

## 10. STATE AND LOCAL GOVERNMENT FINANCES

### No. 210.—REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS AND DEBT: ALL CLASSES OF GOVERNMENT ORGANIZATIONS IN THE UNITED STATES

[Total amounts in millions and tenths of millions of dollars; per capita in dollars. For annual estimates of State and local securities outstanding see table 209; for data for large cities, tables 228 to 228]

	Aggregate		National Government		States		Counties		Cities, towns, villages, and boroughs		All other civil divisions <sup>1</sup>
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
<b>Revenue receipts:</b>											
1912.....	2,789.9	28.74	<sup>2</sup> 953.6	9.82	367.6	3.80	370.0	4.32	<sup>3</sup> 1,098.7	<sup>3</sup> 24.33	( <sup>4</sup> )
1932.....	11,477.3	92.18	<sup>2</sup> 2,625.3	20.97	2,207.9	17.83	1,313.8	11.99	3,373.6	42.54	1,956.6
<b>Governmental-cost payments:</b>											
1912.....	2,957.4	30.46	<sup>2</sup> 952.6	9.81	382.6	3.95	385.2	4.49	<sup>3</sup> 1,237.1	<sup>3</sup> 27.40	( <sup>4</sup> )
1932.....	13,469.2	108.18	<sup>2</sup> 3,906.6	31.20	2,505.8	20.24	1,411.8	12.88	3,594.6	45.32	2,050.3
<b>Gross debt less sinking fund assets:</b>											
1902.....	2,838.9	35.93	<sup>5</sup> 969.5	12.22	239.4	3.03	196.6	2.80	1,346.8	( <sup>4</sup> )	86.7
1912.....	4,850.5	49.97	<sup>5</sup> 1,028.6	10.59	345.9	3.57	371.5	4.33	2,871.6	54.29	232.7
1922.....	30,845.6	283.70	<sup>5</sup> 22,155.9	203.78	935.5	8.64	1,273.3	13.19	4,679.4	71.26	1,801.6
1932.....	39,411.4	316.53	<sup>5</sup> 21,834.6	174.40	2,361.0	19.07	2,390.8	21.82	8,842.2	111.45	3,982.9

<sup>1</sup> Independent school districts, townships, bridge, dike, drainage, irrigation, road, etc., districts.

<sup>2</sup> Data for years ended June 30, 1913 and 1933. Postal revenues and postal expenditures chargeable against them are included in receipts and expenditures, respectively. Further differences between figures in this table and totals in tables 172 to 174 are as follows: Receipts here shown exclude trust funds and other nonrevenue receipts while expenditures exclude public debt retirements, trust funds, District of Columbia, refunds of customs and internal revenue and other non-governmental costs.

<sup>3</sup> Cities, towns, etc., with a population of 2,500 and over; comparable data for 1932 are: Revenue receipts, \$3,221,900,000 (per capita, \$45.99); governmental-cost payments, \$3,449,500,000 (per capita, \$49.24).

<sup>4</sup> Not available. <sup>5</sup> Gross debt less cash in Treasury as of June 30 following the year stated in stub.

### No. 211.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS OF STATE AND LOCAL GOVERNMENTS, 1932

NOTE.—All figures, except per capita, in thousands of dollars. Data are for the fiscal year closing between July 1, 1931, and June 30, 1932, except for a few States for which June 30, 1931, figures were used

