8	St. Louis, Mo.	6	14	60	756	13	14	142	62	40	---
9	Boston, Mass.	13	17	---	1,101	32	74	55	61	125	---
10	Pittsburgh, Pa.	101	14	94	530	18	10	11	61	---	---
11	San Francisco, Calif.	---	---	8	667	60	17	55	51	68	---
12	Washington, D. C.	14	14	8	669	55	14	41	35	65	---
13	Milwaukee, Wis.	7	8	51	364	30	19	25	52	57	---
14	Buffalo, N. Y.	16	8	79	591	29	18	48	38	53	2

GROUP II.—CITIES HAVING A

15	New Orleans, La.	---	\$5	---	\$288	\$36	\$16	\$18	\$47	\$18	---
16	Minneapolis, Minn.	---	2	\$5	354	20	9	17	28	14	---
17	Cincinnati, Ohio	\$19	15	11	282	9	8	17	35	16	---
18	Newark, N. J.	32	4	167	852	54	18	---	97	96	\$15
19	Kansas City, Mo.	---	6	6	185	43	8	16	12	38	---
20	Indianapolis, Ind.	3	---	5	235	14	3	---	8	34	---
21	Houston, Tex.	---	---	---	136	17	2	12	25	21	4
22	Seattle, Wash.	19	---	2	245	31	1	8	39	33	---
23	Rochester, N. Y.	10	3	---	474	32	9	21	14	27	---
24	Louisville, Ky.	4	3	15	212	11	8	31	21	7	---
25	Denver, Colo.	5	---	19	174	20	5	16	26	---	---
26	Portland, Oreg.	---	---	11	215	25	5	24	21	31	(*)
27	Jersey City, N. J.	---	15	23	620	87	24	---	18	60	---
28	Columbus, Ohio ¹	---	3	---	113	9	4	15	25	17	---

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	---	---	\$36	\$222	\$10	\$5	\$43	\$36	\$22	---
30	Atlanta, Ga.	---	\$2	---	107	15	---	14	16	11	---
31	Dallas, Tex.	\$2	---	5	117	8	5	9	20	12	\$7
32	Memphis, Tenn.	---	---	12	260	18	3	16	22	26	---
33	St. Paul, Minn.	---	---	6	168	20	7	5	5	5	---
34	Toledo, Ohio	---	---	---	134	9	2	13	18	17	---
35	Birmingham, Ala.	---	---	---	120	7	7	17	22	9	1
36	San Antonio, Tex.	---	---	---	214	58	2	13	45	43	---
37	Providence, R. I.	36	2	27	180	30	9	17	5	4	---
38	Akron, Ohio	---	---	---	141	6	5	22	16	6	---
39	Omaha, Nebr.	2	---	(*)	70	14	1	3	7	7	---
40	Dayton, Ohio	---	---	1	124	11	---	---	35	---	---
41	Syracuse, N. Y.	12	---	9	318	16	9	11	7	3	5
42	Oklahoma City, Okla.	---	---	5	106	10	2	17	16	13	---
43	San Diego, Calif.	10	---	---	135	10	6	7	7	---	1
44	Worcester, Mass.	9	---	---	164	30	2	12	7	21	---

* Less than \$500.

¹ Functional payments of county government not included. See explanation p. 8.

BY FUNCTIONS IN DETAIL: 1938--Continued

(thousands)

V.—CONSERVATION OF HEALTH—Continued										VI.—HOSPITALS			City number
Control of communicable disease			Child health services			Adult health services	Laboratory	Health centers and general clinics	All other	Total	Super-vision	General municipal hospitals	
Tuber-culosis	Vene-real dis-eases	All other	Pre-school and pre-natal	School	All other								
\$2,190	\$1,194	\$2,571	\$2,728	\$7,340	\$889	\$203	\$1,564	\$695	\$999	\$105,004	\$540	\$52,711	
1,804	851	1,624	2,118	4,009	698	101	943	280	630	77,641	472	37,666	
181	124	382	177	1,263	157	58	237	196	42	16,736	20	9,809	
205	239	565	433	2,068	33	44	383	219	327	10,627	47	5,236	

POPULATION OF 500,000 AND OVER

\$410	\$422	\$302	\$499	\$1,325	\$315	\$73	\$291	\$14	\$103	\$30,576	\$255	\$19,122	1	
69	77	397	573	132	86	---	193	---	2	6,499	118	2,660	2	
373	104	104	99	448	---	---	59	---	---	4,100	---	1,921	3	
336	72	184	164	389	---	27	72	27	42	8,370	---	1,454	4	
108	59	188	36	386	---	---	47	77	282	4,647	10	3,189	5	
7	28	100	125	224	182	---	---	---	---	2,682	---	746	6	
---	48	1	27	43	---	---	62	19	197	1,941	---	880	7	
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
57	26	49	86	211	---	---	38	16	---	3,025	---	1,459	8	
205	---	99	109	225	---	---	28	89	---	3,960	28	2,938	9	
16	---	92	165	132	---	---	22	---	1	1,001	---	---	10	
91	9	13	10	173	99	---	22	---	---	2,114	10	977	11	
56	71	55	133	124	7	---	13	---	---	4,120	52	421	12	
17	8	36	16	65	---	---	27	7	2	2,564	---	979	13	
58	10	22	72	151	9	1	67	32	---	2,042	---	919	14	

POPULATION OF 300,000 TO 500,000

---	---	\$79	\$3	\$38	---	---	\$25	\$6	\$1	\$86	---	---	15	
\$59	\$26	23	---	138	---	---	9	---	10	1,564	---	\$523	16	
25	12	21	41	90	---	---	12	---	---	1,961	---	1,365	17	
32	56	98	---	201	\$53	---	27	106	---	2,503	\$8	1,008	18	
1	---	5	---	28	---	---	35	---	---	1,254	4	970	19	
31	11	6	4	89	30	---	6	---	---	909	---	651	20	
---	---	9	---	40	---	---	6	---	---	568	---	453	21	
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	1	24	---	54	30	---	19	1	---	1,027	---	649	22	
20	4	4	12	160	42	\$38	54	37	---	1,374	---	837	23	
---	8	13	32	23	---	20	---	38	---	733	---	470	24	
13	---	31	---	62	1	---	---	---	---	596	8	552	25	
---	---	12	---	61	---	---	8	8	15	360	---	266	26	
---	5	55	85	261	---	---	30	---	---	3,965	---	2,064	27	
---	---	4	---	16	---	---	7	---	16	34	---	---	28	

POPULATION OF 100,000 TO 300,000

\$10	(*)	\$16	\$3	\$67	(*)	---	\$8	\$1	\$1	\$1	---	---	29	
---	---	---	---	40	\$8	---	8	---	---	799	---	\$582	30	
---	\$13	55	---	---	---	---	8	---	---	202	\$5	175	31	
9	---	116	31	21	---	\$8	10	3	---	497	---	392	32	
16	10	30	---	62	---	---	8	---	---	257	---	257	33	
5	5	22	---	34	---	---	9	---	---	47	---	---	34	
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
---	3	7	21	6	---	---	12	---	9	17	---	---	35	
---	5	5	---	15	---	---	---	8	20	---	---	---	36	
---	---	13	17	63	---	(*)	---	1	20	526	16	---	37	
---	7	17	---	63	---	---	---	---	---	147	---	---	38	
---	---	6	---	25	---	---	2	---	5	9	---	---	39	
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
---	9	(*)	---	13	(*)	---	7	---	49	3	---	---	40	
22	14	20	31	91	9	---	42	34	2	66	11	---	41	
---	9	5	5	---	---	6	---	---	23	12	---	---	42	
2	5	13	---	70	7	2	5	---	---	---	---	---	43	
4	(*)	6	14	66	---	---	1	---	---	901	---	576	44	

TABLE 16.--COST PAYMENTS FOR OPERATION,
(Expressed in

City number	CITY	IV.--SANITATION AND WASTE REMOVAL-- Continued			V.--CONSERVATION OF HEALTH							
		Com- fort sta- tions	Smoke regu- la- tions	All other	Total	Super- vision	Vital sta- tis- tics	Regulation and inspection				
								Milk and dairy prod- ucts	Other food and drugs	Sani- tary in- spec- tion	All other	
45	Richmond, Va.			\$50	\$150	\$4	\$3	\$8	\$15	\$12		
46	Fort Worth, Tex.			4	123	5	1	9	20			\$5
47	Youngstown, Ohio	\$2			70	6	2	8	9	10		
48	Hartford, Conn.	20		20	213	13	9	7	12	14		
49	Nashville, Tenn.		\$6	6	114	9	1	10	9	13		
50	Jacksonville, Fla.			3	183	8		10	21	39		
51	Grand Rapids, Mich.	3	2		139	13	3	11	8			
52	New Haven, Conn.	6		18	147	19	10	10	7	7		
53	Long Beach, Calif.	16		7	93	7	2	3	10	5		
54	Des Moines, Iowa	10	3	3	91	9		6	7	12		
55	Miami, Fla.			2	105	9	2	9	17	17		
56	Springfield, Mass.	16	(*)		137	17	2	9	2	15		
57	Flint, Mich.	1	1	1	102	11	3	15	3	3		
58	Salt Lake City, Utah	4	5		95	4	7	17	25	5		
59	Bridgeport, Conn.	2			116	8	5	6				
60	Tulsa, Okla.			3	38	8		11	5	7		
61	Norfolk, Va.				83	4	2	3	5	15		
62	Yonkers, N. Y.			60	209	26	4	9	9	8		
63	Scranton, Pa.	3			57	3		2	2	2		
64	Paterson, N. J.	1			126	12	5	2	3	15		
65	Albany, N. Y.	5		40	156	29	8	8	2	6		
66	Kansas City, Kans.				107	7	1	6	6	5		
67	Chattanooga, Tenn.		3		37	8				15		
68	Trenton, N. J.	11			102	15	3	6	12			1
69	Spokane, Wash.	4			60	10	(*)	3	1	10		
70	Fort Wayne, Ind.	2			47	4		4		18		
71	Camden, N. J.			8	72	5	2		2	2		
72	Erie, Pa.	4	2		79	8	1	2	2			
73	Fall River, Mass.				77	8	1	3	2	4		
74	Cambridge, Mass.		2	4	102	11		4	7	8		
75	Wilmington, Del.	3			52	5	1	4	3	14		
76	Elizabeth, N. J.				83	11	1	12		6		
77	Reading, Pa.	8		(*)	97	4		5	10	5		
78	Knoxville, Tenn.		1		75	13	2	16	2	8		
79	New Bedford, Mass.			3	80	13	1	5	2	2		
80	Gary, Ind.			6	55	4		1	2	3		
81	Tacoma, Wash.				59	13	2	2	8	2		
82	Canton, Ohio		2		40	6	1	4	6	2		
83	Wichita, Kans.				45	6		9		10		
84	Tampa, Fla.			7	64	9	1	3	4	11		
85	Peoria, Ill.			3	56	8	2	6	4	3		
86	South Bend, Ind.				36	2		11	5			
87	Somerville, Mass.		1	(*)	64	5	1	6	6			
88	Duluth, Minn.				64	8		7	2	10		
89	Lowell, Mass.	7			83	14	1	7	2			
90	Utica, N. Y.				85	8	6	4	8	2		
91	Waterbury, Conn.	9		1	57	9	9	5		2		
92	Lynn, Mass.	6	1	2	61	12	1	4	2	8		
93	Evansville, Ind.				57	2	1	2	2	2		
94	El Paso, Tex.	2		1	60	8	2	2	6	3		
	Honolulu, Hawaii ²				325	22			11			

* Less than \$500.
² Not included in group or grand totals.

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	VI.—HOSPITALS—Continued										
		Special municipal hospitals					Patients in other hospitals					All other
		Communicable diseases			Mental dis-eases	All other	Communicable diseases			Mental dis-eases	All other	
		Tuber-culo-sis	Vene-real dis-eases	All other			Tuber-culo-sis	Vene-real dis-eases	All other			
Grand total-----	\$18,048	\$170	\$5,151	\$9,151	\$2,049	\$2,694	\$8	\$117	\$4,998	\$9,354	\$13	
Group I-----	13,175	111	3,887	7,732	1,187	2,079	6	15	4,214	7,097	-----	
Group II-----	3,579	12	293	1,303	855	36	2	3	545	267	11	
Group III-----	1,294	47	972	116	7	579	-----	99	238	1,990	2	

GROUP I.—CITIES HAVING A

1	New York, N. Y.-----	\$5,000	-----	\$1,502	\$1,486	\$504	\$741	-----	-----	-----	\$5,967	-----
2	Chicago, Ill.-----	3,022	\$111	447	118	-----	-----	-----	-----	-----	22	-----
3	Philadelphia, Pa.-----	-----	-----	350	1,042	260	22	-----	-----	\$505	-----	-----
4	Detroit, Mich.-----	1,905	-----	295	1,963	423	852	-----	\$8	269	1,201	-----
5	Los Angeles, Calif.-----	794	-----	182	79	-----	-----	-----	-----	193	200	-----
6	Cleveland, Ohio-----	654	-----	183	380	-----	372	-----	-----	33	313	-----
7	Baltimore, Md.-----	37	-----	144	18	-----	-----	-----	-----	500	364	-----
8	St. Louis, Mo.-----	380	-----	131	983	-----	2	\$6	-----	35	29	-----
9	Boston, Mass.-----	646	-----	259	-----	-----	83	-----	6	-----	-----	-----
10	Pittsburgh, Pa.-----	336	-----	101	537	-----	-----	-----	-----	15	12	-----
11	San Francisco, Calif.-----	833	-----	73	47	-----	-----	-----	-----	174	-----	-----
12	Washington, D. C.-----	579	-----	53	139	-----	-----	-----	-----	2,401	476	-----
13	Milwaukee, Wis.-----	563	-----	1	940	-----	5	-----	-----	75	(*)	-----
14	Buffalo, N. Y.-----	426	-----	166	-----	-----	1	-----	-----	15	514	-----

GROUP II.—CITIES HAVING A

15	New Orleans, La.-----	-----	-----	\$10	\$23	-----	\$2	-----	-----	\$12	\$39	-----
16	Minneapolis, Minn.-----	\$661	-----	17	-----	\$108	-----	-----	(*)	15	39	\$1
17	Cincinnati, Ohio-----	459	-----	-----	-----	-----	-----	\$2	-----	116	-----	-----
18	Newark, N. J.-----	295	-----	-----	723	213	22	-----	-----	234	-----	-----
19	Kansas City, Mo.-----	131	-----	17	-----	-----	4	-----	-----	130	-----	-----
20	Indianapolis, Ind.-----	196	-----	-----	48	-----	-----	-----	-----	8	5	1
21	Houston, Tex.-----	82	-----	-----	23	-----	-----	-----	-----	-----	10	-----
22	Seattle, Wash.-----	328	\$12	38	-----	-----	-----	-----	-----	(*)	-----	-----
23	Rochester, N. Y.-----	313	-----	39	31	-----	-----	-----	-----	2	142	10
24	Louisville, Ky.-----	250	-----	-----	-----	-----	-----	-----	-----	14	-----	-----
25	Denver, Colo.-----	-----	-----	32	-----	-----	8	-----	-----	16	-----	-----
26	Portland, Oreg.-----	19	-----	19	-----	55	-----	-----	-----	-----	-----	-----
27	Jersey City, N. J.-----	846	-----	121	455	479	-----	-----	-----	-----	-----	-----
28	Columbus, Ohio ¹ -----	-----	-----	-----	-----	-----	-----	-----	\$3	-----	31	-----

GROUP III.—CITIES HAVING A

29	Oakland, Calif.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	\$1	-----
30	Atlanta, Ga.-----	\$145	\$21	\$51	-----	-----	-----	-----	-----	-----	-----	-----
31	Dallas, Tex.-----	24	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
32	Memphis, Tenn.-----	-----	4	16	-----	-----	\$85	-----	-----	-----	-----	-----
33	St. Paul, Minn.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
34	Toledo, Ohio-----	-----	-----	31	-----	-----	-----	-----	-----	-----	16	-----
35	Birmingham, Ala.-----	-----	-----	-----	-----	-----	17	-----	-----	-----	-----	-----
36	San Antonio, Tex.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
37	Providence, R. I.-----	66	-----	170	\$101	-----	-----	-----	-----	-----	173	-----
38	Akron, Ohio-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	147	-----
39	Omaha, Nebr.-----	-----	-----	9	-----	-----	-----	-----	-----	-----	-----	-----
40	Dayton, Ohio-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	3	-----
41	Syracuse, N. Y.-----	-----	-----	51	-----	-----	-----	-----	-----	-----	4	-----
42	Oklahoma City, Okla.-----	-----	-----	12	-----	-----	-----	-----	-----	-----	-----	-----
43	San Diego, Calif.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
44	Worcester, Mass.-----	240	-----	83	-----	-----	1	-----	\$1	-----	-----	-----

* Less than \$500.

¹ Functional payments of county government not included. See explanation p. 8.³ See discussion of general relief expenses, p. 116.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

VII.—CHARITIES											
Total	Super- vision	Municipal insti- tutional care		Other institutional and noninstitutional care							City number
		Adult depen- dents	Depen- dent and neg- lected child- ren	Public assistance							
				Admin- istra- tion	General relief	Old-age assis- tance	Aid to depen- dent child- ren	Aid to blind	Veter- ans' aid	All other	
\$80,910	\$2,347	\$11,558	\$1,391	\$5,173	\$240,904	\$57,793	\$46,314	\$2,672	\$13,149	\$693	
294,521	1,479	8,048	891	1,279	189,876	39,983	39,823	2,717	9,774	266	
44,300	488	1,548	348	827	25,444	9,783	4,379	151	1,216	145	
42,090	380	2,162	152	1,067	25,584	8,047	2,112	3	2,159	282	

POPULATION OF 500,000 AND OVER

\$158,512	-----	\$1,404	-----	\$245	\$107,953	\$16,522	\$24,655	\$666	\$6,962	\$73	1
38,180	\$26	616	-----	-----	34,969	526	1,307	631	7	-----	2
885	26	233	-----	-----	108	-----	320	18	71	99	3
11,081	264	1,300	\$179	-----	6,656	352	2,036	-----	245	-----	4
15,344	55	662	-----	15	4,439	8,244	1,082	806	16	-----	5
10,319	-----	187	-----	-----	8,559	-----	1,209	58	286	-----	6
6,709	-----	-----	-----	32	2,128	2,331	2,116	101	-----	(*)	7
1,220	-----	158	-----	-----	870	-----	301	-----	-----	-----	8
15,248	828	830	352	-----	6,111	4,346	2,066	-----	696	-----	9
4,613	95	1,297	81	-----	478	1,411	1,161	50	41	1	10
6,158	49	574	-----	202	1,355	2,669	874	215	-----	-----	11
5,357	65	171	-----	-----	1,428	920	656	56	(*)	33	12
7,754	-----	159	280	-----	4,786	1,473	899	74	3	1	13
15,212	70	456	-----	784	3 10,228	968	1,141	40	1,448	45	14

POPULATION OF 300,000 TO 500,000

\$202	-----	\$47	-----	\$9	\$48	\$12	\$50	-----	(*)	\$34	15
9,535	-----	28	-----	18	5,733	3,206	538	\$5	\$2	-----	16
4,609	-----	178	-----	428	3,075	-----	609	55	239	-----	17
6,234	-----	165	-----	-----	5,557	100	373	15	3	10	18
302	\$2	192	-----	-----	31	-----	68	-----	-----	1	19
3,918	26	55	\$83	-----	1,805	1,011	909	1	27	1	20
538	-----	27	63	-----	436	1	3	-----	4	2	21
182	-----	54	-----	4	-----	-----	14	(*)	97	-----	22
7,789	433	194	-----	-----	4,198	1,215	919	22	741	(*)	23
904	28	63	133	64	275	-----	231	-----	(*)	97	24
5,323	-----	52	61	249	736	3,745	440	40	-----	-----	25
1,004	-----	135	-----	-----	270	409	68	13	91	-----	26
2,484	-----	158	-----	56	2,030	63	158	-----	10	-----	27
1,275	-----	-----	9	-----	1,249	-----	-----	-----	-----	-----	28

POPULATION OF 100,000 TO 300,000

\$20	-----	-----	-----	-----	\$14	-----	-----	-----	\$2	\$4	29
260	-----	-----	-----	\$6	246	\$2	\$11	(*)	-----	8	30
199	\$5	\$38	-----	-----	155	-----	-----	-----	-----	-----	31
21	-----	-----	-----	-----	16	-----	-----	-----	-----	-----	32
1,152	-----	29	-----	31	627	457	1	-----	3	2	33
2,220	-----	27	-----	-----	2,180	-----	7	-----	-----	-----	34
121	-----	-----	-----	-----	119	-----	-----	-----	-----	2	35
35	-----	-----	-----	-----	35	-----	-----	-----	-----	-----	36
2,191	29	116	-----	131	897	593	218	-----	1	202	37
748	-----	-----	-----	-----	748	-----	-----	-----	-----	-----	38
2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	39
1,212	2	-----	-----	-----	1,203	-----	-----	-----	-----	-----	40
3,646	45	221	-----	304	2,005	474	157	-----	437	1	41
24	-----	-----	-----	-----	24	-----	-----	-----	-----	-----	42
5	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	43
4,006	-----	152	-----	122	2,250	905	304	-----	273	-----	44

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	VI.—HOSPITALS—Continued											
		Special municipal hospitals					Patients in other hospitals					All other	
		Communicable diseases			Mental dis- eases	All other	Communicable diseases			Mental dis- eases	All other		
		Tuber- culo- sis	Vene- real dis- eases	All other			Tuber- culo- sis	Vene- real dis- eases	All other				
45	Richmond, Va.	\$150								\$5			
46	Fort Worth, Tex.	18											
47	Youngstown, Ohio			\$13								\$86	
48	Hartford, Conn.			78				\$15			\$65	20	
49	Nashville, Tenn.							9					
50	Jacksonville, Fla.							23		25		20	
51	Grand Rapids, Mich.	114		26									
52	New Haven, Conn.							18			65	131	\$2
53	Long Beach, Calif.												
54	Des Moines, Iowa												
55	Miami, Fla.											3	
56	Springfield, Mass.	72		26				11				101	
57	Flint, Mich.				\$6								
58	Salt Lake City, Utah												
59	Bridgeport, Conn.	15	\$5	41				12			51	92	
60	Tulsa, Okla.			2									
61	Norfolk, Va.	35					\$7						36
62	Yonkers, N. Y.	50		58			(*)						365
63	Scranton, Pa.			11									
64	Paterson, N. J.	31	4	49									80
65	Albany, N. Y.									2			227
66	Kansas City, Kans.												4
67	Chattanooga, Tenn.							27					25
68	Trenton, N. J.	92	13	8									
69	Spokane, Wash.			11									
70	Fort Wayne, Ind.												
71	Camden, N. J.			39							20	70	
72	Erie, Pa.			6									
73	Fall River, Mass.	82		21				1					13
74	Cambridge, Mass.	60								25			
75	Wilmington, Del.												
76	Elizabeth, N. J.			14									65
77	Reading, Pa.												
78	Knoxville, Tenn.			3				40					
79	New Bedford, Mass.			5				105		1			80
80	Gary, Ind.												
81	Tacoma, Wash.			(*)									
82	Canton, Ohio			1									62
83	Wichita, Kans.												
84	Tampa, Fla.				9			1					
85	Peoria, Ill.	100		2									
86	South Bend, Ind.			8									21
87	Somerville, Mass.			20				101		3			56
88	Duluth, Minn.			1						6			
89	Lowell, Mass.			71				7					
90	Utica, N. Y.												
91	Waterbury, Conn.			2				10		(*)	40		82
92	Lynn, Mass.			33				96					
93	Evansville, Ind.												10
94	El Paso, Tex.									29			
	Honolulu, Hawaii ²							8			2		

*Less than \$500.

²Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

thousands)

VII.—CHARITIES											
Total	Super- vision	Municipal insti- tutional care		Other institutional and noninstitutional care							City number
		Adult depen- dents	Depen- dent and neg- lected child- ren	Public assistance							
				Admin- istra- tion	General relief	Old-age assis- tance	Aid to depen- dent child- ren	Aid to blind	Veter- ans' aid	All other	

OF 100,000 TO 300,000—Continued

\$673		\$86		\$51	\$497		\$25			\$6	45
264			\$16	55	197		15				46
19					16						47
1,489	\$18	480		161	520	\$255	67	(*)	\$6		48
57		21	3		33					(*)	49
34					33	1	1				50
169				2	165						51
1,287	16	112			640	228	89				52
25				8	7					3	53
6					6						54
91					91					(*)	55
2,727	146	106			1,184	851	173		246	21	56
79				8	64				6		57
932	15	154	2		542	194	26	(*)			58
14					3						59
252		69		26	145	1	8	\$1		1	60
1,707		57	131	28	1,204	72			215		61
365					361				(*)		62
678	18			17	514				103	26	63
1						(*)	(*)			(*)	64
146					141	(*)	3			1	65
865		95		11	759						66
12							4			3	67
1,186	15				1,165		3				68
(*)											69
1,642		73		40	663	619	146	(*)	101		70
1,651		68			840	412	226		102		71
58					58						72
397	8	14			356		15				73
104				4	72		19				74
1,892	19	61			735	834	115	(*)	128		75
1											76
2											77
23					23						78
11					5		4			3	79
34					23	2	7	1			80
621				45	545	32					81
1,547	14	20			801	455	154		103		82
13					3		1				83
1,995		102		23	793	716	152		208		84
903					737		17		143		85
575		30		17	336	151	36				86
1,640	31	30			578	812	110		78		87
5					2					3	88
11					9		(*)				89
78		57					21				90
											91
											92
											93
											94

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	VII.—CHARITIES—Continued						VIII.—CORRECTION				
	Other institutional and noninstitutional care—Continued				All other	Total	Super-vi-sion	Municipal correction institutions			
	Welfare service							Adults			Minors
	Regu-lation of fos-ter and board-ing homes	Legal aid	Em-ploy-ment agen-cies	All other	Men	Women					
Grand total	\$156	\$39	\$250	\$242	\$29	\$22,220	\$100	\$12,273	\$744	\$2,140	
Group I	153	21	102	100	9	18,407	94	10,129	601	1,568	
Group II		8	63	99	20	2,906	3	1,604	76	477	
Group III	4	10	85	42	(*)	907	3	540	68	95	

GROUP I.—CITIES HAVING A

1	New York, N. Y.	\$23			\$8	\$4,989		\$3,560		
2	Chicago, Ill.	49			44	2,244		1,204	\$52	\$405
3	Philadelphia, Pa.			\$10		3,017		691	295	3
4	Detroit, Mich.					756		528	74	
5	Los Angeles, Calif.			23		1,454		882	47	184
6	Cleveland, Ohio			17	2	457		199		177
7	Baltimore, Md.				1	393		147		
8	St. Louis, Mo.	68	\$8			420		173	19	149
9	Boston, Mass.			18		1,099	\$37	731		
10	Pittsburgh, Pa.					801		336		189
11	San Francisco, Calif.					308	18	201	22	40
12	Washington, D. C.	13	4	9		1,705	33	982	67	433
13	Milwaukee, Wis.			15	30	348		224		28
14	Buffalo, N. Y.		13	15	5	418	7	272	23	

GROUP II.—CITIES HAVING A

15	New Orleans, La.				\$2	\$175	\$1	\$97		\$53
16	Minneapolis, Minn.		\$4	(*)		238		125	\$15	46
17	Cincinnati, Ohio		26			251		153		25
18	Newark, N. J.		10			484		236		
19	Kansas City, Mo.		\$4	1	4	290		94	50	103
20	Indianapolis, Ind.		2			112		61		
21	Houston, Tex.			2		169		68		67
22	Seattle, Wash.			4		211		82	2	105
23	Rochester, N. Y.		2	65		235		142	10	
24	Louisville, Ky.			2	12	176		123	16	
25	Denver, Colo.					118	2	76		8
26	Portland, Oreg.			4	13	94		84	2	8
27	Jersey City, N. J.			8		320		230		63
28	Columbus, Ohio			2	15	55		33		

GROUP III.—CITIES HAVING A

29	Oakland, Calif.			(*)						
30	Atlanta, Ga.				\$7	\$31		\$12	\$19	
31	Dallas, Tex.		\$3			8				\$8
32	Memphis, Tenn.			\$4	1	16				9
33	St. Paul, Minn.			3		64	\$1	54	10	
34	Toledo, Ohio			6		44		37	5	
35	Birmingham, Ala.					8		7	2	
36	San Antonio, Tex.					23		21	2	
37	Providence, R. I.			3						
38	Akron, Ohio					30		30		
39	Omaha, Nebr.			1	1					
40	Dayton, Ohio		3	4		96	2	80		
41	Syracuse, N. Y.				2					
42	Oklahoma City, Okla.					26		19	9	
43	San Diego, Calif.				5					
44	Worcester, Mass.					1				

* Less than \$500.

† Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

thousands)

VIII.—CORRECTION—Continued						X.—LIBRARIES				
Insti- tution- al in- dus- try activi- ties (net)	Delinquents in other institutions			Proba- tion and parole	IX.— SCHOOLS	Total	Super- vision	Acces- sions	Library services	City number
	Adults		Minors							
	Men	Women								
\$104	\$666	\$124	\$2,775	\$3,293	\$625,032	\$25,519	\$1,838	\$3,897	\$19,784	
39	646	124	2,530	2,675	393,380	14,983	525	2,213	12,245	
-----	15	-----	224	506	81,323	4,260	828	679	2,752	
65	5	-----	20	111	150,329	6,276	485	1,004	4,787	

POPULATION OF 500,000 AND OVER

\$33	-----	\$48	\$387	\$961	\$161,075	\$3,123	-----	\$379	\$2,745	1
-----	-----	-----	328	255	47,299	1,522	\$41	169	1,512	2
-----	\$450	75	1,265	239	27,648	684	22	94	568	3
-----	-----	-----	-----	153	26,787	1,378	39	209	1,130	4
-----	-----	-----	73	288	26,270	1,296	41	242	1,013	5
-----	-----	-----	-----	81	14,990	1,785	125	286	1,375	6
-----	-----	-----	203	43	9,598	590	25	95	470	7
-----	-----	-----	-----	20	11,065	483	25	97	561	8
2	-----	-----	17	313	16,063	1,371	100	159	1,111	9
-----	121	-----	113	63	12,244	772	20	113	639	10
-----	-----	-----	-----	27	9,209	458	13	111	333	11
4	75	-----	97	14	10,477	532	35	105	391	12
-----	-----	-----	22	72	9,536	450	11	53	386	13
-----	-----	1	5	109	11,120	539	26	102	411	14

POPULATION OF 300,000 TO 500,000

-----	-----	-----	\$8	\$16	\$4,380	\$93	-----	\$13	\$79	15
-----	-----	-----	-----	51	8,270	555	\$14	120	421	16
-----	\$14	-----	-----	59	8,576	504	8	4	493	17
-----	-----	149	-----	99	9,873	539	355	90	94	18
-----	-----	12	-----	51	5,338	285	10	69	206	19
-----	1	26	-----	24	5,167	351	13	66	272	20
-----	-----	-----	-----	34	4,275	102	14	20	69	21
-----	-----	-----	-----	21	5,920	327	14	63	250	22
-----	-----	18	-----	65	6,932	400	19	74	308	23
-----	-----	-----	-----	37	4,157	184	8	5	171	24
-----	-----	12	-----	21	4,813	241	157	40	44	25
-----	-----	-----	-----	-----	4,122	265	20	61	184	26
-----	-----	-----	-----	27	5,954	279	194	32	52	27
-----	-----	-----	-----	2	3,546	136	4	22	110	28

POPULATION OF 100,000 TO 300,000

-----	-----	-----	-----	-----	\$6,036	\$288	\$11	\$36	\$240	29
-----	-----	-----	-----	-----	3,662	126	9	27	90	30
-----	-----	-----	-----	-----	3,349	59	6	-----	53	31
-----	-----	-----	\$7	-----	1,812	94	7	27	60	32
-----	-----	-----	-----	-----	3,516	226	12	35	179	33
-----	-----	-----	2	-----	4,224	267	11	21	234	34
-----	-----	-----	-----	-----	2,373	110	7	15	87	35
-----	-----	-----	-----	-----	2,615	91	15	27	48	36
-----	-----	-----	-----	-----	4,691	75	-----	-----	75	37
-----	-----	-----	-----	-----	4,173	163	7	39	117	38
-----	-----	-----	-----	-----	2,737	72	10	16	46	39
-----	-----	-----	-----	-----	2,642	246	6	41	199	40
-----	\$14	-----	-----	-----	3,941	139	8	18	113	41
-----	-----	-----	-----	-----	2,790	77	3	3	71	42
-----	-----	-----	-----	-----	3,231	144	7	20	117	43
-----	-----	-----	\$1	-----	3,767	174	14	19	140	44

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	VII.—CHARITIES—Continued				All other	Total	VIII.—CORRECTION			
		Other institutional and noninstitutional care—Continued						Super-vision	Municipal correction institutions		
		Welfare service							Adults		Minors
		Regulation of foster and boarding homes	Legal aid	Employment agencies	All other				Men	Women	

GROUP III.—CITIES HAVING A POPULATION

45	Richmond, Va.			\$10	\$1		\$22		\$9	\$1	\$15
46	Fort Worth, Tex.			4							
47	Youngstown, Ohio			3			3		3		
48	Hartford, Conn.	1					38				7
49	Nashville, Tenn.						62		27		20
50	Jacksonville, Fla.						30		28		
51	Grand Rapids, Mich.				3		3		3		
52	New Haven, Conn.	2					7				
53	Long Beach, Calif.			8			32		29		
54	Des Moines, Iowa										
55	Miami, Fla.						32		29	3	
56	Springfield, Mass.			(*)			1				
57	Flint, Mich.			(*)							
58	Salt Lake City, Utah						15		8	(*)	1
59	Bridgeport, Conn.						4				4
60	Tulsa, Okla.			10	1		39		26		11
61	Norfolk, Va.			(*)			85		25	7	2
62	Yonkers, N. Y.					(*)	9				
63	Scranton, Pa.										
64	Paterson, N. J.			1	3						
65	Albany, N. Y.						1				
66	Kansas City, Kans.						5				
67	Chattanooga, Tenn.			1			27		11		
68	Trenton, N. J.										
69	Spokane, Wash.			5			23		14	4	4
70	Fort Wayne, Ind.										
71	Camden, N. J.				3						
72	Erie, Pa.				(*)						
73	Fall River, Mass.										
74	Cambridge, Mass.			4			1				
75	Wilmington, Del.						3				3
76	Elizabeth, N. J.			4							
77	Reading, Pa.										
78	Knoxville, Tenn.			9			19			5	11
79	New Bedford, Mass.						(*)				
80	Gary, Ind.				1						
81	Tacoma, Wash.			2			2				2
82	Canton, Ohio						2				
83	Wichita, Kans.						11		11		
84	Tampa, Fla.				1		39		39		
85	Peoria, Ill.										
86	South Bend, Ind.						(*)				
87	Somerville, Mass.						(*)				
88	Duluth, Minn.			1	8		7				
89	Lowell, Mass.						(*)				
90	Utica, N. Y.				6		3				
91	Waterbury, Conn.						6				
92	Lynn, Mass.	4					2				
93	Evansville, Ind.						1				
94	El Paso, Tex.			1			18		18	(*)	
	Honolulu, Hawaii ²						58		49		9

*Less than \$500.

²Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued
 (thousands)

VIII.—CORRECTION—Continued					X.—LIBRARIES				City number	
Insti- tution- al in- dus- try activi- ties (net)	Delinquents in other institutions			Probation and parole	IX.— SCHOOLS	Total	Super- vision	Acces- sions		Library services
	Adults		Minors							
	Men	Women								

OF 100,000 TO 500,000—Continued

					\$2,419	\$78	\$7	\$16	\$56	45
					2,192	47			24	46
					2,792					47
				\$31	3,444	130			130	48
				16	1,286	44	6	5	34	49
				2	1,600	80	7	12	61	50
					2,557	154	5	16	133	51
				7	2,849	134	16	28	89	52
				3	2,917	152	7	23	122	53
					2,371	106	9	17	80	54
					1,543	25			25	55
				1	2,907	192			192	56
					2,603	98		28	71	57
				6	2,530	93	16	21	57	58
					2,134	175	8	46	121	59
				3	1,938	65	4	17	44	60
					1,270	43	4	8	30	61
\$51				9	3,796	65	11	16	58	62
					2,290	44	7	6	30	65
					2,490	83	6	15	62	64
				1	1,667	112			112	65
				5	1,464	36	18	12	8	66
				2	1,059	47	7	6	34	67
					1,947	111	8	26	77	68
					1,824	84	5	17	62	69
					1,461	163	5	37	122	70
					1,786	45		6	39	71
					1,853	62	3	22	37	72
					1,247	41	5	6	29	73
				1	1,877	87	6	16	66	74
					1,585	55			55	75
					1,987	79			79	76
					1,655	52	5	13	34	77
				3	1,285	50	6	14	29	78
					1,475	63	8	8	47	79
					1,708	110	6	31	72	80
					1,827	69	6	8	54	81
					1,502	41	8	11	22	82
\$2					1,953	57	12	8	36	83
					1,094	23	4	4	16	84
					1,278	78	46	16	17	85
				2	1,410	87	6	18	64	86
					1,632	88	6	20	62	87
				4	1,784	80	12	15	53	88
2					1,282	36	7	7	23	89
				3	1,686	78	10	11	57	90
				6	1,665	61	4	11	46	91
				2	1,548	89	5	19	65	92
				1	1,351	82	4	19	59	93
					1,171	32	6	6	20	94
					452	3			3	

FINANCIAL STATISTICS OF CITIES

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	XI.—RECREATION									
		Total	Su- per- vision	Cultural-scientific recreation					Organized recreation		
				Art gal- ler- ies	Muse- ums	Zoos, aquar- iums, and botan- ical gar- dens	Comm- unity music, drama, and cele- bra- tions	All other	Outdoor play areas and activities		
									Ad- min- is- tra- tion	Play- ground	Golf
Grand total-----	\$64,946	\$957	\$1,140	\$2,376	\$3,067	\$1,278	\$305	\$747	\$5,182	\$2,443	\$4,221
Group I-----	43,428	697	1,047	1,820	2,415	775	288	355	3,330	782	2,535
Group II-----	8,069	49	49	308	237	152	2	164	785	576	446
Group III-----	13,449	211	44	248	415	350	15	228	1,066	1,085	1,240

GROUP I.—CITIES HAVING A

1	New York, N. Y.-----	\$12,731	---	\$402	\$814	\$779	\$153	---	---	\$280	---	\$285
2	Chicago, Ill.-----	8,863	\$455	95	93	386	1	---	\$67	476	\$133	762
3	Philadelphia, Pa.-----	2,278	---	80	146	57	57	---	21	25	53	96
4	Detroit, Mich.-----	2,189	---	154	---	260	33	---	36	---	95	122
5	Los Angeles, Calif.-----	2,371	---	5	160	44	20	---	66	644	98	286
6	Cleveland, Ohio-----	1,041	6	---	---	26	5	\$7	12	45	41	41
7	Baltimore, Md.-----	1,337	---	67	7	---	71	13	---	79	---	11
8	St. Louis, Mo.-----	1,557	26	96	53	194	12	---	3	145	31	33
9	Boston, Mass.-----	2,559	135	---	3	80	41	(*)	9	523	67	235
10	Pittsburgh, Pa.-----	1,423	13	---	5	110	184	---	23	104	53	303
11	San Francisco, Calif.-----	2,199	4	72	88	132	116	---	60	570	96	59
12	Washington, D. C.-----	1,504	---	---	---	224	47	1	32	98	---	107
13	Milwaukee, Wis.-----	1,861	45	20	230	85	70	267	8	231	64	137
14	Buffalo, N. Y.-----	1,516	13	58	220	39	16	---	17	111	51	79

GROUP II.—CITIES HAVING A

15	New Orleans, La.-----	\$497	\$7	---	\$10	\$17	\$4	(*)	---	\$56	\$22	\$38
16	Minneapolis, Minn.-----	1,167	---	---	60	---	11	(*)	\$60	233	95	---
17	Cincinnati, Ohio-----	420	---	---	---	17	18	---	23	---	43	97
18	Newark, N. J.-----	644	1	---	123	---	20	---	---	35	23	26
19	Kansas City, Mo.-----	978	---	---	3	43	22	---	---	3	37	46
20	Indianapolis, Ind.-----	466	7	\$17	5	---	2	---	4	34	44	15
21	Houston, Texas-----	270	---	---	5	51	(*)	---	---	---	42	48
22	Seattle, Wash.-----	546	9	12	---	33	3	---	---	157	57	28
23	Rochester, N. Y.-----	738	6	---	53	54	21	---	30	67	43	84
24	Louisville, Ky.-----	461	---	---	---	---	---	---	23	7	61	28
25	Denver, Colo.-----	695	---	20	50	18	20	(*)	---	13	73	2
26	Portland, Oreg.-----	391	20	---	(*)	16	29	\$1	---	53	28	11
27	Jersey City, N. J.-----	706	---	---	---	---	2	---	---	128	---	12
28	Columbus, Ohio ¹ -----	92	---	---	---	7	---	---	26	---	7	12

GROUP III.—CITIES HAVING A

29	Oakland, Calif.-----	\$590	---	\$5	\$21	\$6	\$15	---	\$17	---	\$37	\$170
30	Atlanta, Ga.-----	228	---	(*)	---	8	---	---	\$2	\$1	37	17
31	Dallas, Texas-----	311	\$12	5	---	22	---	---	---	8	27	57
32	Memphis, Tenn.-----	314	16	8	10	30	1	---	26	(*)	16	42
33	St. Paul, Minn.-----	426	---	8	---	12	18	---	12	66	---	---
34	Toledo, Ohio-----	175	---	---	---	52	1	---	6	6	21	---
35	Birmingham, Ala.-----	230	10	---	---	---	(*)	---	3	5	50	16
36	San Antonio, Tex.-----	311	2	---	23	40	1	---	---	25	27	35
37	Providence, R. I.-----	660	---	---	9	18	7	---	---	31	22	5
38	Akron, Ohio-----	95	---	---	---	---	(*)	---	---	27	23	---
39	Omaha, Nebr.-----	184	7	---	---	3	---	---	11	11	13	19
40	Dayton, Ohio-----	199	---	---	6	---	---	---	3	16	53	10
41	Syracuse, N. Y.-----	401	---	---	13	12	2	---	7	31	6	6
42	Oklahoma City, Okla.-----	247	4	---	---	14	---	---	---	58	---	18
43	San Diego, Calif.-----	385	---	8	18	25	1	4	9	71	44	3

* Less than \$500.

¹ Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

XI.—RECREATION—Continued										City number
Organized recreation—Continued		Municipal parks								
Recreation buildings and indoor activities	Undis-tributed and other	Adminis-tration	Park areas	Parkways and boule-wards	Nurs-eries and forestry	Street trees and other plant-ings	Park policing	Park lighting	Undis-tributed and other	
\$3,021	\$2,908	\$1,250	\$23,289	\$2,258	\$1,316	\$1,645	\$2,954	\$611	\$1,448	
2,517	2,744	689	15,123	1,746	865	982	2,317	354	960	
144	43	211	3,069	370	157	204	323	120	109	
360	121	350	5,097	142	294	459	314	137	379	

POPULATION OF 500,000 AND OVER

\$106	\$2,322	\$154	\$7,052	\$385						1
1,424		74	1,427	558	\$257	\$660	\$986	\$57	\$685	2
256	10	17	460			7	788	78		3
73	379	44	661	129	178	6			20	4
5		52	709		160	2		12		5
133			396			47	27		1	6
		67	890		25		84		8	7
68		3	515	5	81	34	64	26		8
165			686	550		18	42			9
5	2	21	488		7	26	62	39	4	10
88		77	414	43	93		33	47	43	11
120		60	544	44		4	181	43		12
	31	51	382	30	44	137	18			13
75		71	499	22	20	43	33	52		14

POPULATION OF 300,000 TO 500,000

		\$16	\$231	\$4	\$10					15
\$33			485	2	16	\$24	\$52	\$28		16
	\$41	24	97		16		22	17		17
29		42	157	12	(*)	83	78	14		18
12		50	283	166	58	6	64	8		19
		19	201	82	16				\$20	20
		7	73					8		21
(*)			142	9	17				38	22
		20	259			63		7		23
36	1	3	206		16		58			24
23		11	316	47	7	7	21	19	11	25
			193			4		6	(*)	26
11		18	425	47		17	28	14		27
									40	28

POPULATION OF 100,000 TO 300,000

\$52		\$10	\$156		\$8	\$33		\$4		29
		11	84		8	6	\$7			30
			151		4	7	10	10		31
23	\$2	5	54	\$7	17	3	6	2	\$12	32
		18	87		26	54	7			33
	79									34
5			97		8			5		35
4		8	99				5	1		36
		10	487	3	4	30	2	8	19	37
1		3							40	38
16		5	68		5		10		5	39
22		4	38	22	1	4	5	1		40
10		15	223			34	27	12		41
		12	57	10	8	6		3		42
		12	161	(*)		11	9	2	(*)	43

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	XI.—RECREATION										
		Total	Su- per- vi- sion	Cultural-scientific recreation					Organized recreation			
				Art gal- ler- ies	Muse- ums	Zoos, aquar- iums, and botan- ical gar- dens	Comm- uni- ty music, drama, and cele- bra- tions	All other	Ad- min- is- tra- tion	Outdoor play areas and activities		
										Play- ground	Golf	All other

GROUP III.—CITIES HAVING A POPULATION

44	Worcester, Mass.	\$240	---	---	---	---	\$15	\$1	---	\$26	\$11	\$5
45	Richmond, Va.	198	---	---	\$5	---	1	---	---	37	---	---
46	Fort Worth, Tex.	261	\$10	---	---	\$27	---	---	---	9	25	17
47	Youngstown, Ohio	217	17	---	---	---	1	---	---	23	37	26
48	Hartford, Conn.	407	31	---	13	---	13	---	\$8	16	40	32
49	Nashville, Tenn.	179	9	---	4	---	3	---	---	---	16	45
50	Jacksonville, Fla.	251	---	---	---	12	5	---	8	---	31	73
51	Grand Rapids, Mich.	192	---	---	14	---	(*)	---	---	10	26	6
52	New Haven, Conn.	362	12	---	---	---	84	---	6	7	28	15
53	Long Beach, Calif.	481	---	---	---	---	78	---	16	22	52	122
54	Des Moines, Iowa	125	---	---	---	---	---	---	---	25	19	25
55	Miami, Fla.	243	---	---	---	---	22	---	4	22	27	19
56	Springfield, Mass.	471	---	---	---	18	3	---	4	43	40	59
57	Flint, Mich.	185	---	---	---	5	(*)	---	9	6	20	19
58	Salt Lake City, Utah	236	4	---	---	16	3	---	9	5	27	4
59	Bridgeport, Conn.	217	25	---	---	---	4	---	---	1	10	18
60	Tulsa, Okla.	137	4	---	---	10	---	---	---	14	14	15
61	Norfolk, Va.	86	---	---	7	---	2	---	(*)	---	10	1
62	Yonkers, N. Y.	284	---	---	12	---	2	---	17	42	---	20
63	Scranton, Pa.	103	4	---	14	10	2	---	---	9	---	17
64	Paterson, N. J.	77	---	---	6	---	(*)	---	---	13	---	1
65	Albany, N. Y.	347	---	---	2	---	7	---	---	17	29	15
66	Kansas City, Kans.	56	3	---	---	---	---	---	---	---	---	6
67	Chattanooga, Tenn.	94	---	---	---	1	7	---	---	5	13	(*)
68	Trenton, N. J.	110	4	---	---	2	1	---	---	7	---	17
69	Spokane, Wash.	169	---	---	3	---	---	---	---	18	36	23
70	Fort Wayne, Ind.	117	---	\$3	---	---	---	---	---	14	10	---
71	Camden, N. J.	103	---	---	3	---	4	---	---	5	---	5
72	Erie, Pa.	72	---	(*)	3	8	2	---	---	6	---	---
73	Fall River, Mass.	74	---	---	---	---	3	---	---	3	---	2
74	Cambridge, Mass.	227	7	---	---	---	5	---	---	25	12	9
75	Wilmington, Del.	112	---	---	---	2	---	---	---	12	---	14
76	Elizabeth, N. J.	76	---	---	---	---	3	---	---	45	---	4
77	Reading, Pa.	196	---	---	58	---	2	---	---	47	---	---
78	Knoxville, Tenn.	21	---	---	---	---	---	---	---	---	9	8
79	New Bedford, Mass.	85	---	---	---	2	5	---	---	---	---	13
80	Gary, Ind.	140	---	---	---	---	(*)	---	---	7	9	16
81	Tacoma, Wash.	118	6	---	---	8	---	---	---	25	---	17
82	Canton, Ohio	67	---	---	---	3	---	---	3	17	---	4
83	Wichita, Kans.	188	---	1	---	6	---	6	---	7	11	42
84	Tampa, Fla.	106	---	---	1	---	---	---	4	10	---	16
85	Peoria, Ill.	232	---	---	---	---	7	---	---	5	3	46
86	South Bend, Ind.	89	5	---	---	9	---	---	2	12	16	---
87	Somerville, Mass.	124	---	---	---	---	4	---	17	20	---	3
88	Duluth, Minn.	165	7	---	2	21	1	---	8	2	24	36
89	Lowell, Mass.	75	5	---	---	---	2	---	---	7	---	---
90	Utica, N. Y.	102	8	---	---	1	1	1	---	19	12	12
91	Waterbury, Conn.	132	---	---	---	2	2	---	6	6	10	21
92	Lynn, Mass.	197	---	---	---	---	13	---	---	40	16	---
93	Evansville, Ind.	114	---	6	---	13	---	---	5	4	11	4
94	El Paso, Tex.	82	---	---	---	2	2	---	2	4	11	14
	Honolulu, Hawaii ²	374	---	---	---	---	75	---	---	40	---	---

* Less than \$500.
² Not included in group or grand totals.

BY FUNCTIONS IN DETAIL: 1938--Continued

(thousands)

XI.--RECREATION--Continued									
Organized recreation--Continued		Municipal parks							
Recreation buildings and indoor activities	Undis-tributed and other	Adminis-tration	Park areas	Parkways and boulevards	Nurs-eries and forestry	Street trees and other plantings	Park policing	Park lighting	Undis-tributed and other

OF 100,000 TO 300,000--Continued

			\$116		\$18	\$8				44
		\$7	79	\$12	4	10	\$8		\$7	45
\$6	\$6	48	70				9		79	46
			204			11	43			47
11							9	\$11		48
			70				20	13		49
1		3	115		2					50
		7	72		20					51
	3		126	2	9	45	4	2	24	52
27			113							53
(*)		9	38	1	4	1	2	3		54
		1	50		47				2	55
23		15	222		7	7	25		(*)	56
28			42	1	7					57
31	3	2		6		10	3	3	111	58
		16	139					5	1	59
2			78					1		60
		4	27	3	19	4	3			61
4		9	145			29		4		62
15	1	3	24		(*)	3		1	(*)	63
		5	44		1	8				64
		7	208	2	14	15	9	4		65
			30		2			2		66
4		5	21				5	10		67
2			63			7				68
		12	59	10	9					69
		6	62	5	2	10			5	70
1			57				14	(*)		71
		2	40	(*)		(*)		1		72
6		3	39			7	9	2		73
			133	12		24		1		74
		10	21	11		4	27	4	7	75
3			17			3				76
2		1	63				19	4		77
			1							78
		4	36			22		1	4	79
		13	68	3	4				15	80
			44		6				11	81
3	5	3	17		2			1	(*)	82
		12	40	1	5	11	4		7	83
			34					2		84
5	11	5	72	15	11			4	23	85
27		10	31	1				3	2	86
8			67	7		7				87
		2	36	7	2				3	88
9										
(*)	4		10			21				89
		5	24		14		3	4	1	90
6	7	4	57				7	4		91
			110			8				92
2	1		65		5					93
		4	39				3	(*)		94
		8	250							

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	XI.—RECREATION—Continued					XII.—MISCELLANEOUS	
		Special recreation facilities					Total	Judgments and losses (not allocated)
		Auditoriums and stadiums	Auto and trailer camps	Recreation piers and yacht harbors	Refectories (net)	All other		
	Grand total	\$2,519	\$24	\$46	\$26	\$116	\$185,638	\$3,026
	Group I	976	-----	40	-----	70	142,747	2,214
	Group II	546	-----	-----	-----	4	18,853	262
	Group III	797	24	6	26	42	24,088	551

GROUP I.—CITIES HAVING A

1	New York, N. Y.	-----	-----	-----	-----	-----	\$75,342	\$594
2	Chicago, Ill.	\$12	-----	\$12	-----	\$65	17,464	706
3	Philadelphia, Pa.	127	-----	-----	-----	-----	17,339	51
4	Detroit, Mich.	-----	-----	-----	-----	-----	4,466	188
5	Los Angeles, Calif.	130	-----	-----	-----	-----	3,821	135
6	Cleveland, Ohio	254	-----	-----	-----	-----	2,548	129
7	Baltimore, Md.	5	-----	11	-----	-----	2,850	-----
8	St. Louis, Mo.	168	-----	-----	-----	-----	1,057	32
9	Boston, Mass.	-----	-----	-----	-----	5	4,567	64
10	Pittsburgh, Pa.	24	-----	-----	-----	-----	2,876	140
11	San Francisco, Calif.	148	-----	17	-----	-----	5,450	79
12	Washington, D. C.	-----	-----	-----	-----	-----	5,887	9
13	Milwaukee, Wis.	11	-----	-----	-----	-----	2,600	26
14	Buffalo, N. Y.	97	-----	-----	-----	-----	2,697	79

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$80	-----	-----	-----	-----	\$1,538	\$129
16	Minneapolis, Minn.	69	-----	-----	-----	-----	1,284	(*)
17	Cincinnati, Ohio	6	-----	-----	-----	-----	1,386	6
18	Newark, N. J.	-----	-----	-----	-----	-----	5,902	10
19	Kansas City, Mo.	177	-----	-----	-----	-----	390	17
20	Indianapolis, Ind.	-----	-----	-----	-----	-----	529	17
21	Houston, Tex.	56	-----	-----	-----	-----	772	-----
22	Seattle, Wash.	40	-----	-----	-----	-----	1,448	18
23	Rochester, N. Y.	52	-----	-----	-----	-----	2,554	9
24	Louisville, Ky.	20	-----	-----	-----	\$5	274	26
25	Denver, Colo.	34	-----	-----	-----	1	676	9
26	Portland, Oreg.	29	-----	-----	-----	-----	1,560	1
27	Jersey City, N. J.	4	-----	-----	-----	-----	1,527	-----
28	Columbus, Ohio	-----	-----	-----	-----	-----	1,023	20

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	\$56	-----	-----	-----	-----	\$1,466	-----
30	Atlanta, Ga.	49	-----	-----	-----	-----	445	\$9
31	Dallas, Tex.	-----	-----	-----	-----	-----	220	2
32	Memphis, Tenn.	26	-----	-----	-----	\$8	217	3
33	St. Paul, Minn.	108	-----	-----	\$10	-----	477	13
34	Toledo, Ohio	10	-----	-----	-----	-----	758	8
35	Birmingham, Ala.	33	-----	-----	-----	-----	259	10
36	San Antonio, Tex.	42	-----	-----	-----	-----	268	6
37	Providence, R. I.	-----	-----	-----	6	-----	697	8
38	Akron, Ohio	-----	-----	-----	-----	-----	577	12
39	Omaha, Nebr.	11	-----	-----	-----	-----	585	2
40	Dayton, Ohio	-----	\$12	-----	-----	-----	377	2
41	Syracuse, N. Y.	1	1	-----	-----	-----	1,064	10
42	Oklahoma City, Okla.	49	-----	-----	-----	9	454	1
43	San Diego, Calif.	1	-----	-----	-----	4	816	9

*Less than \$500.

¹Functional payments of county government not included. See explanation p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

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BY FUNCTIONS IN DETAIL: 1938—Continued

(thousands)

XII.—MISCELLANEOUS—Continued											
Pension and gratuities on account of service				Compensation for employee injury		Municipal service enterprises (not allocated)	Markets and warehouses	Cemeteries and crematories	Contributions to public-service enterprises	All other	City number
Policemen	Firemen	School teachers	All other	Noninsurance compensation (not allocated)	Compensation insurance premiums (not allocated)						
\$23,409	\$17,967	\$23,685	\$28,591	\$2,076	\$794	\$4,062	\$1,747	\$1,325	\$70,156	\$8,787	
17,983	11,896	17,142	24,131	1,851	266	3,275	1,190	292	56,022	6,466	
2,334	2,583	2,355	2,163	82	248	186	270	120	7,569	660	
3,092	3,487	4,199	2,277	143	281	601	286	913	6,567	1,641	

POPULATION OF 500,000 AND OVER

\$6,147	\$5,238	\$8,355	\$12,057	\$1,010	-----	\$367	\$710	-----	\$36,290	\$595	1
3,779	1,697	3,169	3,452	247	-----	195	5	-----	3,253	940	2
1,021	317	1,543	1,428	95	-----	1	4	-----	10,763	2,116	3
726	497	493	215	62	-----	1,771	50	-----	378	106	4
754	673	-----	312	73	-----	201	-----	\$2	1,354	317	5
481	390	562	352	-----	\$169	-----	52	127	147	140	6
195	235	23	1,219	73	-----	402	73	-----	479	150	7
399	185	-----	-----	-----	-----	141	62	-----	179	59	8
361	473	662	1,383	-----	-----	17	26	163	647	552	9
361	408	549	809	-----	16	103	69	-----	264	141	10
355	690	351	540	93	-----	-----	-----	-----	1,060	262	11
653	386	465	1,244	105	-----	57	25	-----	1	962	12
376	371	246	156	92	-----	21	4	-----	1,208	100	13
356	335	723	965	-----	81	-----	111	-----	-----	47	14

POPULATION OF 300,000 TO 500,000

\$106	\$107	\$95	\$2	-----	-----	-----	\$83	\$5	\$684	\$126	15
161	218	273	456	(*)	-----	-----	11	2	118	45	16
275	238	409	215	-----	\$97	\$5	20	-----	119	14	17
416	381	285	405	\$32	22	-----	38	-----	2,294	18	18
14	83	-----	-----	-----	-----	59	12	-----	189	15	19
127	171	31	-----	-----	-----	49	26	-----	56	51	20
-----	-----	-----	-----	-----	-----	-----	32	-----	711	29	21
202	303	-----	172	-----	-----	-----	10	2	729	12	22
142	190	486	385	50	16	27	15	104	913	197	23
76	57	21	-----	-----	-----	43	-----	4	25	20	24
141	163	182	-----	-----	12	4	4	-----	149	13	25
39	160	191	29	-----	-----	-----	-----	6	1,023	93	26
516	291	190	444	-----	-----	-----	-----	-----	82	5	27
116	201	191	76	-----	102	-----	16	-----	277	21	28

POPULATION OF 100,000 TO 300,000

\$95	\$80	-----	\$1	-----	-----	-----	-----	-----	\$1,251	\$39	29
82	161	\$66	45	-----	-----	\$7	\$2	\$17	39	14	30
54	65	-----	-----	-----	-----	-----	-----	-----	100	-----	31
27	36	22	4	-----	-----	-----	(*)	3	104	18	32
127	124	90	5	-----	-----	-----	13	-----	78	27	33
137	126	231	93	-----	\$97	1	9	25	27	4	34
80	62	-----	37	-----	-----	12	-----	4	36	37	35
63	51	108	-----	-----	-----	-----	20	16	3	-----	36
156	142	106	154	-----	-----	3	-----	37	82	10	37
60	44	205	49	-----	53	9	-----	-----	139	4	38
107	239	155	1	-----	-----	-----	-----	-----	79	1	39
69	82	167	20	-----	22	-----	-----	-----	15	(*)	40
81	82	273	214	-----	-----	18	109	29	171	76	41
10	50	-----	-----	\$5	-----	195	-----	-----	193	-----	42
66	54	-----	83	-----	-----	18	-----	28	557	1	43

TABLE 16.—COST PAYMENTS FOR OPERATION,

(Expressed in

City number	CITY	XI.—RECREATION—Continued					XII.—MISCELLANEOUS	
		Special recreation facilities					Total	Judgments and losses (not allocated)
		Auditoriums and stadiums	Auto and trailer camps	Recreation piers and yacht harbors	Refectories (net)	All other		

GROUP III.—CITIES HAVING A POPULATION

44	Worcester, Mass.	\$41					\$551	\$41
45	Richmond, Va.	21				\$8	470	5
46	Fort Worth, Tex.	25					126	22
47	Youngstown, Ohio						613	30
48	Hartford, Conn.				\$10		606	35
49	Nashville, Tenn.						189	1
50	Jacksonville, Fla.	1					367	8
51	Grand Rapids, Mich.	34	\$2				183	1
52	New Haven, Conn.						501	30
53	Long Beach, Calif.	48		\$4			635	3
54	Des Moines, Iowa						465	20
55	Miami, Fla.	48					328	6
56	Springfield, Mass.	11					367	15
57	Flint, Mich.	1					98	2
58	Salt Lake City, Utah						261	1
59	Bridgeport, Conn.						564	26
60	Tulsa, Okla.	1					169	
61	Norfolk, Va.	4		1			153	
62	Yonkers, N. Y.						1,140	20
63	Scranton, Pa.						242	1
64	Paterson, N. J.						313	7
65	Albany, N. Y.	18		2			936	19
66	Kansas City, Kans.	13					91	16
67	Chattanooga, Tenn.	23					123	6
68	Trenton, N. J.	7					280	
69	Spokane, Wash.						135	3
70	Fort Wayne, Ind.						148	2
71	Camden, N. J.	14					307	
72	Erie, Pa.	8					147	7
73	Fall River, Mass.						250	
74	Cambridge, Mass.						462	35
75	Wilmington, Del.						292	6
76	Elizabeth, N. J.						190	
77	Reading, Pa.						252	(*)
78	Knoxville, Tenn.	2					137	1
79	New Bedford, Mass.						379	5
80	Gary, Ind.	6					61	3
81	Tacoma, Wash.	2					166	1
82	Canton, Ohio	9					211	17
83	Wichita, Kans.	36					91	1
84	Tampa, Fla.	3	6			10	163	(*)
85	Peoria, Ill.	2					127	1
86	South Bend, Ind.						100	5
87	Somerville, Mass.						252	12
88	Duluth, Minn.	1	2				225	9
89	Lowell, Mass.	27					340	2
90	Utica, N. Y.						400	6
91	Waterbury, Conn.					(*)	197	14
92	Lynn, Mass.	6				4	298	12
93	Evansville, Ind.						171	1
94	El Paso, Tex.						89	(*)
	Honolulu, Hawaii ²						592	6

* Less than \$500.

² Not included in group or grand totals.

BY FUNCTIONS IN DETAIL: 1938--Continued

(thousands)

XII.--MISCELLANEOUS--Continued											
Pension and gratuities on account of service				Compensation for employee injury		Municipal service enterprises (not allocated)	Markets and warehouses	Cemeteries and crematories	Contributions to public-service enterprises	All other	City number
Policemen	Firemen	School teachers	All other	Noninsurance compensation (not allocated)	Compensation insurance premiums (not allocated)						

OF 100,000 TO 500,000--Continued

\$52	\$59	\$111	\$166					\$92		\$31	44
12	15	41	57			\$32	\$18	\$65	\$204	21	45
	8		8			28			57	3	46
58	43	147	2		\$30	3			499	1	47
42	79	122	36			9	25	25	195	38	48
21	56	22	16			9	20	3	30	11	49
74	40		60			6	28	2	117	31	50
12	30	53				7	13	67			51
54	90	98	12	\$31		19			66	101	52
15	16					8	1	2	572	14	53
46	60	46					19	61	37	174	54
29	21		13			6	8	2	155	89	55
40	49	96	91	44		26		(*)		6	56
8	14	50		9			3	1	(*)	10	57
21	(*)	45		19				68	7	101	58
72	107	69	12			6	20		5	48	59
	36					13		4	66	50	60
30	38	10				7		40	1	4	61
119	78	276	267				24		214	167	62
34	42	108	40				(*)		3	13	63
81	83	92	8							42	64
39	42	133	95	12			30		553	12	65
36	40										66
23	21	24	7				8		29	5	67
96	88	62	4	(*)			6		4	21	68
36	56	27					1		9	2	69
35	38	18				3		2	45	6	70
103	80	56	18				2	12		36	71
5	18	88	16				9		5		72
37	36	40	58						36	1	73
50	67	65	123						63	60	74
38	6	20					2		218	2	75
64	58	56	3				3		6	1	76
6	21	90	12						122	(*)	77
37	24	43	21				11				78
47	26	54	72			31		68	28	47	79
12	12	18								17	80
23	61	27							54	1	81
32	37	80	19		22		3			(*)	82
5	33						2		50		83
43	31							3	78	8	84
42	40						1		32	11	85
26	36	17						10		5	86
31	37	58	57	11						46	87
30	44	86		(*)					37	19	88
28	33	46	85	10		8		49	14	66	89
54	33	127	127	2					40	12	90
23	20	79	3				2		52	3	91
29	39	55	63					75		25	92
28	40	15					9	39	39		93
19	10	9						49	49	3	94
117	21		182	13		198				54	

TABLE 17.—COST PAYMENTS FOR OPERATION, TOTAL AND PER CAPITA, BY MAJOR FUNCTIONS: 1938

(Total amounts expressed in thousands. For text discussion, see p. 118)

City number	CITY	ALL MAJOR FUNCTIONS		I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL		II.—PUBLIC SAFETY						III.—HIGHWAYS		IV.—SANITATION AND WASTE REMOVAL		V.—CONSERVATION OF HEALTH	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita						
	Grand total-----	\$2,167,459	\$57.36	\$163,089	\$4.32	\$200,989	\$5.32	\$128,549	\$3.40	\$16,630	\$0.44	\$111,979	\$2.96	\$106,645	\$2.82	\$30,311	\$0.80
	Group I-----	1,500,801	67.85	117,697	5.32	146,175	6.61	78,200	3.54	11,818	.53	68,723	3.11	74,261	3.36	18,821	.85
	Group II-----	274,866	52.26	23,941	4.55	21,568	4.10	16,719	3.18	2,067	.39	17,217	3.27	12,522	2.38	4,385	.83
	Group III-----	391,792	37.65	21,451	2.06	33,246	3.19	33,629	3.23	2,745	.26	26,038	2.50	19,861	1.91	7,106	.68

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

1	New York, N. Y.-----	\$644,234	\$87.49	\$44,005	\$5.98	\$58,944	\$8.01	\$30,176	\$4.10	\$3,669	\$0.50	\$23,095	\$3.14	\$34,446	\$4.68	\$5,553	\$0.75
2	Chicago, Ill.-----	194,170	57.82	19,142	5.70	20,173	6.01	8,370	2.49	1,840	.55	10,245	3.05	10,150	3.02	2,182	.65
3	Philadelphia, Pa.-----	89,829	45.43	9,907	5.12	11,710	6.05	4,504	2.33	606	.31	2,468	1.28	3,548	1.83	1,134	.59
4	Detroit, Mich.-----	91,270	58.07	6,604	4.20	11,224	7.14	5,214	5.32	814	.52	5,374	3.42	5,158	3.28	1,905	1.21
5	Los Angeles, Calif.-----	86,345	59.23	7,182	4.93	7,715	5.29	5,722	3.93	1,605	1.10	4,631	3.18	2,448	1.68	1,839	1.26
6	Cleveland, Ohio-----	51,308	58.16	3,775	4.28	4,414	5.00	2,850	3.23	356	.40	3,276	3.71	1,890	2.14	928	1.05
7	Baltimore, Md.-----	40,258	47.38	2,435	2.87	4,552	5.36	3,047	3.59	268	.32	3,279	3.86	2,655	3.12	604	.71
8	St. Louis, Mo.-----	33,285	40.74	3,365	4.12	5,166	6.32	2,193	2.68	324	.40	1,746	2.14	909	1.11	756	.92
9	Boston, Mass.-----	66,585	84.67	4,595	5.84	5,819	7.40	3,600	4.58	406	.52	3,589	4.56	2,808	3.57	1,101	1.40
10	Pittsburgh, Pa.-----	41,121	61.26	5,593	8.33	3,254	4.85	2,252	3.35	397	.59	2,961	4.41	2,404	3.58	530	.79
11	San Francisco, Calif.-----	37,233	58.68	3,373	5.32	3,504	5.52	3,405	5.37	236	.37	1,251	1.97	923	1.45	667	1.05
12	Washington, D. C.-----	39,342	62.22	2,232	3.53	3,690	5.84	2,419	3.83	860	1.36	1,967	3.11	1,924	3.04	689	1.06
13	Milwaukee, Wis.-----	38,467	65.66	2,376	4.06	2,969	5.07	1,994	3.40	239	.41	2,432	4.15	3,001	5.12	364	.62
14	Buffalo, N. Y.-----	47,353	82.30	3,115	5.41	3,041	5.28	2,454	4.26	199	.35	2,411	4.19	1,999	3.47	591	1.05

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

15	New Orleans, La.-----	\$15,260	\$31.25	\$2,066	\$4.23	\$1,598	\$3.27	\$1,267	\$2.59	\$457	\$0.94	\$1,191	\$2.44	\$1,422	\$2.91	\$288	\$0.59
16	Minneapolis, Minn.-----	29,759	61.04	1,698	3.48	1,462	3.00	1,206	2.47	186	.38	1,677	3.44	765	1.57	354	.73
17	Cincinnati, Ohio-----	26,302	56.92	2,401	5.20	1,659	3.59	1,299	2.81	167	.36	1,784	3.86	993	2.15	282	.61
18	Newark, N. J.-----	36,878	85.37	2,718	6.29	3,577	8.28	2,081	4.82	200	.46	1,051	2.43	2,221	5.14	852	1.97
19	Kansas City, Mo.-----	15,759	39.47	2,129	5.56	1,430	3.58	766	1.92	109	.27	1,381	3.46	832	2.08	185	.46
20	Indianapolis, Ind.-----	17,727	46.28	1,127	2.94	1,346	3.51	1,839	4.80	73	.19	894	2.33	761	1.99	235	.61
21	Houston, Tex.-----	11,203	30.41	1,090	2.96	844	2.29	786	2.13	90	.25	984	2.67	578	1.57	136	.37

22	Seattle, Wash.	17,234	46.86	1,966	5.35	1,371	3.73	1,390	3.78	159	.43	1,898	5.16	543	1.48	245	.66
23	Rochester, N. Y.	28,008	86.05	1,773	5.45	1,212	3.72	1,173	3.60	125	.38	1,732	5.32	1,517	4.66	474	1.46
24	Louisville, Ky.	10,990	34.66	877	2.77	945	2.98	612	1.93	75	.24	768	2.42	612	1.93	212	.67
25	Denver, Colo.	17,572	55.54	1,290	4.06	1,009	3.19	1,023	3.23	82	.26	1,050	3.32	482	1.52	174	.55
26	Portland, Oreg.	13,330	43.73	1,288	4.22	1,232	4.04	1,322	4.34	148	.49	1,014	3.33	315	1.03	215	.70
27	Jersey City, N. J.	25,364	83.46	2,849	9.38	3,172	10.44	1,288	4.24	159	.52	1,066	3.57	954	3.14	620	2.04
28	Columbus, Ohio ¹	9,480	31.25	577	1.90	712	2.35	668	2.20	36	.12	707	2.33	527	1.74	113	.37

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

29	Oakland, Calif.	\$12,549	\$41.30	\$472	\$1.58	\$1,072	\$3.59	\$1,234	\$4.13	\$91	\$0.30	\$606	\$2.05	\$252	\$0.84	\$222	\$0.74
30	Atlanta, Ga.	8,976	30.25	441	1.49	963	3.25	754	2.54	71	.24	506	1.71	564	1.90	107	.36
31	Dallas, Tex.	7,057	24.44	349	1.21	670	2.32	747	2.59	92	.32	319	1.10	414	1.43	117	.41
32	Memphis, Tenn.	5,699	19.93	306	1.07	582	1.96	620	2.17	64	.22	503	1.76	395	1.38	280	.98
33	St. Paul, Minn.	9,370	32.89	456	1.64	793	2.78	910	3.19	66	.23	511	1.79	336	1.18	189	.59
34	Toledo, Ohio	11,467	40.41	395	1.39	903	3.18	827	2.92	36	.13	945	3.33	494	1.74	134	.45
35	Birmingham, Ala.	5,397	20.28	287	1.08	572	2.15	693	2.60	58	.22	253	.95	295	1.11	120	.45
36	San Antonio, Tex.	5,662	22.66	358	1.43	443	1.77	484	1.94	76	.30	347	1.39	398	1.59	214	.86
37	Providence, R. I.	15,229	61.11	1,073	4.30	1,376	5.52	1,164	4.67	100	.40	1,679	6.74	618	3.28	180	.72
38	Akron, Ohio	8,656	35.10	431	1.75	512	2.06	390	1.58	22	.09	852	3.45	376	1.53	141	.57
39	Omaha, Nebr.	5,983	26.94	292	1.31	597	2.69	785	3.54	57	.26	386	1.74	209	.94	70	.31
40	Dayton, Ohio	7,313	34.99	332	1.59	479	2.29	466	2.33	35	.17	632	3.03	449	2.15	124	.59
41	Syracuse, N. Y.	13,265	64.21	622	3.01	692	3.35	845	4.09	47	.23	741	3.59	744	3.60	318	1.54
42	Oklahoma City, Okla.	5,637	28.03	284	1.41	555	2.76	442	2.20	49	.25	275	1.37	292	1.45	106	.53
43	San Diego, Calif.	6,951	35.88	460	2.37	585	3.02	491	2.54	61	.32	582	1.97	256	1.32	135	.70
44	Worcester, Mass.	13,591	70.57	478	2.48	951	4.94	885	4.59	72	.37	1,077	5.59	324	1.68	184	.85
45	Richmond, Va.	7,161	37.43	697	3.64	597	3.12	645	3.37	75	.39	347	1.81	409	2.14	150	.79
46	Fort Worth, Tex.	4,789	27.33	285	1.63	405	2.31	490	2.80	27	.16	243	1.39	246	1.40	123	.70
47	Youngstown, Ohio	5,552	33.03	261	1.55	390	2.52	329	1.96	19	.11	381	2.27	158	.94	70	.42
48	Hartford, Conn.	10,013	60.35	655	3.95	923	5.56	787	4.74	77	.47	506	3.05	503	3.03	213	1.28
49	Nashville, Tenn.	3,835	23.24	257	1.55	459	2.78	527	3.19	45	.27	187	1.13	190	1.15	114	.69
50	Jacksonville, Fla.	4,926	30.11	356	2.05	518	3.17	529	3.23	69	.42	453	2.77	408	2.49	183	1.12
51	Grand Rapids, Mich.	5,130	31.59	244	1.50	404	2.49	490	3.02	36	.22	194	1.19	206	1.27	139	.85
52	New Haven, Conn.	8,370	51.99	489	3.04	879	5.46	774	4.81	37	.23	445	2.76	245	1.52	147	.92
53	Long Beach, Calif.	6,837	42.62	462	2.88	589	3.67	567	3.53	63	.39	394	2.46	427	2.66	93	.58
54	Des Moines, Iowa	4,936	31.48	246	1.57	365	2.33	485	3.09	37	.23	415	2.65	225	1.44	91	.58
55	Miami, Fla.	5,284	33.76	681	4.35	548	3.50	405	2.59	81	.52	460	2.94	297	1.90	105	.67
56	Springfield, Mass.	10,282	68.73	394	2.57	738	4.94	863	5.77	60	.40	645	4.31	570	3.81	137	.92
57	Flint, Mich.	5,413	36.38	182	1.22	394	2.65	339	2.28	33	.22	468	3.15	197	1.32	102	.68
58	Salt Lake City, Utah	4,575	30.87	339	2.29	352	2.37	266	1.79	31	.21	456	3.08	92	.62	95	.64
59	Bridgeport, Conn.	7,187	48.86	387	2.63	634	4.31	750	5.10	21	.14	779	5.29	439	2.98	116	.79
60	Tulsa, Okla.	3,537	24.91	182	1.28	274	1.93	335	2.36	20	.14	244	1.71	80	.56	38	.27
61	Norfolk, Va.	3,887	27.41	447	3.15	461	3.25	461	3.25	51	.36	148	1.04	269	1.90	83	.58
62	Yonkers, N. Y.	12,238	86.67	904	6.40	1,064	7.11	638	4.52	83	.59	511	3.62	1,393	9.86	209	1.48
63	Scranton, Pa.	4,344	30.83	243	1.72	360	2.56	431	3.06	16	.11	287	2.03	261	1.85	57	.40
64	Paterson, N. J.	5,746	41.19	278	1.99	647	4.64	624	4.48	38	.27	158	1.13	382	2.74	126	.90
65	Albany, N. Y.	7,253	55.79	454	3.49	836	6.43	543	4.18	51	.39	452	3.47	591	4.54	156	1.20
66	Kansas City, Kans.	2,861	22.54	182	1.51	232	1.83	351	2.77	65	.51	207	1.63	47	.37	107	.84

¹No data for county government are included. For explanation see p. 8.

TABLE 17.—COST PAYMENTS FOR OPERATION, TOTAL AND PER CAPITA, BY MAJOR FUNCTIONS: 1938—Continued

(Total amounts expressed in thousands. For text discussion, see p. 118)

City number	CITY	ALL MAJOR FUNCTIONS		I.—GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL		II.—PUBLIC SAFETY						III.—HIGHWAYS		IV.—SANITATION AND WASTE REMOVAL		V.—CONSERVATION OF HEALTH	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																	
67	Chattanooga, Tenn.	\$3,002	\$23.69	\$120	\$0.95	\$280	\$2.21	\$417	\$3.29	\$10	\$0.08	\$224	\$1.77	\$142	\$1.12	\$37	\$0.29
68	Trenton, N. J.	5,520	44.34	223	1.79	566	4.55	536	4.31	25	.20	563	2.92	279	2.24	102	.82
69	Spokane, Wash.	3,701	30.61	184	1.52	274	2.27	309	2.55	33	.27	296	2.45	261	2.33	60	.50
70	Fort Wayne, Ind.	2,955	25.09	89	.76	279	2.37	334	2.83	26	.22	115	.98	176	1.49	47	.40
71	Camden, N. J.	5,307	45.09	429	3.65	445	3.78	378	3.21	24	.20	205	1.74	198	1.68	72	.61
72	Erie, Pa.	3,533	30.25	245	2.10	270	2.51	311	2.67	15	.13	264	2.26	219	1.87	79	.68
73	Fall River, Mass.	4,871	41.96	177	1.52	370	3.18	332	2.86	15	.13	322	2.77	80	.69	77	.67
74	Cambridge, Mass.	7,167	63.26	331	2.82	540	4.76	524	4.62	42	.37	578	5.10	387	3.42	102	.90
75	Wilmington, Del.	3,541	31.75	201	1.80	383	3.43	347	3.11	19	.17	147	1.32	267	2.58	52	.47
76	Elizabeth, N. J.	4,654	42.04	219	1.98	540	4.86	479	4.32	31	.28	269	2.43	226	2.04	83	.75
77	Reading, Pa.	3,581	32.35	222	2.01	307	2.77	159	1.44	12	.11	239	2.16	191	1.73	97	.87
78	Knoxville, Tenn.	3,019	27.30	148	1.33	316	2.85	333	3.01	15	.14	144	1.30	117	1.06	75	.68
79	New Bedford, Mass.	5,743	52.11	245	2.22	408	3.70	349	3.17	33	.30	323	2.93	218	1.98	80	.73
80	Gary, Ind.	3,373	30.75	126	1.15	360	3.28	342	3.12	20	.18	154	1.40	297	2.71	55	.51
81	Tacoma, Wash.	3,477	31.90	193	1.77	261	2.40	480	4.41	21	.19	232	2.13	246	2.26	59	.55
82	Canton, Ohio	3,063	28.41	167	1.55	290	2.69	191	1.78	13	.12	348	3.23	104	.96	40	.37
83	Wichita, Kans.	3,255	30.28	101	.94	231	2.15	295	2.74	26	.24	122	1.13	125	1.16	45	.42
84	Tampa, Fla.	2,984	28.28	261	2.47	206	1.97	207	1.96	17	.16	276	2.61	199	1.88	64	.60
85	Peoria, Ill.	3,786	35.84	196	1.87	276	2.63	305	2.90	21	.20	228	2.17	246	2.34	56	.53
86	South Bend, Ind.	2,773	27.24	87	.86	251	2.46	301	2.95	18	.18	273	2.68	90	.89	36	.36
87	Somerville, Mass.	5,599	55.05	239	2.35	381	3.74	412	4.05	39	.38	301	2.96	340	3.35	64	.63
88	Duluth, Minn.	3,820	37.79	329	3.26	293	2.89	370	3.66	26	.26	295	2.92	116	1.15	64	.63
89	Lowell, Mass.	5,650	55.94	233	2.31	343	3.39	355	3.52	121	1.19	547	5.42	161	1.60	83	.82
90	Utica, N. Y.	5,183	51.47	306	3.06	371	3.68	485	4.81	16	.16	397	3.94	218	2.17	85	.84
91	Waterbury, Conn.	4,720	47.48	307	3.09	411	4.14	565	5.69	19	.19	393	3.95	190	1.91	57	.57
92	Lynn, Mass.	5,651	57.03	211	2.13	385	3.88	522	5.27	30	.30	290	2.92	250	2.52	61	.61
93	Evansville, Ind.	2,888	29.47	94	.96	300	3.06	355	3.62	20	.20	228	2.33	100	1.02	57	.58
94	El Paso, Tex.	2,240	22.90	114	1.17	173	1.77	251	2.57	9	.10	74	.76	125	1.28	60	.62
	Honolulu, Hawaii ²	5,380	21.64	561	2.26	691	2.78	352	1.41	85	.34	1,193	4.80	426	1.71	325	1.31

² Not included in group or grand totals.

TABLE 17.—COST PAYMENTS FOR OPERATION, TOTAL AND PER CAPITA, BY MAJOR FUNCTIONS: 1938—Continued

(Total amounts expressed in thousands. For text discussion, see p. 118)

City number	CITY	VI.—HOSPITALS		VII.—CHARITIES		VIII.—CORRECTION		IX.—SCHOOLS		X.—LIBRARIES		XI.—RECREATION		XII.—MISCELLANEOUS					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Pensions	Per capita	Contributions to public-service enterprises	Per capita	All other	Per capita
	Grand total-----	\$105,004	\$2.78	\$380,910	\$10.06	\$22,220	\$0.59	\$625,032	\$16.54	\$25,519	\$0.68	\$64,946	\$1.72	\$93,661	\$2.48	\$70,158	\$1.86	\$21,818	\$0.58
	Group I-----	77,641	3.51	294,521	13.31	18,407	.83	393,380	17.78	14,983	.68	43,428	1.96	71,152	3.22	56,022	2.53	15,573	.70
	Group II-----	16,736	3.18	44,300	8.42	2,906	.55	81,323	15.46	4,250	.81	8,069	1.53	9,455	1.80	7,569	1.44	1,829	.35
	Group III-----	10,627	1.02	42,090	4.04	907	.09	150,329	14.44	6,276	.60	13,449	1.29	13,054	1.25	6,567	.63	4,416	.42

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

1	New York, N. Y.-----	\$30,576	\$4.15	\$158,512	\$21.53	\$4,989	\$0.68	\$161,075	\$21.88	\$3,123	\$0.42	\$12,731	\$1.73	\$33,777	\$4.59	\$36,290	\$4.93	\$3,275	\$0.44
2	Chicago, Ill.-----	6,499	1.94	38,180	11.37	2,244	.67	47,299	14.09	1,522	.45	8,863	2.64	12,118	3.61	3,253	.97	2,093	.62
3	Philadelphia, Pa.-----	4,100	2.12	885	.46	3,017	1.56	27,648	14.29	684	.35	2,278	1.18	4,310	2.23	10,763	5.56	2,267	1.17
4	Detroit, Mich.-----	8,370	5.33	11,031	7.02	756	.48	26,787	17.04	1,378	.88	2,189	1.39	1,930	1.23	378	.24	2,157	1.37
5	Los Angeles, Calif.-----	4,647	3.19	15,344	10.53	1,454	1.00	26,270	18.02	1,296	.89	2,371	1.63	1,739	1.19	1,354	.93	727	.50
6	Cleveland, Ohio-----	2,682	3.04	10,319	11.70	457	.52	14,990	16.99	1,785	2.02	1,041	1.18	1,785	2.02	147	.17	617	.70
7	Baltimore, Md.-----	1,941	2.28	6,709	7.90	393	.46	9,598	11.30	590	.69	1,337	1.57	1,672	1.97	479	.56	696	.82
8	St. Louis, Mo.-----	3,025	3.70	1,220	1.49	420	.51	11,065	13.54	483	.59	1,557	1.91	584	.71	179	.22	295	.36
9	Boston, Mass.-----	3,960	5.04	15,248	19.39	1,099	1.40	16,063	20.43	1,371	1.74	2,559	3.25	2,899	3.69	647	.82	822	1.04
10	Pittsburgh, Pa.-----	1,001	1.49	4,613	6.87	801	1.19	12,244	18.24	772	1.15	1,423	2.12	2,147	3.20	264	.39	468	.70
11	San Francisco, Calif.-----	2,114	3.33	6,158	9.70	308	.49	9,209	14.51	458	.72	2,199	3.47	1,936	3.05	1,060	1.97	434	.68
12	Washington, D. C.-----	4,120	6.52	3,357	5.31	1,705	2.70	10,477	16.57	532	.84	1,504	2.38	2,728	4.31	1	(1)	1,159	1.83
13	Milwaukee, Wis.-----	2,564	4.38	7,734	13.20	346	.59	9,536	16.28	450	.77	1,861	3.18	1,149	1.96	1,208	2.06	243	.41
14	Buffalo, N. Y.-----	2,042	3.55	15,212	26.44	418	.73	11,120	19.32	539	.94	1,516	2.63	2,379	4.13	-----	-----	318	.55

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

15	New Orleans, La.-----	\$86	\$0.18	\$202	\$0.41	\$175	\$0.36	\$4,380	\$8.97	\$93	\$0.19	\$497	\$1.02	\$311	\$0.64	\$884	\$1.81	\$342	\$0.70
16	Minneapolis, Minn.-----	1,364	2.80	9,535	19.56	238	.49	8,270	16.96	555	1.14	1,157	2.39	1,106	2.27	118	.24	58	.12
17	Cincinnati, Ohio-----	1,961	4.24	4,609	9.97	251	.54	8,576	18.56	504	1.09	420	.91	1,137	2.46	119	.26	141	.31
18	Newark, N. J.-----	2,503	5.79	6,234	14.43	484	1.12	9,873	22.86	539	1.25	644	1.49	1,467	3.44	2,294	5.31	120	.28
19	Kansas City, Mo.-----	1,254	3.14	302	.76	290	.73	5,338	13.37	285	.71	978	2.45	97	.24	189	.47	103	.28
20	Indianapolis, Ind.-----	909	2.37	3,918	10.23	112	.29	5,167	13.49	351	.92	466	1.22	330	.86	56	.15	143	.37
21	Houston, Tex.-----	568	1.54	538	1.46	169	.46	4,275	11.61	102	.28	270	.73	-----	-----	711	1.93	61	.17

TABLE 17.—COST PAYMENTS FOR OPERATION, TOTAL AND PER CAPITA, BY MAJOR FUNCTIONS: 1938—Continued

(Total amounts expressed in thousands. For text discussion, see p. 118)

City number	CITY	VI.—HOSPITALS		VII.—CHARITIES		VIII.—CORRECTION		IX.—SCHOOLS		X.—LIBRARIES		XI.—RECREATION		XII.—MISCELLANEOUS					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Pensions	Per capita	Contributions to public-service enterprises	Per capita	All other	Per capita
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued																			
22	Seattle, Wash.	\$1,027	\$2.79	\$182	\$0.50	\$211	\$0.57	\$5,920	\$16.09	\$327	\$0.89	\$546	\$1.48	\$677	\$1.84	\$729	\$1.98	\$42	\$0.11
23	Rochester, N. Y.	1,374	4.22	7,789	23.95	255	.72	6,932	21.50	400	1.23	738	2.27	1,203	3.69	913	2.81	418	1.28
24	Louisville, Ky.	753	2.31	904	2.85	176	.56	4,157	13.11	184	.58	461	1.45	156	.49	25	.08	93	.29
25	Denver, Colo.	596	1.88	5,323	16.82	118	.37	4,813	15.21	241	.76	695	2.20	485	1.53	149	.47	42	.13
26	Portland, Oreg.	560	1.18	1,004	3.29	94	.31	4,122	13.53	265	.87	391	1.28	438	1.44	1,023	3.36	99	.33
27	Jersey City, N. J.	3,965	13.05	2,484	8.17	320	1.05	5,954	19.59	279	.92	706	2.32	1,441	4.74	82	.27	5	.02
28	Columbus, Ohio ¹	34	.11	1,275	4.20	35	.12	3,546	11.69	136	.45	92	.30	585	1.93	277	.91	161	.53
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																			
29	Oakland, Calif.	\$1	(³)	\$20	\$0.07	—	—	\$6,036	\$20.19	\$288	\$0.96	\$590	\$1.97	\$176	\$0.59	\$1,251	\$4.19	\$39	\$0.13
30	Atlanta, Ga.	799	\$2.69	280	.95	\$31	\$0.10	3,662	12.34	126	.42	228	.77	355	1.20	39	.13	49	.17
31	Dallas, Tex.	202	.70	199	.69	8	.03	3,349	11.60	59	.20	311	1.06	119	.41	100	.35	2	.01
32	Memphis, Tenn.	497	1.74	21	.07	16	.06	1,812	6.34	94	.33	314	1.10	89	.31	104	.36	24	.08
33	St. Paul, Minn.	257	.90	1,152	4.05	64	.23	3,516	12.34	226	.79	426	1.50	346	1.21	78	.27	54	.19
34	Toledo, Ohio	47	.16	2,220	7.82	44	.15	4,224	14.88	267	.94	175	.62	586	2.07	27	.10	144	.51
35	Birmingham, Ala.	17	.06	121	.46	8	.03	2,373	8.91	110	.41	230	.87	159	.60	36	.14	64	.24
36	San Antonio, Tex.	—	—	35	.14	23	.09	2,615	10.46	91	.36	311	1.25	223	.89	3	.01	42	.17
37	Providence, R. I.	526	2.11	2,191	8.79	—	—	4,691	18.82	75	.30	660	2.65	557	2.24	82	.33	58	.23
38	Akron, Ohio	147	.59	748	3.03	30	.12	4,173	16.92	163	.66	95	.38	359	1.46	139	.56	79	.32
39	Omaha, Nebr.	9	.04	2	.01	—	—	2,737	12.32	72	.32	184	.83	502	2.26	79	.36	4	.02
40	Dayton, Ohio	3	.01	1,212	5.80	96	.46	2,642	12.64	246	1.17	199	.95	338	1.62	15	.07	24	.11
41	Syracuse, N. Y.	66	.32	3,646	17.65	—	—	3,941	19.06	139	.67	401	1.94	651	3.15	171	.83	242	1.17
42	Oklahoma City, Okla.	12	.06	24	.12	28	.14	2,790	13.87	77	.38	247	1.23	60	.30	193	.96	201	1.00
43	San Diego, Calif.	—	—	5	.02	—	—	3,231	16.68	144	.74	385	1.99	203	1.05	557	2.87	56	.29
44	Worcester, Mass.	901	4.68	4,006	20.80	1	.01	3,767	19.56	174	.90	240	1.24	388	2.01	—	—	163	.85
45	Richmond, Va.	379	1.98	673	3.52	22	.12	2,419	12.65	78	.41	198	1.03	125	.66	204	1.07	141	.74
46	Fort Worth, Tex.	79	.45	264	1.51	—	—	2,192	12.51	47	.27	261	1.49	15	.09	57	.33	54	.31
47	Youngstown, Ohio	100	.59	19	.11	3	.01	2,792	16.61	—	—	217	1.29	250	1.48	499	2.97	64	.38
48	Hartford, Conn.	234	1.41	1,489	8.98	38	.23	3,444	20.76	130	.78	407	2.45	279	1.68	195	1.18	132	.79
49	Nashville, Tenn.	239	1.45	57	.35	62	.38	1,286	7.80	44	.27	179	1.09	114	.69	30	.18	45	.27

50	Jacksonville, Fla.	69	.42	34	.21	30	.19	1,600	9.78	80	.49	251	1.53	175	1.07	117	.72	75	.46
51	Grand Rapids, Mich.	160	.98	169	1.04	3	.02	2,557	15.75	154	.95	192	1.18	95	.58			86	.54
52	New Haven, Conn.	213	1.32	1,287	8.00	7	.04	2,849	17.70	134	.83	362	2.25	254	1.58	66	.41	182	1.13
53	Long Beach, Calif.			25	.16	32	.20	2,917	18.19	152	.95	481	3.00	31	.19	572	3.57	32	.20
54	Des Moines, Iowa			6	.04			2,371	15.12	106	.67	125	.80	153	.98	37	.24	274	1.75
55	Miami, Fla.	645	4.12	91	.58	32	.21	1,343	8.58	25	.16	243	1.55	63	.40	155	.99	110	.70
56	Springfield, Mass.	219	1.46	2,727	18.23	1	.01	2,907	19.43	192	1.29	471	3.15	278	1.85			91	.61
57	Flint, Mich.	686	4.61	79	.53			2,603	17.49	98	.66	135	.91	72	.49	(*)	(³)	25	.17
58	Salt Lake City, Utah	9	.06			15	.10	2,330	15.72	93	.63	236	1.60	66	.45	7	.05	188	1.27
59	Bridgeport, Conn.	234	1.59	932	6.34	4	.03	2,134	14.51	175	1.19	217	1.47	260	1.77	5	.03	99	.67
60	Tulsa, Okla.	2	.02	14	.10	59	.28	1,938	13.65	65	.46	137	.96	36	.25	66	.46	67	.47
61	Norfolk, Va.	76	.55	252	1.77	85	.60	1,270	8.96	43	.30	86	.60	76	.55	1	(³)	75	.53
62	Yonkers, N. Y.	473	3.35	1,707	12.09	9	.06	3,796	26.69	85	.60	284	2.01	740	5.24	214	1.51	187	1.33
63	Scranton, Pa.	11	.08					2,290	16.25	44	.31	103	.73	225	1.60	3	.02	14	.10
64	Paterson, N. J.	164	1.18	365	2.62			2,490	17.85	83	.59	77	.55	264	1.89			49	.35
65	Albany, N. Y.	229	1.78	678	5.22	1	.01	1,867	14.36	112	.86	347	2.67	309	2.38	553	4.26	73	.56
66	Kansas City, Kans.	4	.03	1	.01	5	.04	1,464	11.54	38	.30	56	.44	75	.59			16	.13
67	Chattanooga, Tenn.	276	2.18	146	1.15	27	.21	1,059	8.36	47	.37	94	.74	75	.59	29	.23	19	.15
68	Trenton, N. J.	112	.90	865	6.95			1,947	15.64	111	.89	110	.88	249	2.00	4	.03	28	.22
69	Spokane, Wash.	18	.15	12	.10	23	.19	1,824	15.09	84	.70	169	1.40	120	.99	9	.07	6	.05
70	Fort Wayne, Ind.							1,461	12.40	163	1.38	117	.99	91	.77	45	.38	13	.11
71	Camden, N. J.	129	1.10	1,186	10.07			1,786	15.17	45	.38	103	.88	257	2.18			50	.42
72	Erie, Pa.	15	.13	(*)	(³)			1,833	15.70	62	.53	72	.61	126	1.08	5	.04	15	.13
73	Fall River, Mass.	244	2.10	1,642	14.14			1,247	10.74	41	.35	74	.64	170	1.47	1	.01	79	.68
74	Cambridge, Mass.	357	3.16	1,651	14.57	1	.01	1,877	16.57	87	.77	227	2.01	304	2.68			158	1.39
75	Wilmington, Del.			58	.52	3	.03	1,585	14.22	55	.49	112	1.00	64	.57	218	1.96	10	.09
76	Elizabeth, N. J.	79	.71	397	3.59			1,987	17.95	79	.71	76	.68	181	1.63	6	.05	3	.03
77	Reading, Pa.							1,855	16.76	52	.47	196	1.77	129	1.17	122	1.10	1	.01
78	Knoxville, Tenn.	256	2.31	104	.94	19	.17	1,285	11.61	50	.45	21	.19	124	1.12			13	.11
79	New Bedford, Mass.	191	1.73	1,892	17.17	(*)	(³)	1,475	13.39	63	.57	85	.77	199	1.81	28	.26	152	1.37
80	Gary, Ind.			1	.01			1,706	15.55	110	1.00	140	1.28	41	.37			20	.18
81	Tacoma, Wash.	(*)	(³)	2	.02	2	.01	1,627	14.92	69	.63	118	1.08	110	1.01	54	.50	2	.01
82	Canton, Ohio	63	.59	23	.21	2	.02	1,502	13.93	41	.38	67	.62	169	1.57			42	.39
83	Wichita, Kans.			11	.10	11	.10	1,953	18.17	57	.53	188	1.75	37	.35	50	.47	3	.03
84	Tampa, Fla.	294	2.78	34	.32	39	.37	1,094	10.37	23	.22	106	1.01	74	.70	78	.74	11	.10
85	Peoria, Ill.	101	.96	621	5.91			1,278	12.16	78	.75	232	2.21	82	.78	32	.30	13	.12
86	South Bend, Ind.	29	.28			2	.02	1,410	13.85	87	.85	89	.86	80	.78			21	.20
87	Somerville, Mass.	181	1.78	1,547	15.21	(*)	(³)	1,632	16.05	88	.87	124	1.22	182	1.79			69	.68
88	Duluth, Minn.	53	.52	13	.13	7	.06	1,784	17.65	80	.80	165	1.63	160	1.58	37	.37	28	.28
89	Lowell, Mass.	79	.78	1,995	19.75	(*)	(³)	1,262	12.69	36	.36	75	.74	191	1.89	14	.14	135	1.34
90	Utica, N. Y.	131	1.31	903	8.96	3	.03	1,686	16.74	78	.78	102	1.02	340	3.38	40	.40	19	.19
91	Waterbury, Conn.	141	1.42	575	5.79	6	.06	1,665	16.75	61	.62	132	1.33	126	1.27	52	.52	19	.19
92	Lynn, Mass.	129	1.30	1,640	16.55	2	.02	1,548	15.62	89	.90	197	1.99	185	1.87			113	1.14
93	Evansville, Ind.	10	.10	5	.05	1	.01	1,351	13.79	82	.84	114	1.16	83	.85	39	.40	49	.50
94	El Paso, Tex.	29	.30	11	.11	18	.18	1,171	11.97	32	.33	82	.84	37	.38	49	.50	3	.03
	Honolulu, Hawaii ²	192	.77	78	.31	58	.23	452	1.82	3	.01	374	1.50	320	1.29			271	1.09

* Less than \$500. ¹No data for county government are included. For explanation see p. 8. ²Not included in group or grand totals. ³Less than 1/2 of 1 cent.

TABLE 18

The percent distribution of cost payments for operating general government in the 94 cities during 1938 is shown in table 18 under the 12 major functional activities.

Percent distribution of operation costs.—The percent distribution of expenditures for operating general government is, like per capita costs, subject to wide variance among the individual cities. For example, school expenditures constituted 60 percent of operating costs in Wichita, but only 22.7 percent of such expenditures in Lowell and 23.5 percent in Buffalo and Jersey City. For nearly all cities a larger percentage is reported for schools than for any other purpose shown in table 18, the only exception being the nine cities that made the largest expenditures for charities and relief (see above). It is to be noted, however, that the cities in group III report a higher percentage of expenditures for schools than the cities in groups I and II, suggesting that expense for this purpose, while increasing with population growth, does not adjust itself to the population factor so quickly as other cost items. Cities in group III also spent a relatively larger percentage of total expenditures for public safety, highways, sanitation, health, libraries, and recreation than the cities in group I.

Other interesting variations in the percentage distribution of operation expenditures are shown under the caption "Highways," which item accounted for 11.4 percent of Canton's expenditures but only 2.7 percent of Philadelphia's and Paterson's. General administrative, legislative, and judicial costs accounted for only 3 percent of operation expense in Fort Wayne and 3.1 percent in Wichita and South Bend, as against 14.1 percent in Kansas City, Mo.

Trend of percent distribution of operation.—As previously indicated, cost payments have been subjected to so many revisions in compilation procedure that comparisons with previous years are elusive. To present comparative trends as to percentage distribution of expenditures for operation in the case of six of the major functions, statistics previously published have been revised to conform with the 1937 and 1938 classifications. The figures are as follows:

	PERCENT							
	1926	1928	1930	1932	1934	1936	1937	1938
Schools-----	35.6	35.6	34.5	33.6	30.2	31.0	29.4	28.8
Charities-----	3.1	3.5	3.9	9.8	16.5	15.2	16.4	17.6
Public safety-----	20.1	19.7	19.8	18.2	17.1	17.2	16.3	16.0
Highways-----	8.8	8.2	8.0	6.8	6.2	5.9	5.2	5.2
General administrative, legislative, and judicial-----	8.9	9.0	9.1	8.3	7.8	8.1	7.9	7.5
Sanitation and waste removal-----	7.7	7.7	7.4	6.5	5.3	5.3	4.9	4.9

As seen from the above figures, the percent distribution of expenditures for the larger major functions in 1938 did not exceed those for 1937 in any item except charities, indicating the continuation of the heavy burden upon cities of caring for their own destitute and underprivileged citizens.

TABLE 18.—PERCENT DISTRIBUTION OF COST PAYMENTS FOR OPERATION, BY MAJOR FUNCTIONS: 1938

City number	CITY	I.—General administrative, legislative, and judicial	II.—PUBLIC SAFETY			III.—Highways	IV.—Sanitation and waste removal	V.—Conservation of health	VI.—Hospitals	VII.—Charities	VIII.—Corrections	IX.—Schools	X.—Libraries	XI.—Recreation	XII.—MISCELLANEOUS		
			Police department	Fire department	All other										Pensions	Contributions to public-service enterprises	All other
	Grand total-----	7.5	9.5	5.9	0.8	5.2	4.9	1.4	4.8	17.6	1.0	28.8	1.2	3.0	4.5	5.2	1.0
	Group I-----	7.8	9.7	5.2	.8	4.6	4.9	1.3	5.2	19.6	1.2	26.2	1.0	2.9	4.7	5.7	1.0
	Group II-----	8.7	7.8	6.1	.8	6.3	4.6	1.6	6.1	16.1	1.1	29.6	1.5	2.9	3.4	2.8	.7
	Group III-----	5.5	8.5	8.6	.7	6.6	5.1	1.8	2.7	10.7	.2	38.4	1.6	3.4	3.3	1.7	1.1

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

1	New York, N. Y.-----	6.8	9.1	4.7	0.6	3.6	5.3	0.9	4.7	24.6	0.8	25.0	0.5	2.0	5.2	5.6	0.5
2	Chicago, Ill.-----	9.9	10.4	4.5	.9	5.3	5.2	1.1	3.3	19.7	1.2	24.4	.8	4.6	6.2	1.7	1.1
3	Philadelphia, Pa.-----	11.0	13.0	5.0	.7	2.7	3.9	1.3	4.6	1.0	3.4	30.8	.8	2.5	4.8	12.0	2.5
4	Detroit, Mich.-----	7.2	12.3	5.7	.9	5.9	5.7	2.1	9.2	12.1	.8	29.3	1.5	2.4	2.1	.4	2.4
5	Los Angeles, Calif.-----	8.3	8.9	6.6	1.9	5.4	2.8	2.1	5.4	17.8	1.7	30.4	1.5	2.7	2.0	1.6	.8
6	Cleveland, Ohio-----	7.4	8.6	5.6	.7	6.4	3.7	1.8	5.2	20.1	.9	29.2	5.5	2.0	3.5	.5	1.2
7	Baltimore, Md.-----	6.0	11.3	7.6	.7	8.1	6.6	1.5	4.8	16.7	1.0	23.6	1.5	3.3	4.2	1.2	1.7
8	St. Louis, Mo.-----	10.1	15.5	6.6	1.0	5.2	2.7	2.3	9.1	3.7	1.5	33.2	1.5	4.7	1.8	.5	.9
9	Boston, Mass.-----	6.9	8.7	5.4	.6	5.4	4.2	1.7	5.9	22.9	1.7	24.1	2.1	3.8	4.4	1.0	1.2
10	Pittsburgh, Pa.-----	13.6	7.9	5.5	1.0	7.2	5.8	1.3	2.4	11.2	1.9	29.8	1.9	3.5	5.2	.6	1.1
11	San Francisco, Calif.-----	9.1	9.4	9.1	.6	3.4	2.5	1.8	5.7	16.5	.8	24.7	1.2	5.9	5.2	2.8	1.2
12	Washington, D. C.-----	5.7	9.4	6.1	2.2	5.0	4.9	1.7	10.5	8.5	4.3	26.6	1.4	3.8	6.9	(¹)	2.9
13	Milwaukee, Wis.-----	6.2	7.7	5.2	.6	6.3	7.8	.9	6.7	20.1	.9	24.8	1.2	4.8	3.0	3.1	.6
14	Buffalo, N. Y.-----	6.6	6.4	5.2	.4	5.1	4.2	1.2	4.3	32.1	.9	23.5	1.1	3.2	5.0	-----	.7

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

15	New Orleans, La.-----	13.5	10.5	8.3	3.0	7.8	9.3	1.9	0.6	1.3	1.1	28.7	0.6	3.3	2.0	5.8	2.2
16	Minneapolis, Minn.-----	5.7	4.9	4.1	.6	5.6	2.6	1.2	4.6	32.0	.8	27.8	1.9	3.9	3.7	.4	.2
17	Cincinnati, Ohio-----	9.1	6.3	4.9	.6	6.8	3.8	1.1	7.5	17.5	1.0	32.6	1.9	1.6	4.3	.5	.5
18	Newark, N. J.-----	7.4	9.7	5.6	.5	2.8	6.0	2.3	6.8	16.9	1.5	26.8	1.5	1.7	4.0	6.2	.3
19	Kansas City, Mo.-----	14.1	9.1	4.9	.7	8.8	5.3	1.2	8.0	1.9	1.8	33.9	1.8	6.2	.6	1.2	.7
20	Indianapolis, Ind.-----	6.4	7.6	10.4	.4	5.0	4.3	1.3	5.1	22.1	.6	29.1	2.0	2.6	1.9	.3	.8
21	Houston, Tex.-----	9.7	7.5	7.0	.8	8.8	5.2	1.2	5.1	4.8	1.5	38.2	.9	2.4	-----	6.5	.6
22	Seattle, Wash.-----	11.4	8.0	8.1	.9	11.0	3.2	1.4	6.0	1.1	1.2	34.3	1.9	3.2	3.9	4.2	.2

¹ Less than 1/20 of 1 percent.

TABLE 18.—PERCENT DISTRIBUTION OF COST PAYMENTS FOR OPERATION, BY MAJOR FUNCTIONS: 1938—Continued

City number	CITY	I.—General administrative, legislative, and judicial	II.—PUBLIC SAFETY			III.—Highways	IV.—Sanitation and waste removal	V.—Conservation of health	VI.—Hospitals	VII.—Charities	VIII.—Corrections	IX.—Schools	X.—Libraries	XI.—Recreation	XII.—MISCELLANEOUS		
			Police department	Fire department	All other										Pensions	Contributions to public-service enterprises	All other
GROUP II.—CITIES HAVING A POPULATION OF 500,000 TO 500,000—Continued																	
23	Rochester, N. Y.-----	6.3	4.3	4.2	.4	6.2	5.4	1.7	4.9	27.8	.8	24.8	1.4	2.6	4.3	3.5	1.5
24	Louisville, Ky.-----	8.0	8.6	5.6	.7	7.0	5.6	1.9	6.7	8.2	1.6	37.8	1.7	4.2	1.4	.2	.8
25	Denver, Colo.-----	7.5	5.7	5.8	.5	6.0	2.7	1.0	5.4	30.5	.7	27.4	1.4	4.0	2.8	.8	.2
26	Portland, Oreg.-----	9.7	9.2	9.9	1.1	7.6	2.4	1.6	2.7	7.5	.7	30.9	2.0	2.9	5.5	7.7	.7
27	Jersey City, N. J.-----	11.2	12.5	5.1	.6	4.5	3.8	2.4	15.6	9.8	1.3	25.5	1.1	2.8	5.7	.3	(¹)
28	Columbus, Ohio ² -----	6.1	7.5	7.0	.4	7.5	5.6	1.2	.4	15.5	.4	37.4	1.4	1.0	6.2	2.9	1.7
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000																	
29	Oakland, Calif.-----	3.8	8.7	10.0	0.7	4.9	2.0	1.8	(¹)	0.2	---	48.9	2.3	4.8	1.4	10.1	0.3
30	Atlanta, Ga.-----	4.9	10.7	8.4	.8	5.6	6.3	1.2	8.9	5.1	0.3	40.8	1.4	2.5	4.0	.4	.5
31	Dallas, Tex.-----	4.9	9.5	10.6	1.3	4.5	5.9	1.7	2.9	2.8	.1	47.5	.8	4.4	1.7	1.4	(¹)
32	Memphis, Tenn.-----	5.4	9.9	10.9	1.1	8.8	6.9	4.9	8.7	.4	.3	31.8	1.6	5.5	1.6	1.8	.4
33	St. Paul, Minn.-----	5.0	8.5	9.7	.7	5.5	5.6	1.8	2.7	12.3	.7	37.5	2.4	4.6	3.7	.8	.6
34	Toledo, Ohio-----	3.4	7.9	7.2	.3	8.2	4.3	1.2	.4	19.4	.4	36.8	2.5	1.5	5.1	.2	1.3
35	Birmingham, Ala.-----	5.3	10.6	12.8	1.1	4.7	5.5	2.2	.3	2.2	.2	44.0	2.0	4.3	2.9	.7	1.2
36	San Antonio, Tex.-----	6.3	7.8	8.5	1.3	6.1	7.0	3.8	---	.6	.4	46.2	1.6	5.5	3.9	(¹)	.7
37	Providence, R. I.-----	7.0	9.0	7.6	.7	11.0	5.4	1.2	5.5	14.4	---	30.8	.5	4.3	3.7	.5	.4
38	Akron, Ohio-----	5.0	5.9	4.5	.3	9.8	4.3	1.6	1.7	8.6	.3	48.2	1.9	1.1	4.1	1.6	.9
39	Omaha, Nebr.-----	4.9	10.0	13.1	.9	6.4	3.5	1.2	.1	(¹)	---	45.7	1.2	3.1	8.4	1.3	.1
40	Dayton, Ohio-----	4.5	6.5	6.6	.5	8.6	6.1	1.7	(¹)	16.6	1.3	36.1	3.4	2.7	4.6	.2	.3
41	Syracuse, N. Y.-----	4.7	5.2	6.4	.4	5.6	5.6	2.4	.5	27.5	---	29.7	1.0	3.0	4.9	1.3	1.8
42	Oklahoma City, Okla.-----	5.0	9.8	7.8	.9	4.9	5.2	1.9	.2	.4	.5	49.5	1.4	4.4	1.1	3.4	3.6
43	San Diego, Calif.-----	6.6	8.4	7.1	.9	5.5	3.7	1.9	---	.1	---	46.5	2.1	5.5	2.9	.8	.8
44	Worcester, Mass.-----	3.5	7.0	6.5	.5	7.9	2.4	1.2	6.6	29.5	(¹)	27.7	1.3	1.6	2.9	---	1.2
45	Richmond, Va.-----	9.7	8.3	9.0	1.1	4.8	5.7	2.1	5.3	9.4	.3	35.8	1.1	2.8	1.8	2.9	2.0
46	Fort Worth, Tex.-----	5.9	8.5	10.2	.6	5.1	5.1	2.6	1.6	5.5	---	45.8	1.0	5.5	.5	1.2	1.1
47	Youngstown, Ohio-----	4.7	7.0	5.9	.5	6.9	2.8	1.5	1.8	.3	(¹)	50.3	---	3.9	4.5	9.0	1.2
48	Hartford, Conn.-----	6.5	9.2	7.9	.8	5.1	5.0	2.1	2.3	14.9	.4	34.4	1.3	4.1	2.8	1.9	1.3
49	Nashville, Tenn.-----	6.7	12.0	13.7	1.2	4.9	5.0	3.0	6.2	1.5	1.6	35.5	1.2	4.7	3.0	.8	1.2
50	Jacksonville, Fla.-----	6.8	10.5	10.7	1.4	9.2	8.3	3.7	1.4	.7	.6	32.5	1.6	5.1	3.5	2.4	1.5
51	Grand Rapids, Mich.-----	4.8	7.9	9.5	.7	3.8	4.0	2.7	5.1	3.3	.1	49.9	3.0	3.7	1.9	---	1.7
52	New Haven, Conn.-----	5.8	10.5	9.3	.4	5.3	2.9	1.8	2.5	15.4	.1	34.0	1.6	4.3	3.0	.8	2.2

53	Long Beach, Calif.	6.8	8.6	8.3	.9	5.8	6.3	1.4	-----	.4	.5	42.7	2.2	7.0	.4	8.4	.5
54	Des Moines, Iowa	5.0	7.4	9.8	.7	8.4	4.6	1.8	-----	.1	-----	48.0	2.1	2.5	5.1	.8	5.6
55	Miami, Fla.	12.9	10.4	7.7	1.5	8.7	5.6	2.0	12.2	1.7	.6	25.4	.5	4.6	1.2	2.9	2.1
56	Springfield, Mass.	3.7	7.2	8.4	.6	6.3	5.5	1.3	2.1	26.5	(¹)	28.3	1.9	4.6	2.7	-----	.9
57	Flint, Mich.	3.4	7.3	6.3	.6	8.7	3.6	1.9	12.7	1.5	-----	48.1	1.8	2.5	1.3	(¹)	.5
58	Salt Lake City, Utah	7.4	7.7	5.8	.7	10.0	2.0	2.1	.2	-----	.3	50.9	2.0	5.2	1.4	.1	4.1
59	Bridgeport, Conn.	5.4	8.8	10.4	.3	10.8	6.1	1.6	5.3	13.0	.1	29.7	2.4	3.0	3.6	.1	1.4
60	Tulsa, Okla.	5.1	7.8	9.5	.6	6.9	2.3	1.1	.1	.4	1.1	54.8	1.8	3.9	1.0	1.9	1.9
61	Norfolk, Va.	11.5	11.9	11.9	1.3	3.8	6.9	2.1	2.0	6.5	2.2	32.7	1.1	2.2	2.0	(¹)	1.9
62	Yonkers, N. Y.	7.4	8.2	5.2	.7	4.2	11.4	1.7	3.9	13.9	.1	31.0	.7	2.3	6.0	1.7	1.5
63	Scranton, Pa.	5.6	8.3	9.9	.4	6.6	6.0	1.3	.2	-----	-----	52.7	1.0	2.4	5.2	.1	.3
64	Paterson, N. J.	4.8	11.3	10.9	.7	2.7	6.6	2.2	2.9	6.4	-----	43.3	1.4	1.3	4.6	-----	.9
65	Albany, N. Y.	6.3	11.5	7.5	.7	6.2	8.1	2.2	3.2	9.3	(¹)	25.7	1.5	4.8	4.3	7.6	1.0
66	Kansas City, Kans.	6.7	8.1	12.3	2.3	7.2	1.6	5.7	.1	(¹)	.2	51.2	1.3	2.0	2.6	-----	.8
67	Chattanooga, Tenn.	4.0	9.3	13.9	.3	7.5	4.7	1.2	9.2	4.9	.9	35.3	1.6	3.1	2.5	1.0	.6
68	Trenton, N. J.	4.0	10.3	9.7	.4	6.6	5.1	1.9	2.0	15.7	-----	35.3	2.0	2.0	4.5	.1	.5
69	Spokane, Wash.	5.0	7.4	8.3	.9	8.0	7.6	1.6	.5	.3	.6	49.3	2.3	4.6	3.2	.2	.2
70	Fort Wayne, Ind.	3.0	9.4	11.3	.9	5.9	5.9	1.6	-----	-----	-----	49.4	5.5	4.0	3.1	1.5	.4
71	Camden, N. J.	8.1	8.4	7.1	.5	3.9	3.7	1.4	2.4	22.3	-----	33.7	.8	1.9	4.8	-----	.9
72	Erie, Pa.	6.9	7.6	8.8	.4	7.5	6.2	2.2	.4	(¹)	-----	51.9	1.7	2.0	3.6	.1	.4
73	Fall River, Mass.	3.6	7.6	6.8	.3	6.6	1.7	1.6	5.0	33.7	-----	25.6	.8	1.5	3.5	(¹)	1.6
74	Cambridge, Mass.	4.6	7.5	7.3	.6	8.1	5.4	1.4	5.0	23.0	(¹)	26.2	1.2	3.2	4.2	-----	2.2
75	Wilmington, Del.	5.7	10.8	9.8	.5	4.2	8.1	1.5	-----	1.6	.1	44.8	1.5	3.2	1.8	6.2	.3
76	Elizabeth, N. J.	4.7	11.6	10.3	.7	5.8	4.8	1.8	1.7	8.5	-----	42.7	1.7	1.6	3.9	.1	.1
77	Reading, Pa.	6.2	8.6	4.4	.3	6.7	5.3	2.7	-----	-----	-----	51.8	1.4	5.5	3.6	3.4	(¹)
78	Knoxville, Tenn.	4.9	10.5	11.0	.5	4.8	3.9	2.5	8.5	3.4	.6	42.6	1.7	.7	4.1	-----	.4
79	New Bedford, Mass.	4.3	7.1	6.1	.6	5.6	3.8	1.4	3.3	32.9	(¹)	25.7	1.1	1.5	3.5	.5	2.6
80	Gary, Ind.	3.7	10.7	10.1	.6	4.6	8.8	1.6	-----	(¹)	-----	50.6	3.3	4.2	1.2	-----	.6
81	Tacoma, Wash.	5.5	7.5	13.8	.6	6.7	7.1	1.7	(¹)	.1	(¹)	46.8	2.0	3.4	3.2	1.6	(¹)
82	Canton, Ohio	5.5	9.5	6.2	.4	11.4	5.4	1.3	2.1	.8	.1	49.0	1.3	2.2	5.5	-----	1.4
83	Wichita, Kans.	3.1	7.1	9.0	.8	3.7	3.8	1.4	-----	.3	.3	60.0	1.8	5.8	1.2	1.5	.1
84	Tampa, Fla.	8.7	7.0	6.9	.6	9.2	6.7	2.1	9.8	1.1	1.3	36.7	.8	3.6	2.5	2.6	.4
85	Peoria, Ill.	5.2	7.3	8.1	.6	6.1	6.5	1.5	2.7	16.5	-----	33.9	2.1	6.2	2.2	.8	.3
86	South Bend, Ind.	3.1	9.0	10.8	.6	9.8	3.3	1.3	1.0	-----	.1	50.9	3.1	3.2	2.9	-----	.7
87	Somerville, Mass.	4.3	6.8	7.4	.7	5.4	6.1	1.1	3.2	27.6	(¹)	29.2	1.6	2.2	3.3	-----	1.2
88	Duluth, Minn.	8.6	7.7	9.7	.7	7.7	3.0	1.7	1.4	.3	.2	46.7	2.1	4.3	4.2	1.0	.7
89	Lowell, Mass.	4.1	6.1	6.3	2.1	9.7	2.9	1.5	1.4	35.3	(¹)	22.7	.6	1.5	3.4	.2	2.4
90	Utica, N. Y.	5.9	7.2	9.4	.3	7.7	4.2	1.6	2.5	17.4	.1	32.5	1.5	2.0	6.6	.8	.4
91	Waterbury, Conn.	6.5	8.7	12.0	.4	8.3	4.0	1.2	3.0	12.2	.1	35.3	1.3	2.8	2.7	1.1	.4
92	Lynn, Mass.	3.7	6.8	9.2	.5	5.1	4.4	1.1	2.3	29.0	(¹)	27.4	1.6	3.5	3.3	-----	2.0
93	Evansville, Ind.	3.3	10.4	12.3	.7	7.9	3.5	2.0	.3	.2	(¹)	46.8	2.9	3.9	2.9	1.3	1.7
94	El Paso, Tex.	5.1	7.7	11.2	.4	3.3	5.6	2.7	1.3	.5	.8	52.3	1.4	3.6	1.7	2.2	.1
	Honolulu, Hawaii ³	10.4	12.8	6.5	1.6	22.2	7.9	6.0	3.6	1.5	1.1	8.4	.1	6.9	6.0	-----	5.0

¹ Less than 1/20 of 1 percent.² No data for county government are included. For explanation see p. 8.³ Not included in group or grand totals.

TABLE 19

Interest payments on general government debt* during 1938 are shown in table 19. These payments are segregated as to those made on bonded indebtedness, on short-term loans, and on special assessment debt. They are exclusive of payments in error later repaid to the cities, and they are exclusive also of interest payments which balance amounts previously received as accrued interest on the obligations when issued. Interest payments are discussed in a general way in the introductory part of this section on cost payments.

Interest payments on general government debt.— Payments of interest in the amount of \$207,135,000 were made in 1938 on debt incurred for general governmental purposes. Of this amount, \$192,005,000, or 92.7 percent, was paid on bonded indebtedness, and \$6,540,000, or 3.2 percent, was paid on short-term loans; the remainder represents interest payments on special assessment debt. Comparative figures for recent years are not available because of the fact that the Bureau in former years did not segregate interest payments as between general government debt and public-service enterprise debt.

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

TABLE 20

Payments for capital outlays by the major functions, shown in table 20, comprise the amounts paid by the 94 cities for the acquisition and construction of more or less permanent properties and public improvements, including additions to those previously acquired or constructed. They are exclusive of payments offset by receipts from the public on outlay account, the most important of which are derived from sales of real property and from insurance adjustments. These excluded payments and the counterbalancing receipts are classified as noncost payments and nonrevenues, both of which are excluded from the scope of this report.

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

Payments for capital outlays.— Capital outlays, totaling \$377,171,000, constituted 13.7 percent of total expenditures for general governmental purposes in 1938. The largest outlay was \$147,331,000 for highways, substantially greater than in 1937. Schools were next in importance with a total of \$79,397,000. The item "All other" under "Public safety" represents in large part capital outlays for flood control in Los Angeles and New Orleans. The item "All other" under "Highways" constitutes for the most part bridge and tunnel construction in New York, Chicago, and Pittsburgh.

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

TABLE 19.—COST PAYMENTS¹ FOR INTEREST: 1938

(Expressed in thousands)

City number	CITY	Total	PAYMENTS FOR INTEREST ON BONDED DEBT OF—					PAYMENTS FOR INTEREST ON SHORT-TERM LOANS OF—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT OF—		
			City corporation		School district, general	Other governmental units		City corporation	School district	Other governmental units	City corporation		Other governmental units—contingent general
			General	Revenue		General	Revenue				Contingent general	Payable only from special assessments	
	Grand total-----	\$207,135	\$145,289	\$463	² \$19,758	\$22,925	\$3,570	\$3,215	\$2,940	\$385	\$6,534	\$1,310	\$745
	Group I-----	133,269	92,576	156	8,559	17,320	3,570	2,323	2,809	258	4,557	420	721
	Group II-----	31,597	20,212	236	4,027	5,404	-----	239	35	124	1,084	228	7
	Group III-----	42,269	32,502	71	² 7,171	200	-----	653	97	3	894	661	17
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.-----	\$44,391	\$36,170	-----	-----	\$3,263	-----	\$950	-----	-----	\$4,009	-----	-----
2	Chicago, Ill.-----	20,846	4,879	-----	\$1,579	\$10,568	-----	438	\$2,762	\$200	-----	\$420	-----
3	Philadelphia, Pa.-----	17,485	14,360	-----	2,755	-----	-----	347	21	-----	-----	-----	-----
4	Detroit, Mich.-----	11,565	11,170	\$132	-----	115	-----	4	-----	-----	34	-----	\$110
5	Los Angeles, Calif.-----	6,142	1,927	-----	2,684	1,506	-----	-----	-----	23	-----	-----	-----
6	Cleveland, Ohio-----	5,477	3,402	-----	583	656	-----	57	26	3	141	-----	611
7	Baltimore, Md.-----	4,886	4,879	-----	-----	-----	-----	-----	-----	-----	7	-----	-----
8	St. Louis, Mo.-----	3,076	2,940	24	113	-----	-----	-----	-----	-----	-----	-----	-----
9	Boston, Mass.-----	4,392	3,626	-----	-----	-----	-----	460	-----	-----	306	-----	-----
10	Pittsburgh, Pa.-----	5,443	2,003	-----	845	2,567	-----	-----	-----	15	12	-----	-----
11	San Francisco, Calif.-----	2,239	2,224	-----	-----	-----	-----	15	-----	-----	-----	-----	-----
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	2,189	1,182	-----	-----	995	-----	(*)	-----	4	8	-----	-----
14	Buffalo, N. Y.-----	5,138	3,814	-----	-----	912	307	52	-----	13	41	-----	-----
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
15	New Orleans, La.-----	\$3,466	\$1,795	\$205	\$294	\$960	-----	\$10	\$2	-----	-----	\$200	-----
16	Minneapolis, Minn.-----	2,560	2,071	-----	-----	87	-----	6	-----	-----	\$190	-----	\$7
17	Cincinnati, Ohio-----	3,034	1,884	-----	518	471	-----	5	11	-----	148	-----	-----
18	Newark, N. J.-----	4,514	3,654	-----	-----	858	-----	1	-----	-----	-----	-----	-----
19	Kansas City, Mo.-----	2,500	979	-----	863	567	-----	29	-----	\$15	-----	28	-----
20	Indianapolis, Ind.-----	1,248	587	-----	430	211	-----	6	5	9	-----	-----	-----
21	Houston, Tex.-----	2,078	1,190	31	485	362	-----	10	-----	-----	-----	-----	-----
22	Seattle, Wash.-----	1,551	598	-----	420	329	-----	142	(*)	65	-----	-----	-----

See footnotes at end of table.

TABLE 19.—COST PAYMENTS¹ FOR INTEREST: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	PAYMENTS FOR INTEREST ON BONDED DEBT OF—					PAYMENTS FOR INTEREST ON SHORT-TERM LOANS OF—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT OF—		
			City corporation		School district, general	Other governmental units		City corporation	School district	Other governmental units	City corporation		Other governmental units—contingent general
			General	Revenue		General	Revenue				Contingent general	Payable only from special assessments	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued													
23	Rochester, N. Y.	\$2,206	\$1,526	—	—	\$395	—	\$9	—	\$3	\$275	—	—
24	Louisville, Ky.	1,680	1,679	—	—	—	—	10	—	1	—	—	—
25	Denver, Colo.	762	235	—	\$359	—	—	—	—	—	209	—	—
26	Portland, Oreg.	1,543	568	—	296	511	—	3	\$7	22	136	—	—
27	Jersey City, N. J.	3,264	2,588	—	—	653	—	11	—	12	—	—	—
28	Columbus, Ohio ³	1,357	856	—	363	—	—	—	10	—	128	—	—
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
29	Oakland, Calif.	\$607	\$120	—	\$484	—	—	—	\$4	—	—	—	—
30	Atlanta, Ga.	536	531	—	—	—	—	(*)	—	—	\$4	—	—
31	Dallas, Tex.	1,284	1,284	—	—	—	—	—	—	—	—	—	—
32	Memphis, Tenn.	947	930	—	—	—	—	—	—	—	17	—	—
33	St. Paul, Minn.	1,646	1,388	—	—	—	—	\$2	—	—	—	\$255	—
34	Toledo, Ohio	1,630	1,025	—	583	—	—	—	8	—	14	—	—
35	Birmingham, Ala.	1,064	1,004	—	—	—	—	12	—	—	49	—	—
36	San Antonio, Tex.	1,064	711	—	332	—	—	27	14	—	—	—	—
37	Providence, R. I.	1,643	1,547	—	—	—	—	97	—	—	—	—	—
38	Akron, Ohio	1,493	1,053	—	283	—	—	4	14	—	138	—	—
39	Omaha, Nebr.	1,011	322	—	403	—	—	10	—	—	(*)	275	—
40	Dayton, Ohio	700	360	—	299	—	—	8	—	—	53	—	—
41	Syracuse, N. Y.	1,172	1,035	—	—	—	—	65	—	—	73	—	—
42	Oklahoma City, Okla.	585	364	—	218	—	—	2	—	—	—	—	—
43	San Diego, Calif.	252	56	—	194	—	—	—	—	—	—	—	—
44	Worcester, Mass.	224	202	—	—	—	—	22	—	—	—	—	—
45	Richmond, Va.	1,349	1,317	—	—	—	—	32	—	—	—	—	—
46	Fort Worth, Tex.	1,024	699	—	^a 306	—	—	—	19	—	—	—	—
47	Youngstown, Ohio	397	292	—	78	—	—	—	2	—	24	—	—
48	Hartford, Conn.	761	703	—	—	\$56	—	—	—	\$2	—	—	—
49	Nashville, Tenn.	508	505	—	—	—	—	—	—	—	3	—	—
50	Jacksonville, Fla.	478	255	—	185	—	—	4	—	—	33	—	—
51	Grand Rapids, Mich.	519	318	—	132	—	—	—	—	—	69	—	—
52	New Haven, Conn.	530	530	—	—	—	—	(*)	—	—	—	—	—

53	Long Beach, Calif.	549	172	-----	369	-----	-----	-----	8	-----	-----	-----	-----	-----
54	Des Moines, Iowa	537	215	-----	310	-----	-----	-----	12	-----	-----	-----	-----	-----
55	Miami, Fla.	1,494	1,198	\$15	256	-----	-----	-----	2	3	-----	20	-----	-----
56	Springfield, Mass.	310	298	-----	-----	-----	-----	-----	13	-----	-----	-----	-----	-----
57	Flint, Mich.	688	312	-----	303	-----	-----	-----	1	4	-----	66	-----	-----
58	Salt Lake City, Utah	358	146	-----	164	-----	-----	-----	14	2	-----	9	-----	-----
59	Bridgeport, Conn.	619	611	-----	-----	-----	-----	-----	8	-----	-----	-----	-----	-----
60	Tulsa, Okla.	690	429	-----	254	-----	-----	-----	4	2	-----	-----	-----	-----
61	Norfolk, Va.	1,195	1,195	-----	-----	-----	-----	-----	(*)	-----	-----	-----	-----	-----
62	Yonkers, N. Y.	1,316	1,219	-----	-----	-----	-----	-----	12	-----	-----	85	-----	-----
63	Scranton, Pa.	577	82	-----	241	-----	-----	-----	24	1	-----	28	-----	-----
64	Paterson, N. J.	764	764	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
65	Albany, N. Y.	672	643	-----	-----	-----	-----	-----	5	-----	-----	26	-----	-----
66	Kansas City, Kans.	320	155	-----	85	58	-----	-----	3	-----	-----	8	-----	\$10
67	Chattanooga, Tenn.	735	670	-----	-----	-----	-----	-----	-----	-----	-----	64	-----	-----
68	Trenton, N. J.	825	773	-----	-----	-----	-----	-----	47	-----	-----	3	-----	-----
69	Spokane, Wash.	144	108	3	33	-----	-----	-----	-----	-----	-----	-----	-----	-----
70	Fort Wayne, Ind.	117	21	-----	96	-----	-----	-----	-----	-----	-----	-----	-----	-----
71	Camden, N. J.	1,116	1,092	-----	-----	-----	-----	-----	24	-----	-----	-----	-----	-----
72	Erie, Pa.	461	235	-----	224	-----	-----	-----	-----	(*)	-----	1	1	-----
73	Fall River, Mass.	237	227	-----	-----	-----	-----	-----	10	-----	-----	-----	-----	-----
74	Cambridge, Mass.	344	302	-----	-----	-----	-----	-----	10	-----	-----	32	-----	-----
75	Wilmington, Del.	271	271	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
76	Elizabeth, N. J.	536	554	-----	-----	-----	-----	-----	2	-----	-----	-----	-----	-----
77	Reading, Pa.	445	141	-----	285	-----	-----	-----	-----	1	-----	-----	18	-----
78	Knoxville, Tenn.	961	957	-----	-----	-----	-----	-----	2	-----	-----	2	-----	-----
79	New Bedford, Mass.	254	235	-----	-----	-----	-----	-----	19	-----	-----	-----	-----	-----
80	Gary, Ind.	238	90	-----	145	-----	-----	-----	5	1	-----	-----	-----	-----
81	Tacoma, Wash.	176	92	1	61	-----	-----	-----	12	10	(*)	-----	-----	-----
82	Canton, Ohio	472	191	-----	246	-----	-----	-----	-----	7	-----	28	-----	-----
83	Wichita, Kans.	304	105	-----	93	19	-----	-----	(*)	-----	-----	87	-----	-----
84	Tampa, Fla.	708	554	5	164	-----	-----	-----	2	2	-----	2	-----	-----
85	Peoria, Ill.	196	36	-----	29	67	-----	-----	9	-----	1	-----	48	6
86	South Bend, Ind.	200	89	-----	109	-----	-----	-----	2	-----	-----	-----	-----	-----
87	Somerville, Mass.	185	143	-----	-----	-----	-----	-----	25	-----	-----	18	-----	-----
88	Duluth, Minn.	314	178	-----	125	-----	-----	-----	2	3	-----	6	-----	-----
89	Lowell, Mass.	175	133	-----	-----	-----	-----	-----	42	-----	-----	-----	-----	-----
90	Utica, N. Y.	409	398	-----	-----	-----	-----	-----	9	-----	-----	2	-----	-----
91	Waterbury, Conn.	438	437	-----	-----	-----	-----	-----	1	-----	-----	-----	-----	-----
92	Lynn, Mass.	225	188	-----	-----	-----	-----	-----	24	-----	-----	13	-----	-----
93	Evansville, Ind.	158	45	34	79	-----	-----	-----	-----	-----	-----	-----	-----	-----
94	El Paso, Tex.	316	284	13	-----	-----	-----	-----	19	-----	-----	-----	-----	-----
Honolulu, Hawaii ⁴		230	207	-----	-----	-----	-----	-----	-----	-----	-----	-----	23	-----

*Less than \$500. ¹The payments reported are the gross payments for interest on city debts less (1) amounts paid in error and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations. ²Includes \$2,000 interest on revenue bonds. ³No data for county government are included. For explanation see p. 8. ⁴Not included in group or grand totals.