	States	Counties	Cities, towns, villages, boroughs	Other local
<b>Revenue receipts, total.....</b>	2,207,935	1,313,832	3,373,594	1,956,556
Per capita.....	\$17.83	\$11.99	\$42.54	( <sup>1</sup> )
<b>From taxes, total.....</b>	1,641,850	1,020,835	2,251,289	1,443,773
General property.....	323,477	877,142	2,057,495	1,426,670
Inheritance.....	143,959	1,647	3,648	262
Income.....	47,852	1,591	49,600	2,682
All other special.....	141,856	3,193	19,304	2,647
Poll.....	5,321	5,312	4,607	3,218
Licenses and permits.....	979,385	132,050	116,635	8,294
<b>Special assessments.....</b>	26,060	32,146	226,430	36,529
Fines, forfeits, and escheats.....	5,833	10,314	19,421	745
Subventions and grants.....	249,282	139,077	137,784	341,726
Donations, gifts, and pension assessments.....	32,034	2,534	33,303	2,907
Highway privileges, rents, and interest.....	87,996	19,149	130,951	18,010
Earnings of general departments.....	154,701	88,956	87,415	80,889
Earnings of public service enterprises.....	10,179	821	437,001	31,997
<b>Governmental-cost payments, total.....</b>	2,505,835	1,411,828	3,594,647	2,050,307
Per capita.....	\$20.24	\$12.88	\$45.32	( <sup>1</sup> )
<b>Operation and maintenance of general departments.....</b>	1,501,393	981,192	2,070,192	1,496,331
General government.....	123,333	251,150	( <sup>2</sup> )	( <sup>2</sup> )
Protection to person and property.....	86,875	44,231	( <sup>2</sup> )	( <sup>2</sup> )
Health and sanitation.....	37,292	32,773	( <sup>2</sup> )	( <sup>2</sup> )
Highways.....	235,690	236,350	( <sup>2</sup> )	( <sup>2</sup> )
Charities, hospitals, and corrections.....	274,920	182,120	( <sup>2</sup> )	( <sup>2</sup> )
Schools.....	602,065	178,406	( <sup>2</sup> )	( <sup>2</sup> )
Libraries.....	2,405	3,772	( <sup>2</sup> )	( <sup>2</sup> )
Recreation.....	8,054	7,618	( <sup>2</sup> )	( <sup>2</sup> )
Development and conservation of natural resources.....	72,965	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Miscellaneous.....	57,794	44,767	( <sup>2</sup> )	( <sup>2</sup> )
<b>Operation and maintenance of public service enterprises.....</b>	6,330	489	282,891	18,234
Interest.....	112,258	118,875	424,139	185,596
Outlays.....	885,864	311,270	817,425	347,146

<sup>1</sup> Not computed.

<sup>2</sup> Not available.

Source of tables 210 and 211 Bureau of the Census, Department of Commerce.

No. 212.—REVENUES AND EXPENDITURES OF STATE GOVERNMENTS

NOTE.—Both receipts and expenditures are net figures, excluding temporary and special transactions which represent virtually duplication. Revenue receipts do not include any receipts from borrowing of money. Outlays, which enter into the total for governmental-cost payments, represent capital investments, including those made with the proceeds of borrowed money. The excess of governmental-cost payments over revenue receipts represents, approximately, increase of indebtedness

	1930			1931			1932 <sup>1</sup>		
	Amount (thousands of dollars)	Per capita (dollars)	Percent of total	Amount (thousands of dollars)	Per capita (dollars)	Percent of total	Amount (thousands of dollars)	Per capita (dollars)	Percent of total
Revenue receipts, total.	2,243,110	18.39	100.0	2,324,522	18.87	100.0	2,207,935	17.83	100.0
From taxes.....	1,780,339	14.59	79.4	1,778,484	14.43	76.5	1,641,850	13.26	74.4
General property.....	345,187	2.83	15.4	371,410	3.01	16.0	323,477	2.61	14.7
Special property.....	96,451	.79	4.3	112,215	.91	4.8	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Inheritance.....	180,794	1.48	8.1	182,653	1.48	7.9	143,959	1.16	6.5
Income.....	76,530	.63	3.4	51,059	.41	2.2	47,852	.39	2.2
Other special taxes.....	70,093	.57	3.1	41,831	.34	1.8	2 141,856	1.15	6.4
Poll taxes.....	4,058	.03	.2	5,450	.04	.2	5,321	.04	.2
Motor fuel.....	399,523	3.27	17.8	423,397	3.44	18.2			
Motor vehicle licenses.....	296,424	2.43	13.2	281,517	2.28	12.1	979,385	7.91	44.4
All other licenses.....	311,279	2.56	13.9	308,952	2.51	13.3			
Special assessments.....	26,427	.22	1.2	24,699	.20	1.1	26,060	.21	1.2
Fines, forfeits, and escheats.....	7,918	.06	.4	7,081	.06	.3	5,833	.05	.3
Subventions, donations, and pension assessments.....	150,155	1.23	6.7	242,623	1.97	10.4	281,316	2.27	12.7
Interest, rents, and highway privileges.....	102,216	.84	4.6	95,446	.77	4.1	87,996	.71	4.0
Earnings of general departments.....	157,698	1.29	7.0	158,712	1.29	6.8	154,701	1.25	7.0
Earnings of public-service enterprises.....	18,357	.15	.8	17,477	.14	.8	10,179	.08	.5
Governmental-cost payments, total.	2,290,270	18.78	100.0	2,508,744	20.36	100.0	2,505,835	20.24	100.0
Operation and maintenance.....	1,400,065	11.48	61.1	1,456,083	11.82	58.0	1,507,723	12.18	60.2
General departments.....	1,390,505	11.40	60.7	1,447,286	11.75	57.7	1,501,393	12.12	59.9
General government.....	110,300	.90	4.8	126,637	1.03	5.0	123,333	1.00	4.9
Protection to person and property.....	79,538	.65	3.5	84,117	.69	3.4	86,875	.70	3.5
Development and conservation of natural resources.....	74,356	.61	3.2	74,538	.61	3.0	72,965	.59	2.9
Health and sanitation.....	33,588	.28	1.5	36,894	.30	1.5	37,292	.30	1.5
Highways.....	251,311	2.06	11.0	239,873	1.95	9.6	235,690	1.90	9.4
Charities, hospitals, and corrections.....	223,679	1.83	9.8	230,206	1.87	9.2	274,920	2.22	11.0
Education.....	557,967	4.57	24.4	591,555	4.80	23.6	604,470	4.88	24.1
Recreation.....	5,546	.05	.2	6,350	.05	.3	8,054	.07	.3
Miscellaneous.....	54,220	.45	2.4	57,116	.46	2.3	57,794	.47	2.3
Public-service enterprises.....	9,560	.08	.4	8,797	.07	.4	6,330	.05	.3
Interest.....	101,431	.83	4.4	110,821	.90	4.4	112,258	.91	4.5
Outlays.....	788,774	6.47	34.4	941,840	7.64	37.5	885,854	7.15	35.4
Highway construction.....	635,203	5.21	27.7	757,835	6.15	30.2			
All other.....	153,571	1.26	6.7	184,005	1.49	7.3			