TABLE 20.—COST PAYMENTS FOR CAPITAL

(Expressed in

City number	CITY	All functions	General administrative, legislative, and judicial	PUBLIC SAFETY			HIGHWAYS	
				Police department	Fire department	All other	Roadways	All other
	Grand total	\$377,171	\$20,636	\$3,586	\$4,399	\$6,221	\$103,122	\$44,209
	Group I	289,927	16,659	2,066	2,457	3,434	78,902	41,529
	Group II	37,947	2,890	660	595	1,808	12,690	807
	Group III	49,298	1,086	860	1,347	979	11,530	1,872

GROUP I.—CITIES HAVING A

1	New York, N. Y.	\$160,161	\$9,394	\$535	\$990	\$30	\$51,693	\$30,372
2	Chicago, Ill.	34,064	1,401	192	44	494	7,596	2,293
3	Philadelphia, Pa.	5,829	97	17	6	4	287	10
4	Detroit, Mich.	18,364	55	130	236	1	4,448	515
5	Los Angeles, Calif.	17,323	144	396	548	2,361	3,325	939
6	Cleveland, Ohio	5,493	11	138	14	---	1,403	1,836
7	Baltimore, Md.	4,919	849	13	132	---	432	1,360
8	St. Louis, Mo.	6,684	374	280	6	515	602	819
9	Boston, Mass.	3,736	2,791	36	---	---	61	67
10	Pittsburgh, Pa.	9,297	139	72	39	4	3,620	2,511
11	San Francisco, Calif.	3,157	102	92	365	(*)	954	---
12	Washington, D. C.	8,300	1,139	54	71	1	2,400	393
13	Milwaukee, Wis.	3,320	96	23	---	25	806	306
14	Buffalo, N. Y.	9,278	67	86	7	(*)	1,275	289

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$4,570	\$1	\$11	\$9	\$1,538	\$847	\$5
16	Minneapolis, Minn.	3,668	228	99	6	11	1,050	2
17	Cincinnati, Ohio	4,930	28	78	64	24	2,825	258
18	Newark, N. J.	2,818	49	21	45	---	1,866	19
19	Kansas City, Mo.	4,307	1,828	79	29	109	945	---
20	Indianapolis, Ind.	2,246	5	31	---	16	570	17
21	Houston, Tex.	4,066	634	37	121	22	1,066	210
22	Seattle, Wash.	1,758	37	32	39	2	927	118
23	Rochester, N. Y.	2,411	35	37	128	28	1,149	3
24	Louisville, Ky.	1,782	11	52	13	---	545	96
25	Denver, Colo.	1,939	14	53	16	22	149	---
26	Portland, Oreg.	679	17	81	84	2	410	3
27	Jersey City, N. J.	1,789	---	9	8	32	265	---
28	Columbus, Ohio ¹	786	5	41	29	1	56	76

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	\$1,401	\$10	\$92	\$54	\$1	\$568	\$33
30	Atlanta, Ga.	722	---	24	14	---	88	---
31	Dallas, Tex.	1,932	2	30	8	1	183	15
32	Memphis, Tenn.	3,143	5	21	11	6	850	4
33	St. Paul, Minn.	1,388	2	18	---	---	195	14
34	Toledo, Ohio	1,726	1	9	8	(*)	145	257
35	Birmingham, Ala.	208	5	10	2	---	142	7
36	San Antonio, Tex.	628	9	88	111	1	78	29
37	Providence, R. I.	2,921	6	4	21	1	192	---
38	Akron, Ohio	1,888	1	16	7	---	630	88
39	Omaha, Nebr.	1,208	(*)	43	22	(*)	151	---
40	Dayton, Ohio	1,230	12	9	36	867	55	---
41	Syracuse, N. Y.	1,286	7	10	4	---	107	50
42	Oklahoma City, Okla.	883	2	4	15	---	54	55
43	San Diego, Calif.	629	256	8	23	(*)	22	17
44	Worcester, Mass.	600	---	---	2	---	111	17
45	Richmond, Va.	1,290	12	13	71	11	415	5
46	Fort Worth, Tex.	1,659	425	17	1	---	227	3
47	Youngstown, Ohio	364	2	22	4	---	114	73
48	Hartford, Conn.	1,052	7	22	37	---	234	1
49	Nashville, Tenn.	239	2	8	5	---	105	5

*Less than \$500.

¹No data for county government are included. For explanation see p. 8.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

OUTLAYS, BY MAJOR FUNCTIONS: 1938

(thousands)

SANITATION AND WASTE REMOVAL			Conservation of health	Hospitals	Charities	Corrections	Schools	Libraries	Recreation	Miscellaneous	City number
Sewers and sewage disposal	Waste collection and disposal	All other									
\$59,535	\$3,950	\$882	\$1,070	\$12,594	\$1,059	\$1,405	\$79,597	\$2,278	\$28,646	\$4,584	
41,659	3,451	551	653	9,267	416	1,210	60,152	1,329	22,806	3,306	
8,256	277	51	41	2,457	315	91	3,561	97	2,550	800	
9,418	242	280	376	670	328	104	15,684	852	3,190	478	

POPULATION OF 500,000 AND OVER

\$8,197	\$2,492	\$255	\$610	\$6,502	\$48	\$275	\$31,525	\$756	\$15,591	\$896	1
8,528	—	5	—	648	91	40	8,798	340	2,651	943	2
283	—	—	2	50	(*)	191	4,676	—	205	2	3
8,791	756	—	7	97	17	4	1,997	41	90	1,179	4
990	131	170	6	63	47	24	7,617	15	470	73	5
1,585	12	—	—	8	(*)	46	37	10	385	6	6
1,614	—	10	—	18	—	—	368	—	52	50	7
1,632	22	2	1	1,021	13	12	415	—	958	12	8
463	—	—	—	18	1	1	262	12	2	—	9
824	2	54	2	42	151	20	1,043	31	957	7	10
651	—	20	16	113	6	2	455	18	360	1	11
1,288	—	—	4	616	2	172	1,673	84	376	29	12
520	(*)	1	—	57	24	8	1,079	—	366	9	13
6,271	15	33	4	12	34	416	206	22	441	99	14

POPULATION OF 300,000 TO 500,000

\$1,370	\$8	—	—	—	—	—	\$504	—	\$270	\$7	15
1,942	12	—	\$6	\$17	\$17	\$7	156	\$21	223	90	16
231	46	(*)	4	30	21	29	387	12	882	13	17
366	—	—	—	205	18	(*)	125	24	58	—	18
302	1	\$10	2	81	2	3	717	—	194	7	19
67	36	9	(*)	323	4	—	1,054	4	108	1	20
771	10	—	—	407	209	37	150	—	382	10	21
459	—	—	3	7	(*)	—	38	6	87	(*)	22
506	157	(*)	3	10	24	12	203	7	90	17	23
734	(*)	1	—	82	5	2	165	8	57	12	24
909	—	23	(*)	1	2	(*)	57	—	50	640	25
31	1	(*)	12	14	12	(*)	(*)	—	10	(*)	26
25	—	—	9	1,280	—	—	—	9	132	—	27
541	7	8	1	—	1	1	5	5	7	2	28

POPULATION OF 100,000 TO 300,000

\$64	—	—	\$13	—	—	—	\$516	\$8	\$51	—	29
314	\$22	\$11	—	—	—	—	169	—	80	—	30
527	—	—	(*)	\$23	\$2	(*)	753	30	358	—	31
905	1	29	308	66	(*)	—	827	—	110	(*)	32
942	—	7	—	—	—	\$1	170	2	13	\$25	33
67	—	22	1	(*)	—	(*)	747	416	52	1	34
3	—	—	4	—	—	14	—	—	21	—	35
50	9	6	2	—	—	—	184	—	27	36	36
807	3	—	1	17	176	—	1,591	—	61	43	37
797	—	30	—	—	—	—	199	59	60	—	38
201	—	10	—	1	(*)	—	738	14	29	—	39
196	1	—	1	—	—	1	23	23	8	—	40
174	—	1	1	(*)	—	—	838	—	43	30	41
58	—	—	(*)	—	—	—	601	—	69	23	42
17	(*)	—	1	—	—	—	241	1	19	25	43
431	—	—	—	1	17	—	—	—	20	1	44
100	(*)	11	—	7	30	1	375	(*)	179	59	45
22	—	—	(*)	63	—	—	721	92	87	1	46
9	—	7	—	—	—	—	18	—	115	—	47
322	—	2	1	—	15	—	356	—	38	16	48
18	—	—	—	(*)	—	(*)	54	(*)	40	—	49

TABLE 20.—COST PAYMENTS FOR CAPITAL

(Expressed in

City number	CITY	All functions	General administrative, legislative, and judicial	PUBLIC SAFETY			HIGHWAYS	
				Police department	Fire department	All other	Roadways	All other
50	Jacksonville, Fla.	\$281	\$34		\$2	\$6	\$43	\$9
51	Grand Rapids, Mich.	680	11	\$20	44	4	288	50
52	New Haven, Conn.	682	2	6	19	(*)	288	45
53	Long Beach, Calif.	1,471	20	38	55	1	177	1
54	Des Moines, Iowa	940	3	17	270		239	21
55	Miami, Fla.	695	3	12	23		109	
56	Springfield, Mass.	1,077	8	6	3	1	275	21
57	Flint, Mich.	38	1	3	14	(*)		
58	Salt Lake City, Utah	298	6	13	3	1	18	2
59	Bridgeport, Conn.	197	13	10	36	1	36	1
60	Tulsa, Okla.	1,401	3	6	(*)		58	10
61	Norfolk, Va.	892	55	18	29	3	209	112
62	Yonkers, N. Y.	492	1	2	1	8	264	(*)
63	Scranton, Pa.	481		28	(*)		58	1
64	Paterson, N. J.	407	1	8	(*)		356	
65	Albany, N. Y.	347	1	16	26	1	122	7
66	Kansas City, Kans.	1,126	98	1	29	(*)	640	
67	Chattanooga, Tenn.	480	3		10		25	
68	Trenton, N. J.	129		14	21		38	
69	Spokane, Wash.	374	6	25	18	1	205	13
70	Fort Wayne, Ind.	188		2	2		41	
71	Camden, N. J.	770	4		2		285	131
72	Erie, Pa.	149	1	6	2	(*)	55	10
73	Fall River, Mass.	153	4		2		97	2
74	Cambridge, Mass.	1,038	6	14	63	1	609	28
75	Wilmington, Del.	242		11	18		92	
76	Elizabeth, N. J.	393		7			2	
77	Reading, Pa.	347	8	5	9	1	16	
78	Knoxville, Tenn.	955		6	(*)		31	690
79	New Bedford, Mass.	265	4	1	(*)	1	142	
80	Gary, Ind.	245	(*)	13	20	(*)	7	4
81	Tacoma, Wash.	334	2	5	1		157	1
82	Canton, Ohio	153	(*)	1			26	
83	Wichita, Kans.	633		6	15	8	246	
84	Tampa, Fla.	401	2	13	3	38	154	9
85	Peoria, Ill.	931		10	22	2	473	3
86	South Bend, Ind.	91	1	5	4	1	3	
87	Somerville, Mass.	470	3	3	35	1	222	
88	Duluth, Minn.	503	4	14	14	1	119	4
89	Lowell, Mass.	194					92	
90	Utica, N. Y.	449	(*)	5	41	9	132	16
91	Waterbury, Conn.	471	17	7	21	(*)	123	2
92	Lynn, Mass.	614		5			151	
93	Evansville, Ind.	347	1	15	6	1	134	
94	El Paso, Tex.	86		5	(*)		9	6
	Honolulu, Hawaii ²	1,611	7	74	5	700	134	16

* Less than \$500.

² Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

OUTLAYS, BY MAJOR FUNCTIONS: 1938—Continued

(thousands)

SANITATION AND WASTE REMOVAL			Conservation of health	Hospitals	Charities	Corrections	Schools	Libraries	Recreation	Miscellaneous	City number
Sewers and sewage disposal	Waste collection and disposal	All other									

OF 100,000 TO 300,000—Continued

\$67								\$80		\$35	\$4	50
92	\$5	\$2	\$5	\$4	(*)			20	\$2	84	31	51
137					(*)			13	1	163	9	52
67	(*)	(*)	1		(*)	(*)		294	59	116	43	53
245	(*)	2	(*)					68	(*)	70	4	54
2	48	1	1	17	(*)			265	6	205	2	55
667	1	(*)	1	(*)	\$5			38		51		56
	(*)		(*)					12	(*)	7		57
94			2					152		1	6	58
12	46	(*)	1	3	6			19	2	9	1	59
34	3					(*)		1,281	1	4		60
49	6	1	2	(*)	4	\$6		345	(*)	49	2	61
36			2	1	2			115		38	22	62
6								379	5	3		63
(*)			(*)					38	1	3		64
61		24	8		36			9		36	(*)	65
40			2					208		109		66
5				293			80	29	(*)	44		67
15								38	1	3		68
69	6	2	1	(*)				16	1	9	2	69
								116		27		70
								341			8	71
44	3	7	(*)	1				16		3	(*)	72
23					1			15	2	2	5	73
170	34		1	42	1			16	15	34	4	74
86								34			1	75
								350	31	2		76
7	1		1					169	1	109		77
29				17				174		8		78
29	4	7	1		28			1	(*)	18	30	79
3			1					159	37			80
97								42		28		81
43								77	(*)	6		82
161		2						158	6	29		83
32	12		12	38				34	7	50		84
44	7	7	1	75				243	10	34		85
1		4		(*)				24	1	45	3	86
165			(*)	(*)	2			16	(*)	23		87
205		20	1	(*)	(*)			49	(*)	70		88
40								27		34	(*)	89
49		4		(*)				97	5	90		90
290		(*)			2			3	1	5		91
151		40						184	7	37	39	92
6	7		(*)					166		8	2	93
18	22			(*)				15	1	9	(*)	94
314		14			28	2	493			25		

TABLE 21

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

Capital outlays financed by issuance of bonds.—Of the total capital outlays for general governmental purposes, approximately 32 percent were financed by proceeds from general obligation bonds, 7 percent from revenue bonds, and 14 percent from the issuance of special assessment bonds. Only 7 cities reported the financing of capital outlays through the issuance of revenue bonds, and the bulk of such issues was in connection with the construction of the Lincoln Tunnel in New York and the sewer system of the Buffalo Sewer Authority.

Capital outlays financed from current revenues.—Cash resources in the general fund financed 23.8 percent of the capital outlays for general governmental purposes, special assessments 4.4 percent, and grants and donations 18.3 percent. The larger part of the latter item of current revenue consisted of PWA grants received under the Federal public works program.

PART II: GENERAL GOVERNMENT—COST PAYMENTS

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TABLE 21.—METHOD OF FINANCING CAPITAL OUTLAYS: 1938

(Expressed in thousands)

City number	CITY	Total	BONDS			CURRENT REVENUE		
			General	Revenue	Special assessments	General	Special assessments	Grants and donations
	Grand total	\$577,171	\$121,573	\$26,124	\$55,796	\$89,871	\$16,611	\$69,197
	Group I	289,927	85,909	25,927	52,725	61,195	12,887	51,284
	Group II	37,947	18,683	—	68	12,072	2,433	6,691
	Group III	49,298	18,981	198	1,005	16,604	1,291	11,222

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

1	New York, N. Y.	\$160,161	\$56,401	\$24,208	\$52,633	\$9,178	\$8,075	\$9,667
2	Chicago, Ill.	34,064	5,578	—	92	9,722	1,426	17,245
3	Philadelphia, Pa.	5,829	683	—	—	380	224	4,542
4	Detroit, Mich.	18,364	633	—	—	11,789	—	5,942
5	Los Angeles, Calif.	17,323	5,209	—	—	11,220	48	846
6	Cleveland, Ohio	5,493	2,378	—	—	1,515	1,114	685
7	Baltimore, Md.	4,919	3,375	—	—	3,545	—	—
8	St. Louis, Mo.	6,684	2,760	371	—	1,404	910	1,258
9	Boston, Mass.	3,756	2,070	—	—	286	—	1,380
10	Pittsburgh, Pa.	9,297	5,151	—	—	751	—	3,434
11	San Francisco, Calif.	3,157	1,058	—	—	1,071	87	941
12	Washington, D. C.	8,300	1,190	—	—	6,529	452	129
13	Milwaukee, Wis.	3,320	—	—	—	2,947	325	48
14	Buffalo, N. Y.	9,278	1,442	1,348	—	1,076	227	5,186

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

15	New Orleans, La.	\$4,570	\$2,054	—	—	\$2,453	—	\$104
16	Minneapolis, Minn.	3,888	2,049	—	\$68	1,181	—	590
17	Cincinnati, Ohio	4,930	984	—	—	1,951	\$1,925	70
18	Newark, N. J.	2,816	826	—	—	1,943	—	47
19	Kansas City, Mo.	4,307	2,911	—	—	113	275	1,009
20	Indianapolis, Ind.	2,246	566	—	—	449	58	1,173
21	Houston, Tex.	4,066	3,226	—	—	170	—	670
22	Seattle, Wash.	1,756	250	—	—	391	68	1,047
23	Rochester, N. Y.	2,411	1,533	—	—	492	41	546
24	Louisville, Ky.	1,782	80	—	—	1,419	23	260
25	Denver, Colo.	1,939	931	—	—	612	17	379
26	Portland, Oreg.	679	—	—	—	655	24	—
27	Jersey City, N. J.	1,769	1,218	—	—	36	—	516
28	Columbus, Ohio ¹	786	77	—	—	227	2	480

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

29	Oakland, Calif.	\$1,401	—	—	—	\$1,307	—	\$94
30	Atlanta, Ga.	722	\$391	—	—	531	—	—
31	Dallas, Tex.	1,932	1,185	\$108	—	241	—	398
32	Memphis, Tenn.	3,143	—	—	—	452	—	2,692
33	St. Paul, Minn.	1,388	202	—	—	279	\$132	774
34	Toledo, Ohio	1,726	1,445	—	\$15	81	165	20
35	Birmingham, Ala.	208	5	—	119	84	—	—
36	San Antonio, Tex.	628	300	—	—	251	—	76
37	Providence, R. I.	2,921	2,426	—	—	156	—	339
38	Akron, Ohio	1,888	497	—	—	899	—	492
39	Omaha, Nebr.	1,208	414	—	—	632	4	159
40	Dayton, Ohio	1,230	212	—	—	1,018	—	—
41	Syracuse, N. Y.	1,266	244	—	23	999	—	—
42	Oklahoma City, Okla.	883	34	—	—	850	—	—
43	San Diego, Calif.	629	—	—	—	403	—	227
44	Worcester, Mass.	600	597	—	—	5	—	—
45	Richmond, Va.	1,290	480	—	5	195	39	572
46	Fort Worth, Tex.	1,659	647	62	—	493	—	458
47	Youngstown, Ohio	384	205	—	—	111	45	2
48	Hartford, Conn.	1,052	756	—	—	153	21	122
49	Nashville, Tenn.	289	15	—	—	118	—	105

¹No data for county government are included. For explanation see p. 8.

FINANCIAL STATISTICS OF CITIES

TABLE 21.—METHOD OF FINANCING CAPITAL OUTLAYS: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	BONDS			CURRENT REVENUE		
			General	Revenue	Special assessments	General	Special assessments	Grants and donations
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued								
50	Jacksonville, Fla.	\$281	\$155	-----	-----	\$45	-----	\$80
51	Grand Rapids, Mich.	680	58	-----	-----	622	-----	-----
52	New Haven, Conn.	682	240	-----	-----	379	\$16	48
53	Long Beach, Calif.	1,471	108	-----	-----	871	-----	491
54	Des Moines, Iowa	940	671	-----	-----	232	35	3
55	Miami, Fla.	695	328	\$25	-----	154	-----	188
56	Springfield, Mass.	1,077	710	-----	-----	367	-----	-----
57	Flint, Mich.	38	-----	-----	-----	38	-----	-----
58	Salt Lake City, Utah	298	-----	-----	-----	202	96	-----
59	Bridgeport, Conn.	197	-----	-----	-----	158	12	27
60	Tulsa, Okla.	1,401	-----	-----	-----	970	-----	431
61	Norfolk, Va.	892	325	-----	-----	171	23	374
62	Yonkers, N. Y.	492	442	-----	-----	50	-----	-----
63	Scranton, Pa.	481	-----	-----	-----	33	40	409
64	Paterson, N. J.	407	308	-----	-----	99	-----	-----
65	Albany, N. Y.	547	275	-----	-----	57	15	-----
66	Kansas City, Kans.	1,126	953	-----	\$146	27	-----	-----
67	Chattanooga, Tenn.	490	432	-----	22	36	-----	-----
68	Trenton, N. J.	129	85	-----	-----	44	-----	-----
69	Spokane, Wash.	374	-----	-----	-----	155	206	16
70	Fort Wayne, Ind.	188	83	-----	35	70	-----	-----
71	Camden, N. J.	770	424	-----	-----	6	-----	341
72	Erie, Pa.	149	-----	-----	-----	149	-----	-----
73	Fall River, Mass.	153	-----	-----	-----	151	-----	2
74	Cambridge, Mass.	1,038	936	-----	-----	80	-----	21
75	Wilmington, Del.	242	-----	-----	-----	242	-----	-----
76	Elizabeth, N. J.	393	350	-----	-----	37	-----	6
77	Reading, Pa.	347	189	-----	-----	58	-----	100
78	Knoxville, Tenn.	955	19	-----	-----	59	11	866
79	New Bedford, Mass.	265	-----	-----	-----	38	-----	227
80	Gary, Ind.	245	-----	-----	-----	57	4	183
81	Tacoma, Wash.	534	96	-----	-----	217	1	19
82	Canton, Ohio	155	126	-----	-----	2	26	-----
83	Wichita, Kans.	633	169	-----	401	64	-----	-----
84	Tampa, Fla.	401	-----	-----	-----	316	-----	84
85	Peoria, Ill.	931	-----	-----	165	373	247	147
86	South Bend, Ind.	91	-----	-----	-----	91	-----	-----
87	Somerville, Mass.	470	2	2	-----	67	-----	400
88	Duluth, Minn.	503	196	-----	72	137	-----	98
89	Lowell, Mass.	194	-----	-----	-----	47	11	155
90	Utica, N. Y.	449	443	-----	-----	6	-----	-----
91	Waterbury, Conn.	471	106	-----	-----	325	40	-----
92	Lynn, Mass.	614	569	-----	-----	46	-----	-----
93	Evansville, Ind.	347	122	-----	-----	121	104	-----
94	El Paso, Tex.	86	8	-----	-----	78	-----	-----
	Honolulu, Hawaii ²	1,811	606	-----	-----	798	-----	406

²Not included in group or grand totals.

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

The preceding analyses of revenues and cost payments have an intimate connection with the data presented in this section, which is a study of the trend of indebtedness in the 94 cities during 1938 and of the status of cash and specified assets of the administrative, sinking, public trust, and investment funds of these cities.

When revenues are comfortably in excess of expenditures, the retirement of debt may be accelerated, cash balances accumulated, and holdings of sinking and investment funds increased. On the other hand, when local governments incur expenses beyond the level of revenue available within the year, borrowing may be resorted to, cash or investment resources drawn upon, or sinking funds neglected. The nature of the expenditures usually determines whether the borrowing will be on a long-term or a short-term basis and also is related to other characteristics of the obligations issued. For example, current deficits may be temporarily financed by short-term tax anticipation notes or may be funded by long-term general obligation bonds; capital outlays for income-producing properties may be financed by revenue bonds; and cost payments for storm sewers, paving, and sidewalks may be financed by special assessment bonds. Accordingly, the fiscal operations of general government in 1938 as presented in the two preceding sections are largely reflected in the data presented in this section on debt and specified assets.

The classification of debt, beginning with the 1937 report, was changed from that used in prior reports, as was the classification affecting revenues and cost payments. The present classification applies some of the old terms differently and introduces a few new terms. To aid in comparing items in the present debt classification with those in the former, figure 6, presented on the following page, shows the changes made in the 1937 debt classification as compared with the one for 1936.

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

Definitions.— At the close of this volume (see pages 294-298) may be found definitions of the terms used in this report.

Trend of indebtedness.— Despite the heavy financial demands upon local government, the volume of gross indebtedness of the 94 cities has declined steadily since the beginning of the depression period, and at the close of 1938 it was approximately 14.1 percent less than in 1928 based on total amount and 20.4 percent based on per capita. The decline in gross indebtedness, both in volume and in per capita, is shown in the following comparisons:

	Gross debt (In thousands)	Per capita
1926	\$5,299,000	\$157.23
1928	6,207,000	177.19
1930	6,080,000	166.79
1932	5,823,000	154.31
1934	5,797,000	154.23
1936	5,448,000	144.66
1937	5,359,000	142.24
1938	5,329,000	141.01

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

A further discussion of gross and net debt of the 94 cities in 1938, total and per capita, is presented in table 22, with particulars as to character of indebtedness and units of government issuing it.

FIGURE 6.—CHART COMPARING DEBT CLASSIFICATIONS FOR 1937 AND FOR 1936

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

1937	1936
1 Gross debt at close of year 1	1 Gross debt at close of year 1 ^a
11 Classified by the governmental unit by which incurred 11	11 Classified by the governmental unit by which incurred 11
111 City corporation 111	111 City corporation 111
112 School district 112	112 School district 112
113 Other governmental units 113	113 Other governmental units 113
12 Classified by character 1211, 122, 1231	12 Classified by character 121, 123, 124 ^a
121 General obligation bonds for:	121 Funded or fixed 121 ^a
1211	1211 General purposes 121, 122
1211 Capital outlays 1211	1212 Public-service enterprises and investments ^b
1212 Funding bond anticipation notes 1211	12121 Revenue ^b
1213 Funding current expenses 1211	12122 Other than revenue ^b
1214 Refunding 1211	122 Special assessment bonds and certificates 124
122 Revenue bonds 1211 ^c	123 Floating 123 ^a
123 Short-term obligations 1231	1231 General purposes 123
1231 Bond anticipation 1231	1232 Public-service enterprises ^b
1232 Tax and revenue anticipation 1231	12321 Revenue ^b
1233 All other 1231	12322 Other than revenue ^b
124 Special assessment obligations 122	13 Classified by creditor ^d
1241 Long-term loans 122	131 The public ^d
12411 Contingent general obligations 122	132 City funds ^d
12412 Payable only from special assessments 122	14 Classified by purpose for which incurred ^b
1242 Short-term loans 122	141 General departments ^b
12421 Contingent general obligations 122	142 Public-service enterprises and investments ^b
12422 Payable only from special assessments 122	
2 Net debt 2	2 Net debt at close of year 2
3 Increase during year 3	3 Increase during year 3
31 Gross bonded debt 31	31 Funded or fixed debt 31
32 Sinking-fund assets 32	32 Sinking-fund assets 32
33 Net debt 33	33 Net debt 33
4 Bonded debt for general municipal purposes by purpose of issue 4	4 Debt for general purposes classified by purpose for which incurred 4
41 General administrative, legislative and judicial 41	41 General government properties 41
42 Police and fire departments 42	42 Police and fire departments 42
43 Highways 44	43 Sewers and sewage disposal 44
44 Sewers and sewage disposal 43	44 Highways 43
45 Conservation of health 49A	45 Charities, hospitals, and corrections 46, 47, 48
46 Hospitals 45	46 Schools 49
47 Charities 45	47 Libraries 49A
48 Correction 45	48 Art galleries and museums 49B2
49 Schools 46	49 Parks and playgrounds 49B1
49A Libraries 47	49A Miscellaneous 49C, 45, 49B2
49B Recreation 48, 49	49B Combined and unreported 49D
49B1 Parks and playgrounds 49	49B1 Funded 49D1
49B2 All other 48, 49A	49B2 Special assessments 49D2
49C Miscellaneous 49A	
49D Combined and unreported 49B	
49D1 Bonded 49B1	
49D2 Special assessment 49B2	

^a/ Part of this item in 1936 consisted of public-service enterprise debt, which is separately reported in 1937.

^b/ Not included in the 1937 classification, since public-service enterprises are separately reported.

^c/ In 1936 this item was included in 1211 but was indicated by a footnote.

^d/ Not included in 1937.

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

TABLE 22

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

Gross debt.—Of the gross indebtedness of \$5,328,848,000 reported for 1938, approximately 78 percent was issued by city corporations, 10 percent by school districts, and 13 percent by other governmental units. Included in the data appearing under "Other governmental units" are portions of the debts of the counties in which certain cities of groups I and II are located, the basis of apportionment and the objects contemplated by such inclusion having been discussed in part I of this volume. Also included are the debts, or a percentage of indebtedness, of other independent units of municipal government, such as park, sanitary, and improvement districts.

As is indicated in table 22, per capita gross indebtedness is relatively larger for the cities in groups I and II than in group III. However, 5 of the 14 cities in group I, and 2 in group II, had a lower per capita gross debt than the average for the cities in group III.

General obligation bonds.—Of the gross indebtedness outstanding at the close of 1938, approximately 86 percent was in the form of general obligation bonds, i. e., bonds payable from recourse to general property taxes. Issues for capital outlays were 55 percent of all general obligation bonds outstanding; 20.1 percent were issued to fund bond anticipation notes, mostly in New York, 7.5 percent for the funding of deficits in current expenses, and 17.5 percent for refunding purposes. Attention is directed to general obligation bonds in the amount of \$1,565,000 reported as outstanding in Washington, D. C., for capital outlays. This was an indebtedness created and authorized by the Congress in connection with certain PWA projects. The indebtedness is not evidenced by any formal negotiable instrument, but for lack of a better classification it is shown as general obligation bonds. The city has no statutory authority to incur indebtedness of any kind.

Revenue bonds.—Only 14 of the 94 cities reported outstanding in 1938 funded obligations which the Bureau classifies as revenue bonds, and, in the aggregate amount of \$108,782,000, such issues comprised only 2 percent of gross outstanding indebtedness. Revenue bonds are classified by the Bureau as those obligations payable exclusively from the revenue of a specified income-producing property or system for the acquisition, construction, or improvement of which the obligations were issued. It is expressly understood that the obligation is not a general debt of the municipality and that there is no recourse to any taxing power for payment.

Special assessment bonds.—Special assessment debt constituted 4.2 percent of outstanding gross indebtedness in 1938 and was made up almost entirely of funded obligations. These obligations include all so-called bonds, certificates, or other short-term obligations incurred with the understanding that they are to be paid wholly or in part from the proceeds of special assessments levied upon benefited properties. This type of indebtedness is segregated in table 22 to show that portion of special assessment debt which is a contingent general obligation of the issuing municipality and also that portion payable exclusively from special assessments.

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

bonds were thrown into default. As a consequence, this type of obligation either came to be regarded with disfavor by investors, or its distribution became restricted to the immediate area of the originating municipality, where the merits of the issue could be more readily investigated. Since 1930, however, there has been a wider use of the type of special assessment bond which is a contingent liability of the originating municipality. It will be noted that approximately 82 percent of special assessment debt outstanding at the close of 1938 was in the form of contingent general obligations.

Short-term debt.—Short-term indebtedness, popularly called "floating debt," was outstanding in the amount of \$403,400,000 at the close of 1938 and constituted 7.6 percent of the gross indebtedness of the 94 cities. This group comprises for the most part temporary indebtedness evidenced by either tax anticipation notes and interest-bearing warrants to be repaid from current tax levies or levies of a succeeding year or by short-term bonds or notes to be redeemed from the proceeds of long-term bonds. It also includes all final judgments against the city that are outstanding at the close of the year.

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

Net debt.—The net indebtedness of the 94 cities was \$3,953,288,000, or \$104.61 per capita, at the close of 1938. There was a decrease of \$21,024,000 in the bonded indebtedness during the year, \$20,983,000 of which was accomplished by a net reduction in sinking-fund assets. In connection with this decrease in total net indebtedness, it is to be noted that 37 of the cities reported an increase in net debt during the year.

TABLE 23

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

Purpose of issue.—The largest single purpose for which bonded indebtedness was incurred was for schools, which item accounted for approximately 24 percent of the total bonded indebtedness. Highway indebtedness was responsible for 21 percent of the total, and sewers and sewage disposal accounted for 13 percent. The smallest indebtedness reported was for purposes of health conservation, an item reported for only five cities.

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

TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1938
(Amounts expressed in thousands)

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Per capita	Classified by the governmental unit by which issued			Classified by character				
				City corpora-tion	School dis-trict	Other gov-ernmental units	General obligation bonds for-				Revenue bonds
							Capital out-lays	Funding bond antic-ipation notes	Funding current expenses	Refunding	
	Grand total-----	\$5,328,846	\$141.01	\$4,131,035	\$512,902	\$684,910	\$2,525,479	\$922,057	\$344,110	\$801,099	\$108,782
	Group I-----	3,529,343	159.56	2,721,357	266,032	541,953	1,243,937	883,823	204,403	610,675	100,350
	Group II-----	766,247	145.69	542,078	87,578	136,591	560,547	32,934	50,206	55,122	5,591
	Group III-----	1,033,258	99.25	867,600	159,292	6,366	718,986	5,300	89,501	135,303	2,841
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.-----	\$1,295,006	\$175.88	\$1,207,006	-----	\$88,000	\$62,664	\$893,211	\$18,000	\$56	\$88,000
2	Chicago, Ill.-----	550,317	163.89	205,490	\$92,810	252,017	56,337	-----	48,330	296,560	-----
3	Philadelphia, Pa.-----	420,199	217.16	341,788	78,411	-----	395,440	-----	12,650	-----	-----
4	Detroit, Mich.-----	298,784	162.48	279,480	-----	7,304	2,444	187	11,802	257,311	3,300
5	Los Angeles, Calif.-----	128,967	85.04	56,289	57,325	30,405	117,219	-----	6,748	-----	-----
6	Cleveland, Ohio-----	130,523	147.95	89,193	11,958	29,392	80,062	-----	12,656	16,304	-----
7	Baltimore, Md.-----	129,460	152.38	129,460	-----	-----	122,021	-----	(*)	4,315	-----
8	St. Louis, Mo.-----	77,800	95.21	74,688	5,112	-----	72,109	-----	-----	4,891	800
9	Boston, Mass.-----	121,368	154.33	121,368	-----	-----	74,292	-----	24,106	-----	-----
10	Pittsburgh, Pa.-----	150,372	224.00	59,507	22,437	69,428	117,547	425	17,797	5,790	-----
11	San Francisco, Calif.-----	50,481	78.56	50,481	-----	-----	43,450	-----	7,031	-----	-----
12	Washington, D. C.-----	1,565	2.48	1,565	-----	-----	1,565	-----	-----	-----	-----
13	Milwaukee, Wis.-----	52,289	89.25	25,231	-----	27,059	41,943	-----	8,228	-----	-----
14	Buffalo, N. Y.-----	189,210	241.94	100,860	-----	36,350	57,044	-----	37,255	25,466	8,250
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	New Orleans, La.-----	\$76,596	\$156.86	\$47,172	\$6,334	\$23,090	\$44,347	-----	\$150	\$22,179	\$4,816
16	Minneapolis, Minn.-----	68,476	140.46	66,458	-----	2,018	48,843	-----	15,054	750	-----
17	Cincinnati, Ohio-----	72,395	156.67	49,186	12,441	10,818	61,621	\$7	3,284	1,656	-----
18	Newark, N. J.-----	95,490	221.04	75,618	-----	19,872	65,285	26,595	4,248	-----	-----
19	Kansas City, Mo.-----	62,887	157.49	28,383	19,804	14,700	57,489	-----	3,169	-----	-----
20	Indianapolis, Ind.-----	32,366	84.51	14,769	10,139	7,458	23,425	-----	6,509	2,165	-----
21	Houston, Tex.-----	47,740	129.59	26,981	10,373	10,385	45,466	-----	-----	1,498	775
22	Seattle, Wash.-----	41,526	112.90	25,739	8,203	10,584	26,544	-----	939	578	-----
23	Rochester, N. Y.-----	69,688	214.09	56,485	-----	11,203	39,843	280	14,079	-----	-----

* Less than \$500.

TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1938—Continued

(Amounts expressed in thousands)

City number	CITY	GROSS DEBT AT CLOSE OF YEAR										
		Total	Per capita	Classified by the governmental unit by which issued			Classified by character					
				City corpora- tion	School dist- rict	Other gov- ernmental units	General obligation bonds for—					
							Capital out- lays	Funding bond antic- ipation notes	Funding current expenses	Refunding	Revenue bonds	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
24	Louisville, Ky.-----	\$41,485	\$130.85	\$41,485	-----	-----	-----	\$36,415	-----	\$54	\$5,005	-----
25	Denver, Colo.-----	16,525	58.55	11,500	-----	-----	-----	18,820	-----	750	-----	-----
26	Portland, Oreg.-----	34,572	115.43	16,587	-----	-----	-----	27,550	-----	1,122	559	-----
27	Jersey City, N. J.-----	73,527	241.29	58,789	-----	-----	14,588	45,757	-----	\$6,055	2	20,671
28	Columbus, Ohio *-----	51,175	102.75	24,026	-----	7,149	-----	26,336	-----	1,047	265	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
29	Oakland, Calif.-----	\$11,867	\$39.69	\$2,451	\$9,456	-----	-----	\$11,867	-----	-----	-----	-----
50	Atlanta, Ga.-----	12,205	41.15	12,205	-----	-----	-----	9,573	-----	\$915	\$1,872	-----
51	Dallas, Tex.-----	30,861	106.90	50,861	-----	-----	-----	28,278	-----	2,453	-----	\$150
52	Memphis, Tenn.-----	21,671	75.77	21,671	-----	-----	-----	19,885	-----	222	978	-----
53	St. Paul, Minn.-----	43,698	153.59	43,698	-----	-----	-----	29,552	-----	8,017	-----	-----
34	Toledo, Ohio-----	38,882	137.01	24,465	14,597	-----	-----	25,745	\$295	3,151	7,890	-----
55	Birmingham, Ala-----	23,637	88.80	23,637	-----	-----	-----	15,255	-----	2,732	2,596	-----
36	San Antonio, Tex.-----	22,251	89.04	15,200	7,052	-----	-----	20,042	-----	1,180	802	-----
37	Providence, R. I.-----	51,824	207.96	51,824	-----	-----	-----	41,068	1,500	-----	-----	-----
58	Akron, Ohio-----	31,585	128.08	25,885	5,901	-----	-----	20,545	-----	556	7,898	-----
39	Omaha, Nebr.-----	21,005	94.57	12,719	8,286	-----	-----	16,812	-----	-----	-----	-----
40	Dayton, Ohio-----	15,166	72.56	8,827	6,539	-----	-----	11,101	-----	1,172	1,672	-----
41	Syracuse, N. Y.-----	35,357	171.14	35,357	-----	-----	-----	12,615	-----	7,654	11,785	-----
42	Oklahoma City, Okla.-----	12,593	62.62	8,185	4,408	-----	-----	12,591	-----	184	-----	-----
43	San Diego, Calif.-----	4,885	25.22	1,118	3,767	-----	-----	4,885	-----	-----	-----	-----
44	Worcester, Mass.-----	14,022	72.80	14,022	-----	-----	-----	3,874	-----	6,597	-----	-----
45	Richmond, Va.-----	32,554	170.17	32,554	-----	-----	-----	28,667	1,057	359	1,831	-----
46	Fort Worth, Tex.-----	25,288	132.92	15,804	7,485	-----	-----	20,605	105	-----	1,853	93
47	Youngstown, Ohio-----	11,728	69.77	9,651	2,077	-----	-----	5,976	-----	1,873	3,542	-----
48	Hartford, Conn.-----	21,490	129.54	19,006	-----	\$2,484	-----	18,187	-----	1,570	-----	-----
49	Nashville, Tenn.-----	13,542	82.07	13,542	-----	-----	-----	12,437	-----	88	944	-----
50	Jacksonville, Fla.-----	9,771	59.73	6,195	3,576	-----	-----	6,257	-----	95	2,688	-----
51	Grand Rapids, Mich.-----	10,503	64.87	7,888	2,615	-----	-----	7,616	-----	-----	1,320	-----
52	New Haven, Conn.-----	14,847	92.22	14,847	-----	-----	-----	12,147	-----	1,500	-----	-----

53	Long Beach, Calif.	11,132	69.40	5,568	7,564	11,092	85		
54	Des Moines, Iowa	12,610	80.42	5,667	6,943	9,059	2,504	875	
55	Miami, Fla.	30,726	196.35	25,066	5,660	1,519	1,772	26,864	389
56	Springfield, Mass.	13,809	92.30	13,809		8,973	2,675		
57	Flint, Mich.	13,565	91.17	7,674	5,891	11,318	74	922	
58	Salt Lake City, Utah	8,560	57.76	4,799	3,761	3,869		3,072	
59	Bridgeport, Conn.	14,842	100.90	14,842		9,844		617	3,481
60	Tulsa, Okla.	13,386	94.27	8,288	5,098	12,826		502	
61	Norfolk, Va.	24,540	173.06	24,540		16,958	2,345	5,257	
62	Yonkers, N. Y.	31,881	225.79	31,881		15,668		8,270	4,267
63	Scranton, Pa.	9,969	70.75	3,325	6,644	8,074		878	
64	Paterson, N. J.	16,650	119.55	16,650		13,085		3,565	
65	Albany, N. Y.	19,745	151.88	19,745		13,559		1,179	4,099
66	Kansas City, Kans.	9,411	74.16	5,085	2,950	8,046			738
67	Chattanooga, Tenn.	15,698	123.90	15,698		11,196		1,097	2,177
68	Trenton, N. J.	18,655	149.84	18,655		16,758		589	
69	Spokane, Wash.	5,086	25.52	2,425	661	1,926			1,094
70	Fort Wayne, Ind.	3,150	26.74	568	2,582	2,958			192
71	Camden, N. J.	25,586	217.59	25,586		14,094			11,492
72	Erie, Pa.	11,021	94.35	5,576	5,445	8,420		1,047	1,119
73	Fall River, Mass.	6,220	55.58	6,220		2,780		2,764	
74	Cambridge, Mass.	13,166	118.20	13,166		9,536		950	
75	Wilmington, Del.	5,899	52.91	5,899		5,563			336
76	Elizabeth, N. J.	11,691	105.61	11,691		7,078		1,120	3,291
77	Reading, Pa.	11,324	102.30	5,940	7,384	9,982		630	
78	Knoxville, Tenn.	21,176	191.46	21,176		13,998			6,981
79	New Bedford, Mass.	8,786	79.75	8,786		4,016		2,994	
80	Gary, Ind.	5,821	53.07	2,240	3,581	5,517		328	175
81	Tacoma, Wash.	4,355	39.96	2,686	1,650	2,720		446	124
82	Canton, Ohio	8,987	85.57	4,343	4,644	7,780		556	203
83	Wichita, Kans.	8,802	81.88	5,423	2,879	3,928		873	2,070
84	Tampa, Fla.	13,374	126.76	10,262	3,111	8,454			4,578
85	Peoria, Ill.	4,856	46.21	2,371	749	2,866		304	107
86	South Bend, Ind.	4,324	42.47	2,135	2,191	4,197			105
87	Somerville, Mass.	7,313	71.91	7,313		2,342		1,772	
88	Duluth, Minn.	8,465	83.73	5,671	2,794	4,480		875	1,860
89	Lowell, Mass.	6,674	66.08	6,674		2,119		2,177	
90	Utica, N. Y.	11,829	117.47	11,829		6,954		5,572	587
91	Waterbury, Conn.	13,419	135.00	13,419		8,511		3,358	
92	Lynn, Mass.	9,104	91.87	9,104		5,443		480	
93	Evansville, Ind.	4,062	41.45	2,039	2,023	2,604			608
94	El Paso, Tex.	6,360	65.03	6,360		3,727		920	1,048
	Honolulu, Hawaii ²	8,625	54.69	8,625		8,180			528

¹No data for county government are included. For explanation see p. 8.

²Not included in group or grand totals.

TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1933—Continued

(Amounts expressed in thousands)

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—Continued					NET DEBT ³		INCREASE DURING THE YEAR IN— ⁴			
		Classified by character—Continued					Total	Per capita	Gross bonded debt ⁵	Sinking-fund assets	Net debts ³	
		Short-term obligations			Special assessment obligations							
		Bond anticipation	Tax and revenue anticipation	All other	Long-term loans							Short-term loans—contingent general obligations
Contingent general obligations	Payable only from special assessments											
	Grand total	\$22,796	\$372,704	\$7,900	\$186,102	\$59,522	\$295	\$5,955,288	\$104.61	-\$21,024	-\$20,985	-\$41
	Group I	7,050	508,542	6,247	140,470	24,046	---	2,482,557	112.25	-10,651	-15,682	5,052
	Group II	9,148	21,612	1,170	25,870	4,546	---	626,308	119.09	-5,425	-2,165	-3,260
	Group III	6,597	42,750	484	20,262	10,950	295	844,425	81.11	-4,969	-3,136	-1,855
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	---	\$128,900	---	\$119,195	---	---	\$759,566	\$100.44	\$62,620	\$9,080	\$55,540
2	Chicago, Ill.	---	118,856	\$6,188	---	\$24,046	---	559,127	108.95	-38,656	-16,665	-21,995
3	Philadelphia, Pa.	---	12,050	659	---	---	---	290,350	150.07	2,515	427	2,066
4	Detroit, Mich.	---	8,998	---	2,943	---	---	274,261	174.51	-10,675	-4,940	-5,756
5	Los Angeles, Calif.	---	(*)	---	---	---	---	117,251	80.44	-6,609	-688	-5,921
6	Cleveland, Ohio	---	5,555	---	15,966	---	---	98,884	112.09	5,501	1,150	2,171
7	Baltimore, Md.	---	5,000	---	124	---	---	96,298	116.88	-2,514	807	-3,520
8	St. Louis, Mo.	---	---	---	---	---	---	75,374	89.80	-5,129	504	-5,435
9	Boston, Mass.	---	22,970	---	---	---	---	87,817	111.67	2,655	-647	5,300
10	Pittsburgh, Pa.	\$7,050	786	---	1,177	---	---	129,054	192.24	-6,375	-2,704	-5,669
11	San Francisco, Calif.	---	---	---	---	---	---	49,970	77.18	-2,841	431	-5,272
12	Washington, D. C.	---	---	---	---	---	---	1,455	2.50	-1,000	---	-1,000
13	Milwaukee, Wis.	---	2,028	---	91	---	---	40,152	68.55	4,611	-531	-4,280
14	Buffalo, N. Y.	---	10,220	---	975	---	---	122,998	215.76	-5,509	-1,687	-1,422
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
15	New Orleans, La.	---	\$1,005	---	---	\$4,101	---	\$68,904	\$141.11	\$154	\$55	\$99
16	Minneapolis, Minn.	---	---	---	\$5,829	---	---	61,580	125.91	4,098	-742	4,840
17	Cincinnati, Ohio	\$68	666	---	5,095	---	---	50,555	108.95	55	-552	565
18	Newark, N. J.	1,541	25	---	---	---	---	75,155	175.92	-5,698	576	-4,074
19	Kansas City, Mo.	---	1,774	---	---	445	---	55,855	158.65	-758	-1,495	755
20	Indianapolis, Ind.	---	469	---	---	---	---	26,820	75.25	241	165	78
21	Houston, Tex.	---	---	---	---	---	---	41,780	115.41	95	92	2
22	Seattle, Wash.	---	12,294	\$1,170	---	---	---	27,754	75.40	-1,525	-512	-1,014

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23	Rochester, N. Y.	7,759	2,160		5,588			51,852	157.76	952	165	790
24	Louisville, Ky.		14					54,186	107.75	504	417	-113
25	Denver, Colo.				5,955			14,556	46.01	-578	-246	-352
26	Portland, Oreg.		1,851		5,890			26,890	88.22	-1,802	558	-2,560
27	Jersey City, N. J.		842					66,066	217.59	-2,195	-76	-2,119
28	Columbus, Ohio ¹		515		3,014			723,837	78.57	-964	-588	-576
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000												
29	Oakland, Calif.							\$11,149	\$37.29	-\$619	-\$5	-\$614
50	Atlanta, Ga.				\$44			10,952	36.91	-769	210	-979
51	Dallas, Tex.							29,217	101.20	1,235	66	1,168
32	Memphis, Tenn.				588			19,655	68.72	77	-468	544
33	St. Paul, Minn.		\$129			\$6,000		23,791	85.51	-700	-111	-589
54	Toledo, Ohio	\$232	1,060		511			54,106	120.18	-1,171	-702	-469
55	Birmingham, Ala.		900		2,043		\$111	19,564	72.74	223	15	208
56	San Antonio, Tex.		228					20,470	81.91	-599	-113	-486
57	Providence, R. I.	3,805	5,450					32,842	131.79	-492	-462	-30
38	Akron, Ohio	535			2,050			27,057	109.64	-1,540	-1,046	-295
39	Omaha, Nebr.				1,282	2,911		14,753	66.43	-1,040	344	-1,585
40	Dayton, Ohio	80	443		689		9	12,701	60.77	-620	-345	-276
41	Syracuse, N. Y.		1,375		1,654		78	32,250	156.10	-2,270		-2,270
42	Oklahoma City, Okla.				\$18			7,974	39.65	-735	-521	-214
43	San Diego, Calif.							4,632	23.91	-445	-14	-430
44	Worcester, Mass.		3,551					10,471	54.37	1,127	-434	1,561
45	Richmond, Va.	131	509					19,128	99.99	791	771	19
46	Fort Worth, Tex.		655					21,258	121.34	\$25	12	\$12
47	Youngstown, Ohio		1		537			10,899	63.65	2,895	74	2,819
48	Hartford, Conn.	1,233	500					18,497	99.44	-89	-15	-75
49	Nashville, Tenn.				73			12,080	73.21	912	149	765
50	Jacksonville, Fla.		4		727			8,337	50.96	-55	-13	-42
51	Grand Rapids, Mich.		1		1,566			8,313	51.19	-1,758	-858	-920
52	New Haven, Conn.		1,200					12,774	79.34	906	-166	1,072
53	Long Beach, Calif.		5					10,576	65.95	-556	-81	-475
54	Des Moines, Iowa			172				12,162	77.69	-138	57	-194
55	Miami, Fla.		50		151			29,509	188.55	-175	-3	-170
56	Springfield, Mass.		2,161					11,648	77.66	2,217		2,217
57	Flint, Mich.		153		1,098			10,283	69.11	-1,011	117	-1,128
58	Salt Lake City, Utah		1,480		159			6,601	44.54	-295	22	-315
59	Bridgeport, Conn.		900					13,942	94.78	-671		-671
60	Tulsa, Okla.		16	42				9,106	64.15	-858	293	-1,151
61	Norfolk, Va.							15,486	109.21	563	284	279
62	Yonkers, N. Y.	406	1,202	215	1,853			28,205	199.75	53		53
63	Scranton, Pa.		302	35	681			8,895	65.12	917	-11	928
64	Paterson, N. J.							15,319	109.81	-406	-76	-330
65	Albany, N. Y.		500		408			17,286	132.97	1,284	-70	1,354
66	Kansas City, Kans.		205		234	189		7,464	58.82	1,069	186	884
67	Chattanooga, Tenn.			1	1,227			13,633	107.60	105	68	37
68	Trenton, N. J.	84	1,169		56			15,934	127.98	-1,432	-153	-1,298
69	Spokane, Wash.							3,081	25.07	-177	-4	-172

See footnotes at end of table.

TABLE 22.—GROSS AND NET DEBT, TOTAL AND PER CAPITA; GROSS DEBT BY UNIT OF GOVERNMENT AND BY CHARACTER; AND INCREASE DURING THE YEAR IN DEBT AND SINKING-FUND ASSETS: 1933—Continued

(Amounts expressed in thousands)

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—Continued					NET DEBT ³		INCREASE DURING THE YEAR IN— ⁴		
		Classified by character—Continued					Total	Per capita	Gross bonded debt ⁵	Sinking-fund assets	Net debt ³
		Short-term obligations			Special assessment obligations						
		Bond anticipation	Tax and revenue anticipation	All other	Long-term loans						
Contingent general obligations	Payable only from special assessments										
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued											
70	Fort Wayne, Ind.						\$5,011	\$25.56	\$264	-\$10	\$274
71	Camden, N. J.						24,039	204.24	-46	-3	-44
72	Erie, Pa.		\$1			\$435	10,148	86.89	-213	-48	-165
73	Fall River, Mass.		676				4,851	41.78	-651	-55	-576
74	Cambridge, Mass.		2,700				8,265	72.95	1,275	-107	1,581
75	Wilmington, Del.						5,211	46.73	-428	-18	-410
76	Elizabeth, N. J.	\$70	132				10,807	97.63	-696	7	-702
77	Reading, Pa.		357			356	10,176	91.95	-141	-74	-67
78	Knoxville, Tenn.		150		\$47		18,617	168.53	-546	44	-590
79	New Bedford, Mass.		1,776				6,116	55.50	76	5	71
80	Gary, Ind.		1				5,739	52.31	588	-1	389
81	Tacoma, Wash.		1,065				2,971	27.25	-312	-40	-273
82	Canton, Ohio	21			427		5,850	54.27	-488	146	-636
85	Wichita, Kans.				1,882		6,869	65.90	463		463
84	Tampa, Fla.		199		36		10,490	99.43	-581	297	-678
85	Peoria, Ill.		645			1,041	3,170	30.16	-291		-291
86	South Bend, Ind.		24				3,988	39.18	-308	1	-309
87	Somerville, Mass.		3,199				4,114	40.45	32		32
88	Duluth, Minn.				340		8,096	80.06	316	-50	366
89	Lowell, Mass.		2,378				4,296	42.54	454		454
90	Utica, N. Y.		550		121		11,080	110.05	-543	-110	-234
91	Waterbury, Conn.		1,250				12,168	122.39	281	-154	435
92	Lynn, Mass.		3,181				5,846	58.99	309	-28	337
93	Evansville, Ind.						3,925	40.05	2	63	-61
94	El Paso, Tex.		336				5,034	51.47	-303	-45	-259
	Honolulu, Hawaii. ²					443	8,132	32.71	201	-2	203

¹ Less than \$500. ² No data for county government are included. For explanation see p. 8. ³ Not included in group or grand totals. ⁴ Net debt is bonded debt less sinking-fund assets. ⁵ Minus sign (-) indicates decrease. ⁶ Includes only general obligation and revenue bonds. ⁷ This amount represents indebtedness to private trust accounts. ⁸ If there were special assessment sinking-fund assets, they are included in offset to debt.

TABLE 23.—BONDED DEBT¹ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1938

(Expressed in thousands)

City number	CITY	Total	General administrative, legislative, and judicial	Police and fire departments	Highways	Sewers and sewage disposal	Conservation of health	Hospitals	Charities	Correc-tion	Schools	Libra-ries	RECREATION		Miscel-laneous	COMBINED AND UNREPORTED	
													Parks and play-grounds	All other		General obliga-tion	Special assess-ment
	Grand total	\$4,925,152	\$152,533	\$68,523	\$1,012,541	\$638,605	\$4,893	\$144,082	\$114,751	\$20,846	\$1,177,278	\$26,251	\$349,958	\$57,727	\$186,510	\$912,490	\$58,565
	Group I	3,207,704	109,380	47,177	716,212	388,080	4,834	97,814	55,206	17,126	706,008	21,861	278,902	41,834	119,695	575,672	\$1,907
	Group II	734,316	25,262	6,114	132,454	100,940	—	36,886	33,663	3,082	162,869	1,064	31,242	9,154	42,308	134,455	14,845
	Group III	983,132	17,691	15,232	163,895	149,585	59	9,382	27,882	638	308,402	3,327	41,813	6,738	24,509	202,363	11,815

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

1	New York, N. Y.	\$1,171,106	\$64,510	\$14,579	\$266,392	\$16,685	\$4,624	\$62,459	\$5,339	\$8,416	\$371,463	\$15,183	\$78,366	\$10,264	\$46,708	\$207,769	\$350
2	Chicago, Ill.	425,274	—	1,774	49,562	102,093	—	589	—	—	56,629	—	113,702	—	470	96,428	24,046
3	Philadelphia, Pa.	408,090	8,829	8,928	128,645	57,096	—	205	—	—	77,161	—	28,944	—	9,548	82,541	—
4	Detroit, Mich.	277,787	—	3,258	14,537	67,240	—	3,427	—	2,126	49,174	1,907	12,779	—	3,328	86,720	886
5	Los Angeles, Calif.	123,967	5,788	2,892	15,737	8,349	—	170	8,128	—	57,896	2,117	3,934	—	18,945	11	—
6	Cleveland, Ohio	124,988	1,541	1,018	38,511	17,373	124	6,455	11,975	1,885	9,109	1,259	5,025	9,228	1,088	13,774	6,625
7	Baltimore, Md.	126,460	3,095	1,951	41,851	43,566	—	185	—	—	22,966	2,485	1,500	898	2,647	5,337	—
8	St. Louis, Mo.	77,800	4,100	1,472	14,816	15,920	—	8,822	6,150	—	3,112	—	15,142	5,868	2,418	—	—
9	Boston, Mass.	98,396	2,452	2,711	36,045	12,840	—	5,972	405	385	8,028	453	3,622	—	744	24,541	—
10	Pittsburgh, Pa.	142,536	3,757	854	82,074	5,282	—	1,078	5,399	817	22,490	—	4,966	289	1,853	13,717	—
11	San Francisco, Calif.	50,481	4,602	3,940	8,345	5,477	—	2,825	8,026	700	11,789	288	1,646	2,800	243	—	—
12	Washington, D. C.	1,565	—	—	—	228	—	1,235	—	—	—	—	—	—	—	105	—
13	Milwaukee, Wis.	50,261	3,274	1,227	5,384	22,106	—	400	5,774	281	5,602	—	2,717	—	1,095	2,402	—
14	Buffalo, N. Y.	128,990	7,430	2,574	16,313	13,845	86	4,235	2,930	2,516	30,590	189	4,558	987	1,528	42,329	—

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

15	New Orleans, La.	\$75,593	\$493	—	\$8,917	\$15,275	—	—	\$2	—	\$6,334	—	\$65	—	\$22,862	\$21,645	—
16	Minneapolis, Minn.	68,476	82	\$284	9,485	12,518	—	\$1,124	13,491	\$577	16,515	\$353	2,779	\$1,151	515	9,625	—
17	Cincinnati, Ohio	71,661	2,456	874	24,790	7,957	—	5,347	2,160	477	14,656	35	9,615	500	2,562	254	—
18	Newark, N. J.	94,124	3,943	610	16,576	12,034	—	6,943	4,684	652	19,212	104	5,903	—	3,554	19,909	—
19	Kansas City, Mo.	61,113	7,382	1,590	13,285	4,092	—	2,428	—	—	20,027	—	303	4,436	1,892	5,699	—
20	Indianapolis, Ind.	31,897	884	308	1,671	3,739	—	2,187	4,707	—	9,924	—	2,323	—	3,998	2,175	—
21	Houston, Tex.	47,740	2,144	716	18,747	7,571	—	1,425	30	306	10,373	232	1,002	1,018	1,194	2,983	—

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

TABLE 23.—BONDED DEBT¹ AT CLOSE OF YEAR, BY PURPOSE OF ISSUE: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	General administrative, legislative, and judicial	Police and fire departments	Highways	Sewers and sewage disposal	Conservation of health	Hospitals	Charities	Correction	Schools	Libraries	RECREATION		Miscellaneous	COMBINED AND UNREPORTED	
													Parks and play-grounds	All other		General obligation	Special assessment
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued																	
22	Seattle, Wash.	\$28,062	\$2,054	\$622	\$7,494	\$2,018	—	\$1,640	\$1,200	—	\$8,205	—	\$768	\$720	\$740	\$2,601	—
23	Rochester, N. Y.	59,789	120	133	4,523	2,251	—	1,384	4,800	—	14,339	—	1,119	—	1,004	24,549	\$5,588
24	Louisville, Ky.	41,471	169	—	1,673	20,418	—	1,735	—	—	11,192	\$311	1,984	750	—	3,238	—
25	Denver, Colo.	18,525	2,500	—	30	2,033	—	—	—	—	7,025	—	—	—	1,045	2,000	3,893
26	Portland, Oreg.	32,722	—	66	17,641	—	—	—	1,122	\$200	6,111	—	279	600	348	2,482	3,873
27	Jersey City, N. J.	72,485	1,741	25	2,406	—	—	12,693	802	857	12,326	—	4,855	—	410	36,371	—
28	Columbus, Ohio ²	30,660	1,315	886	5,219	11,054	—	—	664	13	6,634	30	248	—	2,183	925	1,489
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000																	
29	Oakland, Calif.	\$11,867	\$491	\$19	—	\$902	—	—	—	—	\$10,059	—	\$223	\$172	—	—	—
30	Atlanta, Ga.	12,205	621	—	\$1,010	3,358	—	\$100	—	—	4,278	—	—	—	\$50	\$2,787	—
31	Dallas, Tex.	30,861	446	380	6,899	7,474	—	379	—	—	7,757	\$113	4,065	689	227	2,433	—
32	Memphis, Tenn.	21,671	83	522	3,709	2,532	—	837	—	—	5,935	75	1,215	—	1,577	4,598	\$588
33	St. Paul, Minn.	43,569	1,900	859	1,750	9,030	—	149	—	—	10,195	650	1,133	1,073	555	10,275	6,000
34	Toledo, Ohio	37,591	512	682	6,069	4,415	—	80	\$496	\$119	16,118	—	1,900	159	242	6,799	—
35	Birmingham, Ala.	22,626	—	702	1,739	3,001	—	—	—	4	9,668	518	1,361	—	446	5,186	—
36	San Antonio, Tex.	22,024	182	702	5,039	2,641	—	87	—	—	7,003	388	847	643	2,709	1,783	—
37	Providence, R. I.	42,568	220	451	10,351	7,132	—	815	42	—	16,724	—	1,578	—	555	4,700	—
38	Akron, Ohio	31,050	424	56	6,807	10,039	—	—	—	—	5,639	—	151	—	11	7,922	—
39	Omaha, Nebr.	21,005	—	257	6,364	4,686	—	—	—	—	8,286	—	1,389	—	23	—	—
40	Dayton, Ohio	14,634	15	165	3,359	2,093	—	—	414	115	5,978	—	64	—	100	1,661	689
41	Syracuse, N. Y.	33,904	4	223	5,231	2,795	—	118	8,004	—	9,068	106	859	123	961	6,410	—
42	Oklahoma City, Okla.	12,575	368	213	503	3,151	—	—	—	100	4,408	—	3,097	660	—	75	—
43	San Diego, Calif.	4,885	—	34	74	199	—	—	—	—	3,767	—	691	—	—	120	—
44	Worcester, Mass.	10,471	—	—	1,006	1,474	—	586	4,372	—	160	—	—	648	150	2,075	—
45	Richmond, Va.	31,914	390	345	7,050	12,230	—	85	36	—	7,023	112	317	—	578	3,748	—
46	Fort Worth, Tex.	22,634	—	627	6,811	2,980	—	175	—	—	6,830	220	1,550	—	128	3,313	—
47	Youngstown, Ohio	11,727	172	37	3,574	84	—	—	20	—	2,077	—	604	—	242	4,919	—
48	Hartford, Conn.	19,757	43	284	3,524	2,251	—	150	—	—	6,636	—	25	—	1,475	3,570	—
49	Nashville, Tenn.	13,542	—	360	2,686	2,961	—	587	—	—	4,083	—	1,012	—	1,577	266	—
50	Jacksonville, Fla.	9,767	—	5	1,900	2,375	—	—	—	—	3,576	3	11	—	991	908	—
51	Grand Rapids, Mich.	10,502	—	—	1,968	3,078	—	215	—	—	2,614	—	—	1,150	169	1,320	—
52	New Haven, Conn.	15,647	1,065	234	4,265	2,836	—	—	—	—	512	79	2,526	—	200	2,110	—

TABLE 24

Bonded indebtedness classified by rate of interest paid is shown in table 24. Of the seventeen specified rates, four rates predominated, being paid in the aggregate on 60.7 percent of all interest-bearing funded indebtedness for which rates are reported. As expressed in approximate percent of total bonded debt, these rates were, in order of importance: 4 percent interest, 22.4 percent of total; 4-1/2 percent, 17 percent of total; 4-1/4 percent, 14.5 percent of total; and 5 percent, 6.9 percent of total.

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

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

Average rate of interest.—The average rate of interest for each city, shown in the last column of table 24, needs explanation as to method of computation. These figures, which are the average interest rates borne by funded obligations of cities at the end of the fiscal year 1938, are obtained by the use of the formula $\frac{rD}{D+d}$, where r is the nominal rate of interest and d is the amount of interest-bearing debt at that rate. Noninterest-bearing debt and also indebtedness for which no rates are reported are excluded from the computations.

The average rate for the cities as a whole was 4 percent, the highest individual average being 5.6 percent and the lowest being 2 percent. With respect to geographic divisions, it appears that municipalities in the northeastern section, especially New England, generally are able to market obligations at interest rates lower than cities in most other areas, this circumstance reflecting the favorable aspects of greater wealth concentration.

Noninterest-bearing bonded debt.—The items included under this column comprise for the most part bonds that have matured or have been called but have not been presented for payment; they are, of course, no longer interest-bearing. For example, Chicago has \$2,937,000 outstanding of a sanitary district issue which is due and called but not presented. Retirement is provided for by cash in a sinking fund. In the case of Milwaukee and Cleveland, different circumstances prevail. These cities in a time of cash shortage issued "baby bonds" (Milwaukee) or "notes" (Cleveland), which were noninterest bearing. In effect, these obligations were scrip; Milwaukee used its "baby bonds" to pay a percentage of municipal employees' wages, receiving them in return for payment of taxes or other indebtedness due the city.

TABLE 25

The amount of indebtedness issued and retired in 1938 is shown in table 25. There was a net decrease of \$21,024,000 in the bonded indebtedness of the 94 cities. General obligation bonds retired exceeded the amount issued by \$41,648,000;

revenue bonds issued exceeded the amount retired by \$20,824,000; special assessment obligations issued exceeded by \$9,030,000 the amount retired; and short-term indebtedness was retired in amount exceeded by \$6,379,000 the amount issued.

Issue of debt.—The transactions relating to debt here reported are the par value of the obligations issued.¹ The receipts from this source in 1938 amounted to \$1,091,816,000, approximately 67 percent of which was derived from short-term loans. This kind of temporary indebtedness has no particular bearing upon the debt structure of the cities except in those cases where the rate of retirement is considerably below the rate of issue, resulting in an unwieldy accumulation of unfunded indebtedness. When the backlog of floating indebtedness reaches the point where current receipts are not available in an amount sufficient to retire the loans as originally anticipated, the debt structure is affected, since it probably will be necessary to convert such indebtedness into long-term obligations. Normally, however, short-term loans are simply a fiscal convenience employed temporarily to finance current operations until the taxes levied for such purposes are actually received.

Retirement of debt.—The transactions relating to debt here reported are, as in the case of debt issued, the par value of the obligations redeemed. The total amount redeemed was \$1,110,189,000. It is to be noted that only in the case of revenue bonds and special assessment obligations were the amounts paid to redeem such obligations less than the amount of new issues. The amount paid to redeem short-term loans was well in excess of the proceeds received from new loans, suggesting that the use of this type of financing was restricted to sound fiscal practice during 1938.

¹ Prior to this 1938 report the net proceeds of the obligations issued were shown, that is, the par value of the obligations plus premiums and less discounts.