<sup>1</sup> Includes 1931 figures for 18 States (see table 218).

<sup>2</sup> "Other special taxes" includes special property.

No. 213.—REVENUES AND EXPENDITURES OF STATE GOVERNMENTS

NOTE.—All figures in thousands of dollars. See headnote, table 211

Year	Revenue receipts, total	Governmental-cost payments				Outlays
		Total	Operation, maintenance, and interest			
			Total	Operation and maintenance	Interest	
1915.....	453,233	494,907	399,714	381,168	18,546	95,193
1919.....	675,217	640,403	569,258	545,178	24,080	71,145
1922.....	1,159,527	1,280,320	962,275	920,967	41,308	318,045
1926.....	1,655,495	1,614,533	1,126,180	1,049,310	76,870	488,358
1928.....	1,935,432	1,889,173	1,304,650	1,217,721	86,929	584,623
1929.....	2,059,327	2,061,017	1,402,011	1,307,874	94,137	659,006
1930.....	2,243,110	2,290,270	1,501,496	1,400,065	101,431	788,774
1931.....	2,324,522	2,508,744	1,566,904	1,456,083	110,821	941,840
1932 <sup>1</sup> .....	2,207,935	2,505,835	1,619,981	1,507,723	112,258	885,854

<sup>1</sup> Includes 1931 figures for 18 States.

No. 214.—STATE REVENUES AND EXPENDITURES PER CAPITA

Year	Per capita revenue receipts			Per capita governmental-cost payments for operation, maintenance, and interest		
	Total	From taxes	From all other revenue	Total	For operation and maintenance	For interest
1915	\$4.66	\$3.71	\$0.94	\$4.06	\$3.87	\$0.19
1919	6.43	5.02	1.40	5.42	5.18	.23
1922	10.71	7.93	2.79	8.59	8.50	.38
1926	14.29	10.91	3.37	9.72	9.06	.66
1928	16.31	12.70	3.61	10.99	10.25	.73
1929	17.11	13.39	3.72	11.65	10.87	.78
1930	18.39	14.39	3.79	12.31	11.48	.83
1931	18.87	14.43	4.43	12.72	11.82	.90
1932 <sup>1</sup>	17.83	13.26	4.57	13.09	12.18	.91

<sup>1</sup> Includes 1931 figures for 18 States (see table 218).

No. 215.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAX

NOTE.—Property belonging to railroads, telegraph companies, and a number of similar corporations is in some States distinguished as real or personal, but in a number of States it is treated as a single total. In the latter case, figures for such corporations and also other property and franchise valuations of corporations for which data were insufficient for a complete distinction of real from personal are not shown separately but are included in the totals. Figures do not show the relative wealth of the different States owing to differences in the bases of assessments and practices thereunder

[All figures in millions of dollars]