FINANCIAL STATISTICS OF CITIES

TABLE 24.—BONDED DEBT¹ AT CLOSE OF

(Amounts expressed

City number	CITY	Total	2 percent	2-1/4 percent	2-1/2 percent	2-3/4 percent	3 percent	3-1/4 percent	3-1/2 percent	3-3/4 percent
	Grand total	\$4,699,528	\$46,920	\$50,198	\$78,704	\$80,391	\$207,872	\$116,704	\$340,943	\$65,554
	Group I	5,043,188	4,271	21,397	44,289	48,717	164,425	96,252	287,150	32,447
	Group II	704,400	13,917	11,477	11,567	17,847	13,866	11,047	17,933	21,138
	Group III	951,940	28,732	17,325	22,848	15,828	29,581	9,405	35,860	11,949

GROUP I.—CITIES HAVING A

1	New York, N. Y.	\$1,051,912	-----	-----	\$10,874	-----	\$115,508	\$64,716	\$164,475	\$6,692
2	Chicago, Ill.	401,227	-----	-----	-----	\$406	28,788	-----	39,973	-----
3	Philadelphia, Pa.	408,090	-----	-----	-----	-----	-----	-----	-----	-----
4	Detroit, Mich.	274,844	\$727	-----	-----	15,475	4,633	12,773	28,639	6,961
5	Los Angeles, Calif.	123,967	-----	-----	-----	-----	-----	9,648	2,893	3,212
6	Cleveland, Ohio	109,022	-----	\$1,775	4,176	3,781	1,763	3,261	3,375	3,324
7	Baltimore, Md.	126,336	-----	-----	-----	750	575	-----	27,421	-----
8	St. Louis, Mo.	77,800	1,800	849	5,350	4,888	7,254	5,500	-----	1,380
9	Boston, Mass.	98,398	-----	5,053	13,516	13,260	1,428	1,835	11,219	3,559
10	Pittsburgh, Pa.	141,359	-----	13,720	6,065	10,157	1,277	500	2,701	3,401
11	San Francisco, Calif.	50,481	-----	-----	-----	-----	3,400	-----	526	385
12	Washington, D. C.	1,565	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.	50,171	1,744	-----	358	-----	-----	-----	98	-----
14	Buffalo, N. Y.	128,015	-----	-----	3,950	-----	-----	-----	5,832	3,534

GROUP II.—CITIES HAVING A

15	New Orleans, La.	\$71,492	-----	-----	-----	-----	-----	\$150	\$4,096	\$1,377
16	Minneapolis, Minn.	64,647	\$2,286	\$2,970	\$2,217	-----	-----	448	2,064	2,157
17	Cincinnati, Ohio	66,568	3,872	726	2,970	\$3,486	\$991	1,725	1,241	661
18	Newark, N. J.	94,124	-----	-----	-----	1,814	-----	5,010	2,905	8,700
19	Kansas City, Mo.	60,668	738	-----	2,810	5,637	2,935	1,285	1,196	1,442
20	Indianapolis, Ind.	31,897	2,735	2,524	173	-----	67	-----	1,658	50
21	Houston, Tex.	47,740	-----	-----	1,620	1,957	5,562	180	-----	-----
22	Seattle, Wash.	28,062	-----	-----	-----	-----	-----	-----	-----	-----
23	Rochester, N. Y.	54,201	4,286	2,580	447	-----	-----	-----	-----	899
24	Louisville, Ky.	41,471	-----	-----	580	1,905	1,489	-----	2,058	250
25	Denver, Colo.	14,570	-----	2,677	750	618	-----	500	-----	-----
26	Portland, Oreg.	28,832	-----	-----	-----	-----	-----	-----	-----	25
27	Jersey City, N. J.	72,485	-----	-----	-----	897	200	1,115	1,080	5,577
28	Columbus, Ohio ^a	27,645	-----	-----	-----	1,532	2,622	634	1,635	-----

GROUP III.—CITIES HAVING A

29	Oakland, Calif.	\$11,867	-----	-----	-----	-----	-----	-----	-----	-----
30	Atlanta, Ga.	12,159	-----	-----	-----	\$1,510	\$1,658	-----	-----	-----
31	Dallas, Tex.	30,861	-----	\$1,350	\$1,186	-----	3,600	-----	-----	-----
32	Memphis, Tenn.	21,063	-----	-----	205	206	1,808	\$492	-----	-----
33	St. Paul, Minn.	37,569	\$7,218	373	1,179	1,199	-----	-----	-----	-----
34	Toledo, Ohio	37,079	193	-----	3,014	1,113	1,301	1,693	\$647	\$739
35	Birmingham, Ala.	20,583	-----	-----	-----	-----	-----	298	1,276	750
36	San Antonio, Tex.	22,024	-----	-----	14	120	606	360	-----	280
37	Providence, R. I.	42,568	3,550	2,850	-----	-----	4,148	-----	5,344	-----
38	Akron, Ohio	28,999	-----	-----	-----	-----	-----	-----	59	-----
39	Omaha, Nebr.	16,812	-----	-----	-----	-----	-----	-----	-----	500
40	Dayton, Ohio	13,945	-----	223	435	324	716	-----	-----	230
41	Syracuse, N. Y.	32,250	3,635	2,080	-----	-----	95	1,067	1,593	857
42	Oklahoma City, Okla.	12,575	188	-----	-----	-----	1,053	-----	-----	-----
43	San Diego, Calif.	4,885	-----	-----	-----	-----	-----	-----	-----	-----
44	Worcester, Mass.	10,471	-----	-----	845	-----	103	-----	988	-----
45	Richmond, Va.	31,914	1,266	-----	375	-----	1,129	-----	-----	-----
46	Fort Worth, Tex.	22,634	-----	-----	-----	-----	98	181	1,499	633
47	Youngstown, Ohio	11,390	-----	-----	290	867	1,027	-----	4,055	-----
48	Hartford, Conn.	19,757	-----	695	400	-----	1,556	-----	2,550	-----
49	Nashville, Tenn.	13,469	60	-----	1,673	-----	381	-----	2,166	250

See footnotes at end of table.

PART II: GENERAL GOVERNMENT—DEBT AND SPECIFIED ASSETS 201

YEAR, BY RATE OF INTEREST: 1938

(in thousands)

4 percent	4-1/4 percent	4-1/2 percent	4-3/4 percent	5 percent	5-1/4 percent	5-1/2 percent	5-3/4 percent	6 percent	Other reported rates	Rates not reported	Non-interest bearing	Average rate
\$1,053,888	\$679,086	\$797,020	\$151,415	\$324,767	\$9,676	\$49,619	\$10,072	\$56,274	\$589,643	\$3,615	\$7,187	4.0
766,303	475,708	598,814	46,219	108,810	2,100	19,829	215	19,916	498,447	(*)	6,878	4.0
148,547	78,760	161,217	36,003	68,896	4,239	7,015	7,613	12,783	37,488	1,949	96	4.1
138,037	123,617	216,988	49,193	147,062	3,337	22,775	2,244	23,575	53,708	1,665	212	4.1

POPULATION OF 500,000 AND OVER

\$305,648	\$257,758	\$107,890	-----	\$299	-----	-----	-----	\$5	\$18,249	-----	-----	5.7
213,267	27,694	61,511	\$9,052	14,043	-----	-----	-----	1,447	2,000	-----	\$5,047	4.1
36,714	47,466	107,559	627	5,523	\$1,753	\$3,188	-----	2,607	406,081	71	9	4.5
10,670	7,186	16,911	18,992	41,518	171	6,523	\$80	4,252	1,776	-----	356	4.6
21,423	13,479	24,921	3,449	5,043	175	10,127	135	6,735	736	-----	1,524	4.3
82,908	-----	3,411	-----	10,411	-----	-----	-----	-----	860	(*)	-----	4.0
27,184	8,525	17,070	-----	-----	-----	-----	-----	-----	-----	-----	-----	3.8
20,494	13,927	6,372	7,000	736	-----	-----	-----	-----	(*)	-----	-----	3.6
18,514	62,871	7,414	2,747	4,818	-----	67	-----	-----	7,053	-----	55	3.8
5,174	950	20,498	150	19,398	-----	-----	-----	-----	-----	-----	-----	4.5
1,463	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	103	4.0
4,590	7,273	19,683	4,203	5,938	-----	124	-----	870	3,420	-----	1,872	4.2
18,256	29,580	5,575	-----	1,082	-----	-----	-----	4,000	56,201	-----	6	3.8

POPULATION OF 300,000 TO 500,000

\$22,021	\$1,532	\$25,556	\$5,722	\$9,542	-----	-----	-----	\$211	-----	\$1,274	\$11	4.6
16,170	4,453	5,859	2,498	4,899	\$55	\$62	-----	30	\$18,499	-----	-----	3.4
17,649	6,673	14,732	2,308	4,704	-----	583	\$3,737	39	459	-----	12	4.0
17,885	19,610	23,454	2,589	1,399	3,862	1,176	3,326	2,096	299	-----	-----	4.3
9,500	6,468	20,645	1,639	6,238	-----	-----	-----	-----	115	-----	20	4.0
3,892	3,170	9,500	3,605	2,326	64	209	-----	187	1,733	-----	5	3.9
2,054	2,148	11,127	7,232	13,325	65	79	-----	2,147	213	30	-----	4.4
1,882	5,198	9,740	3,878	3,722	150	36	93	2,171	1,195	-----	-----	4.6
10,177	7,007	7,434	798	5,541	-----	168	200	280	14,365	-----	19	3.3
16,274	11,359	6,555	-----	1,000	-----	-----	-----	-----	-----	-----	-----	4.0
2,500	-----	5,583	-----	1,442	-----	-----	-----	-----	500	-----	-----	3.8
6,341	2,645	12,772	1,688	2,999	-----	688	246	1,418	-----	-----	29	4.6
16,599	7,756	22,891	3,549	8,251	-----	2,903	-----	1,557	110	-----	-----	4.3
6,604	742	5,369	498	3,507	64	1,131	12	2,649	-----	645	-----	4.3

POPULATION OF 100,000 TO 300,000

\$231	-----	\$1,917	\$160	\$9,355	-----	\$204	-----	-----	-----	-----	-----	4.9
-----	-----	5,352	-----	2,664	-----	35	-----	\$26	\$915	-----	-----	4.0
1,209	\$4,666	12,212	2,733	1,902	-----	1,024	-----	9	950	\$20	-----	4.1
975	1,682	7,559	2,271	3,617	-----	195	\$451	205	1,417	-----	-----	4.3
6,943	6,886	7,512	-----	1,566	-----	500	-----	500	3,693	-----	-----	3.6
4,527	6,044	8,078	2,747	3,563	\$1,580	1,199	-----	367	-----	274	-----	4.2
1,180	435	7,045	1,952	7,335	-----	-----	-----	-----	312	-----	-----	4.6
76	4,306	4,353	2,795	9,114	-----	-----	-----	-----	-----	-----	-----	4.6
18,926	4,800	2,250	-----	-----	-----	-----	-----	-----	700	-----	-----	3.6
2,444	2,065	10,550	5,030	5,327	1,011	1,474	-----	861	150	-----	\$29	4.7
1,360	3,157	6,486	-----	2,341	9	2,960	-----	-----	-----	-----	-----	4.6
1,154	1,966	3,522	2,126	841	149	1,439	202	407	61	151	-----	4.4
5,385	1,633	863	457	281	48	-----	-----	148	4,307	-----	-----	3.0
2,653	1,775	3,341	-----	3,455	4	-----	-----	107	-----	-----	-----	4.3
475	-----	1,665	-----	2,669	-----	3	-----	74	-----	-----	-----	4.7
779	-----	-----	-----	-----	-----	-----	-----	-----	7,751	-----	5	2.0
9,331	4,697	12,965	-----	1,940	15	50	-----	115	-----	-----	32	4.2
3,731	2,230	6,847	2,703	4,162	-----	-----	-----	552	-----	-----	-----	4.4
310	534	999	20	1,104	84	264	80	1,737	-----	-----	-----	4.1
5,755	3,170	3,789	-----	272	-----	-----	-----	-----	1,570	-----	-----	3.7
502	1,122	3,107	518	3,496	33	80	-----	71	-----	-----	-----	4.1

TABLE 24.—BONDED DEBT¹ AT CLOSE OF YEAR,

(Amounts expressed

City number	CITY	Total	2 percent	2-1/4 percent	2-1/2 percent	2-3/4 percent	3 percent	3-1/4 percent	3-1/2 percent	3-3/4 percent
50	Jacksonville, Fla.	\$9,040	-----	-----	\$250	\$85	\$610	-----	\$100	-----
51	Grand Rapids, Mich.	8,936	-----	-----	-----	-----	657	-----	440	\$290
52	New Haven, Conn.	13,647	-----	\$500	750	-----	-----	\$110	100	-----
53	Long Beach, Calif.	11,127	-----	-----	74	-----	-----	27	-----	-----
54	Des Moines, Iowa	12,438	-----	354	310	-----	154	414	243	442
55	Miami, Fla.	30,545	\$1,772	-----	-----	-----	-----	-----	-----	-----
56	Springfield, Mass.	11,648	2,446	-----	250	-----	-----	-----	740	726
57	Flint, Mich.	12,314	-----	-----	-----	-----	96	-----	-----	-----
58	Salt Lake City, Utah	6,941	20	-----	120	-----	-----	-----	-----	-----
59	Bridgeport, Conn.	13,942	-----	700	-----	-----	-----	-----	40	-----
60	Tulsa, Okla.	13,328	-----	-----	4	1,163	-----	-----	308	-----
61	Norfolk, Va.	24,540	-----	-----	-----	-----	1,000	-----	-----	-----
62	Yonkers, N. Y.	28,205	-----	-----	779	1,100	1,333	850	579	1,130
63	Scranton, Pa.	8,952	-----	-----	-----	540	1,579	34	244	101
64	Paterson, N. J.	16,650	-----	-----	-----	-----	252	-----	782	170
65	Albany, N. Y.	16,837	1,882	2,488	2,265	566	-----	-----	776	633
66	Kansas City, Kans.	6,784	530	1,992	1,518	226	16	87	58	-----
67	Chattanooga, Tenn.	14,470	-----	-----	-----	-----	-----	-----	-----	24
68	Trenton, N. J.	17,348	-----	273	-----	-----	85	-----	2,847	-----
69	Spokane, Wash.	3,086	37	-----	-----	-----	-----	-----	332	-----
70	Fort Wayne, Ind.	3,150	600	-----	-----	-----	100	100	-----	-----
71	Camden, N. J.	25,866	-----	-----	-----	-----	-----	2,562	2,660	-----
72	Erie, Pa.	10,586	-----	550	425	-----	60	-----	-----	200
73	Fall River, Mass.	5,544	430	-----	360	539	-----	-----	637	-----
74	Cambridge, Mass.	10,466	1,568	100	571	66	167	242	2,070	211
75	Wilmington, Del.	5,899	-----	-----	471	-----	-----	-----	-----	-----
76	Elizabeth, N. J.	11,469	-----	-----	-----	-----	300	57	42	304
77	Reading, Pa.	10,612	-----	-----	490	-----	500	-----	217	1,500
78	Knoxville, Tenn.	20,979	-----	-----	-----	-----	-----	-----	-----	-----
79	New Bedford, Mass.	7,010	82	590	1,531	125	302	-----	118	105
80	Gary, Ind.	5,820	-----	-----	-----	-----	-----	500	45	-----
81	Tacoma, Wash.	3,290	-----	-----	-----	-----	204	-----	-----	-----
82	Canton, Ohio	8,559	-----	6	-----	-----	605	-----	-----	-----
83	Wichita, Kans.	6,669	541	858	585	59	241	195	58	263
84	Tampa, Fla.	13,138	-----	-----	-----	-----	-----	-----	-----	-----
85	Peoria, Ill.	3,170	-----	304	-----	-----	-----	-----	-----	-----
86	South Bend, Ind.	4,300	-----	-----	-----	-----	-----	-----	-----	590
87	Somerville, Mass.	4,114	543	169	676	79	-----	-----	581	26
88	Duluth, Minn.	8,125	60	-----	90	360	100	-----	918	360
89	Lowell, Mass.	4,296	63	795	9	1,156	655	-----	-----	73
90	Utica, N. Y.	11,113	423	-----	-----	-----	-----	-----	415	-----
91	Waterbury, Conn.	12,169	1,000	44	1,209	2,405	898	-----	-----	-----
92	Lynn, Mass.	5,923	606	30	232	-----	344	19	229	763
93	Evansville, Ind.	4,062	-----	-----	463	-----	-----	270	-----	-----
94	El Paso, Tex.	6,023	-----	-----	-----	-----	32	46	105	-----
	Honolulu, Hawaii ⁴	8,180	-----	-----	-----	-----	500	-----	1,200	-----

*Less than \$500.

¹ Includes only general obligation and revenue bonds.² Not segregated, only average rate for entire debt obtainable.³ No data for county government are included. For explanation see p. 8.⁴ Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—DEBT AND SPECIFIED ASSETS 203

BY RATE OF INTEREST: 1938—Continued

(in thousands)

4 percent	4-1/4 percent	4-1/2 percent	4-3/4 percent	5 percent	5-1/4 percent	5-1/2 percent	5-3/4 percent	6 percent	Other reported rates	Rates not re-reported	Non-interest bearing	Average rate
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OF 100,000 TO 300,000—Continued

\$319		\$266		\$4,386		\$1,074		\$1,661	\$173	\$96		4.9
1,467	\$1,942	1,929	\$1,574	637								4.3
2,552	5,041	3,062		930					600		\$2	4.0
2,921	866	547		5,908		69		712			2	4.7
1,547	2,265	4,162	380	1,705		160		300			3	4.3
4,993		2,329	2,200	16,364	\$10	1,056		1,651	136		31	4.7
3,445	270	102		164					3,506			2.8
1,225	1,764	2,996	1,146	3,715		10		1,264			74	4.7
1,967	1,430	366	275	2,742								4.5
1,672	4,452	2,367	328	2,127		278		603	500	875		4.1
7	639	2,967	3,004	2,673		2,062		416	31		34	4.7
3,720		13,057		2,272		1,610		2,881				4.6
2,980	4,149	4,460	96	6,745		270		1,946	1,818			4.3
86	5,651	535		182								3.9
429	2,106	10,864	101	105		545		1,293				4.5
2,359	5,226	2,515	8	54	15	50						3.5
162	674	1,059	508	1,817				277	57			3.6
1,208	1,848	4,099	3,036	2,217		906	\$284	709	139			4.7
3,092		9,968		520		561					(*)	4.3
505	25	1,147	135	132			384		389			4.5
55	604	1,119		472				100				4.0
6,039	7,366	4,222		2,312		598		27				4.2
469	5,546	1,047	1,144	378		768						4.2
1,611	562	1,122	66	136	31	50						3.7
1,514	413	767		422				25	2,310			3.0
480	509	3,924		516								4.3
2,163	2,307	2,815	3,029	11		431		30				4.4
2,614	3,245	653		925					468			3.9
1,770		8,643	3,338	5,258		139		1,631				4.8
2,583	221	243	13	236	49	91		27	694			3.3
635	2,362	761	1,176	41		60		200				4.3
587	1,375	514	97	290			98		125			4.3
	62	1,866	61	2,880	136	1,007		1,530	216	150		5.6
328	1,672	891	499	242				51	92	94		3.7
4,425		455		6,964		593		680	1			4.7
500	1,521	676		169								4.1
	438	2,397	565			190		120				4.5
1,102	35	231	28		135				506			3.1
183	1,698	1,740	360	693		175		28	1,340			3.9
362	259	143	50	271	3		440		17			3.4
1,034	1,321	402		37	27	127	305		7,022			3.3
688	1,604	1,747	657	962		450			500	5		3.5
1,874	138	297	122	34					1,235			3.1
2,020	622	446	240							1		3.9
401		558	1,443	3,425				12				4.8
500										5,980		1.4

TABLE 25.—ISSUE AND RETIREMENT OF DEBT: 1938
(Expressed in thousands)

City number	CITY	ISSUED					RETIRED				
		Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations	Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations
	Grand total-----	\$1,091,816	\$270,242	\$32,168	\$733,286	\$56,120	\$1,110,189	\$311,890	\$11,544	\$739,865	\$47,090
	Group I-----	817,260	156,747	31,000	580,863	48,649	834,108	187,278	11,100	604,836	30,894
	Group II-----	99,859	42,190	---	52,756	4,914	97,976	47,264	350	40,385	9,977
	Group III-----	174,696	71,305	1,168	99,667	2,557	178,105	77,348	94	94,444	6,219
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.-----	\$518,250	\$82,156	\$31,000	\$357,910	\$45,185	\$445,570	\$39,436	\$11,100	\$369,725	\$25,310
2	Chicago, Ill.-----	90,798	2,647	---	88,059	92	154,528	41,304	---	112,023	1,202
3	Philadelphia, Pa.-----	33,559	17,509	---	16,050	---	33,996	14,996	---	19,000	---
4	Detroit, Mich.-----	9,638	643	---	8,996	---	16,677	11,318	---	5,001	358
5	Los Angeles, Calif.-----	1,069	---	---	1,069	---	9,449	6,609	---	2,841	---
6	Cleveland, Ohio-----	36,320	13,618	---	19,892	2,810	30,244	10,316	---	16,620	3,307
7	Baltimore, Md.-----	12,610	1,610	---	11,000	---	12,192	4,124	---	8,000	68
8	St. Louis, Mo.-----	---	---	---	---	---	5,129	5,129	---	---	---
9	Boston, Mass.-----	52,598	12,886	---	59,712	---	57,596	10,233	---	47,185	177
10	Pittsburgh, Pa.-----	22,768	10,440	---	11,766	562	21,103	16,813	---	3,930	360
11	San Francisco, Calif.-----	7,547	547	---	7,000	---	10,388	3,388	---	7,000	---
12	Washington, D. C.-----	---	---	---	---	---	1,000	1,000	---	---	---
13	Milwaukee, Wis.-----	6,385	4,350	---	2,035	---	10,189	8,961	---	1,190	37
14	Buffalo, N. Y.-----	27,717	10,343	---	17,374	---	26,048	13,652	---	12,321	75
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	New Orleans, La.-----	\$8,814	\$7,554	---	\$1,260	---	\$9,430	\$7,050	\$350	\$1,483	\$547
16	Minneapolis, Minn.-----	10,956	9,282	---	1,500	\$174	7,861	5,184	---	1,500	1,177
17	Cincinnati, Ohio-----	10,417	5,089	---	5,285	43	11,033	5,056	---	5,072	906
18	Newark, N. J.-----	2,961	1,649	---	1,312	---	5,348	5,348	---	---	---
19	Kansas City, Mo.-----	6,018	2,600	---	3,218	---	6,221	3,538	---	2,524	159
20	Indianapolis, Ind.-----	7,028	2,256	---	4,772	---	6,367	2,015	---	4,352	---
21	Houston, Tex.-----	5,420	3,388	---	2,052	---	5,542	3,275	---	2,267	---
22	Seattle, Wash.-----	11,698	250	---	11,448	---	10,344	1,575	---	8,769	---
23	Rochester, N. Y.-----	20,779	7,380	---	13,399	---	13,242	6,427	---	5,780	1,036
24	Louisville, Ky.-----	3,790	326	---	3,465	---	3,539	22	---	3,517	---
25	Denver, Colo.-----	3,879	---	---	---	3,879	4,900	578	---	---	4,322
26	Portland, Oreg.-----	2,794	---	---	2,719	76	5,596	1,802	---	2,814	979
27	Jersey City, N. J.-----	1,924	1,325	---	599	---	4,276	3,520	---	756	---
28	Columbus, Ohio ¹ -----	3,379	910	---	1,727	742	4,278	1,874	---	1,552	851

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

29	Oakland, Calif.	\$1,118			\$1,118		\$1,737	\$619		\$1,118	
30	Atlanta, Ga.	564	\$200		350	\$4	1,362	969		360	\$33
31	Dallas, Tex.	2,450	2,500	\$150			1,215	1,215			
32	Memphis, Tenn.	1,492	1,492				1,541	1,415			126
33	St. Paul, Minn.	3,590	3,534		57		4,461	4,234		228	
34	Toledo, Ohio	4,580	1,922		2,412	246	4,705	3,093		1,583	29
35	Birmingham, Ala.	3,310	1,260		1,785	265	5,506	1,037		1,727	542
36	San Antonio, Tex.	6,050	505		5,545		6,421	1,104		5,317	
37	Providence, R. I.	6,912	2,280		6,632		5,646	2,772		2,874	
38	Akron, Ohio	5,613	1,702		3,538	373	7,407	3,042		3,406	959
39	Omaha, Nebr.	30			30		1,199	1,040		81	79
40	Dayton, Ohio	2,511	816		1,686	9	2,978	1,436		1,494	48
41	Syracuse, N. Y.	5,124	1,800		3,035	289	8,138	4,070		3,010	1,057
42	Oklahoma City, Okla.	113	113				973	848		125	
43	San Diego, Calif.						443	443			
44	Worcester, Mass.	12,587	3,525		9,062		12,439	2,396		10,041	
45	Richmond, Va.	3,226	1,287		1,939		1,979	496		1,483	
46	Fort Worth, Tex.	2,867	727	93	2,047		2,247	495		1,752	
47	Youngstown, Ohio	4,437	3,889		548		1,618	995		549	73
48	Hartford, Conn.	3,360	1,695		1,665		2,558	1,785		774	
49	Nashville, Tenn.	1,593	1,593				697	681			16
50	Jacksonville, Fla.	503	413		4	85	668	468			200
51	Grand Rapids, Mich.						2,143	1,759	(*)		385
52	New Haven, Conn.	3,050	1,850		1,200		1,244	944		300	
53	Long Beach, Calif.	1,648	108		1,539		2,306	664		1,642	
54	Des Moines, Iowa	761	589		172		904	727		177	
55	Miami, Fla.	2,188	2,083	25	60		2,418	2,276	\$5	46	91
56	Springfield, Mass.	10,058	3,770		6,288		8,286	1,554		6,732	
57	Flint, Mich.	160			160		1,726	1,011		296	419
58	Salt Lake City, Utah	2,556	1,041		1,460	55	3,054	1,334		1,660	60
59	Bridgeport, Conn.	1,617	717		900		2,387	1,387		1,000	
60	Tulsa, Okla.	312	6		307		1,212	843		369	
61	Norfolk, Va.	1,051	1,051				638	488		150	
62	Yonkers, N. Y.	5,277	2,761		2,176	340	5,127	2,708		2,020	399
63	Scranton, Pa.	2,976	1,400		1,576		2,049	483		1,494	72
64	Paterson, N. J.	717	717				1,310	1,123		187	
65	Albany, N. Y.	3,689	2,669		1,000		2,664	1,385		1,000	279
66	Kansas City, Kans.	2,060	1,776		186	98	970	707		168	95
67	Chattanooga, Tenn.	226	226				210	120		3	87
68	Trenton, N. J.	3,749	273		3,476		4,782	1,705		3,048	30
69	Spokane, Wash.						177	174	3		

* Less than \$500.

¹ No data for county government are included. For explanation see p. 8.

TABLE 25.—ISSUE AND RETIREMENT OF DEBT: 1938—Continued

(Expressed in thousands)

City number	CITY	ISSUED					RETIRED				
		Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations	Total	General bonds	Revenue bonds	Short-term loans	Special assessment obligations
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
70	Fort Wayne, Ind.	\$600	\$600	—	—	—	\$336	\$336	—	—	—
71	Camden, N. J.	752	752	—	—	—	1,091	798	—	\$293	—
72	Erie, Pa.	350	350	—	—	—	604	563	—	(*)	\$41
73	Fall River, Mass.	3,080	430	—	\$2,650	—	3,464	1,061	—	2,403	—
74	Cambridge, Mass.	8,378	2,678	—	5,700	—	7,334	1,404	—	5,900	31
75	Wilmington, Del.	—	—	—	—	—	428	428	—	—	—
76	Elizabeth, N. J.	180	—	—	180	—	709	696	—	13	—
77	Reading, Pa.	1,084	490	—	574	—	1,105	631	—	457	17
78	Knoxville, Tenn.	150	—	—	150	—	716	546	—	150	19
79	New Bedford, Mass.	5,567	1,256	—	4,311	—	5,393	1,180	—	4,213	—
80	Gary, Ind.	1,090	570	—	520	—	705	182	—	523	—
81	Tacoma, Wash.	1,065	—	—	1,065	—	1,372	295	\$17	1,060	—
82	Canton, Ohio	925	150	—	775	\$1	1,578	638	—	771	169
83	Wichita, Kans.	1,696	1,286	—	—	410	1,241	823	—	11	407
84	Tampa, Fla.	4,755	4,543	—	212	—	5,612	4,921	3	688	—
85	Peoria, Ill.	1,071	—	—	907	165	1,171	291	—	566	313
86	South Bend, Ind.	10	—	—	10	—	316	308	—	8	—
87	Somerville, Mass.	6,217	637	—	5,580	—	6,337	605	—	5,714	17
88	Duluth, Minn.	2,094	525	\$900	469	200	1,741	1,109	—	582	50
89	Lowell, Mass.	5,292	1,150	—	4,142	—	4,957	696	—	4,261	—
90	Utica, N. Y.	5,219	1,186	—	4,015	18	5,666	1,529	—	4,065	71
91	Waterbury, Conn.	2,379	1,129	—	1,250	—	2,349	849	—	1,500	—
92	Lynn, Mass.	5,996	1,140	—	4,856	—	5,607	831	—	4,771	5
93	Evansville, Ind.	250	250	—	—	—	248	195	53	—	—
94	El Paso, Tex.	431	95	—	336	—	679	385	13	281	—
	Honolulu, Hawaii ²	510	500	—	—	10	580	299	—	—	281

* Less than \$500.

² Not included in group or grand totals.

TABLE 26

Table 26 shows, for each city, specified assets at the close of 1938 held in sinking, public trust, and investment funds as recorded on the books of the several divisions of government of the municipality, regardless of whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year, except that which is held in private trust funds, is shown in the appropriate four columns.

Basis of valuation.—The valuations shown as investments in government securities of the various funds are par values as indicated in the column headings. The figures for real property may represent its cost to the fund or its valuation at a recent appraisal. The data for securities are usually carried on the records of the fund at their full par value, profits and losses being recorded only when the securities are disposed of.

Cash and other specified assets at close of 1938.—Of the \$2,033,233,000 held as cash or other assets in various funds of the 94 cities, approximately 37 percent was held in sinking funds and approximately 38 percent in public trust funds. Of the total holdings reported by the 94 cities, 56.2 percent constituted investments in their own securities, 3.7 percent in Federal securities, and 4.1 percent in State and local government securities; almost 25 percent was in the form of cash.

Assets in sinking funds.—The sinking funds maintained by cities and their independent divisions are of two distinct classes: Those with and those without investments; the distinction depends largely upon the method of distributing the loads to be carried by these funds. The sinking funds with investments are established and maintained primarily for the redemption of long-term bonds at maturity, the purpose of converting a part of the cash accumulation into securities being to increase the earning power of the funds. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase prior to maturity, or for the redemption of serial bonds, the purpose of the funds usually being accomplished without the accumulation of assets in large amounts.

Assets in sinking funds of the 94 cities totaled \$748,392,000 at the close of 1938, of which amount 76.1 percent represented the cities' own securities, 3.5 percent Federal securities, 1.9 percent other government securities, 1.9 percent other investments, and 16.7 percent cash. The composition of sinking-fund assets will, over a period of years, naturally reflect important changes in the methods of municipal financing. In past years the "term" bond was in popular use, and necessarily required the establishment and maintenance of extensive sinking funds. Because of the fact that many unfortunate things could and did happen to dissipate sinking-fund assets before they were actually needed to retire term bonds at maturity, the serial bond with its annual maturities has been regarded in recent years as a more favorable instrument of municipal borrowing. As outstanding term bonds are retired in the future, the need of large accumulations of sinking-fund assets will be reduced correspondingly.

Assets in public trust funds.—Public trust funds are established by cities and their independent governmental units for the purpose of conserving and administering moneys and other forms of wealth derived from donations, bequests, or other sources, under such conditions that the recipient becomes a trustee charged with the administration of the fund, including the disbursement of its principal or the income derived from the principal, for designated public purposes. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, of health and hospital services, care of the poor, and pensions for employees of the cities and independent units.

At the close of 1938 the 94 cities reported holdings of \$773,582,000 in public trust funds, of which amount 63.1 percent constituted holdings of the city's own securities, 5.7 percent Federal securities, 3.4 percent other government

securities, 20.2 percent was in other investments, and only 2.6 percent was in cash. Most donations and bequests provide that only the income from the fund shall be expended, which accounts for the negligible amount of cash held in public trust funds.

Assets in investment funds and miscellaneous investments.—Although the term "investment fund" is seldom employed by city officials, it seems to be an appropriate designation for the funds of the class here described. Under this heading are shown all assets of funds other than sinking and public trust funds and all interest-bearing securities and investments other than those of the funds mentioned. The value of real property incidentally acquired and yielding little or no income is not included as miscellaneous investment.

In some instances the assets consist of real property held for securing rents or for the profit that may result from an increase in value. In other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

Assets held in investment funds, together with miscellaneous investments, totaled \$146,626,000 at the close of 1938, of which amount 56 percent consisted of the city's own securities, 2.9 percent Federal securities, 3.1 percent other government securities, 30.9 percent other investments, 5.7 percent real property, and 1.4 percent cash.

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

Cash in general treasury and general administrative funds.—General administrative funds, as the term is used here, are all funds administered by the city and its independent units of government, except the sinking, public trust, investment, and private trust funds. The cash shown in table 26 as belonging to the general treasury and general administrative funds at the close of the year is presented in two columns in order to show separately the amounts held in private trust accounts.

Of the cash in the amount of \$359,634,000 held under this heading, almost 93 percent was, in accordance with the foregoing explanation, "free cash" to be drawn upon by the general treasury and general administrative departments.

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

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938

(Expressed in thousands)

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS					
			Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Other investments
	Grand total-----	\$2,035,253	\$748,392	\$124,972	\$569,813	\$26,532	\$13,964	\$13,611
	Group I-----	1,598,405	560,899	86,950	458,456	5,261	4,051	6,181
	Group II-----	201,249	78,312	11,960	47,510	13,626	3,692	1,524
	Group III-----	235,579	109,181	26,062	63,348	7,645	6,221	5,906

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

1	New York, N. Y.-----	\$767,128	\$312,345	\$13,910	\$298,435	-----	-----	-----
2	Chicago, Ill.-----	245,076	42,100	40,139	14	-----	-----	\$1,947
3	Philadelphia, Pa.-----	201,831	117,740	5,065	112,660	\$15	-----	-----
4	Detroit, Mich.-----	18,851	850	268	265	-----	-----	317
5	Los Angeles, Calif.-----	59,422	6,716	6,716	-----	-----	-----	-----
6	Cleveland, Ohio-----	18,173	10,139	998	8,832	-----	\$262	46
7	Baltimore, Md.-----	49,767	27,039	697	23,981	-----	-----	2,360
8	St. Louis, Mo.-----	24,865	4,426	2,628	800	918	80	-----
9	Boston, Mass.-----	82,142	10,582	1,349	5,523	-----	3,710	-----
10	Pittsburgh, Pa.-----	32,869	12,305	6,393	5,912	-----	-----	-----
11	San Francisco, Calif.-----	31,156	1,511	1,511	-----	-----	-----	-----
12	Washington, D. C.-----	22,834	110	110	-----	-----	-----	-----
13	Milwaukee, Wis.-----	27,889	10,019	2,570	1,610	4,328	-----	1,510
14	Buffalo, N. Y.-----	16,402	5,017	4,595	422	-----	-----	-----

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

15	New Orleans, La.-----	\$12,647	\$2,588	\$2,568	-----	\$20	-----	-----
16	Minneapolis, Minn.-----	24,367	3,268	285	\$2,331	108	\$284	\$261
17	Cincinnati, Ohio-----	37,566	16,233	579	13,657	1,393	504	-----
18	Newark, N. J.-----	27,893	18,991	375	17,143	1,067	405	-----
19	Kansas City, Mo.-----	10,578	5,313	833	314	3,500	667	-----
20	Indianapolis, Ind.-----	6,485	3,078	1,360	56	1,649	-----	13
21	Houston, Tex.-----	9,418	5,960	3,442	2,357	7	149	6
22	Seattle, Wash.-----	14,833	328	122	115	-----	-----	90
23	Rochester, N. Y.-----	12,669	2,848	359	969	-----	1,521	-----
24	Louisville, Ky.-----	10,764	7,305	248	422	5,761	-----	874
25	Denver, Colo.-----	4,802	13	11	3	-----	-----	-----
26	Portland, Oreg.-----	10,075	2,160	725	1,404	16	12	3
27	Jersey City, N. J.-----	14,628	6,419	770	5,649	-----	-----	-----
28	Columbus, Ohio ¹ -----	4,505	3,808	283	3,091	7	150	277

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

29	Oakland, Calif.-----	\$4,702	\$717	\$717	-----	-----	-----	-----
30	Atlanta, Ga.-----	2,434	1,207	662	\$546	-----	-----	-----
31	Dallas, Tex.-----	5,535	1,643	1,129	515	-----	-----	-----
32	Memphis, Tenn.-----	5,844	1,640	302	317	-----	-----	\$1,021
33	St. Paul, Minn.-----	16,573	13,778	865	9,345	\$2,781	\$767	-----
34	Toledo, Ohio-----	3,231	2,534	984	1,550	-----	-----	-----
35	Birmingham, Ala.-----	3,908	1,219	314	12	-----	1	892
36	San Antonio, Tex.-----	2,112	1,553	1,539	14	-----	-----	-----
37	Providence, R. I.-----	17,562	9,726	53	9,673	-----	-----	-----
38	Akron, Ohio-----	3,337	2,010	1,150	852	8	-----	-----
39	Omaha, Nebr.-----	3,785	3,549	1,219	1,587	5	-----	738
40	Dayton, Ohio-----	2,335	1,244	119	1,066	-----	59	-----
41	Syracuse, N. Y.-----	5,363	-----	-----	-----	-----	-----	-----
42	Oklahoma City, Okla.-----	4,937	4,601	1,526	1,527	476	1,072	-----
43	San Diego, Calif.-----	3,733	253	253	-----	-----	-----	-----
44	Worcester, Mass.-----	3,510	-----	-----	-----	-----	-----	-----
45	Richmond, Va.-----	14,308	12,786	331	10,168	2,288	-----	-----
46	Fort Worth, Tex.-----	1,519	1,376	278	1,098	-----	-----	-----

¹No data for county government are included. For explanation see p. 8.

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938—Continued

(Expressed in thousands)

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS					
			Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Other investments
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued								
47	Youngstown, Ohio	\$5,032	\$722	\$363	\$339			
48	Hartford, Conn.	5,669	3,260	193	896	\$378	\$1,587	\$206
49	Nashville, Tenn.	5,577	1,425	1,408	17			
50	Jacksonville, Fla.	1,048	703	366	151			185
51	Grand Rapids, Mich.	2,366	1,082	166	761	(*)		155
52	New Haven, Conn.	5,694	873	61	520			292
53	Long Beach, Calif.	2,336	551	551				
54	Des Moines, Iowa	1,789	256	256				
55	Miami, Fla.	2,150	1,036	1,011				26
56	Springfield, Mass.	4,163						
57	Flint, Mich.	3,684	2,031	24	2,006			1
58	Salt Lake City, Utah	2,621	339	289	50			
59	Bridgeport, Conn.	788						
60	Tulsa, Okla.	5,214	4,222	3,630	392	130		70
61	Norfolk, Va.	10,086	9,053	689	8,329			35
62	Yonkers, N. Y.	1,276						
63	Scranton, Pa.	1,366	59	54	5			
64	Paterson, N. J.	2,625	1,331	7	1,115			209
65	Albany, N. Y.	3,739	1,551	36	697		818	
66	Kansas City, Kans.	2,757	1,320	536			784	
67	Chattanooga, Tenn.	1,045	837	365	379	2		90
68	Trenton, N. J.	1,943	1,426	92	1,274			60
69	Spokane, Wash.	680	55	52	1	2		
70	Fort Wayne, Ind.	1,570	138	138				
71	Camden, N. J.	3,733	1,548	271	1,249		27	
72	Erie, Pa.	1,130	438	297	132			9
73	Fall River, Mass.	1,144	693	(*)	157			536
74	Cambridge, Mass.	6,261	2,201	27	468	625	991	90
75	Wilmington, Del.	2,089	689	21	273	342		53
76	Elizabeth, N. J.	2,627	682	81	595			6
77	Reading, Pa.	1,150	435	46	12	183		195
78	Knoxville, Tenn.	2,999	2,362	23	2,238		94	8
79	New Bedford, Mass.	1,911	894	65	117	235	21	455
80	Gary, Ind.	1,465	82	79	3			
81	Tacoma, Wash.	1,123	319	233	86			
82	Canton, Ohio	3,232	2,688	785	1,229	190		485
83	Wichita, Kans.	2,144						
84	Tampa, Fla.	2,437	2,671	1,336	1,334			
85	Peoria, Ill.	1,639						
86	South Bend, Ind.	1,122	312	301				11
87	Somerville, Mass.	2,137						
88	Duluth, Minn.	6,133	29	29				
89	Lowell, Mass.	577						
90	Utica, N. Y.	842	156	110	47			
91	Waterbury, Conn.	2,226	3	1				2
92	Lynn, Mass.	2,721	77	1				77
93	Evansville, Ind.	1,514	137	137				
94	El Paso, Tex.	858	661	453	208			
	Honolulu, Hawaii ²	2,247	48	48				

* Less than \$500.

² Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—DEBT AND SPECIFIED ASSETS 211

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938—Continued

(Expressed in thousands)

City number	CITY	ASSETS IN PUBLIC TRUST FUNDS					Other investments
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	
	Grand total-----	\$778,582	\$19,961	\$491,654	\$44,311	\$65,590	\$157,066
	Group I-----	698,225	16,151	468,942	38,533	54,049	120,549
	Group II-----	50,425	1,422	14,014	5,255	7,222	24,532
	Group III-----	29,932	2,388	8,698	2,543	4,319	11,985

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

1	New York, N. Y.-----	\$551,347	\$4,631	\$346,276	\$128	\$32	\$280
2	Chicago, Ill.-----	94,229	1,534	45,991	604	15,629	30,471
3	Philadelphia, Pa.-----	86,020	936	15,486	-----	-----	69,647
4	Detroit, Mich.-----	5,379	147	2,803	150	-----	2,779
5	Los Angeles, Calif.-----	19,150	246	5,626	2,411	8,322	2,545
6	Cleveland, Ohio-----	442	42	80	277	-----	43
7	Baltimore, Md.-----	20,861	312	9,675	5,546	1,741	3,608
8	St. Louis, Mo.-----	9,310	105	4,193	1,993	1,401	1,718
9	Boston, Mass.-----	60,158	6,734	26,372	7,896	11,622	7,524
10	Pittsburgh, Pa.-----	2,385	207	1,598	125	10	445
11	San Francisco, Calif.-----	20,521	305	3,605	400	14,619	1,592
12	Washington, D. C.-----	16,095	537	-----	15,293	-----	265
13	Milwaukee, Wis.-----	14,116	294	7,279	3,618	673	2,053
14	Buffalo, N. Y.-----	210	121	8	3	-----	79

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

15	New Orleans, La.-----	\$5,136	\$142	\$1,366	\$240	\$2,154	\$1,234
16	Minneapolis, Minn.-----	13,507	455	2,016	1,832	3,574	5,631
17	Cincinnati, Ohio-----	13,351	173	2,486	481	533	9,647
18	Newark, N. J.-----	1,089	76	394	-----	-----	628
19	Kansas City, Mo.-----	462	48	48	56	-----	330
20	Indianapolis, Ind.-----	568	84	66	212	84	121
21	Houston, Tex.-----	217	1	198	-----	-----	19
22	Seattle, Wash.-----	7,439	^a 30	5,624	-----	-----	1,845
23	Rochester, N. Y.-----	133	29	-----	-----	104	-----
24	Louisville, Ky.-----	1,060	28	10	246	732	45
25	Denver, Colo.-----	2,946	55	319	29	9	2,533
26	Portland, Oreg.-----	2,870	96	389	147	1	2,037
27	Jersey City, N. J.-----	1,343	230	1,087	-----	-----	26
28	Columbus, Ohio ¹ -----	527	37	11	13	31	436

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

29	Oakland, Calif.-----	\$58	\$38	-----	-----	-----	-----
30	Atlanta, Ga.-----	209	2	\$132	\$7	\$2	\$67
31	Dallas, Tex.-----	117	34	29	-----	-----	55
32	Memphis, Tenn.-----	91	28	28	9	-----	26
33	St. Paul, Minn.-----	1,173	18	265	71	593	227
34	Toledo, Ohio-----	704	23	91	32	389	168
35	Birmingham, Ala.-----	176	12	36	-----	-----	127
36	San Antonio, Tex.-----	9	8	-----	-----	-----	1
37	Providence, R. I.-----	6,315	83	5,946	-----	-----	286
38	Akron, Ohio-----	348	69	44	82	-----	153
39	Omaha, Nebr.-----	172	55	33	11	-----	73
40	Dayton, Ohio-----	169	73	91	-----	-----	4
41	Syracuse, N. Y.-----	18	5	-----	5	7	1
42	Oklahoma City, Okla.-----	108	108	-----	-----	-----	-----
43	San Diego, Calif.-----	1,227	142	-----	33	945	108
44	Worcester, Mass.-----	2,668	43	-----	20	41	2,584
45	Richmond, Va.-----	149	14	3	1	60	72
46	Fort Worth, Tex.-----	-----	-----	-----	-----	-----	-----

¹No data for county government are included. For explanation see p. 8.

²Overdraft.

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938—Continued

(Expressed in thousands)

City number	CITY	ASSETS IN PUBLIC TRUST FUNDS					Other investments
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
47	Youngstown, Ohio	\$187	\$5	\$33			\$130
48	Hartford, Conn.	352	3	35	79	11	225
49	Nashville, Tenn.	399	62	63		10	264
50	Jacksonville, Fla.	122	109	6	8		
51	Grand Rapids, Mich.	94	33	3	(*)	15	44
52	New Haven, Conn.	1,497	135	65	461	38	798
53	Long Beach, Calif.	26	11				15
54	Des Moines, Iowa	819	66	202	177	337	36
55	Miami, Fla.	29	9		20		
56	Springfield, Mass.	199	7		6	25	160
57	Flint, Mich.	27	12	2			14
58	Salt Lake City, Utah	297	16		5		276
59	Bridgeport, Conn.	88	19				68
60	Tulsa, Okla.	196	196				
61	Norfolk, Va.	2	1				1
62	Tonkers, N. Y.	1,088	50	61	12	34	931
63	Scranton, Pa.	564	159	197	62		146
64	Paterson, N. J.	74	15	30			30
65	Albany, N. Y.	132	7	45		45	35
66	Kansas City, Kans.	2	2				
67	Chattanooga, Tenn.	36	2				35
68	Trenton, N. J.	99	10		65		24
69	Spokane, Wash.	65	7			57	
70	Fort Wayne, Ind.	215	12	81			122
71	Camden, N. J.	55	8	47			
72	Erie, Pa.	12	1			11	1
73	Fall River, Mass.	152	20			52	80
74	Cambridge, Mass.	402	(*)	19		37	346
75	Wilmington, Del.	936	12	96	146	503	178
76	Elizabeth, N. J.	70	36				33
77	Reading, Pa.	24	2	5	5		15
78	Knoxville, Tenn.	78	57				21
79	New Bedford, Mass.	619	4	26	43	111	435
80	Gary, Ind.	308	78		158		92
81	Tacoma, Wash.	114	16	4			94
82	Canton, Ohio	159	44	88	8		19
83	Wichita, Kans.	223	20	74	16		113
84	Tampa, Fla.	1	1				
85	Peoria, Ill.	503	31	73	332	15	53
86	South Bend, Ind.	286	13	247	8	2	16
87	Somerville, Mass.	345	9				336
88	Duluth, Minn.	4,274	174	408	683	979	2,029
89	Lowell, Mass.	203	4				198
90	Utica, N. Y.	185	82	1			102
91	Waterbury, Conn.	307	4				303
92	Lynn, Mass.	213	3				210
93	Evansville, Ind.	59	22	30			7
94	El Paso, Tex.	107	45	62			
	Honolulu, Hawaii ²						

* Less than \$500.

² Not included in group or grand totals.

PART II: GENERAL GOVERNMENT—DEBT AND SPECIFIED ASSETS 213

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938—Continued

(Expressed in thousands)

City number	CITY	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS						CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS		
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Real property	Other investments	Exclusive of amounts held in private trust accounts	Amounts held in private trust accounts
	Grand total-----	\$146,626	\$2,117	\$82,091	\$4,259	\$4,525	\$8,288	\$45,346	\$334,574	\$25,060
	Group I-----	102,609	411	75,053	1,549	1,267	1,383	22,946	218,790	17,883
	Group II-----	21,374	562	4,532	2,152	2,509	5,162	6,453	45,574	5,564
	Group III-----	22,642	1,144	2,507	558	749	1,745	15,941	70,210	1,614

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

1	New York, N. Y.-----	\$4,154	\$15	\$5,592	-----	-----	-----	\$546	\$92,951	\$6,331
2	Chicago, Ill.-----	61,979	-----	61,755	-----	-----	-----	224	46,539	229
3	Philadelphia, Pa.-----	643	25	541	-----	-----	\$20	58	³ 2,632	59
4	Detroit, Mich.-----	4,446	-----	-----	-----	-----	551	3,895	8,011	2,165
5	Los Angeles, Calif.-----	5,556	18	2,293	-----	\$791	-----	453	24,354	5,545
6	Cleveland, Ohio-----	6,858	193	4,617	\$1,280	396	-----	351	493	261
7	Baltimore, Md.-----	486	10	385	-----	-----	-----	91	1,079	283
8	St. Louis, Mo.-----	1,882	12	35	238	80	766	752	9,246	1
9	Boston, Mass.-----	9,373	-----	-----	-----	-----	-----	9,373	2,049	-----
10	Pittsburgh, Pa.-----	2,144	152	960	-----	-----	33	999	16,006	29
11	San Francisco, Calif.-----	-----	-----	-----	-----	-----	-----	-----	8,577	547
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----	6,588	40
13	Milwaukee, Wis.-----	1,445	50	875	31	-----	-----	489	2,067	242
14	Buffalo, N. Y.-----	5,363	³ 64	-----	-----	-----	12	5,715	3,182	2,550

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

15	New Orleans, La.-----	\$1,776	\$2	\$915	\$2	\$9	\$760	\$88	\$5,085	\$112
16	Minneapolis, Minn.-----	61	5	1	11	-----	-----	46	6,481	1,059
17	Cincinnati, Ohio-----	4,542	8	1,797	1,925	-----	-----	814	3,379	81
18	Newark, N. J.-----	786	52	494	107	153	-----	-----	3,662	3,865
19	Kansas City, Mo.-----	1,008	200	20	100	474	-----	215	3,728	66
20	Indianapolis, Ind.-----	410	59	-----	-----	-----	-----	371	2,429	2
21	Houston, Tex.-----	168	-----	-----	-----	-----	-----	168	2,863	209
22	Seattle, Wash.-----	5,229	219	3	-----	-----	723	4,263	1,693	145
23	Rochester, N. Y.-----	2,965	56	900	10	1,866	-----	34	6,904	38
24	Louisville, Ky.-----	984	-----	-----	-----	-----	819	165	1,412	5
25	Denver, Colo.-----	28	-----	-----	-----	-----	-----	28	1,780	55
26	Portland, Oreg.-----	3,260	(*)	299	-----	7	2,860	93	1,560	426
27	Jersey City, N. J.-----	239	-----	102	-----	-----	-----	137	6,586	41
28	Columbus, Ohio ¹ -----	17	2	-----	-----	-----	-----	15	152	-----

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

29	Oakland, Calif.-----	\$32	-----	-----	-----	-----	-----	\$32	\$3,915	-----
30	Atlanta, Ga.-----	-----	-----	-----	-----	-----	-----	-----	1,017	\$1
31	Dallas, Tex.-----	927	\$358	\$155	-----	-----	-----	434	2,847	(*)
32	Memphis, Tenn.-----	114	-----	36	-----	-----	-----	79	3,996	5
33	St. Paul, Minn.-----	205	-----	-----	\$205	-----	-----	-----	1,417	(*)
34	Toledo, Ohio-----	45	7	18	-----	-----	-----	16	³ 49	-----
35	Birmingham, Ala.-----	2,145	-----	111	-----	-----	\$7	2,024	309	62
36	San Antonio, Tex.-----	234	-----	-----	-----	-----	-----	234	514	2
37	Providence, R. I.-----	95	22	74	-----	-----	-----	-----	1,422	3
38	Akron, Ohio-----	60	15	-----	-----	-----	-----	47	919	-----
39	Omaha, Nebr.-----	188	181	-----	-----	-----	-----	7	³ 123	-----
40	Dayton, Ohio-----	396	23	373	-----	-----	-----	-----	526	-----
41	Syracuse, N. Y.-----	4,055	-----	-----	-----	-----	-----	4,055	1,230	80
42	Oklahoma City, Okla.-----	-----	-----	-----	-----	-----	-----	-----	228	-----
43	San Diego, Calif.-----	1,582	3	-----	-----	\$149	-----	1,230	627	243

* Less than \$500.

¹ No data for county government are included. For explanation see p. 8.

³ Overdraft.

FINANCIAL STATISTICS OF CITIES

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1938—Continued

(Expressed in thousands)

City number	CITY	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS						CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS		
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Real property	Other investments	Exclusive of amounts held in private trust accounts	Amounts held in private trust accounts
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
44	Worcester, Mass.	\$23	-----	-----	-----	-----	-----	\$23	\$786	\$13
45	Richmond, Va.	391	\$4	\$216	-----	-----	-----	170	962	20
46	Fort Worth, Tex.	-----	-----	-----	-----	-----	-----	-----	143	(*)
47	Youngstown, Ohio	-----	-----	-----	-----	-----	-----	-----	4,155	7
48	Hartford, Conn.	514	4	5	\$97	\$20	-----	188	1,943	-----
49	Nashville, Tenn.	76	-----	-----	-----	45	-----	51	3,676	1
50	Jacksonville, Fla.	5	-----	-----	-----	-----	-----	5	218	-----
51	Grand Rapids, Mich.	735	³ 5	25	-----	-----	15	696	580	77
52	New Haven, Conn.	911	1/2	-----	200	-----	-----	558	2,407	7
53	Long Beach, Calif.	504	16	78	-----	-----	210	-----	1,446	8
54	Des Moines, Iowa	177	13	51	5	79	-----	50	585	5
55	Miami, Fla.	692	-----	428	-----	-----	144	120	395	-----
56	Springfield, Mass.	7	-----	-----	-----	-----	-----	7	3,957	(*)
57	Flint, Mich.	437	57	-----	(*)	-----	-----	390	937	251
58	Salt Lake City, Utah	751	65	-----	-----	-----	-----	667	1,173	61
59	Bridgeport, Conn.	482	141	29	10	-----	-----	303	218	-----
60	Tulsa, Okla.	-----	-----	-----	-----	-----	-----	-----	796	-----
61	Norfolk, Va.	296	-----	-----	-----	-----	288	8	633	101
62	Yonkers, N. Y.	209	8	187	-----	-----	-----	14	³ 236	215
63	Scranton, Pa.	83	-----	-----	-----	-----	-----	83	680	-----
64	Paterson, N. J.	49	-----	-----	-----	-----	-----	49	1,361	10
65	Albany, N. Y.	548	-----	-----	-----	-----	-----	548	1,453	55
66	Kansas City, Kans.	-----	-----	-----	-----	-----	-----	-----	1,435	-----
67	Chatanooga, Tenn.	33	-----	-----	-----	-----	-----	33	139	-----
68	Trenton, N. J.	-----	-----	-----	-----	-----	-----	-----	402	16
69	Spokane, Wash.	247	20	29	-----	198	-----	-----	309	4
70	Fort Wayne, Ind.	-----	-----	-----	-----	-----	-----	-----	1,170	47
71	Camden, N. J.	802	8	82	-----	-----	712	-----	1,190	139
72	Erie, Pa.	117	-----	48	-----	-----	8	61	562	(*)
73	Fall River, Mass.	-----	-----	-----	-----	-----	-----	-----	298	1
74	Cambridge, Mass.	1,174	-----	-----	-----	-----	-----	1,174	2,427	57
75	Wilmington, Del.	56	(*)	31	12	-----	-----	13	387	21
76	Elizabeth, N. J.	501	17	74	-----	-----	-----	410	1,354	21
77	Reading, Pa.	14	-----	-----	-----	-----	-----	14	677	-----
78	Knoxville, Tenn.	280	6	65	-----	-----	-----	210	278	-----
79	New Bedford, Mass.	-----	-----	-----	-----	-----	-----	-----	398	1
80	Gary, Ind.	110	-----	17	-----	-----	-----	92	966	-----
81	Tacoma, Wash.	506	25	224	-----	-----	251	6	179	4
82	Canton, Ohio	-----	-----	-----	-----	-----	-----	-----	384	1
83	Wichita, Kans.	23	-----	-----	-----	-----	-----	23	¹ / ₃ 898	1
84	Tampa, Fla.	25	³ 4	27	-----	-----	-----	3	¹ / ₃ 260	-----
85	Peoria, Ill.	298	2	30	-----	-----	107	159	837	-----
86	South Bend, Ind.	204	-----	-----	-----	-----	-----	204	320	-----
87	Somerville, Mass.	891	-----	-----	-----	-----	-----	891	899	2
88	Duluth, Minn.	(*)	-----	-----	-----	-----	-----	(*)	1,823	7
89	Lowell, Mass.	82	-----	-----	-----	-----	-----	82	292	-----
90	Utica, N. Y.	49	-----	49	-----	-----	-----	-----	410	43
91	Waterbury, Conn.	145	-----	-----	-----	-----	-----	145	1,772	1
92	Lynn, Mass.	578	5	-----	-----	248	-----	325	1,853	-----
93	Evansville, Ind.	165	-----	46	32	10	-----	77	1,153	1
94	El Paso, Tex.	-----	-----	-----	-----	-----	-----	-----	67	24
	Honolulu, Hawaii ²	-----	-----	-----	-----	-----	-----	-----	2,199	-----

* Less than \$500.

² Not included in group or grand totals.³ Overdraft.

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

The assessed valuation of property in the 94 cities subject to general property taxes for city corporation purposes in 1938 was \$57,310,999,000, or \$1,517 per capita. These valuations for the cities are those upon which the levies were made that produced the current property tax revenue for their fiscal years ended in 1938.

The dates that these assessments were made varied among the cities. Some were in 1936, some in 1937, and some in 1938. In presenting the assessed valuations upon a uniform basis, comparison may be made of the taxes levied for the year with collections on that levy, which are presented in table 3. Prior to 1937, it was the practice of the Bureau to report the latest assessment that had been made in any city at the time the report for a given year was being prepared, regardless of the fiscal year for which the levy on this valuation was to be made.

The total valuation consisted of \$47,871,923,000 real property, which includes land and improvements to land; \$8,917,694,000 personal property, which includes both tangible and intangible personal property; and \$521,382,000 other property, which includes largely the valuation of railroads and other types of public utility property which, in some States, is not segregated as between real and personal.

The valuation of property within these cities subject to taxes for State purposes was \$37,810,515,000; for county purposes, \$11,425,906,000; and for the purposes of other civil divisions, \$2,722,095,000. Table 27 presents separately the assessed valuations and tax levies of the city corporations and each independent unit levying general property taxes. As explained in part I of this study, data for counties containing municipalities with a population of over 300,000 are apportioned to the respective figures of the city corporation.

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

The total levies for all purposes for 1938 upon the assessed valuations of the 94 cities was \$1,910,058,000, or \$50.54 per capita. Of this total, \$1,781,607,000 was for city purposes, including the city corporation and independent overlapping districts practically coextensive with the cities, such as schools, parks, and those counties in which are located the cities having over 300,000 population. Of the remainder of the total levies, \$53,864,000 was for State purposes, \$66,755,000 was for county purposes, and \$8,033,000 was for purposes of other civil divisions.

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

Definitions.— Definitions of the terms used in this report may be found on pages 294-298.

Assessed valuation of property subject to general property taxes.— Assessed valuations have been subjected in recent years to a variety of influences, such as the deflation of speculative property values, the partial recovery from severely depressed valuations, the elimination of real property from the tax roll through homestead and other exemptions, and the active resumption of building construction in some areas. The assessed valuation of property subject to general property taxes for city purposes (in the 94 cities) increased \$594,000,000 from the 1937 figure. The erratic trend of assessed valuations for city purposes, both in volume and per capita, is indicated in the following figures:

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Year	Assessed valuation (in thousands)	Per capita
1926	\$57,248,000	\$1,699
1927	63,328,000	1,855
1928	66,109,000	1,837
1929	68,195,000	1,908
1930	71,339,000	1,957
1931	71,252,000	1,921
1932	66,187,000	1,754
1933	60,778,000	1,622
1934	57,296,000	1,524
1935	56,328,000	1,497
1936	57,013,000	1,514
1937	56,717,000	1,505
1938	57,311,000	1,517

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

Tax levies.—Despite the need for revenue by the 94 cities during the depression years, the total levy (of the general property tax) for city purposes declined sharply from a high of \$2,029,838,000 in 1931 to a low of \$1,656,951,000 in 1934. As may be seen from the table presented below, the levy is still well below that of the years 1926 through 1932, especially when considered on a per capita basis:

Year	Tax levy (In thousands)	Per capita
1926	\$1,576,405	\$46.77
1927	1,723,537	50.48
1928	1,805,143	51.53
1929	1,896,063	53.06
1930	1,936,260	54.49
1931	2,029,838	54.73
1932	1,930,681	51.16
1933	1,703,349	45.46
1934	1,656,951	44.08
1935	1,662,096	44.17
1936	1,692,574	44.94
1937	1,703,095	45.21
1938	1,781,607	47.15

Assessed valuations reached their peak in 1930 and tax levies, the next year. Total valuations and tax levies in 1938 were slightly in excess of the 1926 level. A return to the levies of pre-depression years may be slow, because of the resistance to tax increases. It is easier for a city to change its assessed valuation than its tax rate. The pressure of organized property owners, the effect of tax limitation laws, the problem of tax delinquency, additional revenue from State aid, and resort to new sources of revenue—such as the city sales tax used in a few cities, city motor-vehicle fuel taxes, and the like—are among the factors leading to moderation in expansion of the tax burden on property. The increased share of the local relief burden borne by the States and the Federal Government has been of great importance in helping to lessen the need for revenue by the cities.

TABLE 27

The valuations shown in table 27 are those of property subject to the general property tax by the 94 cities and also of property within their jurisdiction taxed by the States, counties, and other civil divisions. Of the total valuation for city purposes, \$57,310,999,000, 83.5 percent consisted of real property; 15.6 percent was personal property; and the remaining nine-tenths of 1 percent comprised other property not segregated as between real and personal. The trend of assessed valuations in the 94 cities has been considered in the opening discussion of this section.

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

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

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

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

Tax levies and rates.—The total and per capita levy, and the rate per \$1,000 of assessed valuation, are shown in table 27 for each city, its independent subdivisions, if any, and for the State, county, and other civil divisions. It will be observed that for the cities in California, Delaware, Illinois, Michigan, Ohio, Oklahoma, Oregon, and Rhode Island there is no entry on the table for "Government of State." In these 8 States there was no levy of the general property tax for State purposes. For the cities in Pennsylvania and Virginia, which also levy no general property tax for State purposes, the item "Government of State" reflects a State tax in small amounts on selected property.¹ Of the total levies upon the assessed valuations for all State and local government units reported in this study, \$1,781,607,000 or 93.3 percent was for city purposes,

¹Cf. Financial Statistics of States: 1938.

including city corporation and independent overlapping units, as described on p. 215. The remaining 6.7 percent of the total of all levies was for county, State, and other civil division purposes. The trend of tax levies for city purposes was discussed previously.

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

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

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

Bank stock tax levies.—Taxes on bank stock are reported in table 27-A, with the valuation, rate, and levy for 1938. In the cities of New Jersey, property in the form of bank stock is taxed, for city and county purposes, at a special rate based on the valuation of the stock. Similarly, in Baltimore, the city levies taxes at special rates on property in the form of corporation shares of banks, and of trust, surety, guarantee and fidelity, and fire and marine insurance companies, and in the form of savings banks deposits.²

TABLE 27-A.—BANK STOCK TAX LEVIES: 1938

(Amounts expressed in thousands)

City No.	CITY, AND UNIT OF GOVERNMENT OR CLASS OF PROPERTY	Valuation	Tax rate per \$1,000 of valuation	LEVI	
				Total	Per capita
	Total-----			\$1,043	\$0.03
7	Baltimore, Md.:				
	City corporation-----	\$260,469	¹ \$3.16	824	.97
	Banks, trust companies, and other corporation shares-----	41,340	10.00	413	.49
	Savings bank deposits-----	219,129	1.88	411	.48
71	Camden, N. J.:				
	City corporation—bank stock-----	755	3.75	3	.02
	County—bank stock-----	755	3.75	3	.02
76	Elizabeth, N. J.:				
	City corporation—bank stock-----	327	3.75	1	.01
	County—bank stock-----	327	3.75	1	.01
27	Jersey City, N. J.:				
	City corporation—bank stock-----	4,433	3.75	17	.05
	County—bank stock-----	4,433	3.75	17	.05
18	Newark, N. J.:				
	City corporation—bank stock-----	17,746	3.75	67	.15
	County—bank stock-----	17,746	3.75	67	.15
64	Paterson, N. J.:				
	City corporation—bank stock-----	3,441	3.75	13	.09
	County—bank stock-----	3,441	3.75	13	.09
68	Trenton, N. J.:				
	City corporation—bank stock-----	2,404	3.75	9	.07
	County—bank stock-----	2,404	3.75	9	.07

¹ Average rate.² Cf. Section A on this point, p. 56, *supra*.

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Poll tax levies.—Taxes upon polls, or capitation taxes, are reported in table 27-B with the rate and levy for 1938. As indicated in the discussion of poll taxes in Section A, Revenues,³ the receipts from poll taxes are insignificant compared with the total revenues of the cities, but are an important source of income to some cities. Connecticut cities collect a poll tax the proceeds of which are paid over to the State to meet the State requirement for old-age assistance, and the receipts by the State are classified as grants from minor civil divisions.⁴

In reports before 1925, data concerning poll taxes were included in the table of assessed valuations and tax levies, but for 1925 and subsequent years the material was separately reported in a text table. In 1938, only 39 cities located in 13 States reported using this tax, compared with 48 cities in 1932, and the total levy declined 15.6 percent, from \$5,023,000 to \$4,239,000.

TABLE 27-B.—POLL TAX LEVIES: 1938

(Amounts expressed in thousands)

City No.	CITY, AND UNIT OF GOVERNMENT	Rate of levy	Levy	City No.	CITY, AND UNIT OF GOVERNMENT	Rate of levy	Levy
	Total		\$4,239	92	Lynn, Mass.:		
					City corporation	\$2.00	\$61
35	Birmingham, Ala.:			79	New Bedford, Mass.:		
	City corporation	\$1.50	31		City corporation	2.00	66
59	Bridgeport, Conn.:			87	Somerville, Mass.:		
	City corporation	3.00	241		City corporation	2.00	59
48	Hartford, Conn.:			56	Springfield, Mass.:		
	City corporation	3.00	292		City corporation	2.00	91
52	New Haven, Conn.:			44	Worcester, Mass.:		
	City corporation	3.00	265		City corporation	2.00	114
91	Waterbury, Conn.:			64	Paterson, N. J.:		
	City corporation	3.00	175		City corporation	1.00	13
75	Wilmington, Del.:			72	Erie, Pa.:		
	County	.25	6		County	(¹)	39
50	Jacksonville, Fla.:			77	Reading, Pa.:		
	School district	1.00	37		School district	2.00	138
84	Tampa, Fla.:				County	(²)	52
	School district	1.00	25	65	Scranton, Pa.:		
30	Atlanta, Ga.:				City corporation	1.00	75
	City corporation	3.00	124		School district	2.50	189
	State	1.00	34	37	Providence, R. I.:		
93	Evansville, Ind.:				City corporation	1.00	92
	City corporation	1.00	21	67	Chattanooga, Tenn.:		
	School district	1.00	21		County	2.00	(³)
	State	1.50	31	78	Knoxville, Tenn.:		
	County	.50	10		County	2.00	58
70	Fort Wayne, Ind.:			32	Memphis, Tenn.:		
	City corporation	2.00	42		County	2.00	(³)
	School district	1.00	21	49	Nashville, Tenn.:		
	State	1.50	41		County	2.00	149
	County	1.50	41	51	Dallas, Tex.:		
80	Gary, Ind.:				State	1.50	68
	School district	1.25	16		County	.25	11
	State	1.50	21	94	El Paso, Tex.:		
20	Indianapolis, Ind.:				State	1.50	9
	City corporation	.50	27		County	.25	1
	County	1.00	54	46	Fort Worth, Tex.:		
	State	1.50	81		State	1.50	36
86	South Bend, Ind.:				County	.25	6
	City corporation	.50	11	21	Houston, Tex.:		
	School district	1.00	22		State	1.50	88
	State	1.50	34	36	San Antonio, Tex.:		
	County	.50	11		State	1.50	70
9	Boston, Mass.:			61	Norfolk, Va.:		
	City corporation	2.00	478		City corporation	.50	35
74	Cambridge, Mass.:				State	1.00	70
	City corporation	2.00	67	45	Richmond, Va.:		
73	Fall River, Mass.:				City corporation	1.50	149
	City corporation	2.00	66		State	1.00	99
69	Lowell, Mass.:				Honolulu, Hawaii:		
	City corporation	2.00	54		City corporation	(³)	(³)

¹ Occupation taxes levied on a valuation of \$5,198,000, at the rate of \$7.50 per \$1,000.

² Occupation taxes levied on a valuation of \$8,020,000, at the rate of \$6.50 per \$1,000.

³ Not reported.

⁴ P. 57, *supra*.

⁴ Cf. *Financial Statistics of States: 1938*

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	Grand total						\$1,910,058	\$50.54	
	Government of city	\$57,310,999	\$47,871,923	\$8,917,694	\$521,382	\$1,517	1,781,607	47.15	
	Government of State	37,810,515	31,747,247	5,650,064	413,203	1,001	53,664	1.42	
	Government of county	11,425,906	9,112,238	2,122,282	191,386	302	66,755	1.77	
	Government of other civil divisions	2,722,095	2,205,250	511,681	5,164		8,033		
	GROUP I						1,226,791	55.46	
	Government of city	37,707,960	32,574,784	4,987,887	145,289	1,705	1,203,628	54.41	
	Government of State	24,294,642	21,742,321	2,414,300	138,021	1,098	17,872	.81	
	Government of other civil divisions	1,328,634	1,133,298	195,336			5,291		
	GROUP II						262,678	49.95	
	Government of city	6,926,170	5,278,666	1,446,679	200,822	1,317	244,940	46.57	
	Government of State	5,511,655	3,931,452	1,421,145	159,057	1,048	16,675	3.17	
	Government of county	354,253	318,648	35,605		67	1,063	.20	
	GROUP III						420,599	40.40	
	Government of city	12,676,870	10,018,471	2,485,128	175,271	1,218	535,036	31.99	
	Government of State	8,004,219	6,073,474	1,814,619	116,125	769	19,117	1.84	
	Government of county	11,071,653	8,793,590	2,086,676	191,386	1,063	65,692	6.31	
	Government of other civil divisions	1,393,461	1,071,952	316,345	5,164		2,742		
	ALABAMA								
35	BIRMINGHAM						5,773	21.69	
	Government of city	160,360	136,762	23,597		602	2,967	11.14	\$18.50
	Government of State	160,360	136,762	23,597		602	1,042	3.92	6.50
	Government of county	160,360	136,762	23,597		602	1,784	6.63	11.00
	CALIFORNIA ¹								
5	LOS ANGELES						73,044	50.11	
	Government of city						67,753	46.48	
	City corporation	1,739,297	1,153,298	605,999		1,193	21,659	15.00	² 12.57
	County	1,739,297	1,153,298	605,999		1,193	23,171	15.90	² 13.32
	School districts	1,739,297	1,153,298	605,999		1,193	22,724	15.59	² 13.06
	Government of Metropolitan water district	1,328,634	1,133,298	195,336		911	5,291	3.63	² 3.98
11	SAN FRANCISCO						31,984	50.41	
	Government of city	991,235	713,414	277,821		1,562	31,984	50.41	² 32.27
29	OAKLAND						13,086	43.77	
	Government of city						9,810	32.81	
	City corporation	261,877	221,922	39,955		876	4,981	16.66	² 19.02
	School district	261,877	221,922	39,955		876	4,188	14.01	² 15.99
	Utility district	256,188	221,922	34,267		857	641	2.14	² 2.50
	Government of county	261,877	221,922	39,955		876	3,277	10.96	² 12.51
43	SAN DIEGO						7,955	41.07	
	Government of city						5,219	26.94	
	City corporation	155,483	119,497	35,986		803	2,988	15.42	² 19.21
	School districts	155,483	119,497	35,986		803	2,232	11.52	² 14.35
	Government of county	155,483	119,497	35,986		803	2,736	14.12	² 17.59
53	LONG BEACH						8,674	54.08	
	Government of city						5,695	35.51	
	City corporation	212,961	179,903	33,079		1,328	3,044	18.97	² 14.29
	School district	161,976	132,188	29,788		1,010	2,652	16.53	² 16.37
	Government of county	161,976	132,188	29,788		1,010	2,384	14.86	² 14.72
	Government of Metropolitan water district	146,725	132,188	16,537		927	595	3.71	4.00

¹General property not taxed for State purposes.
²Average rate.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION				Per capita	LEVY		
		Total	Real	Personal	Other		Total	Per capita	Rate per \$1,000 of assessed valuation
COLORADO									
25	DENVER						\$13,692	\$43.28	-----
	Government of city						12,092	38.22	-----
	City corporation	\$355,643	\$284,012	\$71,631		\$1,124	6,437	20.34	\$18.10
	School district	355,643	284,012	71,631		1,124	5,655	17.87	15.90
	Government of State	355,643	284,012	71,631		1,124	1,600	5.06	4.50
CONNECTICUT									
48	HARTFORD						9,534	57.47	-----
	Government of city						9,118	54.96	-----
	City corporation	355,681	310,872	44,809		2,144	8,819	53.16	² 24.79
	Metropolitan district	359,749	311,336	48,413		2,168	299	1.80	.83
	Government of State	355,681	310,872	44,809		2,144	229	1.38	.65
	Government of county	355,681	310,872	44,809		2,144	187	1.13	.53
52	NEW HAVEN						8,418	52.29	-----
	Government of city						8,104	50.33	-----
	City corporation	309,032	262,236	46,795		1,919	8,074	50.15	² 26.13
	Improvement districts	14,869	³ 14,869	(³)		(⁴)	30	(⁴)	² 2.03
	Government of State	309,032	262,236	46,795		1,919	191	1.19	.62
	Government of county	309,032	262,236	46,795		1,919	123	.76	.40
59	BRIDGEPORT						6,711	45.62	-----
	Government of city	236,245	191,482	44,764		1,606	6,469	43.98	² 27.38
	Government of State	236,245	191,482	44,764		1,606	184	1.12	.69
	Government of county	236,245	191,482	44,764		1,606	78	.53	.33
91	WATERBURY						5,187	52.19	-----
	Government of city	187,327	132,323	35,003		1,683	4,964	50.14	29.79
	Government of State	187,327	132,323	35,003		1,683	123	1.23	.73
	Government of county	187,327	132,323	35,003		1,683	80	.81	.48
DELAWARE ¹									
75	WILMINGTON						3,031	27.18	-----
	Government of city	155,130	155,130				2,512	22.53	² 16.19
	Government of county	146,302	146,302				519	4.66	3.50
DISTRICT OF COLUMBIA									
12	WASHINGTON						25,572	40.44	-----
	Government of city	1,872,363	1,171,331	701,032		2,961	25,572	40.44	² 13.66
FLORIDA									
50	JACKSONVILLE						3,431	20.97	-----
	Government of city						2,314	14.14	-----
	City corporation	71,507	61,826	9,680			1,346	8.23	² 18.82
	School district	58,931	47,372	7,349	\$4,210	280	968	5.92	² 16.42
	Government of State	91,032	36,274	50,547	4,210	556	231	1.41	² 2.54
	Government of county	47,834	36,274	7,349	4,210	292	809	4.94	16.91
	Government of navigation districts	58,931	47,372	7,349	4,210	360	77	.47	² 1.31
55	MIAMI						6,017	38.45	-----
	Government of city						4,851	31.00	-----
	City corporation	146,819	128,469	18,350		938	3,702	25.66	² 25.21
	School district	44,088	36,002	7,133	953	282	1,149	7.34	² 26.07
	Government of State	111,248	28,581	81,714	953	711	226	1.45	² 2.04
	Government of county	44,088	36,002	7,133	953	282	895	5.72	² 20.30
	Government of navigation district	44,088	36,002	7,133	953	282	44	.28	1.00
64	TAMPA						\$4,654	44.12	-----
	Government of city						3,524	33.40	-----
	City corporation	86,816	77,498	9,318		823	2,408	22.63	² 27.74
	School district	35,152	29,802	2,946	2,403	333	1,116	10.58	² 31.75
	Government of State	38,045	24,360	11,282	2,403	361	118	1.12	² 3.11
	Government of county	35,152	29,802	2,946	2,403	333	1,011	9.59	² 28.77

¹General property not taxed for State purposes.

²Average rate.

³Valuation of personal property included with that of real property.

⁴Per capita not computed; population not known.

FINANCIAL STATISTICS OF CITIES

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	GEORGIA								
30	ATLANTA						\$9,889	\$33.33	
	Government of city	\$358,811	\$239,435	\$68,696	\$50,483	\$1,142	5,799	19.54	² \$17.11
	Government of State	215,276	139,710	45,083	30,483	726	1,076	3.63	5.00
	Government of county	215,276	139,710	45,083	30,483	726	3,014	10.18	14.00
	ILLINOIS ¹								
2	CHICAGO						181,058	53.92	
	Government of city						181,058	53.92	
	City corporation	2,073,976	1,369,502	605,536	98,939	618	72,589	21.62	35.00
	County	2,073,976	1,369,502	605,536	98,939	618	11,614	3.46	5.60
	School district	2,073,976	1,369,502	605,536	98,939	618	62,634	18.65	30.20
	Park districts	2,073,976	1,369,502	605,536	98,939	618	18,873	5.62	9.10
	Sanitary district	2,073,976	1,369,502	605,536	98,939	618	13,273	3.95	6.40
	Forest preserve district	2,073,976	1,369,502	605,536	98,939	618	2,074	.62	1.00
85	PEORIA						3,791	36.07	
	Government of city						3,495	33.25	
	City corporation	80,998	56,430	22,696	1,872	771	1,357	12.91	16.75
	School district	80,998	56,430	22,696	1,872	771	1,417	13.49	17.50
	Park district	80,998	56,430	22,696	1,872	771	182	1.73	2.25
	Sanitary district	80,998	56,430	22,696	1,872	771	296	2.81	3.65
	Town	80,998	56,430	22,696	1,872	771	243	2.31	3.00
	Government of county	80,998	56,430	22,696	1,872	771	296	2.81	3.65
	INDIANA								
20	INDIANAPOLIS						16,405	42.83	
	Government of city						15,629	40.81	
	City corporation	517,444	374,303	143,141		1,351	6,468	16.89	12.50
	County	517,444	374,303	143,141		1,351	3,986	10.41	² 7.70
	School district	517,444	374,303	143,141		1,351	5,174	13.51	10.00
	Government of State	517,444	374,303	143,141		1,351	776	2.03	1.50
70	FORT WAYNE						3,354	28.47	
	Government of city						2,379	20.19	
	City corporation	148,763	113,272	35,491		1,263	943	8.01	6.34
	School district	148,763	113,272	35,491		1,263	1,436	12.19	9.65
	Government of State	152,947	113,272	35,491	4,185	1,298	229	1.95	1.50
	Government of county	152,947	113,272	35,491	4,185	1,298	566	4.80	3.70
	Government of township	148,763	113,272	35,491		1,263	180	1.53	1.21
80	GARY						4,959	45.20	
	Government of city						3,209	29.26	
	City corporation	137,741	95,144	42,597		1,256	1,419	12.93	10.30
	School district	137,741	95,144	42,597		1,256	1,791	16.32	13.00
	Government of State	137,741	95,144	42,597		1,256	207	1.88	1.50
	Government of county	137,741	95,144	42,597		1,256	709	6.47	5.15
	Government of township	137,741	95,144	42,597		1,256	833	7.60	6.05
86	SOUTH BEND						3,395	33.35	
	Government of city						2,343	23.02	
	City corporation	132,024	93,183	38,841		1,297	984	9.66	7.45
	School district	132,024	93,183	38,841		1,297	1,360	13.36	10.30
	Government of State	134,534	93,183	38,841	2,510	1,322	202	1.98	1.50
	Government of county	134,534	93,183	38,841	2,510	1,322	605	5.95	4.50
	Government of township	132,024	93,183	38,841		1,297	244	2.40	² 1.85
93	EVANSVILLE						4,084	41.67	
	Government of city						2,503	25.54	
	City corporation	117,499	81,384	36,115		1,199	1,328	13.55	11.30
	School district	117,499	81,384	36,115		1,199	1,175	11.99	10.00
	Government of State	119,303	81,384	36,115	1,804	1,217	179	1.83	1.50
	Government of county	119,303	81,384	36,115	1,804	1,217	799	8.16	6.70
	Government of township	117,499	81,384	36,115		1,199	603	6.15	² 5.13

¹General property not taxed for State purposes.²Average rate.

PART II: GENERAL GOVERNMENT—ASSESSED VALUATION AND TAX LEVIES 223

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
IOWA									
54	DES MOINES						\$7,923	\$50.55	-----
	Government of city						6,007	38.31	-----
	City corporation	\$175,389	\$119,552	\$46,885	\$8,952	\$1,119	3,002	19.14	² \$17.11
	School district	175,389	119,552	46,885	8,952	1,119	3,005	19.17	² 17.14
	Government of State	175,389	119,552	46,885	8,952	1,119	424	2.71	² 2.42
	Government of county	175,389	119,552	46,885	8,952	1,119	1,491	9.51	² 8.50
KANSAS									
66	KANSAS CITY						5,130	40.42	-----
	Government of city						3,720	29.31	-----
	City corporation	94,275	61,649	32,626		743	1,796	14.16	² 19.06
	School district	94,275	61,649	32,626		743	1,743	13.74	² 18.49
	Drainage district	36,052	17,538	18,514		(*)	180	(*)	5.00
	Government of State	94,275	61,649	32,626		743	195	1.53	² 2.07
	Government of county	94,275	61,649	32,626		743	1,215	9.57	² 12.89
WICHITA									
83	WICHITA						4,505	41.91	-----
	Government of city						3,376	31.40	-----
	City corporation	139,689	88,568	51,122		1,299	1,318	12.26	² 9.43
	School district	139,689	88,568	51,122		1,299	1,823	16.96	² 13.05
	University district	117,496	88,568	28,929		1,093	255	2.19	2.00
	Government of State	139,689	88,568	51,122		1,299	232	2.16	² 1.66
	Government of county	139,689	88,568	51,122		1,299	897	8.35	² 6.42
KENTUCKY									
24	LOUISVILLE						12,768	40.27	-----
	Government of city						11,161	35.20	-----
	City corporation	421,760	309,659	112,101		1,330	9,505	29.97	² 22.54
	County	405,206	302,680	102,525		1,278	1,656	5.22	² 4.09
	Government of State	593,927	302,680	291,247		1,873	1,608	5.07	² 2.71
LOUISIANA									
15	NEW ORLEANS						17,094	35.01	-----
	Government of city						14,243	29.17	-----
	City corporation	421,464	308,686	112,779		863	9,061	18.56	21.50
	School district	421,464	308,686	112,779		863	2,950	6.04	7.00
	Levee district	495,842	363,162	132,681		1,015	2,231	4.57	4.50
	Government of State	495,842	363,162	132,681		1,015	2,851	5.84	5.75
MARYLAND									
7	BALTIMORE						35,561	41.86	-----
	Government of city	1,704,566	1,068,621	635,945		2,006	32,342	38.07	² 18.97
	Government of State	1,543,810	1,030,426	513,384		1,817	3,218	3.79	² 2.08
MASSACHUSETTS									
9	BOSTON						64,913	82.54	-----
	Government of city	1,583,193	1,437,590	145,603		2,013	60,853	77.38	² 38.44
	Government of State	1,583,193	1,437,590	145,603		2,013	4,061	5.16	2.56
44	WORCESTER						10,802	56.09	-----
	Government of city	282,732	253,530	29,202		1,468	9,541	49.54	² 33.75
	Government of State	282,732	253,530	29,202		1,468	762	3.96	2.69
	Government of county	282,732	253,530	29,202		1,468	499	2.59	1.77
56	SPRINGFIELD						9,874	66.00	-----
	Government of city	280,832	250,166	30,667		1,877	8,810	58.89	² 31.37
	Government of State	280,832	250,166	30,667		1,877	709	4.74	2.52
	Government of county	280,832	250,166	30,667		1,877	355	2.37	1.27
73	FALL RIVER						3,912	33.69	-----
	Government of city	96,895	83,301	13,594		835	3,451	29.72	² 35.62
	Government of State	96,895	83,301	13,594		835	303	2.61	3.13
	Government of county	96,895	83,301	13,594		835	157	1.35	1.62

²Average rate

*Per capita not computed; population not known.

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
MASSACHUSETTS—Contd.									
74	CAMBRIDGE						\$7,266	\$64.13	
	Government of city	\$178,985	\$161,709	\$17,277		\$1,580	6,512	57.48	² \$36.38
	Government of State	178,985	161,709	17,277		1,580	473	4.17	2.64
	Government of county	178,985	161,709	17,277		1,580	282	2.49	1.57
79	NEW BEDFORD						4,866	44.16	
	Government of city	108,178	91,600	16,578		982	4,365	39.61	² 40.35
	Government of State	108,178	91,600	16,578		982	330	2.99	3.05
	Government of county	108,178	91,600	16,578		982	171	1.55	1.58
87	SOMERVILLE						5,165	50.79	
	Government of city	119,095	108,183	10,913		1,171	4,702	46.23	² 39.48
	Government of State	119,095	108,183	10,913		1,171	290	2.85	2.43
	Government of county	119,095	108,183	10,913		1,171	173	1.70	1.45
89	LOWELL						4,848	46.00	
	Government of city	100,817	89,709	11,108		998	4,402	43.58	² 43.66
	Government of State	100,817	89,709	11,108		998	280	2.77	2.78
	Government of county	100,817	89,709	11,108		998	187	1.65	1.65
92	LYNN						4,872	49.16	
	Government of city	136,612	121,570	15,042		1,379	4,281	43.50	² 31.41
	Government of State	136,612	121,570	15,042		1,379	367	3.70	2.69
	Government of county	136,612	121,570	15,042		1,379	214	2.16	1.57
MICHIGAN ¹									
4	DETROIT						72,418	46.08	
	Government of city						72,418	46.08	
	City corporation	2,402,256	1,886,393	565,863		1,529	59,280	37.72	24.68
	County	2,402,256	1,886,393	565,863		1,529	13,138	8.36	5.47
51	GRAND RAPIDS						4,085	25.16	
	Government of city						3,650	22.48	
	City corporation	189,057	152,867	36,190		1,164	2,042	12.57	10.79
	School district	189,057	152,867	36,190		1,164	1,608	9.90	8.50
	Government of county	189,057	152,867	36,190		1,164	435	2.68	2.50
57	FLINT						4,577	30.76	
	Government of city						4,008	26.94	
	City corporation	181,033	149,770	31,263		1,217	2,154	14.48	11.90
	School district	181,033	149,770	31,263		1,217	1,854	12.46	10.24
	Government of county	181,033	149,770	31,263		1,217	569	3.83	3.15
MINNESOTA									
16	MINNEAPOLIS						25,651	52.62	
	Government of city						23,187	47.52	
	City corporation	574,600	202,056	372,544		1,179	19,753	40.52	² 34.38
	County	574,600	202,056	372,544		1,179	3,414	7.00	² 5.94
	Government of State	574,600	202,056	372,544		1,179	2,484	5.09	² 4.52
33	ST. PAUL						13,662	47.96	
	Government of city	290,750	109,389	181,361		1,021	6,958	31.44	² 30.81
	Government of State	290,750	109,389	181,361		1,021	1,337	4.69	² 4.60
	Government of county	290,750	109,389	181,361		1,021	3,367	11.82	² 11.58
88	DULUTH						6,209	61.42	
	Government of city						4,579	45.29	
	City corporation	120,595	42,914	77,681		1,193	2,381	23.55	² 19.75
	School district	120,595	42,914	77,681		1,193	2,196	21.74	² 18.22
	Government of State	120,595	42,914	77,681		1,193	556	5.50	² 4.61
	Government of county	120,595	42,914	77,681		1,193	1,074	10.62	² 8.91
MISSOURI									
8	ST. LOUIS						30,479	37.30	
	Government of city						26,768	35.21	
	City corporation	1,141,263	893,112	201,801	\$46,350	1,397	16,840	23.06	² 16.51
	School district	1,141,148	893,112	201,666	46,350	1,397	9,928	12.15	8.70
	Government of State	1,141,148	893,112	201,666	46,350	1,397	1,712	2.09	1.50

¹General property not taxed for State purposes.²Average rate.

PART II: GENERAL GOVERNMENT—ASSESSED VALUATION AND TAX LEVIES 225

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION				LEVY			
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
MISSOURI—Continued									
19	KANSAS CITY						\$19,672	\$48.27	
	Government of city						18,872	47.26	
	City corporation	\$534,886	\$370,734	\$128,898	\$34,754	\$1,338	8,361	20.94	\$15.65
	County	533,430	412,374	86,302	34,754	1,336	3,841	9.62	7.20
	School district	533,430	412,374	86,302	34,754	1,336	6,670	16.71	\$12.50
	Government of State	533,430	412,374	86,302	34,754	1,336	800	2.00	1.50
NEBRASKA									
39	OMAHA						6,715	39.24	
	Government of city						6,889	31.02	
	City corporation	276,630	168,417	108,212		1,246	3,931	17.70	\$14.21
	School district	257,341	168,417	88,924		1,159	2,957	13.32	\$11.49
	Government of State	257,341	168,417	88,924		1,159	623	2.80	\$2.42
	Government of county	257,341	168,417	88,924		1,159	1,204	5.42	\$4.66
NEW JERSEY									
18	NEWARK						41,351	95.72	
	Government of city						38,636	89.44	
	City corporation	895,857	680,226	206,882	8,749	2,074	33,626	78.30	37.76
	County	787,275	571,644	206,882	8,749	1,822	4,810	11.14	6.11
	Government of State	787,275	571,644	206,882	8,749	1,822	2,715	6.28	3.45
27	JERSEY CITY						27,897	91.80	
	Government of city						26,091	85.86	
	City corporation	586,928	441,770	29,602	115,555	1,931	20,431	67.23	34.81
	County	583,902	438,745	29,602	115,555	1,921	5,660	18.62	9.69
	Government of State	583,902	438,745	29,602	115,555	1,921	1,806	5.94	3.09
64	PATERSON						8,355	59.89	
	Government of city	169,416	154,705	13,766	945	1,214	6,403	45.90	37.80
	Government of State	166,518	151,807	13,766	945	1,194	522	3.74	3.13
	Government of county	165,137	150,426	13,766	945	1,184	1,430	10.25	8.66
68	TRENTON						6,515	52.33	
	Government of city	167,025	145,407	19,627	1,991	1,342	4,888	39.26	29.26
	Government of State	164,242	142,624	19,627	1,991	1,319	476	3.83	2.90
	Government of county	164,242	142,624	19,627	1,991	1,319	1,150	9.24	7.00
71	CAMDEN						5,783	49.13	
	Government of city	136,146	114,244	17,824	4,078	1,157	4,243	36.05	31.17
	Government of State	132,493	110,591	17,824	4,078	1,126	413	3.51	3.12
	Government of county	132,493	110,591	17,824	4,078	1,126	1,127	9.58	8.51
76	ELIZABETH						5,812	52.50	
	Government of city	139,701	123,360	12,768	3,573	1,262	4,276	38.63	30.61
	Government of State	139,084	122,743	12,768	3,573	1,256	473	4.27	3.40
	Government of county	139,084	122,743	12,768	3,573	1,256	1,063	9.60	7.64
NEW YORK									
1	NEW YORK						489,833	66.52	
	Government of city	16,650,298	16,650,298			2,261	489,480	66.48	\$29.40
	Government of State	16,650,298	16,650,298			2,261	352	.05	.02
14	BUFFALO						36,864	64.10	
	Government of city						36,678	63.74	
	City corporation	963,172	963,172			1,674	28,949	50.31	30.06
	County	963,172	963,172			1,674	7,729	13.43	8.02
	Government of State	963,172	963,172			1,674	206	.36	.21
23	ROCHESTER						22,822	70.11	
	Government of city						22,696	69.73	
	City corporation	616,466	616,466			1,894	17,623	54.14	\$28.59
	County	616,466	616,466			1,894	5,073	15.58	8.23
	Government of State	616,466	616,466			1,894	126	.39	.20

² Average rate.

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1933—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION				LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita
NEW YORK—Continued								
41	SYRACUSE							
	Government of city					\$12,413	\$50.08	
	City corporation					10,731	51.94	
	County supervisors' fund	\$370,426	\$370,426			10,483	50.74	\$28.30
	Government of State	370,426	370,426			1,793	248	1.20
	Government of county	370,426	370,426			1,793	79	.38
		370,426	370,426			1,793	1,603	7.76
62	YONKERS							
	Government of city	314,863	314,863			11,445	81.06	
	Government of State	314,863	314,863			10,171	72.03	32.30
	Government of county	314,863	314,863			2,230	55	.17
		314,863	314,863			2,230	1,220	8.64
65	ALBANY							
	Government of city	236,013	236,013			8,180	62.92	
	Government of State	236,013	236,013			6,561	50.47	27.80
	Government of county	236,013	236,013			1,815	47	.36
		236,013	236,013			1,815	1,572	12.09
90	UTICA							
	Government of city	130,470	130,470			5,830	57.90	
	Government of State	130,470	130,470			4,724	46.91	26.21
	Government of county	130,470	130,470			1,296	27	.20
		130,470	130,470			1,296	1,079	10.72
OHIO ¹								
6	CLEVELAND							
	Government of city					33,514	37.99	
	City corporation	1,184,232	888,360	² \$295,872		33,514	37.99	
	County	1,184,232	888,360	² \$295,872		16,017	18.16	13.53
	School district	1,184,232	888,360	² \$295,872		5,441	6.17	4.59
	Park district	1,184,232	888,360	² \$295,872		11,866	13.45	10.02
		1,184,232	888,360	² \$295,872		1,342	189	.21
17	CINCINNATI							
	Government of city					18,000	38.95	
	City corporation	826,465	³ 732,678	⁴ 93,787		18,000	38.95	
	County	826,465	³ 732,678	⁴ 93,787		8,761	18.96	10.60
	School district	826,465	³ 732,678	⁴ 93,787		2,744	5.94	3.32
	Park district	826,465	³ 732,678	⁴ 93,787		6,471	14.00	7.83
		826,465	³ 732,678	⁴ 93,787		25	.05	.03
28	COLUMBUS							
	Government of city					6,377	21.02	
	City corporation	354,253	⁵ \$18,648	⁶ 35,605		5,314	17.51	
	School district	354,253	⁵ \$18,648	⁶ 35,605		2,444	8.06	6.90
	Government of county	354,253	⁵ \$18,648	⁶ 35,605		2,869	9.46	8.10
		354,253	⁵ \$18,648	⁶ 35,605		1,063	3.50	3.00
54	TOLEDO							
	Government of city					8,822	31.08	
	City corporation	464,294	368,317	⁷ \$95,978		7,497	26.42	
	School district	464,294	368,317	⁷ \$95,978		3,772	13.29	8.12
	Government of county	464,294	368,317	⁷ \$95,978		3,725	13.12	8.02
		464,294	368,317	⁷ \$95,978		1,325	4.67	2.85
58	AKRON							
	Government of city					7,664	31.08	
	City corporation	269,089	198,871	⁷ \$70,219		6,889	27.93	
	School district	269,089	198,871	⁷ \$70,219		3,756	15.23	13.96
	Government of county	269,089	198,871	⁷ \$70,219		3,132	12.70	11.64
		269,089	198,871	⁷ \$70,219		775	3.14	2.88
40	DAYTON							
	Government of city					5,155	24.66	
	City corporation	326,234	264,084	⁸ \$62,150		4,212	20.15	
	School district	326,234	264,084	⁸ \$62,150		2,457	11.75	7.53
	Government of county	326,234	264,084	⁸ \$62,150		1,755	8.40	5.38
		326,234	264,084	⁸ \$62,150		943	4.51	2.89
47	YOUNGSTOWN							
	Government of city					4,814	28.64	
	City corporation	273,531	211,482	⁸ \$62,049		4,186	24.90	
	School district	273,531	211,482	⁸ \$62,049		2,062	12.27	7.54
	Park district	273,531	211,482	⁸ \$62,049		2,098	12.48	7.67
	Government of county	273,531	211,482	⁸ \$62,049		26	.15	.09
	Government of township	273,531	211,482	⁸ \$62,049		622	3.70	2.28
		273,531	211,482	⁸ \$62,049		6	.04	.02

¹General property not taxed for State purposes.²Average rate.³Includes public utilities and tangible personal property only.⁴Includes public utilities.⁵Tangible personal property only.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION				Per capita	LEVY		
		Total	Real	Personal	Other		Total	Per capita	Rate per \$1,000 of assessed valuation
OHIO—Continued									
82	CANTON						\$2,426	\$22.51	
	Government of city						2,005	18.59	
	City corporation	\$148,483	\$117,091	^a \$31,392		\$1,377	698	6.47	\$4.70
	School district	148,483	117,091	^a \$31,392		1,377	1,307	12.12	8.80
	Government of county	148,483	117,091	^a \$31,392		1,377	401	3.72	2.70
	Government of township	148,483	117,091	^a \$31,392		1,377	21	.19	² 1.14
OKLAHOMA ¹									
42	OKLAHOMA CITY						4,857	24.15	
	Government of city						3,603	17.92	
	City corporation	114,669	83,313	18,382	\$12,974	570	1,343	6.68	² 11.71
	School district	114,669	83,313	18,382	12,974	570	2,260	11.24	19.71
	Government of county	114,669	83,313	18,382	12,974	570	1,254	6.23	10.93
TULSA									
60	Government of city						5,048	35.55	
	City corporation	96,524	71,785	15,163	9,577	680	4,290	30.21	
	School district	96,524	71,785	15,163	9,577	680	2,013	14.18	20.86
	Government of county	96,524	71,785	15,163	9,577	680	2,277	16.03	23.59
OREGON ¹									
26	PORTLAND						15,151	49.71	
	Government of city						15,151	49.71	
	City corporation	269,918	201,297	26,855	41,765	886	6,397	20.99	23.70
	County	269,918	201,297	26,855	41,765	886	4,897	15.41	17.40
	School district	270,540	204,964	24,415	41,160	888	3,679	12.07	13.60
	Port district	269,918	201,297	26,855	41,765	886	378	1.24	1.40
PENNSYLVANIA ^a									
3	PHILADELPHIA						74,792	38.66	
	Government of city						71,299	36.85	
	City corporation	3,456,333	2,583,109	873,224		1,786	47,405	24.50	² 13.72
	School district	2,583,109	2,583,109			1,335	23,894	12.35	9.25
	Government of State	873,224		873,224		451	3,493	1.81	4.00
10	PITTSBURGH						43,162	64.30	
	Government of city						40,757	60.71	
	City corporation	1,098,862	1,098,862			1,637	17,011	25.34	² 15.48
	County	1,689,549	1,088,336	601,213		2,517	11,384	16.96	² 6.74
	School district	1,098,862	1,098,862			1,637	12,362	18.42	11.25
	Government of State	601,213		601,213		896	2,405	3.58	4.00
63	SCRANTON						4,708	33.41	
	Government of city						3,703	26.28	
	City corporation	104,466	104,466			741	1,666	11.83	² 15.95
	School district	107,193	107,193			761	2,037	14.45	19.00
	Government of State	53,794		53,794		382	215	1.53	4.00
	Government of county	158,260	104,466	53,794		1,123	790	5.60	² 4.99
72	ERIE						4,184	35.82	
	Government of city						3,220	27.57	
	City corporation	126,246	126,246			1,081	1,515	12.97	12.00
	School district	126,276	126,276			1,061	1,705	14.60	13.50
	Government of State	42,831		42,831		367	171	1.47	4.00
	Government of county	125,690	82,858	42,831		1,076	793	6.79	² 6.31
77	READING						4,800	43.36	
	Government of city						3,712	33.54	
	City corporation	145,447	145,447			1,314	1,600	14.45	11.00
	School district	145,684	145,684			1,316	2,112	19.08	14.50
	Government of State	45,018		45,018		407	160	1.63	4.00
	Government of county	156,955	111,937	45,018		1,418	908	6.20	² 5.78
RHODE ISLAND ¹									
37	PROVIDENCE						12,998	52.16	
	Government of city	787,115	406,484	380,631		3,159	12,998	52.16	² 16.51

¹ General property not taxed for State purposes.
² Average rate.
^a Includes public utilities.
^b Only money at interest and negotiable instruments taxed for State purposes.

FINANCIAL STATISTICS OF CITIES

TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL AND PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
TENNESSEE									
32	MEMPHIS						\$9,050	\$31.64	
	Government of city	\$283,042	\$208,101	\$33,292	\$41,649	\$990	6,029	21.08	\$21.30
	Government of State	268,347	235,931	30,416		931	222	.78	² 8.83
	Government of county	317,185	235,931	30,416	50,839	1,109	2,800	9.79	² 8.83
49	NASHVILLE						5,191	31.46	
	Government of city	165,316	114,832	28,816	21,667	1,002	3,637	22.04	22.00
	Government of State	185,302	132,170	31,465	21,667	1,123	156	.95	² 8.84
	Government of county	185,302	132,170	31,465	21,667	1,123	1,398	8.47	² 7.54
67	CHATTANOOGA						4,262	33.64	
	Government of city	113,825	81,369	12,407	20,048	898	2,276	17.97	20.00
	Government of State	113,825	81,369	12,407	20,048	898	94	.74	² 8.82
	Government of county	113,825	81,369	12,407	20,048	898	1,882	14.93	² 16.62
76	KNOXVILLE						5,026	45.44	
	Government of city	131,395	96,841	17,091	17,463	1,188	3,482	31.48	26.50
	Government of State	99,930	81,411	10,197	8,322	904	82	.74	² 8.82
	Government of county	99,930	81,411	10,197	8,322	904	1,462	13.22	² 14.63
TEXAS									
21	HOUSTON						13,512	36.68	
	Government of city						12,465	33.84	
	City corporation	311,534	250,655	60,879		846	6,231	16.91	20.00
	County	245,962	210,821	35,141		668	1,889	5.13	7.66
	School district	311,534	250,655	60,879		846	3,738	10.15	12.00
	Navigation district	240,680	204,578	36,102		653	582	1.58	2.42
	Drainage district	8,866	5,318	3,546		(*)	25	(*)	2.80
	Government of State	213,673	176,532	35,141		580	1,047	2.84	4.90
31	DALLAS						9,757	33.80	
	Government of city	289,298	207,693	81,605		1,002	6,931	24.01	² 23.96
	Government of State	201,194	124,204	76,990		697	986	3.41	4.90
	Government of county	245,685	168,696	76,990		851	1,841	6.38	² 7.49
36	SAN ANTONIO						7,870	31.49	
	Government of city						6,133	24.54	
	City corporation	210,950	161,505	49,445		844	4,023	16.10	² 19.07
	School district	210,950	161,505	49,445		844	2,110	8.44	10.00
	Government of State	134,195	99,934	34,262		537	658	2.63	4.90
	Government of county	166,005	131,744	34,262		664	1,079	4.32	6.50
46	FORT WORTH						6,612	37.74	
	Government of city						4,630	26.43	
	City corporation	162,459	122,294	40,165		927	2,843	16.23	17.50
	School district	162,459	122,294	40,165		927	1,787	10.20	11.00
	Government of State	125,694	96,339	29,355		717	616	3.52	4.90
	Government of county	151,745	122,390	29,355		866	1,366	7.80	9.00
94	EL PASO						2,779	28.41	
	Government of city	77,033	60,349	16,683		788	1,733	17.72	22.50
	Government of State	63,693	48,406	15,287		651	395	4.04	6.20
	Government of county	74,794	59,507	15,287		765	651	6.65	8.70
UTAH									
58	SALT LAKE CITY						5,398	36.43	
	Government of city						3,819	25.77	
	City corporation	134,606	106,542	28,064		908	2,019	13.62	15.00
	School district	130,910	96,046	34,862		883	1,800	12.15	13.75
	Government of State	134,606	106,542	28,064		908	740	5.00	5.50
	Government of county	134,606	106,542	28,064		908	798	5.39	5.93
	Government of Metro- politan water dis- trict	134,606	106,542	28,064		908	40	.27	.30

² Average rate.⁴ Per capita not computed; population not known.

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TABLE 27.—ASSESSED VALUATION AND TAX LEVIES, TOTAL ANL PER CAPITA: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND UNIT OF GOVERNMENT	ASSESSED VALUATION				Per capita	LEVY		
		Total	Real	Personal	Other		Total	Per capita	Rate per \$1,000 of assessed valuation
VIRGINIA ⁹									
45	RICHMOND								
	Government of city	\$271,025	\$238,260	\$32,764		\$1,417	\$6,517	\$34.07	
	Government of State	119,557		119,557		625	5,769	30.16	² \$21.29
							746	3.91	² 6.26
61	NORFOLK						3,968	27.98	
	Government of city	151,418	132,156	19,261		1,068	3,764	26.55	² \$24.66
	Government of State	33,482		33,482		236	203	1.43	² 6.07
WASHINGTON									
22	SEATTLE						12,285	33.40	
	Government of city						11,423	31.06	
	City corporation	239,453	187,479	51,973		651	4,862	13.22	² 20.30
	County	239,453	187,479	51,973		651	3,089	8.40	12.90
	School district	239,453	187,479	51,973		651	3,233	8.79	13.50
	Port district	239,453	187,479	51,973		651	239	.65	1.00
	Government of State	239,453	187,479	51,973		651	862	2.34	3.60
69	SPOKANE						3,203	26.49	
	Government of city						2,087	17.26	
	City corporation	70,614	55,499	17,114		584	1,270	10.51	² 17.99
	School district	70,614	55,499	17,114		584	817	6.75	² 11.56
	Government of State	70,614	55,499	17,114		584	268	2.22	3.79
	Government of county	70,614	55,499	17,114		584	848	7.01	12.01
81	TACOMA						2,794	25.63	
	Government of city						1,880	17.25	
	City corporation	49,071	38,294	10,777		450	1,145	10.50	² 23.33
	School district	49,071	38,294	10,777		450	637	5.85	² 12.99
	Park district	49,071	38,294	10,777		450	98	.90	2.00
	Government of State	49,071	38,294	10,777		450	192	1.76	3.99
	Government of county	49,071	38,294	10,777		450	623	5.72	12.73
	Government of port	49,071	38,294	10,777		450	98	.90	2.00
WISCONSIN									
13	MILWAUKEE						33,577	57.31	
	Government of city						31,152	53.17	
	City corporation	846,913	767,723	79,191		1,445	20,716	35.36	24.46
	County	846,913	767,723	79,191		1,445	8,200	14.00	9.66
	Sewerage district	846,913	767,723	79,191		1,445	2,236	3.82	2.64
	Government of State	938,564	767,723	79,191	¹⁰ \$91,571	1,602	2,425	4.14	² 2.56
HAWAII ¹¹									
	HONOLULU ¹¹						3,939	15.85	
	Government of city	162,033	117,628	44,405		652	3,939	15.85	² 24.31
	Government of Territory	162,033	117,628	44,405		652	(¹²)		(¹²)

² Average rate.

⁹ Real and tangible personal property taxed only for city purposes and intangible personal property taxed for State purposes.

¹⁰ The tax on this valuation (public utilities) is State levied and locally shared.

¹¹ Not included in group or grand totals.

¹² Not reported.

TABLE 28

In 60 cities, constituting a majority of the cities included in this report, an average tax rate is reported for one or more units of government—"unit" meaning the city corporation, school district, State, county, or other independent civil division. This procedure is followed because the specific units for which an average is reported have two or more tax rates. The tax-levying units having plural rates are indicated by footnote 2 in table 27. The assessed values and tax levies for these governmental units are reported in detail in table 28.

Cities in which units of government have two or more tax rates.—The 60 cities referred to above are located in 23 States and the District of Columbia, each city having one or more units of government which in 1938 had more than a single rate of taxation on property within the city. The city corporation was the predominant division having such multiple levies, but in some cases it was the school district, State, county, or other minor civil division, or several of these divisions.

Reasons for multiple tax rates.—There is nothing unsound in the fact that a municipality or other unit has more than one tax rate on property within its borders, although the existence of this condition adds to the problem of fiscal administration, accounting, and public reporting. The complexity in reporting is evidenced in presenting an over-all view of the assessed valuations and tax rates of cities. Of the 60 cities, Los Angeles affords the most interesting example of multiple rates of taxation, as to numerous governmental units fixing such rates, geographical areas within the city taxed at a rate varying from that paid by general property as a whole, and variety in types of property taxed at these rates.

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

Among the examples of classification of property for taxation in 1938, with different rates for each type of property, were the assessed valuations and respective tax rates against them of the cities in California, Iowa, Kansas, and Minnesota. In Washington, D. C., intangible personalty, comprising 30.7 percent of the total assessed valuation, was taxed at a rate of \$5 per \$1000, while property in general was taxed at \$17.50, or more than three times that rate. Wilmington levied a relatively high rate of tax on the valuation of corporations. Omaha reported two classes of intangibles, with a different rate on each, and a third rate on building and loan valuations. The Commonwealth of Virginia established four classes of intangible property in its cities for Commonwealth taxes only.

In the cities of Ohio, "unproductive" intangible personal property is taxed at rates ranging from 2 to 5 mills of its actual value. If intangibles are "productive," however, the tax is levied, not on the value of the property, but on the income yield thereof, and at the rate of 5 percent. The tax on unproductive property is classified by the Bureau as general property, although the assessed valuation is not shown on the assessment record. The entire yield from intangible personal property, when not separable as to the amount from productive and unproductive, is classified by the Bureau as general property tax.

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

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

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

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

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

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
53	LONG BEACH, CALIF.:			
	City corporation-----	\$212,981	\$3,044	¹ 14.29
	Original city-----	67,549	1,051	15.60
	Annexations Nos. 1, 2, 3, and 4-----	43,714	678	15.52
	Annexations Nos. 5, 6, 7, and 8-----	44,991	694	15.43
	Annexation No. 9-----	2,750	41	14.89
	Annexations Nos. 10, 11, and 12-----	37,091	529	14.26
	Annexation No. 13-----	2,063	26	12.78
	Annexations Nos. 14 to 20 inclusive-----	1,772	20	11.05
	Solvent credits-----	13,252	4	.33
	School districts-----	161,976	2,652	¹ 16.37
	Property in general-----	148,725	2,647	17.80
	Solvent credits-----	13,252	4	.33
	County-----	161,976	2,384	¹ 14.72
	Property in general-----	148,725	2,380	16.00
Solvent credits-----	13,252	4	.33	
5	LOS ANGELES, CALIF.:			
	City corporation-----	1,739,297	21,859	¹ 12.57
	Taxation districts Nos. 1 and 2-----	589,012	9,306	15.80
	Taxation districts Nos. 3, 4, 5, and 9-----	606,047	9,546	15.70
	Taxation district No. 6-----	22,388	356	15.90
	Taxation district No. 7-----	7,925	130	16.40
	Taxation district No. 8-----	12,732	219	17.20
	Taxation district No. 10-----	7,431	113	15.20
	Taxation district No. 11-----	1,801	26	16.50
	Unsecured real property-----	3,654	59	¹ 16.26
	Unsecured personal property-----	75,845	1,212	¹ 15.97
	Solvent credits-----	410,663	137	.33

¹Average rate.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
5	LOS ANGELES, CALIF.—Continued: City corporation—Continued			
	Municipal improvement districts:			
	No. 2-----	\$4,479	\$17	\$3.90
	No. 3-----	6,606	5	.70
	Nos. 9 and 69-----	2,327	15	6.30
	No. 11-----	53,090	27	.50
	No. 17-----	18,493	4	.20
	No. 18-----	4,330	6	1.30
	No. 19-----	4,508	15	3.40
	No. 20-----	1,552	3	2.10
	No. 22-----	25,638	36	1.40
	No. 23-----	4,709	15	3.10
	No. 27-----	12,254	40	3.30
	No. 35-----	272	18	66.66
	No. 36-----	11,351	78	6.90
	No. 42-----	1,231	5	4.30
	No. 45-----	10,032	18	1.80
	No. 47-----	22,695	14	.60
	No. 52-----	716	15	21.20
	No. 53-----	299	9	30.30
	No. 54-----	116	8	65.50
	No. 57-----	908	7	7.90
	No. 61-----	1,460	40	27.70
	No. 62-----	701	12	16.50
	No. 63-----	155	41	262.50
	No. 64-----	353	6	18.30
	No. 68-----	1,548	9	5.70
	No. 70-----	4,874	4	.80
	No. 73-----	1,124	13	11.20
	No. 75-----	616	7	11.50
	County waterworks district No. 3-----	41,690	117	2.80
	Unsecured real and personal property-----	10,425	16	¹ 1.49
	Acquisition and improvement districts Nos. 7, 29, 36, and Tujunga No. 1-----	684	136	¹ 198.61
	County-----	1,739,297	23,171	¹ 13.32
	Property in general-----	1,328,634	21,258	16.00
	Solvent credits-----	410,663	137	.33
	Drainage improvement districts-----	41,104	414	¹ 10.07
	Fire protection districts-----	78,334	317	¹ 4.05
	Garbage disposal districts-----	27,401	36	¹ 1.33
	Free library district-----	266,904	187	.70
	Lighting districts-----	60,137	135	12.25
	Lighting maintenance districts-----	2,589	19	17.46
	Park district-----	1,449	2	1.40
	Road improvement districts-----	1,470	20	¹ 13.92
	Supervisory road districts-----	194,218	136	.70
	Sewer maintenance districts-----	42,634	28	1.65
	County waterworks districts-----	3,053	23	17.44
	Acquisition and improvement districts-----	11,773	458	¹ 38.88
	School districts-----	1,739,297	22,724	¹ 13.06
	Property in general-----	1,328,634	22,587	17.00
	Solvent credits-----	410,663	137	.33
	Metropolitan water district-----	1,328,634	5,291	¹ 3.98
	Real and secured personal-----	1,249,135	4,997	4.00
	Unsecured personal-----	79,499	294	3.70
29	OAKLAND, CALIF.:			
	City corporation-----	261,877	4,981	¹ 19.02
	Original city-----	182,917	3,603	19.70
	Annexations-----	67,599	1,264	18.70
	Unsecured personal-----	4,420	88	19.80
	Do-----	1,252	24	18.80
	Solvent credits-----	5,689	2	.33
	School district-----	261,877	4,188	¹ 15.89
	Property in general-----	189,523	1,421	7.50
	Do-----	60,993	445	7.30
	Unsecured personal-----	4,450	27	6.08
	Do-----	1,223	7	5.85

¹Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
29	OAKLAND, CALIF.—Continued			
	School district—Continued			
	Oakland High:			
	Property in general-----	\$250,516	\$2,235	\$8.92
	Unsecured personal-----	5,672	51	8.97
	Solvent credits-----	5,689	2	.33
	Utility district-----	256,188	641	¹ 2.50
	Property in general-----	250,516	626	2.50
	Unsecured personal-----	5,672	15	2.60
	County-----	261,877	3,277	¹ 12.51
	Property in general-----	250,516	3,207	12.80
	Unsecured personal-----	5,672	68	12.00
Solvent credits-----	5,689	2	.33	
43	SAN DIEGO, CALIF.:			
	City corporation-----	155,483	2,988	¹ 19.21
	Property in general-----	140,006	2,982	21.50
	Stocks, bonds, etc.-----	187	(*)	2.00
	Solvent credits-----	15,291	5	.33
	School district-----	155,483	2,232	¹ 14.35
	Property in general-----	140,006	2,226	15.90
	Stocks, bonds, etc.-----	187	(*)	2.00
	Solvent credits-----	15,291	5	.33
	County-----	155,483	2,736	¹ 17.59
	Property in general-----	140,006	2,730	19.50
	Stocks, bonds, etc.-----	187	(*)	2.00
Solvent credits-----	15,291	5	.33	
11	SAN FRANCISCO, CALIF.:			
	City corporation-----	991,235	31,984	¹ 32.27
	Property in general-----	757,171	29,510	36.71
	Unsecured personal-----	66,008	2,496	37.64
	Solvent credits-----	168,056	168	1.00
	Reassessments-----	217	8	37.84
59	BRIDGEPORT, CONN.:			
	City corporation-----	236,245	6,469	¹ 27.38
	First district-----	236,245	4,459	18.88
Second district-----	251,048	2,010	8.70	
46	HARTFORD, CONN.:			
	City corporation-----	555,681	8,819	¹ 24.79
	Urban property-----	555,348	8,814	24.80
Suburban property-----	332	5	15.00	
52	NEW HAVEN, CONN.:			
	City corporation-----	309,032	8,074	¹ 26.13
	General city-----	299,110	4,882	16.32
	Town-----	9,921	51	5.19
	City and town-----	309,032	5,140	10.16
	Improvement districts-----	14,869	30	¹ 2.03
Fairmont Association-----	15,845	28	2.00	
Fairhaven East Association-----	1,025	3	2.50	
75	WILMINGTON, DEL.:			
	City corporation-----	155,130	2,512	¹ 16.19
	Property in general:			
	Taxed at full rate-----	149,396	2,390	16.00
	Taxed at half rate-----	5,731	27	8.00
Corporations-----	2,363	95	40.00	
12	WASHINGTON, D. C.:			
	City corporation-----	1,672,363	25,572	¹ 13.66
	Property in general-----	1,286,891	22,695	17.50
Personal intangible-----	575,472	2,877	5.00	
50	JACKSONVILLE, FLA.:			
	City corporation-----	71,507	1,346	¹ 18.82
	Property in general:			
	Inside fire limits-----	69,387	1,318	19.00
Outside fire limits-----	2,119	28	13.00	

*Less than \$500. ¹Average rate.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
50	JACKSONVILLE, FLA.—Continued			
	School district	\$58,931	\$988	¹ \$16.42
	Property in general:			
	Subject to all taxes	47,834	916	19.14
	Subject only to debt service	11,097	52	4.70
	State	91,032	231	¹ 2.54
	Property in general	47,834	173	3.63
	Intangible property—			
	Class A	19,468	39	2.00
	Class B	8,463	17	2.00
	Class C	15,267	2	.10
	Navigation districts	58,931	77	¹ 1.31
	Inland	58,931	55	.87
	Ship canal	47,834	22	.45
55	MIAMI, FLA.:			
	City corporation	146,819	3,702	¹ 25.21
	Property in general:			
	Original city	85,055	2,509	29.50
	Coconut Grove	4,430	123	27.70
	Buena Vista	1,978	53	26.80
	Silver Bluff	5,606	145	25.80
	Annexed territory	22,520	545	24.20
	Homesteads for debt service only:			
	Original city	11,743	173	14.70
	Coconut Grove	987	12	12.90
	Buena Vista	656	8	12.00
	Silver Bluff	2,661	29	11.00
	Annexed territory	11,202	105	9.40
	School district	44,088	1,149	¹ 26.07
	Property in general	36,667	748	20.40
	Homesteads for debt service only	7,421	22	3.00
	Special districts for debt service only	44,088	379	¹ 8.60
	State	111,248	226	¹ 2.04
	Property in general	36,667	92	2.50
	Intangible property—			
	Class A	55,821	112	2.00
	Class B	11,211	22	2.00
	Class C	7,549	1	.10
	County	44,088	895	¹ 20.30
	Property in general	36,667	880	24.00
	Homesteads for debt service only	7,421	15	2.00
84	TAMPA, FLA.:			
	City corporation	86,818	2,408	¹ 27.74
	Property in general:			
	Territory A	43,740	1,356	31.00
	Territory B	18,001	540	30.00
	Territory C	10,091	267	26.50
	Territory D	3,608	123	34.00
	Homesteads for debt service only:			
	Territory A	3,130	39	12.50
	Territory B	4,036	46	11.50
	Territory C	3,812	30	8.00
	Territory D	400	6	15.50
	School district	35,152	1,116	¹ 31.75
	Property in general	29,709	1,035	¹ 34.84
	Homesteads for debt service only	5,442	81	¹ 14.89
	State	38,045	118	¹ 3.11
	Property in general	29,709	108	3.62
	Intangible property—			
	Class A	3,806	8	2.00
	Class B	1,438	3	2.00
	Class C	3,091	(*)	.10
	County	35,152	1,011	¹ 28.77
	Property in general	29,709	970	32.65
	Homesteads for debt service only	5,442	41	7.62

*Less than \$500.

¹Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
30	ATLANTA, GA.:			
	City corporation	\$538,811	\$5,799	¹ 17.11
	Property in general	538,811	5,760	17.00
	Repossessed property	2,606	39	15.00
93	EVANSVILLE, IND.:			
	Township	117,499	603	¹ 5.13
	Pigeon	104,605	533	5.10
	Perry	2,605	23	8.90
	Knight	10,288	46	4.50
20	INDIANAPOLIS, IND.:			
	County	517,444	3,986	¹ 7.70
	Property in general	517,444	2,535	4.90
	Center Township	429,778	1,332	3.10
	Perry Township	856	3	3.80
	Warren Township	14,607	22	1.50
	Washington Township	56,329	17	.30
	Wayne Township	15,873	76	4.80
86	SOUTH BEND, IND.:			
	Township	132,024	244	¹ 1.85
	Portage	131,920	244	1.85
	German	104	(*)	.70
54	DES MOINES, IOWA:			
	City corporation	175,389	3,002	¹ 17.11
	Property in general:			
	With garbage collection	136,406	2,832	20.76
	Without garbage collection	4,181	85	20.26
	Corporate land	954	3	2.86
	Money and credits	33,697	63	1.87
	Building and loan	151	(*)	.37
	Metropolitan light district	47,594	19	.40
	School district	175,389	3,005	¹ 17.14
	Property in general	141,541	2,941	20.78
	Money and credits	33,697	65	1.92
	Building and loan	151	(*)	.38
	State	175,389	424	¹ 2.42
	Property in general	141,541	382	2.70
	Money and credits	33,697	42	1.25
	Building and loan	151	(*)	1.05
	County	175,389	1,491	¹ 8.50
	Property in general	141,541	1,459	10.31
Money and credits	33,697	32	.95	
Building and loan	151	(*)	.19	
66	KANSAS CITY, KANS.:			
	City corporation	94,275	1,796	¹ 19.06
	Real and personal tangible	88,935	1,788	20.10
	Personal intangible	5,340	9	1.67
	School district	94,275	1,743	¹ 18.49
	Real and personal tangible	88,935	1,734	19.50
	Personal intangible	5,340	9	1.67
	State	94,275	195	¹ 2.07
	Real and personal tangible	88,935	190	2.14
	Personal intangible	5,340	4	.83
	County	94,275	1,215	¹ 12.89
	Real and personal tangible	88,935	1,210	13.61
	Personal intangible	5,340	4	.83
83	WICHITA, KANS.:			
	City corporation	139,689	1,318	¹ 9.43
	Real and personal tangible	117,496	1,261	10.90
	Personal intangible	22,193	37	1.67
	School district	139,689	1,823	¹ 13.05
Real and personal tangible	117,496	1,786	15.20	
Personal intangible	22,193	37	1.67	

* Less than \$500. ¹ Average rate.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
83	WICHITA, KANS.—Continued			
	State-----	\$139,689	\$232	¹ \$1.66
	Real and personal tangible-----	117,496	214	1.82
	Personal intangible-----	22,193	18	.83
	County-----	139,689	897	¹ 6.42
	Real and personal tangible-----	117,496	879	7.48
	Personal intangible-----	22,193	18	.83
24	LOUISVILLE, KY.:			
	City corporation-----	421,760	9,505	¹ 22.54
	Property in general:			
	Subject to all taxes-----	397,228	9,975	23.60
	Manufacturing plants-----	2,485	17	6.70
	Unmanufactured agricultural products-----	4,217	6	1.50
	Bank stock-----	17,851	107	6.00
	County-----	405,206	1,656	¹ 4.09
	Property in general-----	385,715	1,620	4.20
	Unmanufactured agricultural products-----	5,932	9	1.50
	Bank shares-----	13,558	27	2.00
	State-----	593,927	1,608	¹ 2.71
	Real property-----	302,680	151	.50
	Personal property-----	291,247	1,456	5.00
7	BALTIMORE, MD.:			
	City corporation-----	1,704,566	32,342	¹ 18.97
	Property in general:			
	Full rate-----	800,808	20,501	25.60
	Suburban rate-----	74,498	1,850	24.83
	Rural rate-----	23,762	572	24.06
	Annexation-----	317,071	7,955	25.09
	Securities-----	488,427	1,465	3.00
	State-----	1,543,810	3,218	¹ 2.08
	Property in general-----	1,126,910	2,593	2.30
	Securities-----	416,900	625	1.50
9	BOSTON, MASS.:			
	City corporation-----	1,583,193	60,853	¹ 38.44
	Property in general-----	1,550,406	59,971	38.68
	Motor vehicle-----	32,786	881	¹ 26.89
74	CAMBRIDGE, MASS.:			
	City corporation-----	178,985	6,512	¹ 36.38
	Property in general-----	173,011	6,339	36.64
	Motor vehicle-----	5,975	173	¹ 28.96
73	FALL RIVER, MASS.:			
	City corporation-----	96,895	3,451	¹ 35.62
	Property in general-----	92,636	3,328	35.93
	Motor vehicle-----	4,259	123	¹ 28.81
89	LOWELL, MASS.:			
	City corporation-----	100,817	4,402	¹ 43.66
	Property in general-----	97,118	4,293	44.20
	Motor vehicle-----	3,699	109	¹ 29.49
92	LYNN, MASS.:			
	City corporation-----	136,612	4,291	¹ 31.41
	Property in general-----	132,007	4,145	31.40
	Motor vehicle-----	4,605	146	¹ 31.70
79	NEW BEDFORD, MASS.:			
	City corporation-----	108,178	4,365	¹ 40.35
	Property in general-----	104,062	4,244	40.79
	Motor vehicle-----	4,117	121	¹ 29.39
87	SOMERVILLE, MASS.:			
	City corporation-----	119,095	4,702	¹ 39.48
	Property in general-----	114,522	4,564	39.86
	Motor vehicle-----	4,573	138	¹ 30.12

¹Average rate.

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TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
56	SPRINGFIELD, MASS.:			
	City corporation	\$280,832	\$8,810	¹ \$31.37
	Property in general	270,255	8,503	31.46
	Motor vehicle	10,577	307	¹ 29.02
44	WORCESTER, MASS.:			
	City corporation	282,732	9,541	¹ 33.75
	Property in general	271,284	9,211	33.95
	Motor vehicle	11,449	330	¹ 28.86
68	DULUTH, MINN.:			
	City corporation	120,595	2,361	¹ 19.75
	Property in general	55,098	2,316	42.03
	Money and credits	65,498	65	1.00
	School district	120,595	2,198	¹ 18.22
	Property in general	55,098	2,132	38.70
	Money and credits	65,498	65	1.00
	State	120,595	556	¹ 4.61
	Property in general	48,821	477	9.77
	Homesteads for debt service only	6,276	47	7.41
	Money and credits	65,498	33	.50
	County	120,595	1,074	¹ 8.91
	Property in general	55,098	1,041	18.90
	Money and credits	65,498	33	.50
16	MINNEAPOLIS, MINN.:			
	City corporation	574,600	19,753	¹ 34.38
	Property in general	246,995	19,098	77.32
	Money and credits	327,605	655	2.00
	County	574,600	3,414	¹ 5.94
	Property in general	246,995	3,250	13.16
	Money and credits	327,605	164	.50
	State	574,600	2,484	¹ 4.32
	Property in general	207,434	2,027	9.77
	Homesteads for debt service only	39,561	293	7.41
	Money and credits	327,605	164	.50
33	ST. PAUL, MINN.:			
	City corporation	290,750	8,956	¹ 30.81
	Property in general	134,977	8,647	64.06
	Money and credits	155,774	312	2.00
	State	290,750	1,337	¹ 4.60
	Property in general	109,721	1,072	9.77
	Homesteads for debt service only	25,255	187	7.41
	Money and credits	155,774	78	.50
	County	290,750	3,367	¹ 11.58
	Property in general	134,977	3,289	24.37
	Money and credits	155,774	78	.50
19	KANSAS CITY, MO.:			
	City corporation	534,386	8,361	¹ 15.65
	Property in general:			
	Subject to all taxes	534,386	8,016	15.00
	Subject to special park levy	138,061	345	2.50
	School district	533,430	6,870	¹ 12.50
	Property in general	496,446	6,454	13.00
	Do	2,230	4	2.00
	Railroad property assessed by State	34,754	212	6.11
8	ST. LOUIS, MO.:			
	City corporation	1,141,263	18,840	¹ 16.51
	Property in general	1,036,456	18,138	17.50
	Merchants' and manufacturers' stock	104,692	701	6.70
	Steamboats	115	(*)	1.00

*Less than \$500.

¹Average rate.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
39	OMAHA, NEBR.:			
	City corporation	\$276,630	\$5,931	¹ \$14.21
	Property in general	240,930	3,855	16.00
	Personal intangible:			
	Class A	9,651	8	.83
	Class B	24,849	66	2.67
	Building and loan	1,199	2	1.75
	School district	257,341	2,957	¹ 11.49
	Property in general	221,641	2,881	13.00
	Personal intangible:			
	Class A	9,651	8	.83
	Class B	24,849	66	2.67
	Building and loan	1,199	2	1.41
	State	257,341	623	¹ 2.42
	Property in general	221,641	585	2.64
	Personal intangible:			
	Class A	9,651	4	.83
	Class B	24,849	33	1.33
	Building and loan	1,199	(*)	.29
	County	257,341	1,204	¹ 4.68
	Property in general	221,641	1,166	5.26
	Personal intangible:			
	Class A	9,651	4	.83
	Class B	24,849	33	1.33
	Building and loan	1,199	1	.57
1	NEW YORK, N. Y.:			
	City corporation	16,650,298	489,480	¹ 29.40
	Manhattan Borough—real	8,194,482	239,937	29.28
	Bronx Borough—real	1,938,547	56,517	29.15
	Brooklyn Borough—real	3,953,668	115,743	29.27
	Queens Borough—real	2,263,880	68,491	30.25
	Richmond Borough—real	299,720	8,792	29.34
23	ROCHESTER, N. Y.:			
	City corporation	616,466	17,623	¹ 28.59
	Property in general	614,345	17,697	28.64
	Real property of pensioners	2,120	27	12.50
90	UTICA, N. Y.:			
	City corporation	130,470	4,724	¹ 36.21
	Property in general	129,447	4,710	36.38
	Real property of pensioners	1,023	15	14.48
82	CANTON, OHIO:			
	Township	148,483	21	¹ .14
	Canton	134,012	13	.10
	Plain	14,471	7	.50
42	OKLAHOMA CITY, OKLA.:			
	City corporation	114,669	1,343	¹ 11.71
	Property in general	103,179	1,227	11.89
	Homesteads	11,490	116	10.08
72	ERIE, PA.:			
	County	125,690	793	¹ 6.31
	Property in general	82,858	621	7.50
	Money at interest, etc.	42,831	171	4.00
3	PHILADELPHIA, PA.:			
	City corporation	3,456,333	47,405	¹ 13.72
	Property in general	2,583,109	43,913	17.00
	Money at interest, etc.	873,223	3,492	4.00
10	PITTSBURGH, PA.:			
	City corporation	1,096,862	17,011	¹ 15.48
	Land	552,692	11,385	20.60
	Buildings	546,170	5,626	10.30
	County	1,689,549	11,384	¹ 6.74
	Property in general	1,088,336	8,979	8.25
	Money at interest, etc.	601,213	2,405	4.00

*Less than \$500.

¹Average rate.

PART II: GENERAL GOVERNMENT—ASSESSED VALUATION AND TAX LEVIES 239

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVY	
			Total	Rate per \$1,000 of assessed valuation
77	READING, PA.:			
	County-----	\$156,955	\$908	¹ \$5.78
	Property in general-----	111,937	728	6.50
	Money at interest, etc.-----	45,018	180	4.00
63	SCRANTON, PA.:			
	City corporation-----	104,466	1,666	¹ 15.95
	Land-----	45,509	1,011	22.22
	Improvements-----	58,957	655	11.11
	County-----	158,260	790	¹ 4.99
	Property in general-----	104,466	575	5.50
	Money at interest, etc.-----	53,794	215	4.00
37	PROVIDENCE, R. I.:			
	City corporation-----	787,115	12,998	¹ 16.51
	Property in general-----	492,496	11,820	24.00
	Personal intangible-----	294,619	1,178	4.00
67	CHATTANOOGA, TENN.:			
	State-----	113,825	94	¹ .82
	Property in general-----	113,825	91	.80
	Merchants' stock for privilege tax-----	3,295	2	.75
	County-----	113,825	1,892	¹ 16.62
	Property in general-----	113,825	1,889	16.60
	Merchants' stock for privilege tax-----	3,295	2	.75
78	KNOXVILLE, TENN.:			
	State-----	99,930	82	¹ .82
	Property in general-----	99,930	79	.80
	Merchants' stock for privilege tax-----	3,817	3	.75
	County-----	99,930	1,462	¹ 14.63
	Property in general-----	99,930	1,459	14.60
	Merchants' stock for privilege tax-----	3,817	3	.75
32	MEMPHIS, TENN.:			
	State-----	266,347	222	¹ .83
	Property in general-----	266,347	213	.80
	Merchants' stock for privilege tax-----	11,558	9	.75
	County-----	317,185	2,800	¹ 8.83
	Property in general-----	317,185	2,791	8.80
	Merchants' stock for privilege tax-----	11,558	9	.75
49	NASHVILLE, TENN.:			
	State-----	185,302	156	¹ .84
	Property in general-----	185,302	148	.80
	Merchants' stock for privilege tax-----	10,608	8	.75
	County-----	185,302	1,398	¹ 7.54
	Property in general-----	185,302	1,390	7.50
	Merchants' stock for privilege tax-----	10,608	8	.75
31	DALLAS, TEX.:			
	City corporation-----	289,298	6,931	¹ 23.96
	Property in general:			
	Subject to all taxes-----	277,183	6,819	24.60
	Subject to school levy-----	12,115	112	9.24
	County-----	245,685	1,841	¹ 7.49
	Property in general-----	244,215	1,832	7.50
	Rolling stock and personal intangible-----	1,470	9	6.07
56	SAN ANTONIO, TEX.:			
	City corporation-----	210,950	4,023	¹ 19.07
	General city-----	210,950	4,008	19.00
	Improvement districts:			
	Nos. 2 and 8-----	12,601	4	.30
	No. 4-----	6,462	8	1.20
	Nos. 7 and 12-----	5,410	2	.40
	No. 14-----	1,844	1	.70

¹Average rate.