Division and State	1922, total	1932		Division and State	1922, total	1932	
		Total <sup>1</sup>	Real property			Personal property	Total <sup>1</sup>
Grand total	123,441	161,472	194,706	29,897			
New England	10,250	13,918	11,621	2,188	South Atlantic—Con.		
Maine	637	757	641	116	Virginia	1,826	2,353
New Hampshire	618	679	556	67	West Virginia	2,093	1,873
Vermont	307	441	246	142	North Carolina	2,521	2,831
Massachusetts	5,678	7,443	6,384	1,059	South Carolina	436	408
Rhode Island	1,047	1,447	984	463	Georgia	1,192	1,268
Connecticut	1,963	3,151	2,810	341	Florida	421	520
Middle Atlantic	29,260	49,142	44,070	4,556	East South Central	5,737	6,627
New York	15,391	29,560	29,182	378	Kentucky	2,404	3,060
New Jersey	4,102	6,819	5,451	852	Tennessee	1,731	1,664
Pennsylvania	9,767	12,763	9,437	3,326	Alabama	944	1,211
East North Central	30,669	39,132	28,699	8,589	Mississippi	708	692
Ohio	10,407	13,453	9,376	4,077	West South Central	7,209	8,216
Indiana	5,226	5,073	3,735	1,288	Arkansas	578	555
Illinois	4,000	7,269	5,064	1,479	Louisiana	1,562	1,666
Michigan	5,930	8,263	6,542	1,313	Oklahoma	1,637	1,754
Wisconsin	3,106	5,074	3,932	432	Texas	3,382	4,241
West North Central	18,796	17,292	12,046	4,067	Mountain	4,746	4,539
Minnesota	2,354	2,308	1,680	628	Montana	461	411
Iowa	1,766	1,464	763	615	Idaho	478	428
Missouri	4,633	4,789	3,519	791	Wyoming	366	249
North Dakota	1,308	880	613	267	Colorado	1,551	1,447
South Dakota	1,977	1,509	1,136	373	New Mexico	330	334
Nebraska	3,203	2,676	1,975	701	Arizona	734	675
Kansas	3,555	3,666	2,360	692	Utah	630	618
South Atlantic	10,401	12,312	7,899	3,079	Nevada	196	207
Delaware	227	292	292	( <sup>3</sup> )	Pacific	6,323	10,294
Maryland	1,685	2,762	1,953	309	Washington	1,112	1,250
					Oregon	1,010	1,093
					California	4,201	7,951

<sup>1</sup> See headnote.

<sup>2</sup> Data for 1931.

<sup>3</sup> Valuation of personal property included with that of real property.

Source of tables 214 and 215: Bureau of the Census, Department of Commerce.