TABLE 28.—ASSESSED VALUATION AND TAX LEVIES IN CITIES HAVING UNITS OF GOVERNMENT WITH TWO OR MORE TAX RATES: 1938—Continued

(Amounts expressed in thousands)

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVI	
			Total	Rate per \$1,000 of assessed valuation
61	NORFOLK, VA.:			
	City corporation-----	\$151,418	\$3,764	¹ \$24.86
	Real estate and personal tangible-----	150,004	3,750	25.00
	Machinery-----	1,413	14	10.00
	State-----	33,482	203	¹ 6.07
	Personal intangible:			
	Bonds, notes, etc.-----	12,395	62	5.00
	Capital-----	10,725	80	7.50
	Bank stock-----	5,022	50	10.00
	Money-----	5,339	11	2.00
45	RICHMOND, VA.:			
	City corporation-----	271,025	5,769	¹ 21.29
	Real estate and personal tangible-----	258,935	5,697	22.00
	Machinery-----	12,090	73	6.00
	State-----	119,557	748	¹ 6.26
	Personal intangible:			
	Bonds, notes, etc.-----	27,547	138	5.00
	Capital-----	62,919	472	7.50
	Bank stock and moneyed capital-----	10,038	100	10.00
	Money-----	19,053	38	2.00
22	SEATTLE, WASH.:			
	City corporation-----	239,453	4,862	¹ 20.30
	Old limits, new limits, Ravenna, Southeast Seattle, and South Seattle-----	202,517	4,125	20.41
	Ballard, Columbia, Dunlap, Georgetown, South Park, West Seattle and Yesler-----	36,936	737	20.01
69	SPOKANE, WASH.:			
	City corporation-----	70,614	1,270	¹ 17.99
	General city-----	70,390	1,267	18.00
	Park water-----	223	3	15.00
	School district-----	70,614	617	¹ 11.56
	Former No. 81-----	68,886	790	11.50
	Former No. 122-----	1,836	26	14.00
	Former No. 143-----	92	1	10.70
81	TACOMA, WASH.:			
	City corporation-----	49,071	1,145	¹ 23.33
	District No. 1-----	45,244	1,063	23.49
	District No. 3-----	1,916	42	21.99
	District No. 6-----	1,910	40	20.77
	School district-----	49,071	637	¹ 12.99
	Property in general-----	48,519	631	13.00
	Subject to bond rate-----	343	4	13.00
	Subject to no bond rate-----	208	2	10.00
13	MILWAUKEE, WIS.:			
	State-----	938,584	2,425	¹ 2.58
	Property in general-----	846,913	297	.35
	Public utilities ² -----	91,671	2,129	23.22

¹Average rate.²The tax on public utilities is State levied and locally shared as follows: Street railways and connected utilities (assessed valuation \$68,717,000) and gas and electric companies (assessed valuation \$23,179,000), 65 percent for city corporation, 20 percent for county, and 15 percent for State; terminals (assessed valuation \$1,775,000) all for city corporation.

PART III. PUBLIC-SERVICE ENTERPRISES

Table 29.—Income, by type of enterprise: 1938
 Table 30.—Payments, by type of enterprise: 1938
 Table 31.—Income of water-supply systems: 1938
 Table 32.—Payments of water-supply systems: 1938
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 Table 35.—Income of transit systems: 1938
 Table 36.—Payments of transit systems: 1938
 Table 37.—Income of gas-supply systems: 1938
 Table 38.—Payments of gas-supply systems: 1938
 Table 39.—Income of ports, harbors, docks, and wharves: 1938
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PART III. PUBLIC-SERVICE ENTERPRISES

In 1937, for the first time in this series of reports, financial statistics of public-service enterprises were presented separately from those of general government. The Bureau's classification of such enterprises includes water systems, electric light and power systems, street railways and other transit systems, gas systems, ports, docks, harbors, wharves, ferries, airports, housing, and associated facilities.

During 1938, the cities included in this volume received a total income of \$421,277,000 from such enterprises, which was \$32,661,000 less than the total payments made by them. Only one of the 94 cities—Gary—reported no such enterprises within the Bureau's classification; Bridgeport, which had no enterprises in 1937, started operation of an airport in 1938.

Reasons for separate reporting.—The primary objective in reporting public-service enterprises separately is to improve the comparability of the data on the financial operations of general government. Formerly, the statistics of revenues, payments, and debt of public-service enterprises were included with those for the rest of the city. Because of the variations in number and size of these enterprises in each city and the different and often complex relations which existed between these enterprises and general government, it was impossible to avoid a distorted picture of general government. The effect was partially to vitiate the intercity comparability of the statistics of general government. Finally, separation of the financial data pertaining to the two types of municipal services takes recognition of the fact that city government, when assuming the ownership or operation of public-service enterprises, is engaging in a proprietary, as distinguished from a general governmental, function. This in itself justifies separate reporting.

Looking to the future, the Bureau hopes that the separate reporting of public-service enterprises will be a step forward in promoting the comparability of operation between the publicly-owned and the privately-owned utilities. Also, since one of the principal characteristics of a public-service enterprise is its wholly or partially self-supporting nature, the segregation of accounts and the separate reporting of the financial statistics should be constantly refined to the point where they may provide a reasonably useful measure of the degree to which the publicly maintained enterprise is actually self-supporting. Admittedly, the present study does not afford a reliable basis for such measurement. This objective will involve a searching inquiry into the accounting methods and operating policies pursued by the individual cities with respect to their public-service enterprises, whether the properties are adequately maintained, whether proper reserves for major replacements are provided, whether services rendered to general government are charged on a cost basis, and whether services performed for these enterprises by general government are charged at cost.

Contributions to or from general government.—Since all transactions of the public-service enterprises have been eliminated from general government and are classified separately, the fiscal relations between the two are reflected in four items, namely: "Contributions from public-service enterprises," shown in general government revenues, "Contributions to public-service enterprises," shown in general government costs, "Contributions from general funds," shown in public-service enterprise income, and "Contributions to general revenues," shown in public-service enterprise costs. Accordingly, contributions from public-service enterprises to the general funds of the city are included in the expenditures of the enterprises and in the revenues of general government; conversely, contributions to public-service enterprises from the general revenues of the city, or deficits incurred by the public-service enterprises and financed by the city, are included in the income of the enterprises and in the expenditures for general government.

The Bureau, in reporting the flow of funds between public-service enterprises and the general government under the heading "Contributions," has made every possible effort to eliminate from such figures all payments for services rendered. For example, payments for water, light, etc., and any other payment by the city to the enterprise for services rendered, have been charged as an operation cost of general government and are included as an operating revenue of the enterprise. Similarly, payments by the enterprise to the city treasury for rent in the city hall, for collection of bills, and other services rendered or space or supplies furnished are included as an operating expense of the enterprise and as a revenue of general government. It is not possible, of course, for the Bureau to determine whether such payments for services rendered are reported on a true-cost basis.

During 1938 contributions to the amount of \$70,158,000 were made to public-service enterprises from the general funds of 80 cities, and for 43 cities contributions of \$29,112,000 from public-service enterprises to general funds are reported. This would suggest that general government was required to support its public-service enterprises to the net amount of \$41,046,000, but it does not necessarily measure the extent to which such enterprises were or were not self-supporting.

In view of the foregoing factors, there are obvious limits to which the data are susceptible of analysis, and discretion should be exercised in drawing inferences from the statistics. The Bureau is handicapped by the absence of clarifying records maintained by the individual cities as to the financial operations of their public-service enterprises, although, as previously mentioned, refinements will be introduced in the data whenever possible.

Enterprises included in the scope of this report.—Although the ownership and operation of water systems has become virtually a corollary of the operation of municipal government, in recent years 93 of the 94 cities—all except Gary—have broadened their activities to include a variety of proprietary functions normally associated with commercial enterprise. The increasing number of municipal airports is noteworthy. The following comprises the list of activities engaged in by 93 of the 94 cities which the Bureau classifies as public-service enterprises.¹

Water-----	87	Ice plant-----	1
Electric light and power-----	13	Plantation-----	1
Transit-----	10	Grain elevator-----	1
Gas-----	7	Railroads-----	3
Ports, harbors, docks, and wharves-----	41	Subways-----	2
Airports-----	69	Housing authorities-----	2
Ferries-----	2	Warehouse-----	1
Radio stations-----	4	Heating plant-----	1
Terminals-----	3		
Conduits-----	2		
			250

It is evident that the range of public-service enterprises engaged in by the 93 cities is extensive and in some cases far from the field of normal municipal activity. Some of the functions are associated with essential services for the preservation of life or property, but in others it is apparent that the enterprises are of a commercial character, engaged in by the cities either because the services were lacking and demanded by the public or because the services constitute a source of municipal income. This report does not attempt to explore the factors which prompted these cities to engage in operation of such public-service enterprises.

An analysis of each of the tables of financial statistics of public-service enterprises appears below.

¹In a few instances classifications have been changed from those reported in the 1937 volume. Railways owned by Cincinnati and New Orleans, formerly classified as transit systems, are now classified as railroads; Utica's subway classification has been changed from transit system to subway; and Norfolk's terminal facilities now appear under the designation "terminal" instead of wharves.

TABLE 29

Income of public-service enterprises of the 93 cities having such activities in 1938 is shown in table 29 by type of enterprise. Further details as to the sources of such income are presented in table 29-A.

Income.—Public-service enterprises owned by the 93 cities received total income of \$421,277,000 in 1938. Of this amount, approximately 47 percent is reported from water systems; 24 percent from transit systems; 12 percent from electric light and power systems; 7 percent from ports, harbors, docks, and wharves; 4 percent from gas systems; and 3 percent from airports. The balance of income was derived from such miscellaneous public-service enterprises as ferries, terminals, radio stations, conduits, railroads, subways, housing authorities, an ice plant, a heating plant, a plantation, a grain elevator, and a warehouse.

Sources of income.—The sources from which public-service enterprises derived their income are shown in table 29-A. Per capita figures are presented for total income and also for operating income.

TABLE 29-A.—INCOME, BY TYPE OF ENTERPRISE AND BY SOURCE: 1938

(Amounts expressed in thousands)

	Total income	Operat- ing income	Inter- est	Rents from leases	Royal- ties gas and oil lands	Grants	Contri- butions from general funds	Pen- sion as- sess- ments	All other
Total-----	\$421,277	\$312,404	\$12,265	\$14,278	\$1,165	\$10,655	\$70,165	\$251	\$94
Per capita-----	11.15	8.27	-----	-----	-----	-----	-----	-----	-----
Water-supply systems-----	199,016	185,326	5,731	-----	285	3,287	4,306	58	22
Electric-light and power systems-----	51,082	47,861	66	-----	-----	2,922	197	2	5
Transit systems-----	93,838	45,653	5,055	7,530	-----	58	41,505	184	53
Gas-supply systems-----	15,956	11,621	110	4,215	-----	-----	-----	-----	10
Ports, harbors, docks, and wharves-----	29,420	14,249	542	56	880	1,137	12,549	6	(*)
Airports-----	10,567	1,284	19	-----	-----	3,015	¹ 6,246	-----	4
All other-----	15,428	6,410	742	2,577	-----	256	5,362	-----	-----

* Less than \$500.

¹ Includes \$7,000 contribution from another public service enterprise.

Of the total income reported by these enterprises, 74.2 percent was derived from operating income, and 16.7 percent is reported as contributions from general government funds. Most of the remainder of the income was from rents, interest, and grants. It will be noted that the ratio of operating income to total income varies widely among the different types of public-service enterprises, being approximately 93 percent of the electric light and power systems and of the water systems, as against 12.2 percent in the case of airports. Many of the airports, for the time being at least, are contemplated more in the nature of civic improvements essential to progressive local government than as proprietary enterprises of the character expected to be self-supporting at the outset, which accounts for the comparatively substantial support given them from general government funds. In contrast, no general government funds were contributed to gas systems, which are proprietary enterprises undertaken essentially as a business proposition.

Income of the individual types of enterprises is discussed in greater detail in connection with the presentation of tables concerning them.

FINANCIAL STATISTICS OF CITIES

TABLE 29.—INCOME, BY TYPE OF ENTERPRISE: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Water-supply systems	Electric-light and power systems	Transit systems	Gas-supply systems	Ports, harbors, docks, and wharves	Air-ports	All other
			(Table 31)	(Table 33)	(Table 35)	(Table 37)	(Table 39)	(Table 41)	(Table 43)
	Grand total-----	\$421,277	\$199,016	\$51,052	\$99,858	\$15,956	\$29,420	\$10,567	\$15,428
	Group I-----	281,164	118,235	31,269	93,668	4,215	17,496	6,048	10,233
	Group II-----	58,035	28,470	8,175	6,084	5,637	5,727	2,079	3,864
	Group III-----	82,078	54,310	11,608	86	6,104	6,197	2,441	1,331

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

1	New York, N. Y.-----	\$111,996	\$41,399	-----	\$55,040	-----	\$9,515	\$253	\$5,811
2	Chicago, Ill.-----	16,561	13,185	-----	-----	-----	210	166	3,000
3	Philadelphia, Pa.-----	26,220	6,901	-----	12,712	\$4,215	2,027	566	-----
4	Detroit, Mich.-----	26,425	6,727	-----	19,288	-----	-----	409	-----
5	Los Angeles, Calif.-----	42,540	12,676	\$25,781	13	-----	3,564	507	-----
6	Cleveland, Ohio-----	8,357	5,025	3,046	-----	-----	-----	184	102
7	Baltimore, Md.-----	7,892	4,415	-----	-----	-----	785	1,600	1,095
8	St. Louis, Mo.-----	3,882	3,580	-----	-----	-----	101	201	-----
9	Boston, Mass.-----	8,770	5,155	-----	3,131	-----	-----	260	226
10	Pittsburgh, Pa.-----	3,954	3,501	-----	-----	-----	97	356	-----
11	San Francisco, Calif.-----	15,581	8,020	2,442	3,484	-----	-----	1,644	-----
12	Washington, D. C.-----	2,378	2,378	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	3,912	2,617	-----	-----	-----	1,201	94	-----
14	Buffalo, N. Y.-----	2,686	2,659	-----	-----	-----	-----	27	-----

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

15	New Orleans, La.-----	\$4,037	\$2,177	-----	-----	-----	-----	\$110	\$1,751
16	Minneapolis, Minn.-----	1,705	1,534	-----	-----	-----	\$61	78	-----
17	Cincinnati, Ohio-----	5,133	2,891	-----	-----	-----	12	128	2,102
18	Newark, N. J.-----	5,409	2,760	-----	\$608	-----	1,259	752	-----
19	Kansas City, Mo.-----	2,516	2,338	-----	-----	-----	40	139	-----
20	Indianapolis, Ind.-----	5,554	-----	-----	-----	\$5,446	-----	108	-----
21	Houston, Tex.-----	2,946	1,432	-----	-----	191	1,264	59	-----
22	Seattle, Wash.-----	15,198	1,852	\$7,283	4,759	-----	1,158	135	11
23	Rochester, N. Y.-----	2,359	1,420	-----	717	-----	15	206	-----
24	Louisville, Ky.-----	1,848	1,787	-----	-----	-----	30	31	-----
25	Denver, Colo.-----	3,270	3,090	-----	-----	-----	-----	180	-----
26	Portland, Oreg.-----	3,622	1,869	-----	-----	-----	1,721	32	-----
27	Jersey City, N. J.-----	2,161	2,025	-----	-----	-----	136	-----	-----
28	Columbus, Ohio-----	2,279	1,295	892	-----	-----	-----	92	-----

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

29	Oakland, Calif.-----	\$5,327	\$5,517	\$222	-----	-----	\$1,513	\$75	-----
30	Atlanta, Ga.-----	2,581	2,530	-----	-----	-----	-----	51	-----
31	Dallas, Tex.-----	2,051	1,904	-----	-----	-----	-----	110	\$37
32	Memphis, Tenn.-----	2,884	1,339	1,064	-----	-----	52	102	268
33	St. Paul, Minn.-----	1,409	1,324	-----	-----	-----	-----	85	-----
34	Toledo, Ohio-----	1,437	1,392	-----	-----	-----	10	35	-----
35	Birmingham, Ala.-----	42	-----	-----	-----	-----	-----	42	-----
36	San Antonio, Tex.-----	1,074	1,068	-----	-----	-----	-----	5	-----
37	Providence, R. I.-----	1,925	1,806	-----	-----	-----	120	-----	-----
38	Akron, Ohio-----	1,613	1,462	-----	-----	-----	-----	151	-----
39	Omaha, Nebr.-----	3,734	1,346	-----	-----	\$2,202	-----	87	100
40	Dayton, Ohio-----	853	837	-----	-----	-----	-----	16	-----
41	Syracuse, N. Y.-----	1,038	1,002	-----	-----	-----	-----	36	-----
42	Oklahoma City, Okla.-----	1,215	1,116	-----	-----	-----	-----	99	-----
43	San Diego, Calif.-----	2,300	1,866	-----	-----	-----	333	101	-----
44	Worcester, Mass.-----	1,132	1,132	-----	-----	-----	-----	-----	-----
45	Richmond, Va.-----	2,654	793	-----	-----	1,356	466	18	-----
46	Fort Worth, Tex.-----	1,010	914	-----	-----	-----	-----	95	-----
47	Youngstown, Ohio-----	1,276	1,276	-----	-----	-----	-----	-----	-----
48	Hartford, Conn.-----	1,382	1,185	-----	-----	-----	2	196	-----

TABLE 29.—INCOME, BY TYPE OF ENTERPRISE: 1938—Continued
 (Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Water-	Elec-	Transit	Gas-	Ports,	Air-	All
			supply	tric-		supply	harbors,		
			systems	light	systems	systems	docks,		
			(Table	and	(Table	(Table	and	(Table	(Table
			31)	power	35)	37)	wharves	41)	45)
				systems					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000—Continued									
49	Nashville, Tenn.	\$783	\$715	—	—	—	—	\$45	\$23
50	Jacksonville, Fla.	4,777	593	\$3,528	—	—	\$463	59	154
51	Grand Rapids, Mich.	890	890	—	—	—	—	—	—
52	New Haven, Conn.	68	—	—	—	—	10	58	—
53	Long Beach, Calif.	4,352	1,216	—	—	\$1,730	1,508	98	—
54	Des Moines, Iowa	846	801	—	—	—	—	46	—
55	Miami, Fla.	1,319	529	—	—	—	669	65	56
56	Springfield, Mass.	1,030	1,030	—	—	—	—	—	—
57	Flint, Mich.	826	816	—	—	—	—	10	—
58	Salt Lake City, Utah	685	625	—	—	—	—	60	—
59	Bridgeport, Conn.	6	—	—	—	—	—	6	—
60	Tulsa, Okla.	1,011	919	—	—	—	—	92	—
61	Norfolk, Va.	1,734	1,047	—	—	—	—	16	672
62	Yonkers, N. Y.	1,036	1,024	—	—	—	13	—	—
63	Scranton, Pa.	6	—	—	—	—	—	6	—
64	Paterson, N. J.	1,225	1,225	—	—	—	—	—	—
65	Albany, N. Y.	1,846	1,084	—	—	—	728	54	—
66	Kansas City, Kans.	3,411	953	2,458	—	—	—	—	—
67	Chattanooga, Tenn.	686	—	649	—	—	5	32	—
68	Trenton, N. J.	752	713	—	—	—	40	—	—
69	Spokane, Wash.	722	709	—	—	—	—	15	—
70	Fort Wayne, Ind.	1,711	519	1,135	—	—	—	59	—
71	Camden, N. J.	583	582	—	—	—	—	—	2
72	Erie, Pa.	658	623	—	—	—	7	1	28
73	Fall River, Mass.	374	373	—	—	—	—	—	—
74	Cambridge, Mass.	487	487	—	—	—	—	—	—
75	Wilmington, Del.	999	689	—	—	—	310	—	—
76	Elizabeth, N. J.	758	751	—	—	—	7	—	—
77	Reading, Pa.	737	615	—	—	—	—	122	—
78	Knoxville, Tenn.	762	754	—	—	—	—	8	—
79	New Bedford, Mass.	388	368	—	—	—	20	—	—
80	Gary, Ind.	—	—	—	—	—	—	—	—
81	Tacoma, Wash.	3,534	880	2,554	\$86	—	15	—	—
82	Canton, Ohio	396	396	—	—	—	—	—	—
83	Wichita, Kans.	92	7	—	—	—	—	85	—
84	Tampa, Fla.	630	526	—	—	—	45	61	—
85	Peoria, Ill.	48	—	—	—	—	43	5	—
86	South Bend, Ind.	388	388	—	—	—	—	—	—
87	Somerville, Mass.	439	439	—	—	—	—	—	—
88	Duluth, Minn.	1,379	525	—	—	817	—	58	—
89	Lowell, Mass.	345	345	—	—	—	—	—	—
90	Utica, N. Y.	159	108	—	—	—	—	58	14
91	Waterbury, Conn.	653	653	—	—	—	—	—	—
92	Lynn, Mass.	451	451	—	—	—	—	—	—
93	Evansville, Ind.	580	534	—	—	—	—	46	—
94	El Paso, Tex.	575	538	—	—	—	—	36	—
	Honolulu, Hawaii ¹	1,549	1,549	—	—	—	—	—	—

¹ Not included in group or grand totals.

TABLE 30

The payments made by these enterprises during 1938 are presented in table 30 by type of enterprise and in table 30-A by character of payment. It should be stated that, as in the case of reporting cost payments of general government, the Bureau includes as a payment the cost of capital outlays at the time they are made and not the payments made to retire debt incurred in financing the outlay. Otherwise, a duplication of cost would result.²

Payments.—During 1938 the public-service enterprises of the cities considered in this study reported total payments of \$453,938,000. Of this amount, 46.1 percent was for water systems; 23.9 percent for transit systems; 13.4 percent for electric light and power systems; 5.7 percent for ports, harbors, docks, and wharves; 3.2 percent for gas systems; and 4 percent for airports. The types of "All other" public-service enterprises have been discussed in connection with table 29, and further details are contained in tables 43 and 44.

Character of payments.—The character of payments by public-service enterprises is shown in table 30-A.

TABLE 30-A.—PAYMENTS, BY TYPE OF ENTERPRISE AND BY CHARACTER: 1938
(Expressed in thousands)

	Total	Operat- ing expenses	Adminis- trative expenses of leased enter- prises	Interest	Outlays	Contri- butions to general funds	Pen- sions
Total-----	\$453,938	\$158,871	\$60	\$116,772	\$148,040	¹ \$29,119	\$1,076
Per capita-----		4.20					
Water-supply systems-----	209,277	74,502		50,715	63,331	20,357	373
Electric light and power systems-----	61,000	22,784		8,081	27,743	2,293	110
Transit systems-----	108,485	37,941	60	40,730	29,187	13	564
Gas-supply systems-----	14,807	8,235		790	600	4,976	6
Ports, harbors, docks, and wharves-----	25,879	6,887		12,816	5,862	¹ 199	14
Airports-----	18,176	2,380		1,226	14,568		2
All other-----	16,503	6,142	(*)	2,414	6,649	1,291	7

* Less than \$500. ¹ Includes \$7,000 contribution to another public-service enterprise.

Of the total payments reported for public-service enterprises, \$158,871,000, or 35 percent, constituted expenses for operation of the enterprises. It may be interesting to compare these figures with the \$312,404,000, or 74.2 percent, of total income derived from operating revenue. Payments of \$148,040,000 for capital outlays were \$10,831,000 less than the operating expenses of these enterprises but represented approximately one-third of all payments. Payments for interest, \$116,772,000, accounted for 25.7 percent of the total, and contributions to the general funds of the cities amounted to \$29,112,000, or 6.4 percent of total payments, but were almost 7 percent of their total income.

Per capita payments of public-service enterprises for operating expenses are included in the statistics presented in table 30-A, while per capita income is presented in table 29-A. It is recognized that such statistics are of limited value in connection with public-service enterprises but are included for the use of those who might be interested in such comparisons. The varying number of public-service enterprises among the 93 cities, and the differing magnitude of the scope of their service and of their financial transactions, render inter-city comparisons somewhat nebulous. Furthermore, the per capita figures for the aggregate of public-service enterprises are not comparable with previous years, since the Bureau's classification of public-service enterprises for 1938 excludes certain types of activities previously included, while new types of activities have been added. If accurate data were available, it would be enlightening to present statistics of a comparative nature based on the number of consumers or connections served, especially so far as water, electric, and gas services are concerned, but this report is restricted to financial data.²

Cost payments of the individual types of enterprise are discussed further in connection with the presentation of tables concerning them.

² For an explanation, see the discussion in connection with table 20, supra.

³ The Bureau in 1915 compiled certain non-financial data on municipally-owned water-supply systems. See General Statistics of Cities: 1915.

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TABLE 30.—PAYMENTS, BY TYPE OF ENTERPRISE: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Water-	Elec-	Transit	Gas-	Ports,	Air-	All
			supply	tric-					
			systems	light		systems	docks,		
			(Table	and	(Table	(Table	and	(Table	(Table
			32)	power	34)	36)	wharves	42)	44)
				systems					
	Grand total	\$453,938	\$209,277	\$61,000	\$108,495	\$14,607	\$25,879	\$18,176	\$16,503
	Group I	309,346	127,460	31,686	103,246	4,215	16,924	14,011	11,804
	Group II	51,518	23,068	8,629	5,132	4,754	4,138	1,951	3,826
	Group III	93,074	58,730	20,684	118	5,638	4,818	2,214	873

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

1	New York, N. Y.	\$146,931	\$47,818	-----	\$71,961	-----	\$10,693	\$5,753	\$10,706
2	Chicago, Ill.	18,455	18,093	-----	-----	-----	210	151	-----
3	Philadelphia, Pa.	18,703	6,359	-----	6,394	\$4,215	1,317	419	-----
4	Detroit, Mich.	25,274	5,602	-----	19,392	-----	-----	279	-----
5	Los Angeles, Calif.	44,591	12,408	\$26,894	13	-----	2,902	2,375	-----
6	Cleveland, Ohio	7,826	4,657	2,968	-----	-----	-----	104	97
7	Baltimore, Md.	8,743	6,278	-----	-----	-----	595	1,125	745
8	St. Louis, Mo.	3,179	2,975	-----	-----	-----	101	103	-----
9	Boston, Mass.	5,828	3,268	-----	2,202	-----	-----	102	256
10	Pittsburgh, Pa.	3,211	2,949	-----	-----	-----	97	164	-----
11	San Francisco, Calif.	17,174	8,903	1,824	3,284	-----	-----	3,162	-----
12	Washington, D. C.	2,596	2,596	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.	4,243	3,066	-----	-----	-----	1,009	168	-----
14	Buffalo, N. Y.	2,594	2,489	-----	-----	-----	-----	105	-----

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

15	New Orleans, La.	\$3,464	\$1,379	-----	-----	-----	-----	\$94	\$1,992
16	Minneapolis, Minn.	2,528	2,428	-----	-----	-----	\$59	42	-----
17	Cincinnati, Ohio	4,605	2,719	-----	-----	-----	12	51	1,822
18	Newark, N. J.	4,378	2,416	-----	\$401	-----	854	707	-----
19	Kansas City, Mo.	2,617	2,501	-----	-----	-----	20	96	-----
20	Indianapolis, Ind.	4,750	-----	-----	-----	\$4,613	-----	137	-----
21	Houston, Tex.	2,413	1,264	-----	-----	141	850	159	-----
22	Seattle, Wash.	14,622	1,321	\$7,819	4,433	-----	929	107	12
23	Rochester, N. Y.	1,335	829	-----	297	-----	15	194	-----
24	Louisville, Ky.	2,013	1,887	-----	-----	-----	41	85	-----
25	Denver, Colo.	2,794	2,599	-----	-----	-----	-----	195	-----
26	Portland, Oreg.	2,570	1,309	-----	-----	-----	1,230	32	-----
27	Jersey City, N. J.	1,595	1,467	-----	-----	-----	128	-----	-----
28	Columbus, Ohio	1,833	970	810	-----	-----	-----	53	-----

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

29	Oakland, Calif.	\$4,825	\$3,482	\$16	-----	-----	\$1,253	\$75	-----
30	Atlanta, Ga.	2,513	2,462	-----	-----	-----	-----	51	-----
31	Dallas, Tex.	1,887	1,782	-----	-----	-----	-----	71	\$35
32	Memphis, Tenn.	4,807	940	3,594	-----	-----	16	86	170
33	St. Paul, Minn.	1,846	1,614	-----	-----	-----	-----	231	-----
34	Toledo, Ohio	1,341	1,309	-----	-----	-----	5	27	-----
35	Birmingham, Ala.	1,485	1,423	-----	-----	-----	-----	42	-----
36	San Antonio, Tex.	781	773	-----	-----	-----	-----	8	-----
37	Providence, R. I.	1,825	1,744	-----	-----	-----	61	-----	-----
38	Akron, Ohio	1,599	1,517	-----	-----	-----	-----	82	-----
39	Omaha, Nebr.	3,115	1,014	-----	-----	\$1,924	-----	63	114
40	Dayton, Ohio	703	688	-----	-----	-----	-----	15	-----
41	Syracuse, N. Y.	806	785	-----	-----	-----	-----	21	-----
42	Oklahoma City, Okla.	743	663	-----	-----	-----	-----	80	-----
43	San Diego, Calif.	1,855	1,436	-----	-----	-----	331	85	-----
44	Worcester, Mass.	935	933	-----	-----	-----	-----	-----	-----
45	Richmond, Va.	2,803	890	-----	-----	1,395	500	18	-----
46	Fort Worth, Tex.	847	774	-----	-----	-----	-----	72	-----
47	Youngstown, Ohio	1,226	1,226	-----	-----	-----	-----	-----	-----
48	Hartford, Conn.	2,546	2,361	-----	-----	-----	2	184	-----

FINANCIAL STATISTICS OF CITIES

TABLE 30.—PAYMENTS, BY TYPE OF ENTERPRISE: 1938—Continued

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Water-	Elec-	Transit	Gas-	Ports,	Air-	All
			supply	tric-		supply	harbors,		
			systems	light	systems	systems	harbors,		
			(Table	and	(Table	(Table	docks,	(Table	(Table
			32)	power	36)	38)	and	42)	44)
				systems			wharves		
49	Nashville, Tenn.	\$608	\$565	-----	-----	-----	-----	\$35	\$8
50	Jacksonville, Fla.	5,882	451	\$4,805	-----	-----	\$419	51	156
51	Grand Rapids, Mich.	749	749	-----	-----	-----	-----	-----	-----
52	New Haven, Conn.	38	-----	-----	-----	-----	5	33	-----
53	Long Beach, Calif.	3,120	1,035	-----	-----	\$1,598	389	98	-----
54	Des Moines, Iowa	699	678	-----	-----	-----	-----	21	-----
55	Miami, Fla.	1,290	470	-----	-----	-----	682	86	55
56	Springfield, Mass.	747	747	-----	-----	-----	-----	-----	-----
57	Flint, Mich.	753	746	-----	-----	-----	-----	7	-----
58	Salt Lake City, Utah	572	523	-----	-----	-----	-----	49	-----
59	Bridgeport, Conn.	6	-----	-----	-----	-----	-----	6	-----
60	Tulsa, Okla.	596	531	-----	-----	-----	-----	65	-----
61	Norfolk, Va.	1,098	774	-----	-----	-----	-----	16	308
62	Yonkers, N. Y.	1,070	1,065	-----	-----	-----	5	-----	-----
63	Scranton, Pa.	2	-----	-----	-----	-----	-----	2	-----
64	Paterson, N. J.	874	874	-----	-----	-----	-----	-----	-----
65	Albany, N. Y.	1,949	1,230	-----	-----	-----	666	52	-----
66	Kansas City, Kans.	3,748	616	3,132	-----	-----	-----	-----	-----
67	Chattanooga, Tenn.	306	-----	272	-----	-----	5	32	-----
68	Trenton, N. J.	854	814	-----	-----	-----	40	-----	-----
69	Spokane, Wash.	534	520	-----	-----	-----	-----	13	-----
70	Fort Wayne, Ind.	1,694	479	1,181	-----	-----	-----	34	-----
71	Camden, N. J.	346	344	-----	-----	-----	-----	-----	2
72	Erie, Pa.	571	532	-----	-----	-----	7	7	25
73	Fall River, Mass.	459	458	-----	-----	-----	1	-----	-----
74	Cambridge, Mass.	527	527	-----	-----	-----	-----	-----	-----
75	Wilmington, Del.	842	555	-----	-----	-----	287	-----	-----
76	Elizabeth, N. J.	612	605	-----	-----	-----	7	-----	-----
77	Reading, Pa.	727	598	-----	-----	-----	-----	130	-----
78	Knoxville, Tenn.	6,483	662	5,811	-----	-----	-----	10	-----
79	New Bedford, Mass.	301	270	-----	-----	-----	32	-----	-----
80	Gary, Ind.	-----	-----	-----	-----	-----	-----	-----	-----
81	Tacoma, Wash.	3,164	1,159	1,874	\$118	-----	14	-----	-----
82	Canton, Ohio	361	361	-----	-----	-----	-----	-----	-----
83	Wichita, Kans.	103	11	-----	-----	-----	-----	92	-----
84	Tampa, Fla.	607	503	-----	-----	-----	43	61	-----
85	Peoria, Ill.	57	-----	-----	-----	-----	32	25	-----
86	South Bend, Ind.	440	440	-----	-----	-----	-----	-----	-----
87	Somerville, Mass.	382	382	-----	-----	-----	-----	-----	-----
88	Duluth, Minn.	1,212	484	-----	-----	721	-----	7	-----
89	Lowell, Mass.	414	414	-----	-----	-----	-----	-----	-----
90	Utica, N. Y.	7,844	7,821	-----	-----	-----	-----	21	3
91	Waterbury, Conn.	457	457	-----	-----	-----	-----	-----	-----
92	Lynn, Mass.	405	405	-----	-----	-----	-----	-----	-----
93	Evansville, Ind.	602	587	-----	-----	-----	-----	15	-----
94	El Paso, Tex.	501	467	-----	-----	-----	-----	34	-----
	Honolulu, Hawaii ¹	1,066	1,066	-----	-----	-----	-----	-----	-----

¹Not included in group or grand totals.

TABLES 31 AND 32

Water systems

In contrast with most other types of public-service enterprises, the majority of water systems are municipally owned in communities of the size considered in this report. Only 7 of the 94 cities do not have a municipal water system: Indianapolis, New Haven, Bridgeport, Scranton, Chattanooga, Peoria, and Gary.⁴ During 1938 Wichita made an initial outlay for a water system, and Utica issued revenue bonds and purchased the water system owned by a private corporation. Birmingham is included, although its activities in this field of service are limited to an industrial water supply in the process of construction with the aid of both WPA and PWA funds. The first municipal water system to be constructed by any of the 94 cities was that built by Albany in 1799, most of the others having been constructed between 1850 and 1900.⁵

Income of water systems.—The 87 water systems included in this study reported total income of \$199,016,000, which was approximately 47 percent of the total income reported by all public-service enterprises. The operating income of the water systems, that is, the earning power originating from the facilities themselves, was approximately 93 percent of the total income received by them. Grants for improvements and extensions to these facilities amounted to 1.7 percent of total income, and contributions from general city funds amounted to 2.2 percent of the total. This latter figure contrasts with the 16.7 percent of total income derived by all public-service enterprises from general city funds. It is to be noted that for 25 of the water systems receipts from such contributions are reported.

Payments of water systems.—Payments of the water systems totaled \$209-277,000, which amount was 46.1 percent of total payments reported by all public-service enterprises. As compared with approximately 93 percent of total income received from operating revenue, however, only 35.6 percent of total payments by water systems was for operating expenses. Other types of payments were, in percentage of total, capital outlays, 30.3 percent; interest, 24.2 percent; and contributions to general city funds, 9.7 percent. Water systems accounted for 69.9 percent of the total contributions to general city funds made by public-service enterprises but accounted for only 6.1 percent of total funds contributed by the cities to the public-service enterprises.

Based on this summary of income and payments, it is evident that the water systems were able to finance a large proportion of their capital outlays from current revenues. In this connection, table 47 indicates that these water systems had a bonded indebtedness of \$1,183,644,000 outstanding at the close of 1938.

TABLES 33 AND 34

Electric Light and Power Systems

As contrasted with water systems, the growth of municipal electric light and power systems has been more conspicuous in the smaller communities than in the cities of the population size considered in this report, although one of the cities included in this report, Tacoma, was a pioneer in this field of municipal enterprise. Only 13 of the 94 cities had such municipal facilities in 1938. This may be due to the substantial investment required to provide large municipalities with this type of service or to such other factors as franchises.

Income of electric light and power systems.—Of the total income, operating income accounted for 93.7 percent as compared with the average of 74.2 percent derived by all enterprises from this source.

Payments of electric light and power systems.—Total payments of the electric light and power systems aggregated \$61,000,000. Of this amount, 37.4 percent was operating expense—an interesting comparison with the 93.7 percent

⁴ In tables 31 to 44, inclusive, only those cities are listed that have the type of enterprise specified.

⁵ For information as to the years in which most of these water systems were constructed, see Bureau of the Census, Statistic of Cities Having a Population of over 25,000: 1902 and 1903.

of total income received from operating income, which indicates an operating surplus of over \$25,077,000 for the systems during the year. The largest payment item was for capital outlays, which amounted to 45.5 percent of the total. Interest payments accounted for 13.2 percent of the total, an amount substantially below the average of 25.7 percent for all public-service enterprises. Contributions to general city funds were made by 5 of the 13 enterprises—Los Angeles, Cleveland, Jacksonville, Kansas City (Kans.), and Tacoma.

A striking situation in connection with the subject of contributions is the fact that the amount contributed to support of general government by the Jacksonville plant, \$1,645,000, was greater than the cost of operating the plant during the year. It might be added that this contribution represented approximately 29 percent of all Jacksonville's general revenue, as discussed in Part II.

Based on this summary of income and payments of municipal electric light and power systems, it is evident that income failed to cover payments by \$9,948,000, partly because of extensive improvements and additions to plant equipment.

TABLES 35 AND 36

Transit systems

Municipally-owned transit systems were reported by 10 of the 94 cities, although only 5 of these systems were municipally-operated.⁶ The remaining 5 were leased to others for operation, and the income therefrom is indicated under "rents or leases."

Income of transit systems.— Total income of \$99,838,000 was derived from these transit systems in 1938, of which amount \$52,983,000, or 53.1 percent, represented operating income and income from lease of the properties. Contributions from general city funds accounted for 41.6 percent of total income, a figure well above the average of 16.7 percent derived by all public-service enterprises from this source. Most of this amount was represented by the heavy support given by New York to its transit system, although 5 other cities also contributed from general funds to their municipally-owned transit systems. Grants, received by only one city (New York) were negligible in amount.

Payments of transit systems.— Total payments of \$108,495,000 were reported by the 10 municipally-owned transit systems in 1938, of which amount 35 percent represented operating expense. As is typical of most transit systems, the debt load is heavy, and the interest payments thereon were larger than operating expense, accounting for 37.5 percent of total payments. Expenditures for capital outlays constituted 26.9 percent of total payments, considerably below the 32.6 percent average for all public-service enterprises. Contributions to general government were negligible, being reported in only two cases—Los Angeles and Tacoma.

Based on the foregoing summary it is evident that, while transit systems realized operating income \$7,712,000 in excess of operating expense, total payments were \$8,657,000 greater than total income received. Transit system bonded indebtedness outstanding at the close of 1938 totaled \$1,066,849,000.

⁶ Three enterprises classified in 1937 as transit systems are now classified otherwise. See footnote 1, *supra*.

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TABLE 31.—INCOME OF WATER-SUPPLY SYSTEMS: 1938

(Expressed in thousands)

City No.	CITY	Total	Operating income	Interest	Federal grants	Contributions from general funds	Pension assessments	All other
	Grand total-----	\$199,016	\$185,328	\$5,731	¹ \$3,287	\$4,306	\$58	\$307
	Group I-----	118,235	111,471	4,061	1,690	968	16	9
	Group II-----	26,470	24,156	755	616	933	9	(*)
	Group III-----	54,310	49,699	895	¹ 980	2,405	33	298

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

1	New York, N. Y.-----	\$41,399	\$36,500	\$2,896	\$3	-----	-----	-----
2	Chicago, Ill.-----	13,185	13,185	-----	-----	-----	-----	-----
3	Philadelphia, Pa.-----	6,901	6,572	329	-----	-----	-----	-----
4	Detroit, Mich.-----	6,727	6,543	321	-----	\$64	-----	-----
5	Los Angeles, Calif.-----	12,676	11,724	154	628	161	-----	\$9
6	Cleveland, Ohio-----	5,025	5,022	-----	3	-----	-----	-----
7	Baltimore, Md.-----	4,415	4,266	149	-----	-----	-----	-----
8	St. Louis, Mo.-----	3,580	3,568	12	-----	-----	(*)	-----
9	Boston, Mass.-----	5,153	5,153	-----	-----	-----	-----	-----
10	Pittsburgh, Pa.-----	3,501	3,283	(*)	217	-----	-----	-----
11	San Francisco, Calif.-----	8,020	6,638	18	621	743	-----	(*)
12	Washington, D. C.-----	2,378	2,361	-----	-----	1	\$16	-----
13	Milwaukee, Wis.-----	2,617	2,399	-----	218	-----	-----	-----
14	Buffalo, N. Y.-----	2,659	2,457	202	-----	-----	-----	-----

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

15	New Orleans, La.-----	\$2,177	\$1,348	\$7	-----	\$822	-----	-----
16	Minneapolis, Minn.-----	1,534	1,523	11	-----	-----	-----	-----
17	Cincinnati, Ohio-----	2,891	2,361	179	\$330	-----	-----	-----
18	Newark, N. J.-----	2,760	2,568	117	-----	74	-----	-----
19	Kansas City, Mo.-----	2,338	2,306	(*)	-----	31	-----	-----
21	Houston, Tex.-----	1,432	1,377	29	26	-----	-----	-----
22	Seattle, Wash.-----	1,852	1,839	13	-----	-----	-----	-----
23	Rochester, N. Y.-----	1,420	1,361	30	-----	-----	\$9	-----
24	Louisville, Ky.-----	1,787	1,762	26	-----	-----	-----	-----
25	Denver, Colo.-----	3,090	2,810	19	260	-----	-----	-----
26	Portland, Oreg.-----	1,869	1,685	181	-----	4	-----	(*)
27	Jersey City, N. J.-----	2,025	1,883	142	-----	-----	-----	-----
28	Columbus, Ohio-----	1,295	1,294	(*)	-----	2	-----	-----

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

29	Oakland, Calif. ² -----	\$3,517	\$2,837	\$57	-----	\$611	-----	\$12
30	Atlanta, Ga.-----	2,530	2,528	2	-----	-----	-----	-----
31	Dallas, Tex.-----	1,904	1,891	13	-----	-----	-----	-----
32	Memphis, Tenn.-----	1,399	1,381	14	-----	-----	\$3	-----
33	St. Paul, Minn.-----	1,324	980	51	\$294	-----	-----	-----
34	Toledo, Ohio-----	1,392	1,293	-----	99	-----	-----	-----
36	San Antonio, Tex.-----	1,068	991	77	-----	-----	-----	-----
37	Providence, R. I.-----	1,806	1,530	204	-----	71	-----	-----
38	Akron, Ohio-----	1,462	1,256	-----	206	-----	-----	-----
39	Omaha, Nebr.-----	1,346	1,289	57	-----	-----	-----	-----
40	Dayton, Ohio-----	837	804	33	-----	-----	-----	-----
41	Syracuse, N. Y.-----	1,002	857	-----	-----	145	-----	-----
42	Oklahoma City, Okla.-----	1,116	1,002	-----	-----	114	-----	-----
43	San Diego, Calif.-----	1,866	1,617	-----	-----	250	-----	-----
44	Worcester, Mass.-----	1,132	1,132	-----	-----	-----	-----	-----
45	Richmond, Va.-----	793	737	-----	56	-----	-----	-----
46	Fort Worth, Tex.-----	914	914	-----	-----	-----	-----	-----
47	Youngstown, Ohio-----	1,276	777	-----	-----	499	-----	-----
48	Hartford, Conn.-----	1,185	1,173	12	-----	-----	-----	-----
49	Nashville, Tenn.-----	715	715	-----	-----	-----	-----	-----
50	Jacksonville, Fla.-----	593	525	-----	68	-----	-----	-----
51	Grand Rapids, Mich.-----	890	849	42	-----	-----	-----	-----
53	Long Beach, Calif.-----	1,216	928	3	-----	-----	-----	³ 285
54	Des Moines, Iowa-----	801	784	17	-----	-----	-----	-----

See footnotes at end of table.

FINANCIAL STATISTICS OF CITIES

TABLE 31.—INCOME OF WATER-SUPPLY SYSTEMS: 1938—Continued

(Expressed in thousands)

City No.	CITY	Total	Operating income	Interest	Federal grants	Contributions from general funds	Pension assessments	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
55	Miami, Fla.	\$529	\$480	-----	\$49	-----	-----	-----
56	Springfield, Mass.	1,030	1,030	-----	-----	-----	-----	-----
57	Flint, Mich.	818	777	\$39	-----	-----	-----	-----
58	Salt Lake City, Utah	625	625	-----	-----	-----	-----	-----
60	Tulsa, Okla.	919	903	-----	-----	\$16	-----	-----
61	Norfolk, Va.	1,047	937	110	-----	-----	-----	-----
62	Yonkers, N. Y.	1,024	791	-----	16	201	\$15	-----
64	Paterson, N. J.	1,225	1,225	-----	-----	-----	-----	-----
65	Albany, N. Y.	1,084	823	-----	-----	261	-----	-----
66	Kansas City, Kans.	953	878	75	-----	-----	-----	-----
68	Trenton, N. J.	713	675	14	23	-----	-----	-----
69	Spokane, Wash.	709	673	3	33	-----	-----	-----
70	Fort Wayne, Ind.	519	519	(*)	-----	-----	-----	-----
71	Camden, N. J.	582	575	7	-----	-----	-----	-----
72	Erie, Pa.	625	625	1	-----	-----	-----	-----
73	Fall River, Mass.	373	369	-----	-----	-----	4	-----
74	Cambridge, Mass.	487	484	3	-----	-----	-----	-----
75	Wilmington, Del.	689	580	17	43	89	-----	-----
76	Elizabeth, N. J.	751	722	29	-----	-----	-----	-----
77	Reading, Pa.	615	577	1	56	-----	-----	-----
78	Knoxville, Tenn.	754	724	1	30	-----	-----	-----
79	New Bedford, Mass.	388	348	-----	-----	15	6	-----
81	Tacoma, Wash.	890	810	-----	23	47	-----	(*)
82	Canton, Ohio	396	396	-----	-----	-----	-----	-----
83	Wichita, Kans.	7	-----	-----	-----	7	-----	-----
84	Tampa, Fla.	526	525	1	-----	-----	-----	-----
86	South Bend, Ind.	388	388	-----	-----	-----	-----	-----
87	Somerville, Mass.	439	439	-----	-----	-----	-----	-----
88	Duluth, Minn.	525	481	-----	44	-----	-----	-----
89	Lowell, Mass.	345	331	-----	-----	14	-----	-----
90	Utica, N. Y.	108	108	-----	-----	-----	-----	-----
91	Waterbury, Conn.	653	601	-----	-----	52	-----	-----
92	Lynn, Mass.	451	446	-----	-----	-----	5	-----
93	Evansville, Ind.	534	534	-----	-----	-----	-----	-----
94	El Paso, Tex.	538	513	12	-----	13	-----	-----
	Honolulu, Hawaii ⁵	1,549	1,284	19	266	-----	-----	-----

* Less than \$500.

¹ Includes \$3,000 State grant.² Includes those data for light and power system which are not separately reported in Table 33.³ Rents and royalties from oil and gas lands.⁴ State grant.⁵ Not included in group or grand totals.

TABLE 32.—PAYMENTS OF WATER-SUPPLY SYSTEMS: 1938

(Expressed in thousands)

City number	CITY	Total	Operat- ing expense	INTEREST			Capital outlays	Contri- butions to general funds	Pen- sions
				General obliga- tion bonds	Short- term loans	Revenue bonds			
	Grand total-----	\$209,277	\$74,502	\$48,098	\$49	\$2,568	\$63,331	\$20,357	\$373
	Group I-----	127,460	42,846	31,494	39	1,485	56,885	14,592	121
	Group II-----	23,088	11,533	5,263	1	323	4,946	913	89
	Group III-----	58,730	20,123	11,320	9	761	21,501	4,852	163

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

1	New York, N. Y.-----	\$47,818	\$7,379	\$15,812	\$34	-----	\$14,124	\$10,470	-----
2	Chicago, Ill.-----	18,093	10,640	-----	(*)	\$900	6,493	61	-----
3	Philadelphia, Pa.-----	6,359	2,182	1,245	-----	-----	410	2,522	-----
4	Detroit, Mich.-----	5,602	2,348	2,789	-----	-----	431	-----	\$54
5	Los Angeles, Calif.-----	12,408	4,184	3,136	-----	162	4,926	-----	-----
6	Cleveland, Ohio-----	4,657	2,765	1,063	-----	-----	729	99	-----
7	Baltimore, Md.-----	6,278	1,340	1,601	-----	-----	3,287	49	-----
8	St. Louis, Mo.-----	2,975	2,284	-----	-----	300	228	163	-----
9	Boston, Mass.-----	3,268	1,898	1,337	-----	-----	17	7	9
10	Pittsburgh, Pa.-----	2,949	1,812	232	-----	-----	575	330	-----
11	San Francisco, Calif.-----	8,903	1,834	3,561	-----	-----	3,446	-----	62
12	Washington, D. C.-----	2,596	1,832	-----	-----	-----	748	-----	16
13	Milwaukee, Wis.-----	3,066	1,226	1	-----	123	1,066	650	-----
14	Buffalo, N. Y.-----	2,489	1,122	717	5	-----	404	241	(*)

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

15	New Orleans, La.-----	\$1,379	\$666	\$289	-----	-----	\$424	-----	-----
16	Minneapolis, Minn.-----	2,428	987	160	-----	-----	1,281	-----	-----
17	Cincinnati, Ohio-----	2,719	1,504	259	(*)	-----	593	\$362	-----
18	Newark, N. J.-----	2,416	1,121	928	-----	-----	364	-----	\$3
19	Kansas City, Mo.-----	2,501	1,550	615	-----	-----	336	-----	-----
21	Houston, Tex.-----	1,264	828	87	-----	\$68	281	-----	-----
22	Seattle, Wash.-----	1,321	764	-----	-----	255	202	45	35
23	Rochester, N. Y.-----	829	547	232	-----	-----	32	-----	18
24	Louisville, Ky.-----	1,887	846	52	-----	-----	483	506	-----
25	Denver, Colo.-----	2,599	683	1,066	-----	-----	850	-----	-----
26	Portland, Oreg.-----	1,309	587	696	-----	-----	17	-----	9
27	Jersey City, N. J.-----	1,467	744	673	-----	-----	51	-----	-----
28	Columbus, Ohio-----	970	687	227	\$1	-----	32	-----	25

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

29	Oakland, Calif. ¹ -----	\$3,482	\$758	\$1,717	-----	-----	\$1,027	-----	-----
30	Atlanta, Ga.-----	2,462	429	85	-----	-----	353	\$1,594	\$1
31	Dallas, Tex.-----	1,782	593	334	-----	-----	254	601	-----
32	Memphis, Tenn.-----	940	462	234	-----	-----	129	110	5
33	St. Paul, Minn.-----	1,614	584	292	-----	-----	738	-----	-----
34	Toledo, Ohio-----	1,309	812	22	-----	-----	429	45	-----
35	Birmingham, Ala.-----	1,423	-----	-----	-----	\$117	1,306	-----	-----
36	San Antonio, Tex.-----	773	288	-----	-----	339	146	-----	-----
37	Providence, R. I.-----	1,744	756	730	\$1	-----	256	-----	-----
38	Akron, Ohio-----	1,517	318	420	-----	-----	769	9	-----
39	Omaha, Nebr.-----	1,014	776	197	-----	-----	35	-----	6
40	Dayton, Ohio-----	688	262	248	-----	-----	179	-----	-----
41	Syracuse, N. Y.-----	785	333	230	-----	-----	222	-----	-----
42	Oklahoma City, Okla.-----	663	303	218	-----	-----	142	-----	-----
43	San Diego, Calif.-----	1,438	466	535	-----	-----	438	-----	-----
44	Worcester, Mass.-----	933	278	93	-----	-----	128	415	19
45	Richmond, Va.-----	890	292	153	1	-----	175	269	-----
46	Fort Worth, Tex.-----	774	249	204	-----	21	141	159	-----
47	Youngstown, Ohio-----	1,228	451	46	-----	-----	731	-----	-----
48	Hartford, Conn.-----	2,361	468	259	-----	-----	1,606	8	20

* Less than \$500.

¹ Includes those data for electric light and power system which are not separately reported in table 34.

FINANCIAL STATISTICS OF CITIES

TABLE 32.—PAYMENTS OF WATER-SUPPLY SYSTEMS: 1938—Continued

(Expressed in thousands)

City number	CITY	Total	Operat- ing expense	INTEREST			Capital outlays	Contri- butions to general funds	Pen- sions
				General obliga- tion bonds	Short- term loans	Reverse bonds			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
49	Nashville, Tenn.	\$665	\$327	\$127	---	---	\$8	\$103	---
50	Jacksonville, Fla.	451	252	41	---	---	35	123	---
51	Grand Rapids, Mich.	749	380	129	---	---	102	137	---
53	Long Beach, Calif.	1,035	416	111	---	---	227	282	---
54	Des Moines, Iowa	678	305	226	---	---	147	---	---
55	Miami, Fla.	470	231	96	---	\$20	81	42	---
56	Springfield, Mass.	747	360	246	---	---	124	---	\$17
57	Flint, Mich.	746	392	90	---	---	210	55	---
58	Salt Lake City, Utah	523	318	183	---	---	---	22	---
60	Tulsa, Okla.	531	284	210	---	---	37	---	---
61	Norfolk, Va.	774	228	447	---	---	59	40	---
62	Yonkers, N. Y.	1,065	391	225	---	---	434	---	15
64	Paterson, N. J.	874	244	618	---	---	11	---	---
65	Albany, N. Y.	1,230	465	517	---	---	248	---	---
66	Kansas City, Kans.	616	433	158	---	---	25	---	---
68	Trenton, N. J.	814	193	52	\$2	---	262	300	5
69	Spokane, Wash.	520	235	---	---	16	269	---	---
70	Fort Wayne, Ind.	479	308	79	---	---	92	---	---
71	Camden, N. J.	344	246	57	5	---	---	29	6
72	Erie, Pa.	532	363	56	---	---	86	27	---
73	Fall River, Mass.	458	154	7	---	---	135	157	5
74	Cambridge, Mass.	527	332	29	---	---	41	103	21
75	Wilmington, Del.	555	352	192	---	---	11	---	---
76	Elizabeth, N. J.	605	340	256	---	---	7	3	---
77	Reading, Pa.	598	330	104	---	---	154	10	---
78	Knoxville, Tenn.	662	429	200	---	---	31	---	2
79	New Bedford, Mass.	270	189	47	---	---	28	---	6
81	Tacoma, Wash.	1,159	373	1	---	175	612	---	---
82	Canton, Ohio	361	271	43	---	---	47	---	---
83	Wichita, Kans.	11	---	---	---	---	11	---	---
84	Tampa, Fla.	503	187	121	---	---	159	35	---
86	South Bend, Ind.	440	326	33	---	---	81	---	---
87	Somerville, Mass.	382	174	125	---	---	64	16	3
88	Duluth, Minn.	484	226	52	---	---	206	---	---
89	Lowell, Mass.	414	335	14	---	---	43	---	22
90	Utica, N. Y.	7,821	27	---	---	75	7,718	---	---
91	Waterbury, Conn.	457	147	285	---	---	25	---	---
92	Lynn, Mass.	405	198	15	---	---	26	157	9
93	Evansville, Ind.	587	290	34	---	---	262	---	---
94	El Paso, Tex.	467	214	77	---	---	175	---	---
	Honolulu, Hawaii ²	1,066	687	---	---	316	63	---	---

² Not included in group or grand totals.

PART III: PUBLIC-SERVICE ENTERPRISES

TABLE 33.—INCOME OF ELECTRIC-LIGHT AND POWER SYSTEMS: 1938

(Expressed in thousands)

City No.	CITY	Total	Operating income	Inter-est	Federal grants	All other
	Grand total-----	\$51,052	\$47,861	\$66	\$2,922	¹ \$203
	Group I-----	31,269	31,255	10	-----	5
	Group II-----	8,175	6,735	2	1,242	² 197
	Group III-----	11,608	9,872	55	1,680	³ 2
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
5	Los Angeles, Calif.-----	\$25,781	\$25,767	\$9	-----	\$5
6	Cleveland, Ohio-----	3,046	3,046	-----	-----	-----
11	San Francisco, Calif.-----	2,442	2,442	(*)	-----	(*)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
22	Seattle, Wash.-----	\$7,283	\$6,039	\$2	\$1,242	-----
28	Columbus, Ohio-----	892	696	-----	-----	² \$197
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
29	Oakland, Calif. ⁴ -----	\$222	\$222	-----	-----	-----
32	Memphis, Tenn.-----	1,064	33	-----	\$1,031	-----
50	Jacksonville, Fla.-----	3,528	3,528	-----	-----	-----
66	Kansas City, Kans.-----	2,458	2,407	\$51	-----	-----
67	Chattanooga, Tenn.-----	649	-----	-----	649	-----
70	Fort Wayne, Ind.-----	1,133	1,127	4	-----	³ \$2
81	Tacoma, Wash.-----	2,554	2,554	-----	-----	-----

¹Less than \$500.

²Includes \$197,000 contributions from general funds, and \$2,000 pension assessments.

³Contributions from general funds.

⁴Pension assessments: includes assessments of other utilities not separately reported.

*All revenues other than "operating" are included with those of water-supply system.

TABLE 34.—PAYMENTS OF ELECTRIC-LIGHT AND POWER SYSTEMS: 1938

(Expressed in thousands)

City number	CITY	Total	Operat- ing expense	INTEREST		Capital outlays	Contri- butions to general funds	Pen- sions
				General obliga- tion bonds	Revenue bonds			
	Grand total-----	\$61,000	\$22,784	\$3,288	\$4,793	\$27,743	\$2,283	\$110
	Group I-----	31,686	14,695	3,072	2,727	10,561	608	3
	Group II-----	8,629	3,083	35	1,771	3,637	-----	103
	Group III-----	20,684	5,006	181	294	13,525	1,675	3
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
5	Los Angeles, Calif.-----	\$26,894	\$11,873	\$1,424	\$2,727	\$10,315	\$554	-----
6	Cleveland, Ohio-----	2,968	2,485	163	-----	266	54	-----
11	San Francisco, Calif.-----	1,824	536	1,485	-----	-----	-----	\$5
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
22	Seattle, Wash.-----	\$7,819	\$2,679	-----	\$1,771	\$3,265	-----	\$103
28	Columbus, Ohio-----	810	403	\$35	-----	372	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
29	Oakland, Calif. ¹ -----	\$16	\$16	-----	-----	-----	-----	-----
32	Memphis, Tenn.-----	3,594	58	-----	-----	\$3,536	-----	-----
50	Jacksonville, Fla.-----	4,805	1,496	\$42	\$45	1,576	\$1,645	-----
66	Kansas City, Kans.-----	3,132	1,673	103	-----	1,351	5	-----
67	Chattanooga, Tenn.-----	272	15	15	-----	243	-----	-----
70	Fort Wayne, Ind.-----	1,181	642	-----	-----	536	-----	² \$3
78	Knoxville, Tenn.-----	5,811	-----	21	-----	5,791	-----	-----
81	Tacoma, Wash.-----	1,874	1,107	-----	249	493	25	-----

¹Other payments, not reported separately, are included with water-supply system.

²Includes pension payments of other utilities not separately reported.

FINANCIAL STATISTICS OF CITIES

TABLE 35.—INCOME OF TRANSIT SYSTEMS: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Operat- ing income	Inter- est	Rents from leases	Federal grants	Contri- butions from general funds	Pension assess- ments	All other
	Grand total-----	\$99,838	\$45,653	\$5,055	\$7,330	\$58	\$41,505	\$184	\$53
	Group I-----	93,668	41,167	5,055	7,145	58	40,006	184	53
	Group II-----	6,084	4,401	-----	185	-----	1,499	-----	-----
	Group III-----	86	86	-----	-----	-----	-----	-----	-----
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y. ¹ -----	\$55,040	\$18,894	\$2,573	\$2,570	\$58	\$30,895	-----	\$51
3	Philadelphia, Pa. ² -----	12,712	-----	1,706	2,093	-----	8,913	-----	-----
4	Detroit, Mich.-----	19,288	18,792	310	-----	-----	-----	\$184	2
5	Los Angeles, Calif. ² -----	13	-----	-----	13	-----	-----	-----	-----
9	Boston, Mass. ² -----	3,131	-----	463	2,469	-----	198	-----	1
11	San Francisco, Calif.-----	3,484	3,481	3	-----	-----	-----	-----	(*)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
18	Newark, N. J. ² -----	\$608	-----	-----	\$185	-----	\$423	-----	-----
22	Seattle, Wash.-----	4,789	\$4,401	-----	-----	-----	358	-----	-----
23	Rochester, N. Y. ² -----	717	-----	-----	-----	-----	717	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
81	Tacoma, Wash.-----	\$86	\$86	-----	-----	-----	-----	-----	-----

*Less than \$500.

¹Includes the independent subway, which is operated by the city; and the rapid transit systems, the greater part of which are leased.²Owned but not operated by the city.

TABLE 36.—PAYMENTS OF TRANSIT SYSTEMS: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Operat- ing expense	Admin- istra- tion of leased enter- prises	INTEREST		Capital outlays	Contri- bution to general funds	Pensi- ons
					General obliga- tion bonds	Reve- nue bonds			
	Grand total-----	\$108,495	\$37,941	\$60	¹ \$40,722	\$8	\$29,187	\$13	\$564
	Group I-----	103,246	33,679	24	² 40,116	-----	28,981	13	433
	Group II-----	5,132	4,182	-----	³ 608	8	206	-----	130
	Group III-----	118	80	36	-----	-----	-----	1	-----
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y. ⁴ -----	\$71,981	\$14,589	-----	⁵ \$29,829	-----	\$27,543	-----	-----
3	Philadelphia, Pa. ⁶ -----	6,394	-----	\$24	6,370	-----	-----	-----	-----
4	Detroit, Mich.-----	19,392	16,017	-----	7,637	-----	1,428	-----	\$310
5	Los Angeles, Calif. ⁶ -----	15	-----	-----	-----	-----	-----	\$13	-----
9	Boston, Mass. ⁶ -----	2,202	-----	-----	2,202	-----	-----	-----	-----
11	San Francisco, Calif.-----	3,284	3,073	-----	78	-----	10	-----	123
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
18	Newark, N. J. ⁶ -----	\$401	-----	-----	\$305	-----	\$97	-----	-----
22	Seattle, Wash.-----	4,433	\$4,182	-----	⁵ 5	\$8	110	-----	\$130
23	Rochester, N. Y. ⁶ -----	297	-----	-----	297	-----	-----	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
81	Tacoma, Wash.-----	\$118	\$80	\$36	-----	-----	-----	\$1	-----

¹Includes \$88,000 interest on short-term loans. ²Includes \$85,000 interest on short-term loans.³Includes \$3,000 interest on short-term loans. ⁴Includes the independent subway, which is operated by the city; and the rapid transit systems, the greater part of which are leased. ⁵Includes \$83,000 interest on short-term loans. ⁶Owned but not operated by the city. ⁷Includes \$2,000 interest on short-term loans. ⁸Interest on short-term loans.

TABLES 37 AND 38

Gas Systems

Only 7 of the 94 cities reported municipal ownership of gas systems in 1938, all but that of Philadelphia being municipally operated. Development in this field of municipal activity has not been extensive, although it may be of interest to note that only Philadelphia, Richmond, and Duluth had municipally-owned gas plants when the Bureau listed such enterprises in its Statistics of Cities Having a Population of over 25,000: 1902 and 1903. Philadelphia was the pioneer in this field, having acquired its system in 1836 when its private owners disposed of it to the city.

Income of gas systems.—Total income of the municipally-owned gas plants in 1938 was \$15,956,000, all of which, except a negligible item of interest on investments, was derived from operating income or from leases. No Federal grants were received and no contributions were received from general city funds.

Payments of gas systems.—Total payments of gas systems were \$14,607,000, of which amount approximately 56 percent was for operating expenses. Approximately 34 percent was in the nature of contributions to general city funds on the part of 3 of the 7 systems; in the case of Philadelphia the entire amount of income from the lease of the enterprise was turned over to general city funds. In sharp contrast to the situation with respect to other public-service enterprises, a very small proportion of total payments comprised outlays or interest on indebtedness.

Based on the above analysis, it is evident that total income of the 7 gas systems exceeded total payments by \$1,349,000. Considering the sources of income and the nature of payments, it is clear that these enterprises were self-supporting. It is of further interest to note that the total bonded indebtedness of municipal gas systems, \$16,997,000, as shown in table 47, was not much greater than the income derived from operation of the enterprises during 1938.

TABLES 39 AND 40

Ports, Harbors, Docks, and Wharves

During 1938 there were 41 cities which owned port, harbor, dock, or wharf facilities. All these were municipally operated except one (in Hartford) that was leased to others and two (in Baltimore and Houston) that were operated in part and leased in part.

Income of ports and associated facilities.— Total income of \$29,420,000 was reported from municipal ports, harbors, docks, and wharves in 1938, of which amount 48.4 percent was derived from operating income. The next largest source of income was from general fund contributions, which amounted to 42.7 percent of the total, and this was a source of revenue for all but 4 of the 41 enterprises. The only other item of significance was \$1,137,000 received as grants for improvements and extensions, and this item appeared in the accounts of only 7 of the enterprises.

Payments of ports and associated facilities.—Cost payments for these public-service enterprises totaled \$25,879,000, and it is significant that only 27 percent constituted operating expenses. Interest payments on outstanding indebtedness comprised 49.5 percent of total payments, the highest ratio for all types of enterprises. Expenditures for capital outlays constituted 23 percent of all payments, which item was well below the average for all public-service enterprises. As might be expected, contributions to general city funds were of negligible size and were scattered among 4 of the 41 enterprises considered. In one city (Portland) a contribution was made to another public-service enterprise.

Based on this summary, it is evident that the operating income of these enterprises was \$7,362,000 in excess of operating expenses and that total income exceeded total payments by \$3,541,000, this excess constituting almost 60 percent of capital outlays for the year.

FINANCIAL STATISTICS OF CITIES

TABLE 37.—INCOME OF GAS-SUPPLY SYSTEMS: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Operating income	Interest	Rents from leases
	Grand total-----	\$15,956	¹ \$11,631	\$110	\$4,215
	Group I-----	4,215	-----	-----	4,215
	Group II-----	5,637	5,616	21	-----
	Group III-----	6,104	¹ 6,015	90	-----
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
3	Philadelphia, Pa. ² -----	\$4,215	-----	-----	\$4,215
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
20	Indianapolis, Ind.-----	\$5,446	\$5,425	\$21	-----
21	Houston, Tex.-----	191	191	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
39	Omaha, Nebr.-----	\$2,202	\$2,118	\$84	-----
45	Richmond, Va.-----	1,356	1,356	-----	-----
53	Long Beach, Calif.-----	1,730	¹ 1,727	4	-----
88	Duluth, Minn.-----	817	815	2	-----

¹ Includes \$10,000, unclaimed money.² Owned but not operated by the city.

TABLE 38.—PAYMENTS OF GAS-SUPPLY SYSTEMS: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Operating expense	INTEREST		Capital outlays	Contributions to general funds	Pensions
				General obligation bonds	Revenue bonds			
	Grand total-----	\$14,607	\$8,235	¹ \$430	\$360	\$600	\$4,976	\$6
	Group I-----	4,215	-----	-----	-----	-----	4,215	-----
	Group II-----	4,754	4,115	18	360	261	-----	-----
	Group III-----	5,638	4,120	¹ 412	-----	338	761	6
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
3	Philadelphia, Pa. ² -----	\$4,215	-----	-----	-----	-----	\$4,215	-----
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
20	Indianapolis, Ind.-----	\$4,613	\$3,993	-----	\$359	\$261	-----	-----
21	Houston, Tex.-----	141	122	\$18	1	-----	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
39	Omaha, Nebr.-----	\$1,924	\$1,754	\$89	-----	\$75	-----	-----
45	Richmond, Va.-----	1,395	726	¹ 147	-----	68	\$454	-----
53	Long Beach, Calif.-----	1,598	977	159	-----	155	307	-----
88	Duluth, Minn.-----	721	663	18	-----	40	-----	-----

¹ Includes \$1,900 interest on short-term loans.² Owned but not operated by the city.

TABLE 39.—INCOME OF PORTS, HARBORS, DOCKS, AND WHARVES: 1938
(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Operat- ing income	Inter- est	Rents from leases	Federal grants	Contri- butions from general funds	Pen- sion as- sess- ments	All other
	Grand total-----	\$29,420	\$14,249	\$542	\$56	¹ \$1,137	\$12,549	\$6	\$680
	Group I-----	17,496	9,732	341	20	268	7,008	---	158
	Group II-----	5,727	1,903	162	35	¹ 551	3,276	(*)	(*)
	Group III-----	6,197	2,644	39	2	518	2,266	6	722

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

1	New York, N. Y.-----	\$9,513	\$6,169	---	---	\$268	\$5,076	---	---
2	Chicago, Ill.-----	210	95	---	---	---	115	---	---
3	Philadelphia, Pa.-----	2,027	226	\$298	---	---	1,503	---	---
5	Los Angeles, Calif.-----	3,564	2,697	---	---	---	710	---	² \$158
7	Baltimore, Md. ³ -----	783	240	43	\$20	---	479	---	---
8	St. Louis, Mo.-----	101	101	---	---	---	---	---	---
10	Pittsburgh, Pa.-----	97	97	---	---	---	---	---	---
13	Milwaukee, Wis.-----	1,201	76	---	---	---	1,125	---	---

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

16	Minneapolis, Minn.-----	\$91	\$37	---	---	---	\$53	---	---
17	Cincinnati, Ohio-----	12	10	---	---	---	3	---	---
18	Newark, N. J.-----	1,259	113	---	---	---	1,146	---	---
19	Kansas City, Mo.-----	40	3	---	---	---	37	---	---
21	Houston, Tex. ⁴ -----	1,264	499	\$9	\$35	\$36	686	---	---
22	Seattle, Wash.-----	1,158	762	---	---	¹ 149	247	---	---
23	Rochester, N. Y.-----	15	12	---	---	---	3	(*)	---
24	Louisville, Ky.-----	30	30	---	---	---	---	---	---
26	Portland, Oreg.-----	1,721	391	145	---	166	1,019	---	(*)
27	Jersey City, N. J.-----	136	47	8	---	---	82	---	---

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

29	Oakland, Calif.-----	\$1,513	\$829	---	---	\$67	\$616	---	---
32	Memphis, Tenn.-----	52	22	(*)	---	---	30	---	---
34	Toledo, Ohio-----	10	4	---	---	---	5	---	---
37	Providence, R. I.-----	120	85	\$24	---	---	11	---	---
43	San Diego, Calif.-----	333	117	---	---	---	216	---	---
45	Richmond, Va.-----	488	17	---	---	281	190	---	---
48	Hartford, Conn. ⁵ -----	2	---	---	\$2	---	---	---	---
50	Jacksonville, Fla.-----	463	346	---	---	---	117	---	---
52	New Haven, Conn.-----	10	2	---	---	---	8	---	---
53	Long Beach, Calif.-----	1,308	110	1	---	---	475	---	² \$722
55	Miami, Fla.-----	669	397	---	---	170	102	---	---
62	Yonkers, N. Y.-----	13	1	---	---	---	12	---	---
65	Albany, N. Y.-----	728	462	---	---	---	260	\$6	---
67	Chattanooga, Tenn.-----	5	2	---	---	---	3	---	---
68	Trenton, N. J.-----	40	36	(*)	---	---	4	---	---
72	Erie, Pa.-----	7	2	---	---	---	5	---	---
73	Fall River, Mass.-----	1	(*)	---	---	---	1	---	---
75	Wilmington, Del.-----	310	170	11	---	---	129	---	---
76	Elizabeth, N. J.-----	7	1	---	---	---	6	---	---
79	New Bedford, Mass.-----	20	7	---	---	---	14	(*)	---
81	Tacoma, Wash.-----	15	7	---	---	---	7	---	---
84	Tampa, Fla.-----	43	19	(*)	---	---	24	---	---
85	Peoria, Ill.-----	43	9	3	---	---	32	---	---

* Less than \$500.

¹ Includes \$25,000 State grant.² Rents and royalties from oil and gas lands.³ Includes \$20,000 rent of pier owned but not operated by city.⁴ Includes port owned and operated by independent navigation district, and wharves owned by city and operated by navigation district.⁵ Owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES

TABLE 40.—PAYMENTS OF PORTS, HARBORS, DOCKS, AND WHARVES: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	Operat- ing expense	INTEREST		Capital outlays	Contri- butions to general funds	Per- sions
				General obliga- tion bonds	Revenue bonds			
	Grand total-----	\$25,879	\$6,887	¹ \$12,775	\$42	\$5,962	² \$199	\$14
	Group I-----	16,924	3,283	9,646	-----	3,829	166	-----
	Group II-----	4,138	1,835	1,642	-----	-----	² 628	(*)
	Group III-----	4,818	1,769	¹ 1,486	42	1,505	2	14

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

1	New York, N. Y.-----	\$10,893	\$1,576	\$7,292	-----	\$1,825	-----	-----
2	Chicago, Ill.-----	210	145	-----	-----	65	-----	-----
3	Philadelphia, Pa.-----	1,317	202	1,113	-----	1	-----	-----
5	Los Angeles, Calif.-----	2,902	901	883	-----	1,118	-----	-----
7	Baltimore, Md.-----	595	320	275	-----	-----	-----	-----
8	St. Louis, Mo.-----	101	16	-----	-----	-----	\$85	-----
10	Pittsburgh, Pa.-----	97	17	-----	-----	(*)	80	-----
13	Milwaukee, Wis.-----	1,009	106	83	-----	820	-----	-----

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

16	Minneapolis, Minn.-----	\$59	\$37	\$21	-----	(*)	-----	-----
17	Cincinnati, Ohio-----	12	(*)	12	-----	-----	-----	-----
18	Newark, N. J.-----	854	89	614	-----	\$150	-----	-----
19	Kansas City, Mo.-----	20	4	16	-----	-----	-----	-----
21	Houston, Tex. ³ -----	850	383	348	-----	119	-----	-----
22	Seattle, Wash.-----	929	670	250	-----	10	-----	-----
23	Rochester, N. Y.-----	15	15	-----	-----	-----	-----	(*)
24	Louisville, Ky.-----	41	16	-----	-----	-----	\$25	-----
26	Portland, Oreg.-----	1,230	578	371	-----	273	⁴ 7	-----
27	Jersey City, N. J.-----	128	43	11	-----	75	-----	-----

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

29	Oakland, Calif.-----	\$1,253	\$513	\$323	-----	\$416	-----	-----
32	Memphis, Tenn.-----	16	14	2	-----	-----	-----	-----
34	Toledo, Ohio ⁵ -----	5	-----	5	-----	-----	-----	-----
37	Providence, R. I.-----	81	26	48	-----	7	-----	-----
43	San Diego, Calif.-----	331	57	64	-----	210	-----	-----
45	Richmond, Va.-----	500	33	⁶ 33	-----	434	-----	-----
48	Hartford, Conn. ⁵ -----	2	-----	-----	-----	-----	\$2	-----
50	Jacksonville, Fla.-----	419	297	105	-----	17	-----	-----
52	New Haven, Conn.-----	5	2	3	-----	-----	-----	-----
53	Long Beach, Calif.-----	389	115	⁷ 262	-----	13	-----	-----
55	Miami, Fla.-----	682	181	169	\$42	290	-----	-----
62	Yonkers, N. Y.-----	5	4	1	-----	-----	-----	-----
65	Albany, N. Y.-----	666	273	⁸ 299	-----	80	-----	\$14
67	Chattanooga, Tenn.-----	5	-----	5	-----	-----	-----	-----
68	Trenton, N. J.-----	40	35	5	-----	-----	-----	-----
72	Erie, Pa.-----	7	7	-----	-----	-----	-----	-----
73	Fall River, Mass.-----	1	1	-----	-----	-----	-----	-----
75	Wilmington, Del.-----	287	165	120	-----	-----	-----	-----
76	Elizabeth, N. J.-----	7	7	-----	-----	-----	-----	-----
79	New Bedford, Mass.-----	32	1	3	-----	27	-----	(*)
81	Tacoma, Wash.-----	14	10	4	-----	-----	-----	-----
84	Tampa, Fla.-----	43	19	24	-----	-----	-----	-----
85	Peoria, Ill.-----	32	9	12	-----	11	-----	-----

* Less than \$500.

¹ Includes \$9,000 interest on short-term loans.² Includes \$7,000 contribution to another public service enterprise.³ Includes port owned and operated by independent navigation district, and wharves owned by city and operated by navigation district.⁴ Contributed to another public service enterprise.⁵ Owned but not operated by the city.⁶ Includes \$1,000 interest on short-term loans.⁷ Includes \$2,000 interest on short-term loans.⁸ Includes \$6,000 interest on short-term loans.

TABLES 41 AND 42

Airports

Municipal airports were reported by 69 of the 94 cities, all but three being operated by the city corporation. The exceptions were the airport of New Orleans, operated by the Orleans levee district; that of Portland, Oreg., operated by the Port Commission of Portland; and that of Peoria, operated by the park district. Airport facilities are, of course, of comparatively recent origin, most of them having been constructed in response to a public demand for services to accommodate this type of transportation. The demand grew, not from the thought that such enterprises could immediately develop substantial earning power, or even be self-supporting within the life of the original investment, but simply from the conclusion that such facilities were an essential of progressive local government.

Income of airports.— Total income of \$10,567,000 was reported by these airports in 1938, only 12.2 percent of which was derived from operating income. In contrast, 59.1 percent was derived from general fund contributions, all except the airports at Baltimore, Buffalo, Jacksonville, Knoxville, and Peoria reporting income from this source. The contribution reported for Portland was from another public-service enterprise.

In this connection it should be mentioned that contributions by general city government to the San Francisco airport were in the form of funds derived from a lease to the Exposition Company of the new municipal airport site at Yerba Buena Island for the duration of the exposition.⁷

Grants, mostly Federal, amounted to 28.6 percent of total income, but were distributed among only 13 of these enterprises, with Baltimore and San Francisco receiving the bulk of the funds.

Payments of airports.— Total payments of \$18,176,000 are reported as being made by municipal airports in 1938, of which amount only 7.1 percent was derived as operating income—by far the lowest ratio of all public-service enterprises. Increased expenditures for airports in 1938 over those for 1937 are reflected almost wholly in capital outlays, comprising 80.1 percent of the total payments. About 75 percent of the \$14,568,000 capital expenditures in 1938 were made in three cities—New York, Los Angeles, and San Francisco. Interest payments on outstanding indebtedness accounted for 6.7 percent of total payments. No contributions were made to general city funds.

Based on the foregoing data, it is evident that the operating income of municipal airports was \$1,096,000 less than operating expenditures, and that total income of these enterprises was \$7,609,000 less than total payments.

TABLES 43 and 44

Miscellaneous Public-Service Enterprises

The financial operations of certain miscellaneous enterprises are presented in tables 43 and 44. They comprise 4 radio stations, 2 ferries, 3 terminals, 3 railroads, 2 conduits, 2 subways, 1 warehouse, 1 heating plant, 2 housing projects, 1 grain elevator, 1 ice plant, and 1 plantation. Of this number 9 enterprises were leased and operated by others. Owing to the fact that some of these activities are somewhat unusual in scope and serve purposes obscure so far as the supporting tables are concerned, an explanation of their functions may be of interest.

Municipal radio stations, four in number, are the most numerous of the miscellaneous public-service enterprises. These are commercial stations only and do not include the nonrevenue-producing stations maintained by the several cities and reported under "Recreation." Baltimore and Erie own electric wire conduits. The municipally-owned terminals in Baltimore, Memphis, and Norfolk and the terminal warehouse in Nashville are facilities for the handling of freight and are leased. New Orleans has a sugar plantation which is operated as an auxiliary of the city trade school and a railway operated principally for port services.

⁷In 1937 the statistics relative to the municipal airports in New York were included with those for ports, docks, and wharves, because data for the airports were not separable.

Cincinnati owns the stock of the Cincinnati Southern Railway, from which it derives a sizable income. Miami's railroad, serving the municipal docks, is leased to a privately-owned road.

Income of miscellaneous enterprises.—The miscellaneous public-service enterprises received a total income of \$15,428,000 in 1938, of which amount 58.9 percent was derived from operating income or from income derived from the lease of the properties. Contributions from general city funds accounted for 34.8 percent of the total income, most of which funds were provided by Chicago for its subway and by New York and Boston in support of ferry facilities. As may be noted from the table, the two ferries, the two subways, Seattle's radio station, Nashville's warehouse, and Miami's railway received contributions from general funds.

Payments of miscellaneous enterprises.—Total payments of these miscellaneous enterprises were \$16,503,000, of which amount 37.2 percent represented operating expenses. Expenditures for capital outlays amounted to 40.3 percent of total payments, interest payments to 14.6 percent of the total. These payments reflect a marked increase over those shown for 1937 largely because of the addition of housing projects in two cities—New York and Memphis. The amounts shown for New York housing authority include \$786,000 operating expenses, \$8,000 interest, and \$5,360,000 capital outlays. Of the 18 cities having enterprises included under this classification, 8 made contributions to general government, the largest of which came from Cincinnati, which owns the stock of the Cincinnati Southern Railway.

Based on the foregoing data, it is evident that the operating expense was \$268,000 less than operating income and that total income was \$1,075,000 less than total payments. Bonded indebtedness of \$62,285,000 was outstanding against these enterprises at the close of 1938, as shown in table 47.

TABLE 45

The methods employed by public-service enterprises in financing capital outlays are shown in table 45. The data on financing capital outlays are as accurate as compilation from the individual reports permitted. It was not possible in all cases to identify the character of funds used for outlays, since the funds may have been accumulated over a period of time from a variety of sources. In other cases it is possible that portions of proceeds from bond issues for purposes designated by the Bureau as public-service enterprises may have been used for general municipal purposes. On the other hand, issues called "street improvement bonds" may have been used in part to extend water mains.

Capital outlays financed by bond issues.—Of the \$148,063,000 expended for capital outlays by public-service enterprises in 1938, \$94,324,000, or 63.7 percent, was financed by bond issues. General obligation bond issues predominated, accounting for 76.8 percent of bonded indebtedness incurred for this purpose. It is to be noted that payments from revenue bond issues were bulked among six cities. Most of this type of financing was consummated by Los Angeles in connection with its water-supply system and electric light and power plant. Revenue bonds shown for Birmingham, Tacoma, and Utica were for water-supply systems, and those shown for Jacksonville and Knoxville were for electric light and power systems.

Capital outlays financed from current income.—Current income of public-service enterprises was an important source of funds for the financing of their capital outlays, the \$53,739,000 drawn from this source constituting 36.3 percent of total outlays. Most of these funds came from general income (75.2 percent) and from grants and donations (23.8 percent), the negligible amount remaining being derived from special assessments. The use of special assessments is not conspicuous in connection with the financing of public-service enterprises.

PART III: PUBLIC-SERVICE ENTERPRISES

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TABLE 41.—INCOME OF AIRPORTS: 1938

(Expressed in thousands)

City No.	CITY	Total	Operating income	Inter-est	GRANTS		Contributions from general funds
					Federal	Other	
	Grand total-----	\$10,567	\$1,284	\$19	\$2,907	¹ \$111	² \$6,246
	Group I-----	6,048	430	19	2,886	-----	2,715
	Group II-----	2,079	391	-----	21	-----	² 1,667
	Group III-----	2,441	463	(*)	-----	¹ 111	1,867

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

1	New York, N. Y.-----	\$233	\$43	-----	-----	-----	\$191
2	Chicago, Ill.-----	166	28	-----	-----	-----	138
3	Philadelphia, Pa.-----	366	-----	\$19	-----	-----	347
4	Detroit, Mich.-----	409	94	-----	-----	-----	315
5	Los Angeles, Calif.-----	507	23	-----	-----	-----	484
6	Cleveland, Ohio-----	184	38	-----	-----	-----	147
7	Baltimore, Md.-----	1,600	25	-----	\$1,575	-----	-----
8	St. Louis, Mo.-----	201	12	-----	-----	-----	179
9	Boston, Mass.-----	260	11	-----	-----	-----	249
10	Pittsburgh, Pa.-----	356	47	-----	45	-----	264
11	San Francisco, Calif.-----	1,644	61	(*)	1,266	-----	317
13	Milwaukee, Wis.-----	94	11	-----	-----	-----	83
14	Buffalo, N. Y.-----	27	27	-----	-----	-----	-----

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

15	New Orleans, La. ³ -----	\$110	\$48	-----	-----	-----	\$62
16	Minneapolis, Minn.-----	78	14	-----	-----	-----	64
17	Cincinnati, Ohio-----	128	12	-----	-----	-----	116
18	Newark, N. J.-----	782	151	-----	-----	-----	650
19	Kansas City, Mo.-----	139	18	-----	-----	-----	121
20	Indianapolis, Ind.-----	108	31	-----	\$21	-----	56
21	Houston, Tex.-----	59	34	-----	-----	-----	25
22	Seattle, Wash.-----	135	16	-----	-----	-----	119
23	Rochester, N. Y.-----	206	13	-----	-----	-----	193
24	Louisville, Ky.-----	31	6	-----	-----	-----	25
25	Denver, Colo.-----	180	32	-----	-----	-----	149
26	Portland, Oreg. ⁴ -----	32	24	-----	-----	-----	⁵ 7
28	Columbus, Ohio-----	92	12	-----	-----	-----	79

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

29	Oakland, Calif.-----	\$75	\$50	-----	-----	-----	\$25
30	Atlanta, Ga.-----	51	12	-----	-----	-----	39
31	Dallas, Tex.-----	110	10	(*)	-----	-----	100
32	Memphis, Tenn.-----	102	18	-----	-----	\$10	74
33	St. Paul, Minn.-----	85	7	-----	-----	-----	78
34	Toledo, Ohio-----	35	13	-----	-----	-----	22
35	Birmingham, Ala.-----	42	6	-----	-----	-----	36
36	San Antonio, Tex.-----	5	3	-----	-----	-----	3
38	Akron, Ohio-----	151	12	-----	-----	-----	139
39	Omaha, Nebr.-----	87	7	-----	-----	-----	79
40	Dayton, Ohio-----	16	2	-----	-----	-----	15
41	Syracuse, N. Y.-----	36	11	-----	-----	-----	25
42	Oklahoma City, Okla.-----	99	20	-----	-----	-----	79
43	San Diego, Calif.-----	101	10	-----	-----	-----	91
45	Richmond, Va.-----	18	4	-----	-----	-----	14
46	Fort Worth, Tex.-----	95	39	-----	-----	-----	57
48	Hartford, Conn.-----	196	1	-----	-----	-----	195
49	Nashville, Tenn.-----	45	4	-----	-----	30	11
50	Jacksonville, Fla.-----	59	59	-----	-----	-----	-----
52	New Haven, Conn.-----	58	1	-----	-----	-----	58
53	Long Beach, Calif.-----	98	(*)	-----	-----	-----	97
54	Des Moines, Iowa-----	46	8	-----	-----	-----	37
55	Miami, Fla.-----	65	18	-----	-----	-----	47
57	Flint, Mich.-----	10	7	-----	-----	⁶ 4	(*)
58	Salt Lake City, Utah-----	60	6	-----	-----	47	7

See footnotes at end of table.

FINANCIAL STATISTICS OF CITIES

TABLE 41.—INCOME OF AIRPORTS: 1938—Continued

(Expressed in thousands)

City No.	CITY	Total	Operating income	Interest	GRANTS		Contributions from general funds
					Federal	Other	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
59	Bridgeport, Conn.-----	\$6	\$1	-----	-----	-----	\$5
60	Tulsa, Okla.-----	92	42	-----	-----	-----	50
61	Norfolk, Va.-----	16	(*)	-----	-----	\$15	1
63	Scranton, Pa.-----	6	1	-----	-----	3	3
65	Albany, N. Y.-----	34	2	-----	-----	-----	32
67	Chattanooga, Tenn.-----	32	4	-----	-----	2	27
69	Spokane, Wash.-----	13	4	-----	-----	-----	9
70	Fort Wayne, Ind.-----	59	14	-----	-----	-----	45
72	Erie, Pa.-----	1	-----	-----	-----	(*)	(*)
77	Reading, Pa.-----	122	(*)	-----	-----	-----	122
78	Knoxville, Tenn.-----	8	6	-----	-----	2	-----
83	Wichita, Kans.-----	85	41	-----	-----	-----	44
84	Tampa, Fla.-----	61	7	-----	-----	-----	54
85	Peoria, Ill. ⁷ -----	5	5	-----	-----	-----	-----
88	Duluth, Minn.-----	38	1	-----	-----	-----	37
90	Utica, N. Y.-----	38	2	-----	-----	-----	36
93	Evansville, Ind.-----	46	7	-----	-----	-----	39
94	El Paso, Tex.-----	36	-----	-----	-----	-----	36

*Less than \$500.

¹Includes \$4,000 donations from private sources.²Includes \$7,000 contribution from another public-service enterprise.³Airport operated by Orleans Levee District.⁴Airport operated by Port of Portland.⁵Contribution from another public-service enterprise.⁶Donations from private sources.⁷Airport operated by the independent park district.TABLE 42.—PAYMENTS OF AIRPORTS: 1938¹

(Expressed in thousands)

City No.	CITY	Total	Operating expense	Interest on general obligation bonds	Capital outlays
Grand total-----		\$18,176	² \$2,382	³ \$1,226	\$14,568
Group I-----		14,011	² 939	³ 677	12,396
Group II-----		1,951	645	235	1,071
Group III-----		2,214	798	314	1,101

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

1	New York, N. Y.-----	\$5,753	\$163	\$66	\$5,524
2	Chicago, Ill.-----	151	132	14	6
3	Philadelphia, Pa.-----	419	-----	72	346
4	Detroit, Mich.-----	279	137	138	4
5	Los Angeles, Calif.-----	2,375	79	42	2,254
6	Cleveland, Ohio-----	104	42	43	19
7	Baltimore, Md.-----	1,125	40	108	977
8	St. Louis, Mo.-----	103	45	56	2
9	Boston, Mass.-----	102	57	44	2
10	Pittsburgh, Pa.-----	164	62	75	27
11	San Francisco, Calif.-----	3,162	² 95	1	3,066
13	Milwaukee, Wis.-----	168	16	1	151
14	Buffalo, N. Y.-----	105	71	15	18

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

15	New Orleans, La. ² -----	\$94	\$94	-----	-----
16	Minneapolis, Minn.-----	42	28	\$14	-----
17	Cincinnati, Ohio-----	51	17	28	\$7
18	Newark, N. J.-----	707	211	20	476

See footnotes at end of table.

PART III: PUBLIC-SERVICE ENTERPRISES

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TABLE 42.—PAYMENTS OF AIRPORTS: 1938¹—Continued

(Expressed in thousands)

City No.	CITY	Total	Operating expense	Interest on general obligation bonds	Capital outlays
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued					
19	Kansas City, Mo.	\$96	\$39	\$56	\$1
20	Indianapolis, Ind.	137	22	33	82
21	Houston, Tex.	159	21	11	127
22	Seattle, Wash.	107	48	39	21
23	Rochester, N. Y.	194	42	8	144
24	Louisville, Ky.	85	17	(*)	68
25	Denver, Colo.	155	58	—	136
26	Portland, Oreg. ⁶	52	32	—	—
28	Columbus, Ohio	53	18	25	10
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
29	Oakland, Calif.	\$75	\$75	—	—
30	Atlanta, Ga.	51	51	—	—
31	Dallas, Tex.	71	15	\$24	\$31
32	Memphis, Tenn.	86	13	4	70
33	St. Paul, Minn.	231	22	26	183
34	Toledo, Ohio	27	18	5	5
35	Birmingham, Ala.	42	23	—	20
36	San Antonio, Tex.	8	1	1	6
38	Akron, Ohio	82	26	51	4
39	Omaha, Nebr.	63	18	18	27
40	Dayton, Ohio	15	15	—	(*)
41	Syracuse, N. Y.	21	12	5	3
42	Oklahoma City, Okla.	80	26	16	38
43	San Diego, Calif.	85	2	21	62
45	Richmond, Va.	18	5	1	14
46	Fort Worth, Tex.	72	42	23	7
48	Hartford, Conn.	184	21	12	151
49	Nashville, Tenn.	35	23	4	8
50	Jacksonville, Fla.	51	48	3	—
52	New Haven, Conn.	33	13	15	6
53	Long Beach, Calif.	98	17	—	81
54	Des Moines, Iowa	21	14	6	1
55	Miami, Fla.	86	26	7	52
57	Flint, Mich.	7	7	—	(*)
58	Salt Lake City, Utah	49	26	(*)	24
59	Bridgeport, Conn.	6	1	—	5
60	Tulsa, Okla.	65	40	23	2
61	Norfolk, Va.	16	(*)	—	16
63	Scranton, Pa.	2	2	(*)	—
65	Albany, N. Y.	52	35	11	7
67	Chattanooga, Tenn.	32	11	11	10
69	Spokane, Wash.	13	7	—	7
70	Fort Wayne, Ind.	34	26	2	6
72	Erie, Pa.	7	1	—	7
77	Reading, Pa.	130	(*)	—	130
78	Knoxville, Tenn.	10	8	—	1
83	Wichita, Kans.	92	51	11	29
84	Tampa, Fla.	61	13	—	47
85	Peoria, Ill. ⁷	25	17	—	8
88	Duluth, Minn.	7	3	4	(*)
90	Utica, N. Y.	21	13	8	—
93	Evansville, Ind.	15	13	2	—
94	El Paso, Tex.	34	—	1	33

*Less than \$500.

¹Unlike other public-service enterprises, the airports made no contributions to general funds.²Includes \$2,000 paid for pensions.³Includes \$1,000 interest on short-term loans.⁴Interest on short-term loans.⁵Airport operated by Orleans Levee District.⁶Airport operated by Port of Portland.⁷Airport operated by the independent park district.

FINANCIAL STATISTICS OF CITIES

TABLE 43.—INCOME OF "ALL OTHER" ENTERPRISES: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Operating income	Interest	Rents from leases	Federal grants	Contributions from general funds
	Grand total-----	\$15,428	\$6,410	\$742	\$2,677	\$236	\$5,362
	Group I-----	10,233	4,179	48	441	236	5,328
	Group II-----	5,864	1,755	419	1,684	-----	5
	Group III-----	1,331	476	275	551	-----	29
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.:						
	Ferries-----	\$4,667	\$2,302	-----	-----	\$236	\$2,128
	Housing Authority-----	1,144	1,143	\$1	-----	-----	-----
2	Chicago, Ill.:						
	Subway-----	3,000	-----	-----	-----	-----	3,000
6	Cleveland, Ohio:						
	Heating plant-----	102	102	-----	-----	-----	-----
7	Baltimore, Md.:						
	Conduits-----	653	606	47	-----	-----	-----
	Terminal ¹ -----	441	-----	-----	\$441	-----	-----
9	Boston, Mass.:						
	Ferries-----	226	26	-----	-----	-----	200
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	New Orleans, La.:						
	Plantation-----	\$459	\$459	-----	-----	-----	-----
	Public Belt Railway-----	1,292	1,290	\$2	-----	-----	-----
17	Cincinnati, Ohio:						
	Railroad ¹ -----	2,102	-----	418	\$1,684	-----	-----
22	Seattle, Wash.:						
	Radio-----	11	6	-----	-----	-----	\$5
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
31	Dallas, Tex.:						
	Radio-----	\$37	\$37	(*)	-----	-----	-----
32	Memphis, Tenn.:						
	River terminal ¹ -----	65	-----	-----	\$65	-----	-----
	Grain elevator ¹ -----	16	-----	-----	16	-----	-----
	Housing Authority-----	187	187	-----	-----	-----	-----
39	Omaha, Nebr.:						
	Ice plant-----	100	91	\$9	-----	-----	-----
49	Nashville, Tenn.:						
	River terminal warehouse ¹ -----	23	-----	(*)	4	-----	\$18
50	Jacksonville, Fla.:						
	Radio-----	134	134	-----	-----	-----	-----
55	Miami, Fla.:						
	Railway to docks ¹ -----	56	-----	-----	50	-----	6
61	Norfolk, Va.:						
	Port terminal ¹ -----	672	-----	266	406	-----	-----
71	Camden, N. J.:						
	Radio ¹ -----	2	-----	-----	2	-----	-----
72	Erie, Pa.:						
	Conduits-----	28	28	-----	-----	-----	-----
90	Utica, N. Y.:						
	Subway ¹ -----	14	-----	-----	9	-----	4

* Less than \$500.

¹ Owned but not operated by the city.

PART III: PUBLIC-SERVICE ENTERPRISES

TABLE 44.—PAYMENTS OF "ALL OTHER" ENTERPRISES: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Operating expense	Interest on general obligation bonds	Capital outlays	Contributions to general funds	Pensions
	Grand total-----	\$16,503	\$6,142	\$2,414	\$6,649	\$1,291	\$7
	Group I-----	11,804	4,213	1,184	6,375	24	7
	Group II-----	3,826	1,591	844	264	1,127	---
	Group III-----	873	338	385	10	139	1
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y.:						
	Ferries-----	\$4,552	\$2,921	\$628	\$1,004	---	---
	Housing Authority-----	6,154	786	28	5,360	---	---
6	Cleveland, Ohio:						
	Heating plant-----	97	97	---	---	---	---
7	Baltimore, Md.:						
	Conduits-----	459	172	251	11	\$24	---
	Terminal ³ -----	287	---	287	---	---	---
9	Boston, Mass.:						
	Ferries-----	256	236	11	---	---	\$7
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
15	New Orleans, La.:						
	Plantation-----	\$420	\$418	\$2	---	---	---
	Public Belt Railway-----	1,572	1,161	160	\$250	---	---
17	Cincinnati, Ohio:						
	Railroad ³ -----	1,822	---	682	13	\$1,127	---
22	Seattle, Wash.:						
	Radio-----	12	12	---	(*)	---	---
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
31	Dallas, Tex.:						
	Radio-----	\$35	\$26	---	(*)	\$7	---
32	Memphis, Tenn.:						
	River terminal ³ -----	30	---	\$30	---	---	---
	Grain elevator ³ -----	6	---	6	---	---	---
	Housing Authority-----	134	134	---	---	---	---
39	Omaha, Nebr.:						
	Ice plant-----	114	105	---	\$8	---	\$1
49	Nashville, Tenn.:						
	River terminal warehouse ³ -----	8	---	8	---	---	---
50	Jacksonville, Fla.:						
	Radio-----	156	71	1	1	84	---
55	Miami, Fla.:						
	Railway to docks ³ -----	53	---	53	---	---	---
61	Norfolk, Va.:						
	Port Terminal ³ -----	308	---	283	---	25	---
71	Camden, N. J.:						
	Radio ³ -----	2	(*)	---	---	1	---
72	Erie, Pa.:						
	Conduits-----	25	(*)	2	1	22	---
90	Utica, N. Y.:						
	Subway ³ -----	3	---	3	---	---	---

* Less than \$500.
¹ Includes \$8,000 interest on revenue bonds.
² Interest on revenue bonds.
³ Owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES

TABLE 45.—METHOD OF FINANCING CAPITAL OUTLAYS: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	BONDS		CURRENT REVENUE		
			General	Revenue	General	Special assessment	Grants and donations ¹
	Grand total-----	\$148,063	\$72,454	\$21,870	\$40,406	\$530	\$12,803
	Group I-----	99,045	61,735	5,051	25,948	495	5,817
	Group II-----	11,000	4,643	---	3,561	---	2,796
	Group III-----	38,018	6,076	16,820	10,897	35	4,190

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

1	New York, N. Y.-----	\$55,380	\$48,394	---	\$5,991	---	\$1,095
2	Chicago, Ill.-----	6,564	6,493	---	---	---	71
3	Philadelphia, Pa.-----	757	---	---	411	---	346
4	Detroit, Mich.-----	1,863	---	---	1,814	---	49
5	Los Angeles, Calif.-----	18,612	900	\$5,051	11,654	\$338	670
6	Cleveland, Ohio-----	1,014	224	---	788	---	2
7	Baltimore, Md.-----	4,275	2,868	---	430	---	977
8	St. Louis, Mo.-----	230	---	---	230	---	---
9	Boston, Mass.-----	19	---	---	19	---	---
10	Pittsburgh, Pa.-----	602	---	---	357	---	245
11	San Francisco, Calif.-----	6,522	1,541	---	2,837	---	2,144
12	Washington, D. C.-----	748	---	---	591	156	---
13	Milwaukee, Wis.-----	2,037	922	---	897	---	218
14	Buffalo, N. Y.-----	422	393	---	29	---	---

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

15	New Orleans, La.-----	\$674	---	---	\$674	---	---
16	Minneapolis, Minn.-----	1,281	\$1,000	---	281	---	---
17	Cincinnati, Ohio-----	600	200	---	70	---	\$330
18	Newark, N. J.-----	1,086	364	---	---	---	723
19	Kansas City, Mo.-----	537	244	---	95	---	---
20	Indianapolis, Ind.-----	543	70	---	261	---	12
21	Houston, Tex.-----	527	127	---	339	---	61
22	Seattle, Wash.-----	3,607	2,510	---	322	---	776
23	Rochester, N. Y.-----	176	---	---	32	---	144
24	Louisville, Ky.-----	551	---	---	551	---	---
25	Denver, Colo.-----	987	129	---	461	---	397
26	Portland, Oreg.-----	290	---	---	17	---	273
27	Jersey City, N. J.-----	126	---	---	55	---	71
28	Columbus, Ohio-----	414	---	---	405	---	9

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

29	Oakland, Calif.-----	\$1,443	\$500	---	\$416	---	\$727
30	Atlanta, Ga.-----	353	---	---	353	---	---
31	Dallas, Tex.-----	286	31	---	254	---	---
32	Memphis, Tenn.-----	3,734	1,465	---	1,169	---	1,100
33	St. Paul, Minn.-----	921	183	---	444	---	294
34	Toledo, Ohio-----	434	4	---	429	---	---
35	Birmingham, Ala.-----	1,326	---	\$1,306	20	---	---
36	San Antonio, Tex.-----	152	6	---	146	---	---
37	Providence, R. I.-----	263	7	---	185	---	71
38	Akron, Ohio-----	773	270	---	293	---	210
39	Omaha, Nebr.-----	146	---	---	84	\$55	26
40	Dayton, Ohio-----	179	---	---	179	---	(*)
41	Syracuse, N. Y.-----	226	---	---	226	---	---
42	Oklahoma City, Okla.-----	180	---	---	142	---	38
43	San Diego, Calif.-----	709	6	---	563	---	139
44	Worcester, Mass.-----	128	---	---	128	---	---
45	Richmond, Va.-----	692	545	---	41	---	106
46	Fort Worth, Tex.-----	149	---	---	141	---	7
47	Youngstown, Ohio-----	731	---	---	231	---	499
48	Hartford, Conn.-----	1,757	1,546	---	211	---	---
49	Nashville, Tenn.-----	16	8	---	---	---	8

*Less than \$500.

¹Includes contributions from general government funds.

PART III: PUBLIC-SERVICE ENTERPRISES

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TABLE 45.—METHOD OF FINANCING CAPITAL OUTLAYS: 1938—Continued
 (Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	Total	BONDS		CURRENT REVENUE		
			General	Revenue	General	Special assessments	Grants and donations ¹
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
50	Jacksonville, Fla.	\$1,628	-----	\$1,414	\$212	-----	\$2
51	Grand Rapids, Mich.	102	-----	-----	102	-----	-----
52	New Haven, Conn.	6	-----	-----	-----	-----	6
53	Long Beach, Calif.	477	-----	-----	396	-----	81
54	Des Moines, Iowa	148	-----	-----	147	-----	1
55	Miami, Fla.	424	47	-----	153	-----	224
56	Springfield, Mass.	124	-----	-----	124	-----	-----
57	Flint, Mich.	210	159	-----	51	-----	(*)
58	Salt Lake City, Utah	24	-----	-----	24	-----	-----
59	Bridgeport, Conn.	5	-----	-----	-----	-----	5
60	Tulsa, Okla.	59	-----	-----	39	-----	-----
61	Norfolk, Va.	75	-----	-----	59	-----	16
62	Yonkers, N. Y.	434	434	-----	-----	-----	-----
63	Scranton, Pa.	-----	-----	-----	-----	-----	-----
64	Paterson, N. J.	11	-----	-----	11	-----	-----
65	Albany, N. Y.	335	245	-----	89	-----	-----
66	Kansas City, Kans.	1,376	-----	-----	1,351	-----	25
67	Chattanooga, Tenn.	252	84	-----	-----	-----	168
68	Trenton, N. J.	262	262	-----	-----	-----	-----
69	Spokane, Wash.	276	-----	-----	236	-----	40
70	Fort Wayne, Ind.	634	-----	-----	627	-----	6
71	Camden, N. J.	-----	-----	-----	-----	-----	-----
72	Erie, Pa.	93	-----	-----	93	-----	-----
73	Fall River, Mass.	135	101	-----	35	-----	-----
74	Cambridge, Mass.	41	33	-----	8	-----	-----
75	Wilmington, Del.	11	-----	-----	-----	-----	11
76	Elizabeth, N. J.	7	-----	-----	7	-----	-----
77	Reading, Pa.	294	10	-----	118	-----	156
78	Knoxville, Tenn.	5,823	-----	5,791	3	-----	30
79	New Bedford, Mass.	55	-----	-----	26	-----	28
80	Gary, Ind.	-----	-----	-----	-----	-----	-----
81	Tacoma, Wash.	1,142	-----	591	530	-----	22
82	Canton, Ohio	47	-----	-----	47	-----	-----
83	Wichita, Kans.	40	29	-----	4	-----	7
84	Tampa, Fla.	207	-----	-----	159	-----	47
85	Peoria, Ill.	20	-----	-----	8	-----	11
86	South Bend, Ind.	61	-----	-----	61	-----	-----
87	Somerville, Mass.	64	64	-----	-----	-----	-----
88	Duluth, Minn.	246	-----	-----	202	-----	44
89	Lowell, Mass.	43	-----	-----	43	-----	-----
90	Utica, N. Y.	7,718	-----	7,718	-----	-----	-----
91	Waterbury, Conn.	25	21	-----	5	-----	-----
92	Lynn, Mass.	26	25	-----	1	-----	-----
93	Evansville, Ind.	262	190	-----	72	-----	-----
94	El Paso, Tex.	209	-----	-----	175	-----	33
	Honolulu, Hawaii ²	63	-----	63	-----	-----	-----

* Less than \$500.

¹ Includes contributions from general government funds.² Not included in group or grand totals.

TABLE 46

The gross and the net indebtedness of public-service enterprises are shown in table 46. The caption "Government unit issuing" means the agency which issued the obligations and not necessarily the governmental agency upon which liability for the indebtedness was placed. The table also presents data as to the character of the indebtedness created. The Bureau classifies as a revenue bond an obligation which is not a general liability of the issuing municipality and which is payable exclusively from the revenues of an income-producing property or system without any recourse to taxation.

Gross indebtedness for public-service enterprise purposes was outstanding in the amount of \$2,891,183,000, 97.5 percent of which was issued by city corporations.

Character of indebtedness and purpose of issue.—General obligation bonds constituted 91.9 percent of the gross indebtedness of public-service enterprises, of which amount \$1,854,334,000, or 69.8 percent was accounted for by four cities: New York, Philadelphia, Los Angeles, and San Francisco. Spokane issued only revenue bonds. Revenue bond issues outstanding for all cities totaled \$221,868,000, or only 7.7 percent of gross indebtedness. Owing to the increasing use of this type of financing, especially in connection with public-service enterprises, it is likely that such obligations will represent an increasing proportion of funded indebtedness in the future. Approximately 60 percent of outstanding obligations of this character shown in table 46 were issued by municipalities on the Pacific coast, but their appearance in recent years has had a wider geographic spread.

Short-term loans outstanding at the close of 1938 comprised only one-half of one percent of total gross indebtedness.

There were four cities reporting no indebtedness for public-service enterprise purposes at the close of 1938—Washington, Bridgeport, Scranton, and Gary—the last named city having no enterprises. Scranton had a small debt in 1937 but retired it in 1938.

Net debt for public-service enterprises.—Net debt for public-service enterprises, which in the Bureau classification is bonded debt less sinking-fund assets, totaled \$2,517,562,000.

The net debt for public-service enterprise purposes is somewhat overstated in the foregoing figures. In several cases it was impossible to segregate sinking-fund assets for public-service enterprise debt from those for general government debt. In such cases, the entire amount of sinking-fund assets was taken as an offset against general government debt, and net debt for public-service enterprises is overstated to that extent.

TABLE 47

The bonded indebtedness outstanding at the close of 1938 for the various types of public-service enterprise purposes is shown in table 47.

Bonded indebtedness by type of enterprise.—Of the bonded indebtedness of \$2,877,477,000 for public-service enterprise purposes, 41.1 percent was for water systems; 7.1 percent for electric light and power systems; 37.1 percent for transit systems; six-tenths of one percent for gas systems; 10.6 percent for ports, harbors, docks, and wharves; 1.3 percent for airports; and 2.2 percent for the miscellaneous enterprises discussed in connection with tables 43 and 44.

Predominance of debt of water and transit systems.—As indicated in the paragraph above, 78.2 percent of bonded indebtedness outstanding for public-service enterprise purposes was composed of indebtedness for water and transit systems. The heavy indebtedness for water facilities is largely a reflection of the greater number of such enterprises compared with other types, while the heavy debt load of the 10 transit systems is mostly a consequence of unusually high investment costs involved in the creation of such facilities, plus the fact that progress in liquidating the investment is generally slower than in the case of other types of enterprises. The indebtedness for purposes of port, harbor, dock, and wharf facilities also reflects the comparatively high costs involved in creating such enterprises, a large part of which is preliminary to the actual construction of physical properties.

TABLE 46.—GROSS DEBT, BY UNIT OF GOVERNMENT AND BY CHARACTER, AND NET DEBT: 1938

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City number	CITY	GROSS DEBT							NET DEBT ¹		
		Total	Per capita	Governmental unit issuing		Classified by character			Total	Per capita	
				City corpora-tion	All other	General obligation bonds		Revenue bonds, outlays			Short-term loans
						Outlays	Refunding				
	Grand total-----	\$2,891,183	\$76.51	\$2,820,024	\$71,159	² \$2,582,502	\$73,107	\$221,868	\$13,706	\$2,517,562	\$66.62
	Group I-----	2,259,584	102.15	2,256,628	2,955	³ 2,113,896	20,315	118,310	7,063	1,961,479	88.67
	Group II-----	276,057	52.49	262,327	13,731	⁴ 174,484	33,086	64,472	4,015	236,949	45.05
	Group III-----	355,542	34.15	301,069	54,473	⁵ 294,122	19,706	39,085	2,628	319,134	30.65
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.-----	\$1,420,136	\$192.87	\$1,419,926	\$210	⁶ \$1,414,329	-----	\$210	\$5,597	\$1,234,006	\$167.59
2	Chicago, Ill.-----	24,262	7.23	24,262	-----	330	-----	23,832	300	23,327	6.95
3	Philadelphia, Pa.-----	205,999	106.47	205,999	-----	205,999	-----	-----	-----	152,211	78.67
4	Detroit, Mich.-----	107,976	68.70	107,106	870	⁷ 89,658	\$17,568	-----	750	89,524	56.84
5	Los Angeles, Calif.-----	207,552	142.38	207,323	229	⁸ 121,726	-----	84,836	90	197,681	135.61
6	Cleveland, Ohio-----	25,479	28.88	25,479	-----	25,479	-----	-----	-----	25,479	28.88
7	Baltimore, Md.-----	59,955	70.57	59,955	-----	59,955	-----	-----	-----	53,663	63.16
8	St. Louis, Mo.-----	7,543	9.23	7,543	-----	1,200	-----	6,343	-----	6,956	8.51
9	Boston, Mass.-----	58,281	74.11	58,281	-----	58,281	-----	-----	-----	45,174	57.44
10	Pittsburgh, Pa.-----	7,019	10.46	5,473	1,546	7,019	-----	-----	-----	6,991	10.41
11	San Francisco, Calif.-----	112,280	176.96	112,280	-----	112,280	-----	-----	-----	109,654	172.82
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	5,251	8.96	5,151	100	1,862	-----	3,289	100	4,600	7.85
14	Buffalo, N. Y.-----	17,851	31.02	17,651	-----	⁹ 15,779	1,847	-----	225	12,414	21.57
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
15	New Orleans, La.-----	\$12,985	\$26.59	\$12,985	-----	\$12,982	-----	-----	\$5	\$11,968	\$24.51
16	Minneapolis, Minn.-----	5,031	10.32	5,031	-----	5,031	-----	-----	-----	4,605	9.44
17	Cincinnati, Ohio-----	30,727	66.49	30,727	-----	12,905	\$15,824	-----	2,000	14,812	32.05
18	Newark, N. J.-----	44,653	105.36	44,653	-----	44,368	-----	-----	285	41,132	95.21
19	Kansas City, Mo.-----	15,920	39.87	15,920	-----	15,920	-----	-----	-----	15,907	39.84
20	Indianapolis, Ind.-----	8,758	22.87	8,758	-----	816	-----	\$7,942	-----	8,550	22.32
21	Houston, Tex.-----	10,855	29.46	5,176	\$5,679	9,439	170	1,246	-----	9,305	25.26
22	Seattle, Wash.-----	63,032	171.37	56,764	6,267	6,196	-----	55,284	1,552	61,002	165.86
23	Rochester, N. Y.-----	12,855	39.49	12,855	-----	12,855	-----	-----	-----	11,218	34.46
24	Louisville, Ky.-----	1,542	4.86	1,542	-----	1,079	368	-----	95	626	1.98

See footnotes at end of table.

TABLE 46.—GROSS DEBT, BY UNIT OF GOVERNMENT AND BY CHARACTER, AND NET DEBT: 1936—Continued

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City number	CITY	GROSS DEBT							NET DEBT ¹		
		Total	Per capita	Governmental unit issuing		Classified by character			Total	Per capita	
				City corpora- tion	All other	General obligation bonds		Revenue bonds, outlays			Short-term loans
						Outlays	Refunding				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
25	Denver, Colo.-----	\$25,207	\$79.87	\$25,207	-----	\$10,350	\$14,857	-----	-----	\$24,226	\$76.57
26	Portland, Oreg.-----	24,052	78.91	22,288	\$1,764	22,322	1,650	-----	\$80	18,217	59.77
27	Jersey City, N. J.-----	14,211	46.76	14,211	-----	13,994	217	-----	-----	10,534	34.66
28	Columbus, Ohio-----	6,230	20.53	6,230	-----	6,230	-----	-----	-----	4,849	15.98
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
29	Oakland, Calif.-----	\$40,784	\$136.40	\$7,446	\$33,338	\$40,784	-----	-----	-----	\$40,147	\$134.27
30	Atlanta, Ga.-----	2,194	7.39	2,194	-----	1,631	\$563	-----	-----	2,007	6.76
31	Dallas, Tex.-----	8,447	29.26	8,447	-----	8,422	25	-----	-----	7,986	27.56
32	Memphis, Tenn.-----	10,122	35.39	10,122	-----	9,082	-----	-----	\$1,040	8,730	30.53
33	St. Paul, Minn.-----	7,805	27.40	7,805	-----	7,557	-----	-----	248	6,134	21.53
34	Toledo, Ohio-----	707	2.49	707	-----	337	370	-----	-----	609	2.15
35	Birmingham, Ala.-----	4,015	15.08	4,015	-----	15	-----	\$4,000	-----	4,010	15.06
36	San Antonio, Tex.-----	6,099	24.40	6,099	-----	37	-----	6,062	-----	4,483	17.94
37	Providence, R. I.-----	20,377	81.77	20,377	-----	20,290	-----	-----	87	14,028	56.29
38	Akron, Ohio-----	10,653	43.20	10,653	-----	10,110	468	-----	75	10,571	42.86
39	Omaha, Nebr.-----	5,817	26.19	391	5,426	5,817	-----	-----	-----	1,589	7.16
40	Dayton, Ohio-----	4,784	22.89	4,784	-----	4,361	423	-----	-----	3,980	19.04
41	Syracuse, N. Y.-----	5,347	25.88	5,347	-----	3,441	1,906	-----	-----	5,347	25.88
42	Oklahoma City, Okla.-----	4,575	22.75	4,575	-----	4,575	-----	-----	-----	4,575	22.75
43	San Diego, Calif.-----	12,499	64.53	12,499	-----	12,499	-----	-----	-----	12,195	62.96
44	Worcester, Mass.-----	2,647	13.74	2,647	-----	2,647	-----	-----	-----	2,647	13.74
45	Richmond, Va.-----	9,591	50.14	9,591	-----	¹⁰ 9,545	-----	-----	46	6,760	35.34
46	Fort Worth, Tex.-----	5,394	30.79	5,394	-----	¹¹ 3,529	1,425	440	-----	5,394	30.79
47	Youngstown, Ohio-----	734	4.36	734	-----	630	104	-----	-----	734	4.36
48	Hartford, Conn.-----	9,456	57.00	270	9,185	9,456	-----	-----	-----	9,023	54.39
49	Nashville, Tenn.-----	3,425	20.76	3,425	-----	3,318	107	-----	-----	3,234	19.60
50	Jacksonville, Fla.-----	7,630	46.64	7,630	-----	1,800	2,505	3,325	-----	7,477	45.71
51	Grand Rapids, Mich.-----	2,800	17.24	2,800	-----	2,800	-----	-----	-----	1,504	9.26
52	New Haven, Conn.-----	375	2.33	375	-----	375	-----	-----	-----	375	2.33
53	Long Beach, Calif.-----	11,089	69.14	11,089	-----	11,089	-----	-----	-----	10,695	66.68
54	Des Moines, Iowa-----	4,647	29.64	4,647	-----	4,647	-----	-----	-----	3,968	25.30
55	Miami, Fla.-----	7,888	50.40	7,888	-----	320	6,042	1,526	-----	7,810	49.90
56	Springfield, Mass.-----	6,109	40.84	6,109	-----	6,109	-----	-----	-----	6,109	40.84

57	Flint, Mich.	1,922	12.91	1,922		1,922				1,005	6.76
58	Salt Lake City, Utah	4,343	29.30	4,343		3,661	682			4,343	29.30
59	Bridgeport, Conn.										
60	Tulsa, Okla.	4,197	29.56	4,197		4,197				4,197	29.56
61	Norfolk, Va.	15,354	106.28	15,354		15,181	173			10,976	77.41
62	Yonkers, N. Y.	5,215	36.93	5,215		5,215				5,215	36.93
63	Scranton, Pa.										
64	Paterson, N. J.	13,565	97.24	13,565		13,565				13,565	97.24
65	Albany, N. Y.	20,496	157.66	14,000	6,496	18,164	1,661		671	19,815	152.42
66	Kansas City, Kans.	5,600	44.13	5,600		5,600				2,059	16.22
67	Chattanooga, Tenn.	1,450	11.44	1,450		1,450				1,450	11.44
68	Trenton, N. J.	1,291	10.37	1,291		1,262			29	824	6.62
69	Spokane, Wash.	520	4.30	520				520		215	1.78
70	Fort Wayne, Ind.	1,878	15.94	1,878		1,800	7		71	1,807	15.34
71	Camden, N. J.	1,217	10.34	1,217		939	278			1,102	9.36
72	Erie, Pa.	1,330	11.38	1,330		1,323			7	1,293	11.07
73	Fall River, Mass.	321	2.76	321		321				321	2.76
74	Cambridge, Mass.	731	6.45	731		731				683	6.03
75	Wilmington, Del.	6,845	61.39	6,845		6,845				6,046	54.23
76	Elizabeth, N. J.	4,215	38.08	4,215		4,215				4,120	37.22
77	Reading, Pa.	2,618	23.65	2,618		2,618				2,575	23.27
78	Knoxville, Tenn.	10,647	96.27	10,647		4,150	607	5,890		10,647	96.27
79	New Bedford, Mass.	1,138	10.33	1,138		1,138				1,138	10.33
80	Gary, Ind.										
81	Tacoma, Wash.	9,526	87.39	9,526		104		9,422		9,375	86.01
82	Canton, Ohio	709	6.58	709		709				709	6.58
83	Wichita, Kans.	346	3.21	346		286			60	286	2.66
84	Tampa, Fla.	2,897	27.46	2,897		2,770	120		7	2,827	26.79
85	Peoria, Ill.	268	2.55	240	28	240			28	240	2.28
86	South Bend, Ind.	934	9.18	934		675			259	430	4.22
87	Somerville, Mass.	163	1.60	163		163				163	1.60
88	Duluth, Minn.	1,816	17.96	1,816		372	1,444			1,816	17.96
89	Lowell, Mass.	384	3.80	384		384				384	3.80
90	Utica, N. Y.	8,153	80.97	8,153		224	29	7,900		8,068	80.11
91	Waterbury, Conn.	6,444	64.83	6,444		6,244	200			6,444	64.83
92	Lynn, Mass.	376	3.79	376		376				376	3.79
93	Evansville, Ind.	1,055	10.77	1,055		865	190			1,012	10.33
94	El Paso, Tex.	1,569	16.04	1,569		1,192	377			1,469	15.23
	Honolulu, Hawaii ¹²	8,295	33.37	8,295				8,295		7,271	29.25

¹ Net debt is bonded debt less sinking-fund assets.² Includes \$1,361,020,000 funding bond-anticipation notes.³ Includes \$1,359,113,000 funding bond-anticipation notes.⁴ Includes \$1,200,000 funding bond-anticipation notes.⁵ Includes \$707,000 funding bond-anticipation notes.⁶ Includes \$1,351,457,000 funding bond-anticipation notes.⁷ Includes \$4,128,000 funding bond-anticipation notes.⁸ Includes \$3,414,000 funding bond-anticipation notes.⁹ Includes \$114,000 funding bond-anticipation notes.¹⁰ Includes \$497,000 funding bond-anticipation notes.¹¹ Includes \$210,000 funding bond-anticipation notes.¹² Not included in group or grand totals.

FINANCIAL STATISTICS OF CITIES

TABLE 47.—BONDED DEBT AT CLOSE OF YEAR, BY TYPE OF ENTERPRISE: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Water-supply systems	Electric light and power systems	Transit systems	Gas-supply systems	Ports, harbors, docks, and wharves	Air-ports	All other
	Grand total-----	\$2,877,477	\$1,185,644	\$205,213	\$1,066,849	\$16,997	\$305,490	\$36,998	\$62,285
	Group I-----	2,252,521	781,233	143,291	1,040,429	-----	234,623	23,589	29,355
	Group II-----	272,043	152,149	40,159	24,996	8,248	35,242	5,800	25,448
	Group III-----	352,913	270,262	21,764	1,424	8,749	35,624	7,609	7,482

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

1	New York, N. Y.-----	\$1,414,539	\$409,730	-----	\$796,780	-----	\$185,112	\$6,820	\$16,097
2	Chicago, Ill.-----	23,962	23,652	-----	-----	-----	-----	330	-----
3	Philadelphia, Pa.-----	205,999	29,164	-----	149,053	-----	26,076	1,706	-----
4	Detroit, Mich.-----	107,228	67,310	-----	36,837	-----	-----	3,079	-----
5	Los Angeles, Calif.-----	207,462	77,711	\$110,065	-----	-----	17,761	1,905	-----
6	Cleveland, Ohio-----	25,479	21,262	3,306	-----	-----	-----	911	(¹)
7	Baltimore, Md.-----	59,955	39,591	-----	-----	-----	3,832	3,529	13,003
8	St. Louis, Mo.-----	7,543	6,543	-----	-----	-----	-----	1,200	-----
9	Boston, Mass.-----	58,281	781	-----	56,259	-----	-----	986	255
10	Pittsburgh, Pa.-----	7,019	5,117	-----	-----	-----	-----	1,902	-----
11	San Francisco, Calif.-----	112,280	80,177	29,900	1,501	-----	-----	702	-----
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	5,151	3,309	-----	-----	-----	1,842	-----	-----
14	Buffalo, N. Y.-----	17,626	17,106	-----	-----	-----	-----	520	-----

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

15	New Orleans, La.-----	\$12,982	\$9,452	-----	-----	-----	-----	-----	\$3,530
16	Minneapolis, Minn.-----	5,051	4,207	-----	-----	-----	\$514	\$510	-----
17	Cincinnati, Ohio-----	28,727	5,987	-----	-----	-----	246	576	21,918
18	Newark, N. J.-----	44,368	20,620	-----	\$9,296	-----	13,827	625	-----
19	Kansas City, Mo.-----	15,920	14,213	-----	-----	-----	340	1,367	-----
20	Indianapolis, Ind.-----	8,758	-----	-----	-----	\$7,942	-----	816	-----
21	Houston, Tex.-----	10,855	3,033	-----	-----	306	7,041	475	-----
22	Seattle, Wash.-----	61,480	7,006	\$39,462	8,816	-----	5,289	906	-----
23	Rochester, N. Y.-----	12,855	5,784	-----	6,884	-----	-----	187	-----
24	Louisville, Ky.-----	1,447	1,447	-----	-----	-----	-----	-----	-----
25	Denver, Colo.-----	25,207	25,207	-----	-----	-----	-----	-----	-----
26	Portland, Oreg.-----	25,872	16,238	-----	-----	-----	7,734	-----	-----
27	Jersey City, N. J.-----	14,211	13,960	-----	-----	-----	251	-----	-----
28	Columbus, Ohio-----	6,230	4,995	697	-----	-----	-----	536	-----

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

29	Oakland, Calif.-----	\$40,784	\$33,338	-----	-----	-----	\$7,446	-----	-----
30	Atlanta, Ga.-----	2,194	2,194	-----	-----	-----	-----	-----	-----
31	Dallas, Tex.-----	8,447	7,617	-----	-----	-----	-----	\$850	-----
32	Memphis, Tenn.-----	9,082	4,911	\$5,000	-----	-----	257	113	\$802
33	St. Paul, Minn.-----	7,557	6,747	-----	-----	-----	-----	810	-----
34	Toledo, Ohio-----	707	450	-----	-----	-----	115	142	-----
35	Birmingham, Ala.-----	4,015	4,015	-----	-----	-----	-----	-----	-----
36	San Antonio, Tex.-----	6,099	6,062	-----	-----	-----	-----	37	-----
37	Providence, R. I.-----	20,290	18,000	-----	-----	-----	2,290	-----	-----
38	Akron, Ohio-----	10,578	9,527	-----	-----	-----	-----	1,051	-----
39	Omaha, Nebr.-----	5,817	3,719	-----	-----	\$1,707	-----	391	-----
40	Dayton, Ohio-----	4,784	4,784	-----	-----	-----	-----	-----	-----
41	Syracuse, N. Y.-----	5,347	5,196	-----	-----	-----	-----	151	-----
42	Oklahoma City, Okla.-----	4,575	4,264	-----	-----	-----	-----	311	-----
43	San Diego, Calif.-----	12,499	10,741	-----	-----	-----	1,271	488	-----
44	Worcester, Mass.-----	2,647	2,647	-----	-----	-----	-----	-----	-----
45	Richmond, Va.-----	9,545	3,901	-----	-----	3,530	2,096	18	-----
46	Fort Worth, Tex.-----	5,394	4,832	-----	-----	-----	-----	562	-----
47	Youngstown, Ohio-----	734	734	-----	-----	-----	-----	-----	-----
48	Hartford, Conn.-----	9,456	9,185	-----	-----	-----	-----	270	-----
49	Nashville, Tenn.-----	3,425	3,164	-----	-----	-----	-----	97	164
50	Jacksonville, Fla.-----	7,630	860	4,540	-----	-----	2,165	62	4
51	Grand Rapids, Mich.-----	2,800	2,800	-----	-----	-----	-----	-----	-----

¹ Debt of the heating plant included with debt of the water-supply system, no segregation.

TABLE 47.—BONDED DEBT AT CLOSE OF YEAR, BY TYPE OF ENTERPRISE: 1938—Continued
(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City No.	CITY	Total	Water- supply systems	Electric light and power systems	Transit systems	Gas- supply systems	Ports, harbors, docks, and wharves	Air- ports	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
52	New Haven, Conn.	\$375					\$65	\$510	
53	Long Beach, Calif.	11,089	\$2,375			\$3,098	5,616		
54	Des Moines, Iowa	4,647	4,554					114	
55	Miami, Fla.	7,888	2,516		\$1,061		4,133	158	
56	Springfield, Mass.	6,109	6,109						
57	Flint, Mich.	1,922	1,922						
58	Salt Lake City, Utah	4,343	4,323					20	
59	Bridgeport, Conn.								
60	Tulsa, Okla.	4,197	3,748					449	
61	Norfolk, Va.	15,354	8,943						\$6,411
62	Yonkers, N. Y.	5,215	5,192				23		
63	Scranton, Pa.								
64	Paterson, N. J.	13,565	13,565						
65	Albany, N. Y.	19,825	13,097				6,373	355	
66	Kansas City, Kans.	5,600	3,444	\$2,156					
67	Chattanooga, Tenn.	1,450		1,100			100	250	
68	Trenton, N. J.	1,262	1,162				100		
69	Spokane, Wash.	520	520						
70	Fort Wayne, Ind.	1,807	1,787					20	
71	Camden, N. J.	1,217	1,217						
72	Erie, Pa.	1,323	1,290						33
73	Fall River, Mass.	321	321						
74	Cambridge, Mass.	731	731						
75	Wilmington, Del.	6,845	4,245				2,600		
76	Elizabeth, N. J.	4,215	4,155				60		
77	Reading, Pa.	2,618	2,581					57	
78	Knoxville, Tenn.	10,847	4,242	6,405					
79	New Bedford, Mass.	1,138	1,038				100		
80	Gary, Ind.								
81	Tacoma, Wash.	9,526	4,516	4,563	543		104		
82	Canton, Ohio	709	709						
83	Wichita, Kans.	286						286	
84	Tampa, Fla.	2,890	2,420				470		
85	Peoria, Ill.	240					240		
86	South Bend, Ind.	675	675						
87	Somerville, Mass.	163	163						
88	Duluth, Minn.	1,816	1,366			415		35	
89	Lowell, Mass.	384	384						
90	Utica, N. Y.	8,153	7,900					185	68
91	Waterbury, Conn.	6,444	6,444						
92	Lynn, Mass.	376	376						
93	Evansville, Ind.	1,055	1,036						19
94	El Paso, Tex.	1,569	1,550						19
	Honolulu, Hawaii ²	8,295	8,295						

² Not included in group or grand totals.

TABLE 48

Bonded indebtedness for public-service enterprise purposes is shown by rate of interest in table 48. Of the 17 specified rates, 6 rates predominated, being paid in the aggregate on 80.2 percent of all bonded interest-bearing debt for which rates are known. As expressed in percentage of total, these rates, in order of importance are: 4-1/4 percent, 19.8 percent of total; 4-1/2 percent, 19.4 percent of total; 4 percent, 16.4 percent of total; 3-1/2 percent, 11.2 percent of total; 3 percent and 5 percent, each, 6.7 percent of total.

Average rates and nominal and effective rates of interest.—The Bureau's method of computing average rates of interest for each city in the issuance of bonded indebtedness for public-service enterprise purposes is the same as that explained in the discussion of debt and specified assets of general government.* Reference should also be made to the explanation contained in that section of nominal and effective rates of interest, which is applicable to the material presented in table 48.*

Comparison with interest rates on debt issued for general government.—The preceding figures present interesting contrasts with the interest rates carried on indebtedness for general government purposes. For the latter, a 4 percent interest rate was the predominant rate, accounting for 22.4 percent of the total interest-bearing bonded debt for which rates are known, followed by 4-1/2 percent rate, which accounted for 17 percent of the total. A relatively larger proportion of public-service enterprise debt was outstanding at a 3-1/2 percent interest rate than in the case of general government debt, however, the figures being 11.2 percent and 7.3 percent, respectively, of the total interest-bearing bonded debt for which rates are known. A striking similarity in the level of interest rates is suggested by the fact that 43.5 percent of bonded indebtedness for general government purposes was issued at interest rates ranging from 2 to 4 percent, inclusive, which is virtually the identical proportion—42.2 percent—of total bonded indebtedness issued for public-service enterprises within this interest range. The average rate for general government bonded debt was 4 percent while that for public-service enterprises was 4.1 percent.

Since the greater part (91.9 percent) of bonded indebtedness issued for purposes of public-service enterprises is in the nature of general obligation bonds of the city corporations, there is, of course, no reason why the general level of interest rates in each case should not be approximately the same. Revenue bonds, which are somewhat "unseasoned" marketwise, will naturally introduce some fluctuations from the general level.

TABLE 49

Data relating to the issue and retirement of debt for public-service enterprise purposes are presented in table 49.

Debt issues and retirements.—A total of 59 cities reported issues of new indebtedness for this purpose, and 87 reported retirements. Although the number of cities reporting debt issues in 1938 was greater than in 1937, the total incurred in 1938 was less by \$41,791,000. General obligation bonds issued were \$56,498,000 in excess of similar bonds retired, largely because of a substantial new issue by New York for the funding of certain short-term loans. New revenue bond issues exceeded the amount of such obligations retired by \$34,894,000, mostly accounted for by the increases in Chicago, Los Angeles, Knoxville, and Utica. Seven cities effected a reduction in short-term debt. The transactions relating to the issue and retirement of debt, as reported in table 49, are based upon the par value of the obligations. They do not reflect, therefore, either premium or discounts.

Net change in debt during the year.—These financing operations resulted in a net increase of \$91,392,000 in bonded indebtedness, but there was, on the other hand, a net decrease of \$3,253,000 in short-term indebtedness.

* See section C of Part II, p. 198, *supra*.

* P. 198, *supra*.

PART III: PUBLIC-SERVICE ENTERPRISES

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	Total	2 per-cent	2-1/4 percent	2-1/2 percent	2-3/4 percent	3 percent	3-1/4 percent
	Grand total-----	\$2,877,477	\$6,682	\$29,506	\$6,975	\$15,824	\$192,845	\$127,645
	Group I-----	2,252,521	1,150	6,296	2,511	5,251	185,634	121,085
	Group II-----	272,043	2,828	15,695	1,447	1,066	5,154	3,999
	Group III-----	352,913	2,703	7,515	3,217	9,527	2,058	2,561

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

1	New York, N. Y.-----	\$1,414,539	-----	\$5,200	\$355	-----	\$175,834	\$114,290
2	Chicago, Ill.-----	23,962	-----	-----	-----	-----	6,700	-----
3	Philadelphia, Pa.-----	205,999	-----	-----	-----	-----	-----	-----
4	Detroit, Mich.-----	107,226	-----	-----	-----	\$799	950	3,383
5	Los Angeles, Calif.-----	207,462	\$500	430	1,720	1,605	2,350	2,335
6	Cleveland, Ohio-----	25,479	-----	-----	-----	-----	-----	-----
7	Baltimore, Md.-----	59,955	-----	-----	-----	-----	772	-----
8	St. Louis, Mo.-----	7,543	-----	-----	-----	-----	-----	-----
9	Boston, Mass.-----	58,281	-----	666	258	175	834	385
10	Pittsburgh, Pa.-----	7,019	-----	-----	-----	328	-----	-----
11	San Francisco, Calif.-----	112,280	650	-----	-----	324	194	-----
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	5,151	-----	-----	-----	-----	-----	-----
14	Buffalo, N. Y.-----	17,626	-----	-----	-----	-----	-----	684

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

15	New Orleans, La.-----	\$12,982	-----	-----	\$50	-----	-----	\$420
16	Minneapolis, Minn.-----	5,031	\$40	-----	500	-----	-----	-----
17	Cincinnati, Ohio-----	28,727	600	\$13,897	177	\$210	\$885	-----
18	Newark, N. J.-----	44,368	-----	-----	-----	459	-----	879
19	Kansas City, Mo.-----	15,920	100	-----	240	175	475	-----
20	Indianapolis, Ind.-----	8,758	-----	-----	-----	-----	-----	-----
21	Houston, Tex.-----	10,855	61	-----	-----	-----	475	-----
22	Seattle, Wash.-----	61,480	1,937	-----	-----	-----	619	-----
23	Rochester, N. Y.-----	12,855	90	798	500	-----	-----	-----
24	Louisville, Ky.-----	1,447	-----	-----	-----	-----	-----	-----
25	Denver, Colo.-----	25,207	-----	-----	-----	-----	2,700	2,700
26	Portland, Oreg.-----	25,972	-----	-----	-----	222	-----	-----
27	Jersey City, N. J.-----	14,211	-----	-----	-----	-----	-----	-----
28	Columbus, Ohio-----	6,250	-----	1,200	-----	-----	-----	-----

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

29	Oakland, Calif.-----	\$40,784	-----	-----	\$553	\$200	-----	-----
30	Atlanta, Ga.-----	2,194	-----	-----	-----	425	-----	-----
31	Dallas, Tex.-----	8,447	-----	\$500	-----	-----	-----	-----
32	Memphis, Tenn.-----	9,082	-----	-----	-----	212	-----	\$115
33	St. Paul, Minn.-----	7,557	-----	-----	-----	-----	-----	-----
34	Toledo, Ohio-----	707	-----	-----	-----	-----	\$142	-----
35	Birmingham, Ala.-----	4,015	-----	-----	-----	-----	-----	-----
36	San Antonio, Tex.-----	6,099	-----	-----	-----	-----	37	-----
37	Providence, R. I.-----	20,290	-----	-----	-----	-----	-----	-----
38	Akron, Ohio-----	10,578	-----	-----	-----	-----	-----	-----
39	Omaha, Nebr.-----	5,817	-----	-----	-----	-----	-----	-----
40	Dayton, Ohio-----	4,784	-----	-----	-----	-----	277	-----
41	Syracuse, N. Y.-----	5,347	\$7	-----	-----	-----	660	-----
42	Oklahoma City, Okla.-----	4,575	-----	-----	-----	-----	-----	-----
43	San Diego, Calif.-----	12,499	-----	-----	-----	-----	-----	-----
44	Worcester, Mass.-----	2,647	-----	-----	8	-----	80	-----
45	Richmond, Va.-----	9,545	1,534	-----	(*)	-----	296	-----
46	Fort Worth, Tex.-----	5,394	-----	-----	-----	-----	-----	-----
47	Youngstown, Ohio-----	754	-----	-----	-----	-----	-----	-----
48	Hartford, Conn.-----	9,456	-----	3,667	-----	1,843	-----	-----
49	Nashville, Tenn.-----	3,425	-----	-----	-----	-----	-----	-----
50	Jacksonville, Fla.-----	7,650	-----	1,950	1,175	185	220	90
51	Grand Rapids, Mich.-----	2,800	-----	-----	-----	-----	-----	-----
52	New Haven, Conn.-----	375	-----	-----	-----	-----	-----	-----
53	Long Beach, Calif.-----	11,089	-----	-----	-----	-----	-----	-----

* Less than \$500.

FINANCIAL STATISTICS OF CITIES

TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938—Continued
 (Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	Total	2 per- cent	2-1/4 percent	2-1/2 per- cent	2-3/4 percent	3 percent	3-1/4 percent
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
54	Des Moines, Iowa	\$4,647						
55	Miami, Fla.	7,888						
56	Springfield, Mass.	6,109					\$92	
57	Flint, Mich.	1,922						
58	Salt Lake City, Utah	4,343			\$306			\$22
59	Bridgeport, Conn.							
60	Tulsa, Okla.	4,197						
61	Norfolk, Va.	15,354						
62	Yonkers, N. Y.	5,215					170	515
63	Scranton, Pa.							
64	Paterson, N. J.	13,565						
65	Albany, N. Y.	19,825	\$679	\$906	815	\$204		
66	Kansas City, Kans.	5,600						
67	Chattanooga, Tenn.	1,450						
68	Trenton, N. J.	1,262				86		
69	Spokane, Wash.	520	371					
70	Fort Wayne, Ind.	1,807						
71	Camden, N. J.	1,217						
72	Erie, Pa.	1,323						
73	Fall River, Mass.	321		75		100		
74	Cambridge, Mass.	751						89
75	Wilmington, Del.	6,845						
76	Elizabeth, N. J.	4,215					4	
77	Reading, Pa.	2,818			10			
78	Knoxville, Tenn.	10,647						1,720
79	New Bedford, Mass.	1,138	43		33			
80	Gary, Ind.							
81	Tacoma, Wash.	9,526						
82	Canton, Ohio	709						
83	Wichita, Kans.	286	50	11				
84	Tampa, Fla.	2,890						
85	Peoria, Ill.	240						
86	South Bend, Ind.	675						
87	Somerville, Mass.	163		140				
88	Duluth, Minn.	1,816				504		
89	Lowell, Mass.	384			59		40	
90	Utica, N. Y.	8,153				5,640		
91	Waterbury, Conn.	6,444		28	70	130	40	
92	Lynn, Mass.	376	19	48				12
93	Evansville, Ind.	1,055		190	190			
94	El Paso, Tex.	1,569						
	Honolulu, Hawaii ¹	8,295						

¹ Not included in group or grand totals.

PART III: PUBLIC SERVICE ENTERPRISES

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TABLE 49.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938—Continued

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	3-1/2 percent	3-3/4 percent	4 percent	4-1/4 percent	4-1/2 percent	4-3/4 percent	5 percent
	Grand total	\$520,015	\$42,829	\$469,510	\$568,002	\$555,364	\$52,984	\$191,713
	Group I	297,198	53,986	365,687	493,075	400,013	27,859	63,878
	Group II	12,679	2,489	46,785	35,511	82,344	4,684	42,219
	Group III	10,138	6,355	58,840	39,416	75,008	20,441	85,616

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

1	New York, N. Y.	\$225,998	\$15,710	\$208,929	\$441,494	\$228,749		
2	Chicago, Ill.	2,500		330				\$14,432
3	Philadelphia, Pa.							
4	Detroit, Mich.	4,051	2,087	26,372	20,063	23,578	\$237	1,524
5	Los Angeles, Calif.	52,059	11,536	32,766	9,775	42,660	23,338	18,877
6	Cleveland, Ohio			1,506	2,395	10,203	4,257	2,959
7	Baltimore, Md.	4,777		37,612				14,129
8	St. Louis, Mo.				3,009	4,534		
9	Boston, Mass.	7,453	4,653	33,465	7,925	2,250		221
10	Pittsburgh, Pa.	360		613	4,952	738	27	
11	San Francisco, Calif.			12,134		84,168		10,485
12	Washington, D. C.							
13	Milwaukee, Wis.			3,289	325	788		680
14	Buffalo, N. Y.			8,671	3,137	2,345		792

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

15	New Orleans, La.	\$80		\$6,052		\$4,400		\$2,000
16	Minneapolis, Minn.			2,517	\$376	426	\$422	
17	Cincinnati, Ohio	4,087		2,883	617	1,251	75	3,599
18	Newark, N. J.	2,440		6,453	10,009	17,795	205	129
19	Kansas City, Mo.			1,660		12,645		625
20	Indianapolis, Ind.			52		8,603		32
21	Houston, Tex.					3,058	197	6,009
22	Seattle, Wash.	5,661	\$2,489	8,280	4,639	6,119	2,500	26,343
23	Rochester, N. Y.			2,755	5,840	2,436		436
24	Louisville, Ky.	568		1,079				
25	Denver, Colo.				12,157	7,650		
26	Portland, Oreg.			14,588	274	7,364		1,524
27	Jersey City, N. J.				1,194	8,496	1,268	87
28	Columbus, Ohio	43		664	405	2,101	17	1,435

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

29	Oakland, Calif.					\$5,025	\$1,538	\$33,368
30	Atlanta, Ga.					511		1,241
31	Dallas, Tex.			\$287	\$1,800	5,382		527
32	Memphis, Tenn.		\$3,000	920		1,170	1,431	1,485
33	St. Paul, Minn.			1,078	2,903	2,380	87	
34	Toledo, Ohio			227		255		83
35	Birmingham, Ala.			4,000				15
36	San Antonio, Tex.							
37	Providence, R. I.			16,190	2,000	1,000		
38	Akron, Ohio			3,285	757	2,291	918	1,657
39	Omaha, Nebr.			100	50	3,960		1,707
40	Dayton, Ohio		252	480	283	1,660		483
41	Syracuse, N. Y.	\$570	378	1,431	280		18	
42	Oklahoma City, Okla.			315		1,837		1,513
43	San Diego, Calif.			184	488	4,213	588	7,027
44	Worcester, Mass.	1,035		746	94	38		
45	Richmond, Va.			1,889	2,558	3,106		330
46	Fort Worth, Tex.	57		504	376	2,372	1,090	995
47	Youngstown, Ohio			32		72		20
48	Hartford, Conn.	827		2,481	428	188		23
49	Nashville, Tenn.	250		97	1,201	353	872	652
50	Jacksonville, Fla.	10		570		1,332		796
51	Grand Rapids, Mich.			125	1,375	650		500
52	New Haven, Conn.				169	206		
53	Long Beach, Calif.			2,105	1,919	1,791	1,095	4,179

TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938—Continued
 (Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	3-1/2 percent	3-3/4 percent	4 percent	4-1/4 percent	4-1/2 percent	4-5/4 percent	5 percent
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
54	Des Moines, Iowa			\$274	\$200	\$751	\$68	\$3,010
55	Miami, Fla.			1,531		587	1,920	3,237
56	Springfield, Mass.	\$514	\$1,421	2,737	1,345			
57	Flint, Mich.			200		1,261	115	346
58	Salt Lake City, Utah	115		2,792	525		179	9
59	Bridgeport, Conn.							
60	Tulsa, Okla.					278	390	2,284
61	Norfolk, Va.			103		2,366		11,215
62	Yonkers, N. Y.	170	425	324	952	1,138		1,009
63	Scranton, Pa.							
64	Paterson, N. J.	1,310			7,021	3,346		
65	Albany, N. Y.	248	782	2,424	5,213	5,811	1,218	1,512
66	Kansas City, Kans.					180	3,645	1,500
67	Chattanooga, Tenn.			1,030	70	350		
68	Trenton, N. J.	332		298		546		
69	Spokane, Wash.				149			
70	Fort Wayne, Ind.				1,780		7	20
71	Camden, N. J.			214	337	514		152
72	Erie, Pa.				465	860		
73	Fall River, Mass.			122			24	
74	Cambridge, Mass.	449		61		132		
75	Wilmington, Del.				785	5,460		600
76	Elizabeth, N. J.			56				
77	Reading, Pa.			1,850	168			408
78	Knoxville, Tenn.	4,170		315		3,394	580	121
79	New Bedford, Mass.	24		666	80		81	
80	Gary, Ind.							
81	Tacoma, Wash.			1,601	460		5,413	399
82	Canton, Ohio							179
83	Wichita, Kans.			40		102	83	
84	Tampa, Fla.			105		238		2,547
85	Peoria, Ill.					240		
86	South Bend, Ind.				75		500	
87	Somerville, Mass.	23						
88	Duluth, Minn.			945		357	10	
89	Lowell, Mass.		85	195		5		
90	Utica, N. Y.	9		21	57			
91	Waterbury, Conn.			900	3,046	1,270		980
92	Lynn, Mass.	11	12	154	30	7	23	41
93	Evansville, Ind.			629				46
94	El Paso, Tex.	15		29		380	498	647
	Honolulu, Hawaii ¹			800				7,495

¹ Not included in group or grand totals.

PART III: PUBLIC-SERVICE ENTERPRISES

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TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938—Continued

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	5-1/4 percent	5-1/2 percent	5-3/4 percent	6 percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
	Grand total-----	\$8,105	\$34,148	\$5,429	\$19,496	\$220,757	\$9,115	\$2,934	4.1
	Group I-----	4,005	15,969	5,373	5,943	211,695	7,481	2,654	4.0
	Group II-----	940	7,151	---	5,319	1,651	49	36	4.2
	Group III-----	3,162	11,028	56	10,254	7,412	1,584	244	4.4
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.-----	---	---	---	---	---	---	---	5.9
2	Chicago, Ill.-----	---	---	---	---	---	---	---	4.5
3	Philadelphia, Pa.-----	---	---	---	---	2,205,999	---	---	4.3
4	Detroit, Mich.-----	\$2,500	\$9,667	\$20	\$1,090	---	\$7,480	\$2,615	4.3
5	Los Angeles, Calif.-----	705	2,165	1,028	2,781	1,034	---	---	4.2
6	Cleveland, Ohio-----	---	4,137	---	22	---	---	---	4.7
7	Baltimore, Md.-----	---	---	---	---	2,664	1	---	4.0
8	St. Louis, Mo.-----	---	---	---	---	---	---	---	4.4
9	Boston, Mass.-----	---	---	---	---	---	---	---	5.9
10	Pittsburgh, Pa.-----	---	---	---	---	---	---	---	4.1
11	San Francisco, Calif.-----	---	---	4,325	---	---	---	---	4.5
12	Washington, D. C.-----	---	---	---	---	---	---	---	---
13	Milwaukee, Wis.-----	---	---	---	50	---	---	59	4.2
14	Buffalo, N. Y.-----	---	---	---	---	1,998	---	---	4.1
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
15	New Orleans, La.-----	---	---	---	---	---	---	---	4.5
16	Minneapolis, Minn.-----	---	---	---	---	\$950	---	---	5.6
17	Cincinnati, Ohio-----	---	---	---	\$400	246	---	---	3.2
18	Newark, N. J.-----	\$920	\$2,879	---	2,200	---	---	---	4.4
19	Kansas City, Mo.-----	---	---	---	---	---	---	---	4.4
20	Indianapolis, Ind.-----	---	---	---	---	70	---	\$1	4.5
21	Houston, Tex.-----	---	---	---	940	115	---	---	4.8
22	Seattle, Wash.-----	---	845	---	1,779	270	---	---	4.5
23	Rochester, N. Y.-----	---	---	---	---	---	---	---	4.1
24	Louisville, Ky.-----	---	---	---	---	---	---	---	5.9
25	Denver, Colo.-----	---	---	---	---	---	---	---	4.1
26	Portland, Oreg.-----	---	---	---	---	---	---	---	4.2
27	Jersey City, N. J.-----	---	3,166	---	---	---	---	---	4.7
28	Columbus, Ohio-----	20	261	---	---	---	\$49	35	4.1
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
29	Oakland, Calif.-----	---	---	---	---	\$100	---	---	4.8
30	Atlanta, Ga.-----	---	\$19	---	---	---	---	---	4.5
31	Dallas, Tex.-----	---	---	\$56	\$115	---	---	---	4.4
32	Memphis, Tenn.-----	\$502	64	---	162	---	---	\$224	4.5
33	St. Paul, Minn.-----	---	350	---	---	779	---	---	4.2
34	Toledo, Ohio-----	---	---	---	---	---	---	---	4.1
35	Birmingham, Ala.-----	---	---	---	---	---	---	---	4.0
36	San Antonio, Tex.-----	---	6,062	---	---	---	---	---	5.5
37	Providence, R. I.-----	---	---	---	---	1,100	---	---	3.9
38	Akron, Ohio-----	---	1,640	---	15	---	---	15	4.6
39	Omaha, Nebr.-----	---	---	---	---	---	---	---	4.6
40	Dayton, Ohio-----	---	400	---	275	---	\$674	---	4.5
41	Syracuse, N. Y.-----	1,870	---	---	---	135	---	---	4.2
42	Oklahoma City, Okla.-----	---	---	---	---	---	910	---	4.7
43	San Diego, Calif.-----	---	---	---	---	---	---	---	4.8
44	Worcester, Mass.-----	---	---	---	---	641	---	5	5.2
45	Richmond, Va.-----	---	---	---	30	---	---	---	3.9
46	Fort Worth, Tex.-----	---	---	---	---	---	---	---	4.6
47	Youngstown, Ohio-----	---	---	---	610	---	---	---	5.7
48	Hartford, Conn.-----	---	---	---	---	---	---	---	5.1
49	Nashville, Tenn.-----	---	---	---	---	---	---	---	4.5
50	Jacksonville, Fla.-----	---	560	---	---	742	---	---	5.4
51	Grand Rapids, Mich.-----	---	---	---	150	---	---	---	4.5
52	New Haven, Conn.-----	---	---	---	---	---	---	---	4.4
53	Long Beach, Calif.-----	---	---	---	---	---	---	---	4.6

² Estimated rates.

FINANCIAL STATISTICS OF CITIES

TABLE 48.—BONDED DEBT AT CLOSE OF YEAR, BY RATE OF INTEREST: 1938—Continued

(Includes data for enterprises owned but not operated by the city. Amounts expressed in thousands)

City No.	CITY	5-1/4 percent	5-1/2 percent	5-3/4 percent	6 percent	Other reported rates	Rates not reported	Noninterest bearing	Average rate
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa				\$325				4.5
55	Miami, Fla.	\$314	\$179		120				4.7
56	Springfield, Mass.								4.0
57	Flint, Mich.								4.6
58	Salt Lake City, Utah					\$20			4.0
59	Bridgeport, Conn.								
60	Tulsa, Okla.		1,185		61				5.1
61	Norfolk, Va.				1,670				5.0
62	Yonkers, N. Y.		69		225	220			4.3
63	Scranton, Pa.								
64	Paterson, N. J.				1,888				4.5
65	Albany, N. Y.	15							4.1
66	Kansas City, Kans.								4.6
67	Chattanooga, Tenn.								4.1
68	Trenton, N. J.							\$1	4.0
69	Spokane, Wash.								3.0
70	Fort Wayne, Ind.								4.3
71	Camden, N. J.								4.4
72	Erie, Pa.								4.4
73	Fall River, Mass.								3.3
74	Cambridge, Mass.								3.7
75	Wilmington, Del.								4.5
76	Elizabeth, N. J.	450			3,705				5.9
77	Reading, Pa.					182			4.0
78	Knoxville, Tenn.				147				3.9
79	New Bedford, Mass.	211							4.2
80	Gary, Ind.								
81	Tacoma, Wash.		500		106	1,047			4.5
82	Canton, Ohio				530				5.7
83	Wichita, Kans.								4.7
84	Tampa, Fla.								4.9
85	Peoria, Ill.								4.5
86	South Bend, Ind.				100				4.9
87	Somerville, Mass.								2.4
88	Duluth, Minn.								3.8
89	Lowell, Mass.								3.6
90	Utica, N. Y.					2,427			2.8
91	Waterbury, Conn.								4.3
92	Lynn, Mass.					19			5.7
93	Evansville, Ind.								5.5
94	El Paso, Tex.								4.8
	Honolulu, Hawaii ¹								4.9

¹ Not included in group or grand totals.

TABLE 49.—ISSUE AND RETIREMENT OF DEBT: 1938

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	ISSUED				RETIRED			
		Total	General bonds	Revenue bonds	Short-term loans	Total	General bonds	Revenue bonds	Short-term loans
	Grand total-----	\$174,264	\$110,288	\$40,981	\$22,994	\$8,124	\$53,790	\$6,087	\$26,247
	Group I-----	132,725	95,333	20,108	17,284	54,893	29,750	2,447	22,696
	Group II-----	10,455	4,519	3,148	2,788	15,596	11,369	2,285	1,943
	Group III-----	31,084	10,436	17,725	2,923	15,634	12,671	1,555	1,609

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

1	New York, N. Y.-----	\$100,332	\$84,844	-----	\$15,487	\$29,902	\$7,926	\$5	\$21,972
2	Chicago, Ill.-----	7,300	-----	\$7,300	-----	1,354	20	1,328	6
3	Philadelphia, Pa.-----	1,842	1,842	-----	-----	6,084	6,084	-----	-----
4	Detroit, Mich.-----	1,407	(*)	-----	1,407	2,445	1,788	-----	657
5	Los Angeles, Calif.-----	14,433	1,993	12,350	90	5,702	5,389	313	-----
6	Cleveland, Ohio-----	-----	-----	-----	-----	1,556	1,556	-----	-----
7	Baltimore, Md.-----	3,804	3,804	-----	-----	1,390	1,390	-----	-----
8	St. Louis, Mo.-----	-----	-----	-----	-----	710	100	610	-----
9	Boston, Mass.-----	710	710	-----	-----	488	488	-----	-----
10	Pittsburgh, Pa.-----	-----	-----	-----	-----	739	739	-----	-----
11	San Francisco, Calif.-----	1,460	1,460	-----	-----	3,125	3,125	-----	-----
12	Washington, D. C.-----	-----	-----	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	533	-----	458	75	386	193	193	-----
14	Buffalo, N. Y.-----	904	679	-----	225	1,012	952	-----	60

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

15	New Orleans, La.-----	\$3	-----	-----	\$3	\$828	-----	-----	\$40
16	Minneapolis, Minn.-----	1,000	\$1,000	-----	-----	260	260	-----	-----
17	Cincinnati, Ohio-----	1,850	850	-----	1,000	3,659	3,159	-----	500
18	Newark, N. J.-----	285	-----	-----	285	1,383	1,328	-----	55
19	Kansas City, Mo.-----	900	900	-----	-----	86	86	-----	-----
20	Indianapolis, Ind.-----	70	70	-----	-----	92	3	\$89	-----
21	Houston, Tex.-----	195	195	-----	-----	740	665	75	-----
22	Seattle, Wash.-----	3,557	284	\$3,148	125	2,711	559	2,121	32
23	Rochester, N. Y.-----	20	20	-----	-----	745	745	-----	-----
24	Louisville, Ky.-----	95	-----	-----	95	38	-----	-----	38
25	Denver, Colo.-----	-----	-----	-----	-----	210	210	-----	-----
26	Portland, Oreg.-----	80	-----	-----	80	1,714	1,636	-----	79
27	Jersey City, N. J.-----	-----	-----	-----	-----	288	288	-----	-----
28	Columbus, Ohio-----	2,400	1,200	-----	1,200	2,843	1,643	-----	1,200

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

29	Oakland, Calif.-----	\$300	\$300	-----	-----	\$1,191	\$1,191	-----	-----
30	Atlanta, Ga.-----	-----	-----	-----	-----	178	178	-----	-----
31	Dallas, Tex.-----	300	300	-----	-----	298	298	-----	-----
32	Memphis, Tenn.-----	1,040	-----	-----	\$1,040	285	285	-----	-----
33	St. Paul, Minn.-----	548	300	-----	248	195	195	-----	-----
34	Toledo, Ohio-----	-----	-----	-----	-----	92	92	-----	-----
35	Birmingham, Ala.-----	1,000	-----	\$1,000	-----	-----	-----	-----	-----
36	San Antonio, Tex.-----	30	30	-----	-----	98	1	\$97	-----
37	Providence, R. I.-----	1,136	1,100	-----	36	-----	-----	-----	-----
38	Akron, Ohio-----	1,154	679	-----	475	979	579	-----	\$400
39	Omaha, Nebr.-----	-----	-----	-----	-----	754	754	-----	-----
40	Dayton, Ohio-----	200	200	-----	-----	297	297	-----	-----
41	Syracuse, N. Y.-----	-----	-----	-----	-----	232	232	-----	-----
42	Oklahoma City, Okla.-----	-----	-----	-----	-----	472	472	-----	-----
43	San Diego, Calif.-----	-----	-----	-----	-----	579	579	-----	-----
44	Worcester, Mass.-----	225	225	-----	-----	338	338	-----	-----
45	Richmond, Va.-----	1,580	1,534	-----	46	216	16	-----	201
46	Fort Worth, Tex.-----	53	53	-----	-----	217	197	20	-----
47	Youngstown, Ohio-----	-----	-----	-----	-----	72	72	-----	-----
48	Hartford, Conn.-----	2,268	2,268	-----	-----	367	367	-----	-----
49	Nashville, Tenn.-----	-----	-----	-----	-----	147	147	-----	-----
50	Jacksonville, Fla.-----	2,570	395	2,175	-----	637	537	100	-----
51	Grand Rapids, Mich.-----	-----	-----	-----	-----	55	55	-----	-----
52	New Haven, Conn.-----	-----	-----	-----	-----	30	30	-----	-----

*Less than \$500.

TABLE 49.—ISSUE AND RETIREMENT OF DEBT: 1938—Continued

(Includes data for enterprises owned but not operated by the city. Expressed in thousands)

City number	CITY	ISSUED				RETIRED			
		Total	General bonds	Revenue bonds	Short-term loans	Total	General bonds	Revenue bonds	Short-term loans
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
53	Long Beach, Calif.	\$123			\$123	\$568	\$445		\$123
54	Des Moines, Iowa					208	208		
55	Miami, Fla.	73	\$73			151	65	\$86	
56	Springfield, Mass.					275	275		
57	Flint, Mich.					141	141		
58	Salt Lake City, Utah					109	109		
59	Bridgeport, Conn.								
60	Tulsa, Okla.					400	400		
61	Norfolk, Va.	50	50			51	51		
62	Yonkers, N. Y.	425	425			392	392		
63	Scranton, Pa.					5			5
64	Paterson, N. J.					369	369		
65	Albany, N. Y.	1,444	676		768	1,389	757		632
66	Kansas City, Kans.					103	103		
67	Chattanooga, Tenn.	1,000	1,000						
68	Trenton, N. J.	115	86		29	289	191		78
69	Spokane, Wash.					89		89	
70	Fort Wayne, Ind.	56			56	129	129		
71	Camden, N. J.					297	129		168
72	Erie, Pa.	7			7	32	32		
73	Fall River, Mass.	175	175			14	14		
74	Cambridge, Mass.					76	76		
75	Wilmington, Del.					130	130		
76	Elizabeth, N. J.					420	420		
77	Reading, Pa.	10	10			53	53		
78	Knoxville, Tenn.	5,890		\$5,890		68	68		
79	New Bedford, Mass.					114	114		
80	Gary, Ind.								
81	Tacoma, Wash.	760		760		1,022	59	963	
82	Canton, Ohio					46	48		
83	Wichita, Kans.	110	50		60	24	24		
84	Tampa, Fla.	113	105		8	180	180		(*)
85	Peoria, Ill.	28			28	23	20		3
86	South Bend, Ind.								
87	Somerville, Mass.	75	75			20	20		
88	Duluth, Minn.					179	179		
89	Lowell, Mass.	40	40			32	32		
90	Utica, N. Y.	7,900		7,900		28	28		
91	Waterbury, Conn.	28	28			226	226		
92	Lynn, Mass.	25	25			65	65		
93	Evansville, Ind.	190	190			91	91		
94	El Paso, Tex.	44	44			119	119		
	Honolulu, Hawaii ¹	450		450		245		245	

*Less than \$500. ¹Not included in group or grand totals.

TABLE 50

Assets in sinking funds, public trust funds, investment funds, and general funds of public-service enterprises are shown in table 50. Such assets totaled \$1,259,090,000 at the close of 1938.

Assets in sinking funds.—Assets in sinking funds of public-service enterprises totaled \$359,694,000 of which amount 84 percent was in the form of investments in city securities, 3.3 percent in Federal and other government securities, 12.5 percent in cash, and a negligible amount in other investments. As previously mentioned, the reported amount of sinking-fund assets for public-service enterprises should be qualified by the statement that in several cases it was not possible to segregate assets of general government from those of public-service enterprises, in which case the assets were included under sinking funds of general government.

Assets in public trust funds.—As might be expected, assets in public trust funds are negligible, since such funds are normally associated with general government and are usually created for purposes which fall within the scope of general government functions. In only two cases, Detroit and Fort Wayne, were public trust funds created in connection with public-service enterprises. In the case of Detroit it is a retirement fund for the platform employees of the Department of Street Railways, and in the case of Fort Wayne it is a retirement fund for the employees of the water and electric light and power systems. The fact that this particular trust fund in Detroit is kept entirely in cash is an unusual circumstance and is especially rare in connection with retirement funds.

Assets in investment funds and miscellaneous investments.—This group of assets, which total \$793,019,000, comprised approximately 63 percent of all specified assets held by public-service enterprises. Investments in real property amount to 97.8 percent of total investment funds held in this group and comprise for the most part the investments in municipal public-service enterprises which are leased to others. It will be noted that investments in the New York transit system and in the Philadelphia gas works constitute more than 70 percent of investments in real property. Investments of this character are shown at their book value. The other items of investment under this group are of negligible relative importance and are self-explanatory.

Assets in general funds.—The last two columns in table 50 show the amount of cash held in general treasury and general administrative funds at the close of 1938, and they require no special comment.

TABLE 51

Information on municipal employment—first made available in the 1936 issue of this series of reports—was collected for 1937 and 1938. Table 51 shows the number of full-time and part-time employees on April 1, 1938 and the pay rolls for the 1938 fiscal year for 67 of the 94 cities included in this study. As with other tables in the report, the figures include a proportionate part of the employee and pay roll data of all independent units of local government covered as part of the "city."

Number of employees and amount of pay rolls.—Approximately 7 percent of the employees of cities over 100,000 population are engaged in public-service enterprises. By far the most important public-service enterprise of cities is water supply, which is provided by municipally-operated enterprises in 64 of the 67 cities reported. Allocated to this function were 58 percent of the personnel and 54 percent of the public-service-enterprise pay rolls of these cities. Eight of the reported cities operate their own electric light and power systems. Employees of these power systems comprised 17 percent of the total public-service enterprise employees reported by all cities. In the 8 cities which operated electric light and power enterprises, almost half of the public-service enterprise employees served this function.

Other public-service enterprises operated by cities accounted for 25 percent of the total number of employees and 27 percent of the pay rolls.

Average earnings of public-service-enterprise employees reported were \$1,666 per year. Water-supply employees reported an average earning of \$1,545 per year; electric light and power system employees earned \$1,922 per year; and employees of other public-service enterprises earned \$1,785. These rates of pay indicate that employment in public-service enterprises is relatively constant and that the compensation compares well with that of employment in general governmental functions. It should be remembered that the average earnings referred to include the earnings of part-time and temporary employees, so that the rate of pay for full-time work is in every case higher than the figure shown.

Inauguration of new series.—In the State and Local Government Quarterly Employment Survey series inaugurated in January 1940, public-service enterprises are included. Beginning with the month of January 1940, quarterly reports of the number of employees and amount of pay rolls of public-service enterprises operated by cities of all sizes, as well as by State governments, is available.¹⁰

¹⁰See also discussion of table 2, p. 22, *supra*.

TABLE 50.—AMOUNT OF SPECIFIED
(Includes data for enterprises owned but not

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS					
			Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Other investments
	Grand total-----	¹ \$1,259,090	\$359,694	\$45,091	\$302,297	\$6,044	\$5,821	\$440
	Group I-----	² 1,005,970	291,042	54,188	253,931	450	2,474	-----
	Group II-----	111,733	35,094	5,130	27,319	1,526	960	160
	Group III-----	³ 141,387	33,558	5,774	21,048	4,068	2,388	280

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

1	New York, N. Y.-----	\$605,726	\$180,533	\$16,234	\$164,299	-----	-----	-----
2	Chicago, Ill.-----	7,832	635	635	-----	-----	-----	-----
3	Philadelphia, Pa.-----	230,998	53,787	1,807	51,980	-----	-----	-----
4	Detroit, Mich.-----	² 19,636	17,902	148	17,754	-----	-----	-----
5	Los Angeles, Calif.-----	29,586	9,781	9,781	-----	-----	-----	-----
6	Cleveland, Ohio-----	2,135	-----	-----	-----	-----	-----	-----
7	Baltimore, Md.-----	14,930	6,293	248	6,045	-----	-----	-----
8	St. Louis, Mo.-----	3,939	587	137	-----	\$450	-----	-----
9	Boston, Mass.-----	74,764	13,107	1,109	9,524	-----	\$2,474	-----
10	Pittsburgh, Pa.-----	100	28	18	10	-----	-----	-----
11	San Francisco, Calif.-----	8,841	2,626	2,626	-----	-----	-----	-----
12	Washington, D. C.-----	780	-----	-----	-----	-----	-----	-----
13	Milwaukee, Wis.-----	1,294	551	551	-----	-----	-----	-----
14	Buffalo, N. Y.-----	5,408	5,213	895	4,318	-----	-----	-----

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

15	New Orleans, La.-----	\$1,383	\$1,014	\$1,014	-----	-----	-----	-----
16	Minneapolis, Minn.-----	708	428	94	\$294	-----	\$40	-----
17	Cincinnati, Ohio-----	52,408	13,915	244	12,720	\$873	78	-----
18	Newark, N. J.-----	14,468	3,236	104	3,132	-----	-----	-----
19	Kansas City, Mo.-----	1,114	13	13	-----	-----	-----	-----
20	Indianapolis, Ind.-----	1,993	208	208	-----	-----	-----	-----
21	Houston, Tex.-----	5,516	1,550	726	761	7	56	-----
22	Seattle, Wash.-----	4,609	478	338	82	-----	25	\$34
23	Rochester, N. Y.-----	13,348	1,637	119	913	-----	605	-----
24	Louisville, Ky.-----	1,265	821	15	98	582	-----	126
25	Denver, Colo.-----	1,530	981	242	726	13	-----	-----
26	Portland, Oreg.-----	7,566	5,755	518	5,030	51	155	-----
27	Jersey City, N. J.-----	4,442	3,678	114	3,563	-----	-----	-----
28	Columbus, Ohio-----	1,383	1,381	1,381	-----	-----	-----	-----

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 500,000

29	Oakland, Calif.-----	\$3,236	\$637	\$340	\$296	-----	-----	-----
30	Atlanta, Ga.-----	284	187	147	40	-----	-----	-----
31	Dallas, Tex.-----	801	461	232	229	-----	-----	-----
32	Memphis, Tenn.-----	5,008	352	166	186	-----	-----	-----
33	St. Paul, Minn.-----	1,753	1,423	106	681	\$443	\$100	\$94
34	Toledo, Ohio-----	2,282	98	98	-----	-----	-----	-----
35	Birmingham, Ala.-----	254	5	5	-----	-----	-----	-----
36	San Antonio, Tex.-----	1,996	1,616	404	1,137	-----	-----	75
37	Providence, R. I.-----	8,007	6,262	32	6,230	-----	-----	-----
38	Akron, Ohio-----	590	7	7	-----	-----	-----	-----
39	Omaha, Nebr.-----	4,697	4,228	-----	1,780	2,448	-----	-----
40	Dayton, Ohio-----	1,082	804	4	800	-----	-----	-----
41	Syracuse, N. Y.-----	-----	-----	-----	-----	-----	-----	-----
42	Oklahoma City, Okla.-----	-----	-----	-----	-----	-----	-----	-----
43	San Diego, Calif.-----	1,152	305	305	-----	-----	-----	-----
44	Worcester, Mass.-----	260	-----	-----	-----	-----	-----	-----

See footnotes at end of table.

PART III: PUBLIC-SERVICE ENTERPRISES

ASSETS AT CLOSE OF YEAR: 1938

operated by the city. Expressed in thousands)

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS						CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS		
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Real property	Other investments	Exclusive of amounts held in private trust accounts	Amounts held in private trust accounts
	Grand total	\$793,019	\$5,938	\$5,901	\$1,156	\$1,679	\$775,942	\$2,402	\$102,869	\$3,283
	Group I	644,706	4,127	1,666	750	1,426	635,479	1,260	66,942	1,060
	Group II	85,758	358	1,669	60	16	63,160	495	10,625	256
	Group III	82,553	1,453	2,565	346	237	77,304	647	23,302	1,968

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

1	New York, N. Y.	\$393,787	\$2,877	\$20			\$390,059	\$832	\$31,406	
2	Chicago, Ill.								7,197	
3	Philadelphia, Pa.	177,211					177,211			
4	Detroit, Mich.	58						58	1,458	
5	Los Angeles, Calif.	3,532		1,646		\$1,426	90		15,479	\$794
6	Cleveland, Ohio								1,976	159
7	Baltimore, Md.	8,533	6				8,526			104
8	St. Louis, Mo.								3,352	
9	Boston, Mass.	60,836	1,244				59,592		821	
10	Pittsburgh, Pa.								72	
11	San Francisco, Calif.								6,215	
12	Washington, D. C.	750			\$750				30	
13	Milwaukee, Wis.								741	2
14	Buffalo, N. Y.								195	

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

15	New Orleans, La.								\$359	\$9
16	Minneapolis, Minn.								280	
17	Cincinnati, Ohio	\$38,000					\$38,000		493	
18	Newark, N. J.	10,531					10,531		601	
19	Kansas City, Mo.	80		\$80					1,021	
20	Indianapolis, Ind.	467	\$299					\$168	1,106	213
21	Houston, Tex.	3,404					3,404		562	
22	Seattle, Wash.	697		469		\$1		228	3,423	10
23	Rochester, N. Y.	11,135	11				11,124		576	
24	Louisville, Ky.	95						95	326	24
25	Denver, Colo.	5						5	544	
26	Portland, Oreg.	1,244	48	1,121	\$60	15			587	
27	Jersey City, N. J.								764	
28	Columbus, Ohio								2	

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

29	Oakland, Calif.	\$555	\$148	\$347		\$61			\$1,445	\$599
30	Atlanta, Ga.								97	
31	Dallas, Tex.								338	2
32	Memphis, Tenn.	1,638	1,000	67			\$361	\$210	970	48
33	St. Paul, Minn.	248		248					91	
34	Toledo, Ohio	185					185		1,999	
35	Birmingham, Ala.								249	
36	San Antonio, Tex.	306	112	194					37	37
37	Providence, R. I.	595	52	544					1,121	29
38	Akron, Ohio								583	
39	Omaha, Nebr.	226		76	\$150				243	
40	Dayton, Ohio	60		60					215	3
41	Syracuse, N. Y.									
42	Oklahoma City, Okla.									
43	San Diego, Calif.								847	
44	Worcester, Mass.								257	2

TABLE 50.—AMOUNT OF SPECIFIED ASSETS

(Includes data for enterprises owned but not

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				
			Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
45	Richmond, Va.	\$4,103	\$2,785	\$72	\$2,214	\$498	
46	Port Worth, Tex.	169					
47	Youngstown, Ohio	83					
48	Hartford, Conn.	3,606	433	258	72		\$103
49	Nashville, Tenn.	511	191	191			
50	Jacksonville, Fla.	1,830	153	153			
51	Grand Rapids, Mich.	1,586	1,296	345	918		\$34
52	New Haven, Conn.						
53	Long Beach, Calif.	70,579	394	394			
54	Des Moines, Iowa	716	680	190	318		172
55	Miami, Fla.	1,094	78	78			
56	Springfield, Mass.	177					
57	Flint, Mich.	1,323	916	151	745		20
58	Salt Lake City, Utah	57					
59	Bridgeport, Conn.						
60	Tulsa, Okla.	18					
61	Norfolk, Va.	10,403	4,378	861	3,502		15
62	Yonkers, N. Y.						
63	Scranton, Pa.	1					
64	Paterson, N. J.	16					
65	Albany, N. Y.	61	10	10			
66	Kansas City, Kans.	5,138	3,541	457	957	250	1,877
67	Chattanooga, Tenn.	1,438					
68	Trenton, N. J.	770	439		438		
69	Spokane, Wash.	871	305	190	40		75
70	Fort Wayne, Ind.	³ 342	(*)		(*)		
71	Camden, N. J.	167	115	54	61		
72	Erie, Pa.	521	30		30		
73	Fall River, Mass.	111					
74	Cambridge, Mass.	53	47	2	2		43
75	Wilmington, Del.	811	799	25	316	396	61
76	Elizabeth, N. J.	490	95	95			
77	Reading, Pa.	340	43	2	8	32	
78	Knoxville, Tenn.	475					
79	New Bedford, Mass.	30					
80	Gary, Ind.						
81	Tacoma, Wash.	1,690	151	151			
82	Canton, Ohio	⁴ 192	⁴ 222	⁴ 222			
83	Wichita, Kans.	78					
84	Tampa, Fla.	109	63	63			
85	Peoria, Ill.	58					
86	South Bend, Ind.	270	245	245			
87	Somerville, Mass.	39					
88	Duluth, Minn.	270					
89	Lowell, Mass.						
90	Utica, N. Y.	565	86	86			
91	Waterbury, Conn.						
92	Lynn, Mass.	28					
93	Evansville, Ind.	583	43	43			
94	El Paso, Tex.	583	80	31	49		
	Honolulu, Hawaii ⁵	1,751	1,024	181	843		

* Less than \$500.

¹ Includes assets in public trust funds, not separately tabulated—total \$225,000, consisting of \$219,000 cash, \$5,000 city securities, and \$1,000 miscellaneous investments.² Includes assets in public trust funds, not separately tabulated—consisting of \$218,000 cash.³ Includes assets in public trust funds, not separately tabulated—total \$7,000, consisting of \$1,000 cash, \$5,000 city securities, and \$1,000 miscellaneous investments.⁴ Overdraft.⁵ Not included in group or grand totals.

PART III: PUBLIC-SERVICE ENTERPRISES

AT CLOSE OF YEAR: 1938—Continued

operated by the city. Expressed in thousands)

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS						CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS	
		Total	Cash	City securities (par value)	Federal government (par value)	Other State and local government (par value)	Real property	Other investments	Exclusive of amounts held in private trust accounts

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

45	Richmond, Va.							\$1,319	
46	Fort Worth, Tex.							42	\$126
47	Youngstown, Ohio							83	
48	Hartford, Conn.	\$322				\$320	\$2	2,846	5
49	Nashville, Tenn.	501	\$1			300	(*)	19	
50	Jacksonville, Fla.							1,678	
51	Grand Rapids, Mich.	102						188	
52	New Haven, Conn.								
53	Long Beach, Calif.	68,905		\$31		\$177	68,697	1,168	112
54	Des Moines, Iowa							20	16
55	Miami, Fla.	1,016					1,016		
56	Springfield, Mass.							177	
57	Flint, Mich.	186						186	1
58	Salt Lake City, Utah	57						57	
59	Bridgeport, Conn.								
60	Tulsa, Okla.							18	
61	Norfolk, Va.	6,025					6,025		
62	Yonkers, N. Y.								
63	Scranton, Pa.							1	
64	Paterson, N. J.							*24	40
65	Albany, N. Y.							51	
66	Kansas City, Kans.	214	18	197				1,210	172
67	Chattanooga, Tenn.							1,438	
68	Trenton, N. J.							61	272
69	Spokane, Wash.							565	(*)
70	Fort Wayne, Ind.	266	113	154				45	23
71	Camden, N. J.	38					38	14	(*)
72	Erie, Pa.	39						39	452
73	Fall River, Mass.							111	
74	Cambridge, Mass.							6	(*)
75	Wilmington, Del.							12	
76	Elizabeth, N. J.	282		121	\$111		49	113	
77	Reading, Pa.							297	
78	Knoxville, Tenn.							475	1
79	New Bedford, Mass.							30	
80	Gary, Ind.								
81	Tacoma, Wash.	353	10	343				1,186	
82	Canton, Ohio							29	1
83	Wichita, Kans.							78	
84	Tampa, Fla.	25		25				6	15
85	Peoria, Ill.	15		15				43	
86	South Bend, Ind.							*259	284
87	Somerville, Mass.							39	(*)
88	Duluth, Minn.							230	40
89	Lowell, Mass.								
90	Utica, N. Y.	361					361	101	17
91	Waterbury, Conn.								
92	Lynn, Mass.							28	
93	Evansville, Ind.							450	90
94	El Paso, Tex.	229		144	85			243	31
	Honolulu, Hawaii ⁵							727	

FINANCIAL STATISTICS OF CITIES

TABLE 51.—EMPLOYEES AND PAY ROLLS OF MUNICIPALLY-OWNED
PUBLIC-SERVICE ENTERPRISES: 1938

(Pay roll expressed in thousands)

City number	CITY	TOTAL			I.—WATERWORKS			II.—ELECTRIC LIGHT AND POWER			III.—ALL OTHER		
		Number of employees, April 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, April 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, April 1, 1938		Pay roll for fiscal year ended in 1938	Number of employees, April 1, 1938		Pay roll for fiscal year ended in 1938
		Full time	Part time		Full time	Part time		Full time	Part time		Full time	Part time	
	Grand total	41,761	1,344	\$71,829	24,100	1,121	\$36,972	8,991	75	\$13,578	10,670	148	\$19,279
	Group I	28,911	525	51,829	15,202	482	25,824	5,845	---	11,406	7,864	43	14,589
	Group II	5,166	163	7,373	3,681	123	4,783	127	---	209	1,358	40	2,381
	Group III	7,684	656	12,627	5,217	516	8,366	1,019	75	1,963	1,448	65	2,298

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

1	New York, N. Y. ¹	---	---	---	---	---	---	---	---	---	---	---	---
2	Chicago, Ill.	5,087	106	\$7,329	5,006	106	\$7,140	---	---	---	81	---	\$189
3	Philadelphia, Pa.	961	---	1,086	709	---	931	---	---	---	252	---	155
4	Detroit, Mich.	6,407	---	12,368	936	---	1,887	---	---	---	5,471	---	10,481
5	Los Angeles, Calif.	8,289	---	16,579	2,855	---	5,840	4,993	---	\$9,819	441	---	920
6	Cleveland, Ohio	1,979	---	3,553	1,149	---	2,015	812	---	1,503	18	---	34
7	Baltimore, Md.	936	---	808	839	---	690	---	---	---	97	---	117
8	St. Louis, Mo.	1,033	4	1,614	1,006	4	1,579	---	---	---	27	---	35
9	Boston, Mass.	635	17	1,265	486	---	864	---	---	---	149	17	381
10	Pittsburgh, Pa.	296	95	870	262	95	840	---	---	---	34	---	30
11	San Francisco, Calif.	1,777	96	3,535	506	80	1,315	40	---	84	1,251	16	2,136
12	Washington, D. C.	584	51	1,111	584	51	1,111	---	---	---	---	---	---
13	Milwaukee, Wis.	464	156	800	432	146	731	---	---	---	32	10	69
14	Buffalo, N. Y.	463	---	911	432	---	859	---	---	---	31	---	52

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

15	New Orleans, La.	906	66	\$1,148	528	46	\$503	---	---	---	378	20	\$645
16	Minneapolis, Minn. ¹	---	---	---	---	---	---	---	---	---	---	---	---
17	Cincinnati, Ohio	545	---	879	539	---	868	---	---	---	6	---	11
18	Newark, N. J. ¹	---	---	---	---	---	---	---	---	---	---	---	---
19	Kansas City, Mo.	902	---	909	886	---	888	---	---	---	16	---	21
20	Indianapolis, Ind.	672	---	1,101	---	---	---	---	---	---	672	---	1,101
21	Houston, Tex.	443	18	718	301	---	416	---	---	---	142	18	302
22	Seattle, Wash. ¹	---	---	---	---	---	---	---	---	---	---	---	---
23	Rochester, N. Y.	223	16	328	200	15	297	---	---	---	23	1	31
24	Louisville, Ky. ¹	---	---	---	---	---	---	---	---	---	---	---	---
25	Denver, Colo.	505	---	753	479	---	726	---	---	---	26	---	27
26	Portland, Oreg.	301	26	622	223	25	418	---	---	---	78	1	204
27	Jersey City, N. J.	244	37	275	235	37	248	---	---	---	9	---	27
28	Columbus, Ohio	425	---	638	290	---	418	127	---	\$209	8	---	12

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

29	Oakland, Calif. ¹	---	---	---	---	---	---	---	---	---	---	---	---
30	Atlanta, Ga. ¹	---	---	---	---	---	---	---	---	---	---	---	---
31	Dallas, Tex.	270	102	\$493	256	102	\$470	---	---	---	14	---	\$23
32	Memphis, Tenn. ¹	---	---	---	---	---	---	---	---	---	---	---	---
33	St. Paul, Minn. ¹	---	---	---	---	---	---	---	---	---	---	---	---
34	Toledo, Ohio ¹	---	---	---	---	---	---	---	---	---	---	---	---
35	Birmingham, Ala.	44	4	104	36	---	89	---	---	---	8	4	14
36	San Antonio, Tex.	165	34	255	162	34	252	---	---	---	3	---	3
37	Providence, R. I.	191	93	414	185	93	404	---	---	---	6	---	10
38	Akron, Ohio	206	---	311	191	---	292	---	---	---	15	---	19
39	Omaha, Nebr.	643	2	1,074	198	---	341	---	---	---	445	2	733
40	Dayton, Ohio	142	6	189	142	6	189	---	---	---	(¹)	(¹)	(¹)
41	Syracuse, N. Y. ¹	---	---	---	---	---	---	---	---	---	---	---	---
42	Oklahoma City, Okla.	111	---	169	101	---	157	---	---	---	10	---	12
43	San Diego, Calif.	197	1	351	161	---	264	---	---	---	36	1	67
44	Worcester, Mass. ¹	---	---	---	---	---	---	---	---	---	---	---	---
45	Richmond, Va.	328	1	536	128	1	209	---	---	---	200	---	330
46	Fort Worth, Tex. ¹	---	---	---	---	---	---	---	---	---	---	---	---
47	Youngstown, Ohio	105	70	258	105	70	238	---	---	---	---	---	---

¹Not reported.

PART III: PUBLIC-SERVICE ENTERPRISES

TABLE 51.—EMPLOYEES AND PAY ROLLS OF MUNICIPALLY-OPERATED PUBLIC-SERVICE ENTERPRISES: 1938—Continued

(Pay roll expressed in thousands)

City number	CITY	TOTAL		I.—WATERWORKS		II.—ELECTRIC LIGHT AND POWER		III.—ALL OTHER	
		Number of employees, April 1, 1938		Number of employees, April 1, 1938		Number of employees, April 1, 1938		Number of employees, April 1, 1938	
		Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time
			Pay roll for fiscal year ended in 1938		Pay roll for fiscal year ended in 1938		Pay roll for fiscal year ended in 1938		Pay roll for fiscal year ended in 1938
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
48	Hartford, Conn.	257	\$245	248	\$221			9	\$22
49	Nashville, Tenn. ¹								
50	Jacksonville, Fla.	736	1,062	114	162	368	\$629	256	271
51	Grand Rapids, Mich.	137	227	137	227				
52	New Haven, Conn.	6	9					6	9
53	Long Beach, Calif.	381	700	180	335			201	365
54	Des Moines, Iowa ¹								
55	Miami, Fla. ¹								
56	Springfield, Mass.	³ 143	263	³ 143	263				
57	Flint, Mich. ¹								
58	Salt Lake City, Utah ¹								
59	Bridgeport, Conn. ¹								
60	Tulsa, Okla.	132	182	127	171			5	11
61	Norfolk, Va.	66	113	66	113			(¹)	(¹)
62	Yonkers, N. Y.	304	271	303	268			1	3
63	Scranton, Pa. ¹								
64	Paterson, N. J.	93	165	93	165				
65	Albany, N. Y. ¹								
66	Kansas City, Kans. ¹								
67	Chattanooga, Tenn. ¹								
68	Trenton, N. J.	178	286	171	257			7	29
69	Spokane, Wash.	51	202	50	200			1	2
70	Fort Wayne, Ind.	396	751	157	263	239	68	488	(¹)
71	Camden, N. J.	62	110	62	110			(¹)	(¹)
72	Erie, Pa.							(¹)	(¹)
73	Fall River, Mass.	65	107	65	107			(¹)	(¹)
74	Cambridge, Mass.	110	238	110	238			(¹)	(¹)
75	Wilmington, Del.	214	309	139	226			75	82
76	Elizabeth, N. J.	47	102	45	97			2	4
77	Reading, Pa.	165	246	165	246			(¹)	(¹)
78	Knoxville, Tenn.	276	275	156	122	113	149	7	4
79	New Bedford, Mass.	88	132	87	126			1	6
80	Gary, Ind. ¹								
81	Tacoma, Wash.	473	1,041	142	283	301	7	698	30
82	Canton, Ohio	110	151	110	151			4	60
83	Wichita, Kans.	10	19	(¹)	(¹)	(¹)		10	19
84	Tampa, Fla.	83	120	72	110			11	10
85	Peoria, Ill.	2	13					2	13
86	South Bend, Ind.	96	158	96	158				
87	Somerville, Mass.	52	82	52	82				
88	Duluth, Minn.	167	339	88	179			79	150
89	Lowell, Mass. ¹								
90	Utica, N. Y. ¹								
91	Waterbury, Conn.	61	91	61	91				
92	Lynn, Mass.	84	155	84	155				
93	Evansville, Ind.	121	202	118	196			3	5
94	El Paso, Tex.	116	147	111	140			5	8
	Honolulu, Hawaii ¹								

¹Not reported.
²Included with full-time employees.
³Employees on December 31, 1938.

DEFINITIONS OF TERMS

REVENUES

(See also figure 4, pages 26-29)

- ACCOUNT.** An account is a statement of debit and credit entries within a fund and relates to specified sources of receipts and purposes of expenditures.
- BUSINESS TAX.** A business tax is a tax on business activity exacted in proportion to the volume of business and computed through a levy which measures activity by earnings, premiums, etc., such as a tax on insurance premiums, on income and earnings of banks and other corporations, and a tax on public utilities based on their gross or net income, or on miles of track operated, or on passenger car or truck miles, number of miles of wire or miles of water mains, and also a license fee per car or bus.
- CHARGES FOR CURRENT SERVICES.** These charges are those made by general government departments in the form of fees, minor sales, and other charges. The fees and charges here included are those which represent the actual compensation for services performed and are to be distinguished from receipts which secure, for the local governments, individuals, or corporations making the payments, the privilege or right of doing something.
- COMMERCIAL FORFEIT.** A commercial forfeit is an amount on deposit or an amount specified in a bond forfeited to the city by reason of some breach of condition, such as a failure to complete a contract.
- CONTRIBUTIONS FROM PUBLIC-SERVICE ENTERPRISES.** Contributions from public-service enterprises are of two kinds: An actual amount paid over from the revenue of one fund for the use and benefit of the other; and the excess revenues of a public-service enterprise remaining in the general fund.
- DONATIONS AND CONTRIBUTIONS.** Donations and contributions are bequests and gifts from private persons and corporations of cash, realty, securities, or other property, the principal or income of which may be expended for city uses, regardless of whether such gifts or bequests were paid directly to the city treasury or to the officials in charge of funds.
- FINES.** A fine is a pecuniary punishment imposed for the commission of an offense or for the neglect of official duty.
- FUND.** A fund is a sum of money or other resources (gross or net) set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct fiscal entity.
- GENERAL PROPERTY TAX.** The general property tax is a direct ad valorem tax upon real property, real and personal property, or real and tangible personal property.
- GRANTS.**—A grant is an amount, other than a receipt from a shared State tax (g.v.), received by the city from another civil division—as the Federal Government, the State, or a county—to aid in the support of a specified function or for purposes in general.
- INTEREST.** Interest is the money received by the city for the loan of credit capital.
- LICENSES AND PERMITS.** Under this heading are classified fees exacted by the city for the purpose of regulation, although they may be imposed primarily for revenue purposes with regulation only an incidental aspect.
- NONREVENUES.** The term nonrevenues, in this report, is applied to all city receipts other than revenues (g.v.).
- PENALTY.** A penalty is the amount recovered by the municipality for a violation of the statute law of the State or a municipal ordinance, which violation does not constitute a crime.
- PENSION ASSESSMENT.** A pension assessment is an amount contributed by employees of the city for the maintenance of a pension or other retirement fund.
- PERMIT.** See Licenses and permits.
- POLL TAX.** A poll tax is a capitation tax, uniform or graded, whether such tax is levied as a specific amount against the person subject thereto or as an ad valorem tax based upon an arbitrary valuation of polls or occupations.
- PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION.** These are direct taxes which are assessed, levied, and collected by methods that are not generally applied in the case of privately-owned real property. They include taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or on any basis other than an assessed valuation applied to all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies; and all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

- RENTS.** Rents are revenues received as compensation for the use of miscellaneous real estate, investment properties, and properties held by public trust funds and investment funds.
- REVENUES.** City revenues are the moneys and other wealth received by or placed to the credit of cities that increase their assets without increasing their liabilities or that decrease their liabilities without decreasing their assets.
- ROYALTIES.** Royalties are amounts received for the privilege or rights created by a lease, such as the privilege of drilling for oil, gas, and other minerals, as well as the share of the product or of the profit.
- SALES AND SERVICE TAXES.** A sales tax is a locally imposed tax upon the sale, use, storage, or consumption of selected articles, such as cigarettes, tobacco, and gasoline, or upon general sales, consumption, use, storage, and, in some cases, services. A tax of this nature is levied in proportion to the sales volume or amount consumed, used, or stored. If the statute provides specifically that the tax is to be transferred to the consumer, this is added evidence that the tax was intended to be a consumption and not a business tax.
- SHARED STATE TAX.** A shared State tax is a specific State-imposed tax shared with local governments in proportion, or substantially in proportion, to the amount of tax collected or produced in each local unit. The tax may be either collected by the State and shared with the localities or collected locally and shared with the State. As used in this report the term refers only to the share of the tax received by the city. The shared tax should be distinguished from the grant (g.v.).
- SPECIAL ASSESSMENTS FOR CAPITAL OUTLAYS.** A special assessment is a compulsory contribution levied under the taxing or police power to defray the cost of a specific public improvement undertaken primarily in the interest of the public. It differs from general property taxes in that it is apportioned according to the assumed benefits to the property affected by the improvements. Included also in the definition of a special assessment is the special charge, which is a charge against the beneficiaries of a specific public improvement based on the actual cost of the improvement.
- TAX.** A tax, as defined by Bastable, is a "compulsory contribution from the wealth of a person or body of persons for the service of the public powers."
- UNCLAIMED MONEYS.** Unclaimed moneys are amounts received by the municipality from moneys held in trust for private persons and unclaimed by the owners, such as funds to pay debt obligations that have been cancelled after having been long overdue without presentation of the claim, revenue from private trust funds or accounts awaiting the discovery of heirs or owners' money from the sale of unclaimed property, unclaimed salaries, and cancelled warrants of prior years.

COST PAYMENTS

(See also figure 5, pages 107-112)

- CHARITIES.** Charities consists of municipal institutional care of independent and neglected children and of adult dependents; other institutional and noninstitutional care, including public assistance and other welfare services, as regulation of foster or boarding homes, legal aid, and employment agencies; and all other charities, such as contributions by the city to some political division on account of floods or other disasters.
- CONSERVATION OF HEALTH.** Conservation of health consists of vital statistics, regulation and inspection, control of communicable diseases, child health services, adult health services, laboratories, health centers and clinics, and miscellaneous activities, such as general public health nursing not assignable to specific classifications and expenditures for public health information.
- CONTRIBUTIONS TO PUBLIC-SERVICE ENTERPRISES.** This is a new class of general governmental expenses, arising from reporting separately the transactions of general government and of public-service enterprises. Such a contribution may be either an actual amount paid over from the revenues of one fund for the use and benefit of the other, or the portion of costs of the public-service enterprise met from general revenues.
- CORRECTION.** Correction consists of municipal correctional institutions, delinquents in other institutions, probation and parole, and the net expenses of industrial activities of institutions.
- COST PAYMENTS.** Cost payments are all amounts recorded in the books of the cities as having been paid on account of operation and maintenance, interest, and capital outlay (g.v.). They include all costs of city governments, consisting of the costs of services employed; properties constructed, purchased, or rented; public improvements constructed or otherwise acquired; materials utilized; and interest on borrowed money. They are classified into twelve functional groups—such as highways, conservation of health, and charities (g.v.).
- EXPENDITURE.** As used in this report, expenditure is synonymous with cost payment (g.v.).
- GENERAL ADMINISTRATIVE, LEGISLATIVE, AND JUDICIAL.** General administrative, legislative, and judicial consists of the legislative and judicial branches of local government, and, in addition, such auxiliary administrative agencies as those established to deal with finance, law, elections, and general administrative buildings. The longer expression supersedes and is synonymous with the term "general government" used in the Bureau's reports previously.
- HIGHWAYS.** Highways includes not only the activities relating to streets and other roadways but, in addition, structures and improvements necessary for the use of highways,

- such as bridges, tunnels, viaducts, and grade separations. Waterways are also reported under this function, as well as services that are appurtenant to streets, such as street lighting and snow and ice removal, but the cleaning of streets is classified as sanitation.
- HOSPITALS.** Hospitals consists of general and special municipal hospitals; where public patients are cared for in hospitals not municipally-owned, the costs are also included in this function.
- INTEREST.** Interest is the designation for the interest costs incurred by cities for the use of credit capital.
- LIBRARIES.** Libraries consists of municipal libraries. Libraries connected with public schools for the use of teachers and pupils only are included under schools (q.y.).
- MISCELLANEOUS.** Miscellaneous consists of judgments and losses, not allocable; pensions and gratuities on account of service; compensation for employee injury, not allocable; municipal service enterprises, not allocable; markets and warehouses; cemeteries and crematories; contributions to public-service enterprises; and certain unclassifiable items.
- NONCOST PAYMENTS.** The term noncost payments is applied in this report to all city payments other than cost payments (q.y.).
- OPERATION AND MAINTENANCE.** Payments for operation and maintenance are the costs and losses of cities for which no permanent or subsequently convertible value is received or receivable. These costs are incurred on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government or the management of trusts; they are exclusive of costs arising from the construction or acquisition of permanent properties or improvements.
- OUTLAYS.** Outlays are the costs of land and other properties and public improvements more or less permanent in character which are owned and used by cities in the exercise of their city functions.
- PUBLIC SAFETY.** Public safety consists of police, fire, protective regulation and inspection, flood control, and such miscellaneous activities as travelers' aid, game and fish wardens, and bounties on animals.
- RECREATION.** Recreation consists of cultural-scientific activities, as museums and art galleries; organized recreation; municipal parks; and special facilities for recreation, as auditoriums, stadiums, auto camps, piers, and yacht harbors.
- SANITATION AND WASTE REMOVAL.** Sanitation and waste removal consists of the removal and disposal of street deposits, sewage, and waste; comfort stations; smoke regulations; and such miscellaneous services as the control of public nuisances, expenditures for public laundries, washhouses and baths (except those operated in parks incident to recreation), and the removal of dead animals.
- SCHOOLS.** Schools consists of all educational activities except public libraries.

DEBT

(See figure 6, p. 186)

- CONTINGENT GENERAL OBLIGATIONS.** A contingent general obligation is an internal improvement bond payable from special assessments, but for which the full faith and credit of the city is pledged. While these bonds are presumably payable from special assessments, in case of insufficient collections of special assessments to meet bond and interest payments, the city can levy a general property tax to retire bonds and pay interest.
- FLOATING DEBT.** See Short-term loans.
- GENERAL OBLIGATION BONDS.** A general obligation bond represents a debt for which the faith and credit of the city is pledged; it is evidenced by a formal instrument, has a fixed date of maturity, and is payable from any revenues of the city not obligated. These bonds are either long-term bonds or serial bonds (q.y.).
- GROSS DEBT.** Gross debt is the aggregate of all outstanding debt obligations.
- LONG-TERM BONDS.** See Term bonds.
- NET DEBT.** Net debt is the total of general obligation bonds and revenue bonds less sinking-fund assets accumulated for their amortization.
- REFUNDED DEBT.** Debt issued to retire debt already outstanding is called refunded debt.
- REVENUE BONDS.** A revenue bond is defined as an obligation payable exclusively from the revenues of a specified income-producing property or system for the acquisition, construction, or improvement of which the obligation was issued. Such bonds are titled "revenue bonds," and usually they are so recorded on the books of the city and on the face or in the text of the bond. It is expressly understood that the obligation is not a general debt of the municipality and that there is no recourse to any taxing power for payment.
- SERIAL BONDS.** Serial bonds are bonds which come due from year to year and are payable from current revenues.
- SHORT-TERM LOANS OR OBLIGATIONS.** Short-term loans or obligations consist of bond anticipation notes, tax revenue anticipation notes, and other current temporary loans having only a short time to run, usually less than a year. Final judgments rendered against the city during the year but not paid are reported here, but short-term special assessment obligations are reported under special assessment obligations (q.y.).
- SPECIAL ASSESSMENT OBLIGATIONS.** Special assessment debt is debt which is payable from assessments levied or assessed against the benefited property in proportion to the value of the benefit. These special assessment obligations are classified either as

long-term loans or as short-term loans (q.y.). They are classified under each of these subdivisions as contingent general obligations and those "payable only from special assessments" (q.y.).

SPECIAL ASSESSMENT OBLIGATIONS PAYABLE ONLY FROM ASSESSMENTS. Special assessment obligations payable only from assessments are internal bonds payable only from assessments. In case of insufficient collections to pay bonds and interest the holder of the bonds cannot hold the city corporation liable, nor can the city corporation levy general property taxes to pay bonds or interest.

TERM BONDS. Term bonds, or long-term bonds, are bonds which ordinarily come due at one time and are retired from sinking funds (q.y.).

SPECIFIED ASSETS

GENERAL ADMINISTRATIVE FUNDS. General administrative funds are those funds, other than investment, trust, and sinking funds, that are independently administered by boards or commissions not under the authority of the city auditor or comptroller.

GENERAL TREASURY FUNDS. General treasury funds are the aggregate of the principal city funds, other than investment, trust, and sinking funds, over which the city auditor or comptroller exercises authority.

INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS. Under this heading are included funds, other than sinking and trust funds, and all interest-bearing securities and investments, other than those of the funds mentioned, including real property used for purposes other than those of the city. Although the term "investment fund" is seldom employed by State officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as a miscellaneous investment. In some instances, the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public-service corporations; in a few instances they consist of real property temporarily held for securing rents or for the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market. In most cities reporting investment funds or investments, the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. Funds provided for the purchase, construction, or equipment of buildings or the permanent properties of the city, which are invested during the period of accumulation, are also treated as investment funds.

PUBLIC TRUST FUNDS. Public trust funds are established by cities for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it, or from income derived from its principal, for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, health and hospital services, care of defectives, and pensions for employees of the city government.

SINKING FUNDS. The sinking funds maintained by cities are of two distinct classes, those with and those without investments, the distinction depending largely upon the method of distributing the loads to be carried by these funds. The sinking funds with investments are established and maintained primarily for the redemption of long-term bonds at maturity, the purpose of converting a part of the cash accumulation into securities being to increase the earning power of the funds. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase before their maturity, or for the retirement of serial bonds, the purpose of the funds usually being accomplished without the accumulation of assets in large amounts.

ASSESSED VALUATIONS AND TAX LEVIES

ASSESSED VALUATION. Assessed valuation is the valuation set upon real estate or other property by assessors of a governmental unit as a basis for levying taxes.

TAX LEVY. A tax levy is the amount of a particular type of tax imposed by the State, such as a general property tax levy.

TAX RATES ON PROPERTY. A tax rate on property is the amount of tax per unit of assessed valuation. The unit of assessed valuation is either \$1, \$100, or \$1,000, the last-named being used by the Bureau. The product of the tax rate and the assessed valuation is the property tax levy.

PUBLIC-SERVICE ENTERPRISES

INCOME. Income is the term used to designate public-service enterprise revenues. This latter term is defined the same as revenues of the city (q.y.).

OPERATING EXPENSE. Operating expense of a public-service enterprise is that part of the payments (q.y.) which are expended in the actual operation of the enterprise.

OPERATING REVENUE. Operating revenue of a public-service enterprise is that part of the income (q.y.) which arises from the operation of the enterprise itself.

PAYMENTS. Payments is the term used for public-service enterprises which parallels the term cost payments (q.v.) used for general government.

PUBLIC-SERVICE ENTERPRISES. Public-service enterprises, according to the Bureau of Census classification, include such municipal enterprises as waterworks, electric light and power systems, street railways and other transit systems, gas systems, ports, docks, harbors, wharves, ferries, airports, radio stations, terminals, and conduits.

SERVICE CHARGES. Service charges are charges for services performed by a public-service enterprise for general government or another enterprise.

OTHER TERMS. The definitions of other terms relating to public-service enterprises correspond to the definitions of these terms as given in the preceding sections.