## No. 216.—LOCAL GOVERNMENT FINANCES: REVENUE

[All figures, except per capita,

Division and State	All local <sup>1</sup>							Counties	
	Revenue receipts				Governmental-cost payments			Revenue receipts	
	Total	Per capita	From taxes		Total	Per capita	Operation, maintenance, and interest	Total	Per capita
			Total	General property					
1 Grand total.....	6,643,982	\$53.36	4,715,897	4,381,307	7,056,780	\$58.68	5,580,939	1,313,832	\$11.99
2 New England.....	508,457	61.68	411,739	364,045	551,376	68.88	439,536	17,149	2.87
3 Maine.....	33,988	42.49	25,146	24,011	36,944	46.18	29,375	1,961	2.45
4 New Hampshire.....	26,614	56.87	21,410	19,275	24,370	53.14	21,012	1,805	3.86
5 Vermont.....	14,146	39.29	10,084	9,995	14,265	39.63	12,207	73	.20
6 Massachusetts.....	309,999	72.26	252,171	212,413	339,095	79.04	265,827	11,395	3.35
7 Rhode Island.....	32,959	47.35	26,561	26,250	38,717	55.63	29,069	-----	-----
8 Connecticut.....	90,751	55.68	76,367	72,101	97,485	59.81	82,046	1,915	1.17
9 Middle Atlantic.....	1,923,176	72.12	1,407,208	1,317,835	2,210,898	82.90	1,653,038	207,805	11.80
10 New York.....	1,131,165	88.29	844,738	777,300	1,277,196	99.69	945,031	86,587	15.13
11 New Jersey.....	335,288	81.14	213,854	200,163	417,468	101.03	305,325	57,676	13.96
12 Pennsylvania.....	456,723	46.97	348,616	340,372	516,234	53.09	402,682	63,542	8.20
13 East North Central.....	1,584,889	61.69	1,106,993	1,040,859	1,585,278	61.72	1,254,000	307,745	11.98
14 Ohio.....	418,206	62.08	301,302	273,928	416,417	61.81	324,548	90,609	13.45
15 Indiana.....	163,137	49.89	127,632	125,802	158,878	48.59	131,780	32,830	10.04
16 Illinois.....	469,902	60.66	333,420	314,759	484,550	62.55	365,092	46,330	5.98
17 Michigan.....	341,703	68.86	214,096	208,201	328,808	66.27	279,417	32,046	16.53
18 Wisconsin.....	191,441	64.46	130,453	118,169	196,625	66.20	152,563	55,930	18.83
19 West North Central.....	663,931	49.65	492,342	438,472	667,936	49.95	538,504	185,388	14.73
20 Minnesota.....	156,278	60.53	107,496	102,525	148,001	57.32	119,034	40,357	15.63
21 Iowa.....	149,032	60.14	118,683	83,831	150,670	60.80	113,190	66,843	26.97
22 Missouri.....	132,580	36.30	99,610	93,697	143,668	40.71	115,178	19,202	6.81
23 North Dakota.....	27,781	40.62	22,576	20,682	28,464	41.61	25,494	8,122	11.87
24 South Dakota.....	34,750	49.71	27,354	25,323	31,875	45.60	27,719	10,317	14.76
25 Nebraska.....	64,840	46.78	43,682	40,707	64,363	46.44	56,812	16,017	11.56
26 Kansas.....	98,670	52.15	72,951	71,707	95,895	50.68	81,077	24,530	12.97
27 South Atlantic.....	499,943	31.29	348,898	316,398	502,462	31.45	432,696	167,978	12.04
28 Delaware.....	10,829	45.12	5,446	5,307	10,988	45.83	7,831	3,264	13.60
29 Maryland.....	71,025	43.05	52,762	47,931	83,166	50.42	63,877	18,673	22.42
30 Dist. of Columbia.....	45,284	92.04	20,029	24,697	48,134	97.83	34,433	-----	-----
31 Virginia.....	63,967	26.29	43,825	37,018	64,230	26.40	55,709	26,217	15.26
32 West Virginia.....	52,497	29.90	47,134	46,655	53,490	30.46	44,489	17,032	9.70
33 North Carolina.....	79,384	24.56	56,369	52,479	82,494	25.52	70,162	42,052	13.01
34 South Carolina.....	36,783	21.09	23,741	22,211	30,593	17.51	28,968	12,735	7.30
35 Georgia.....	59,460	20.43	39,898	34,947	56,880	19.55	52,472	17,853	6.14
36 Florida.....	80,714	53.14	49,722	45,083	72,517	47.74	69,055	30,182	19.85
37 East South Central.....	221,754	22.20	147,008	129,434	229,930	23.02	198,927	99,548	9.97
38 Kentucky.....	55,182	20.64	39,099	37,482	57,023	21.64	47,578	11,864	4.50
39 Tennessee.....	65,646	24.82	42,874	39,350	69,889	26.42	59,051	32,419	12.26
40 Alabama.....	51,609	19.28	28,726	24,426	53,626	20.03	45,635	32,405	12.10
41 Mississippi.....	49,817	24.27	35,709	28,176	49,392	24.31	44,663	22,860	11.25
42 West South Central.....	366,932	29.66	242,415	226,312	401,220	32.43	324,212	86,462	7.26
43 Arkansas.....	30,746	16.49	16,640	15,526	29,283	15.70	27,396	11,861	6.35
44 Louisiana.....	68,762	32.25	45,925	41,892	79,080	37.09	60,070	6,186	3.72
45 Oklahoma.....	76,816	31.57	48,946	47,881	88,375	36.32	73,694	20,382	8.38
46 Texas.....	190,608	32.07	130,904	121,513	204,482	34.41	163,052	48,043	8.08
47 Mountain.....	203,871	54.45	133,350	126,225	200,979	53.73	179,492	62,605	18.18
48 Montana.....	29,193	54.30	22,942	21,477	28,210	52.47	26,208	7,262	20.95
49 Idaho.....	26,882	60.27	18,198	16,593	24,887	55.80	23,310	11,824	17.54
50 Wyoming.....	13,912	60.75	8,633	8,053	13,161	57.47	12,247	4,780	20.87
51 Colorado.....	62,898	60.13	40,096	38,806	63,124	60.35	54,820	15,269	20.28
52 New Mexico.....	12,518	29.11	8,518	8,298	12,007	27.92	10,846	2,371	5.51
53 Arizona.....	30,023	67.33	16,728	15,480	29,490	66.12	26,615	12,513	28.06
54 Utah.....	20,601	40.08	13,225	12,930	22,637	44.04	18,769	4,401	8.56
55 Nevada.....	7,639	83.03	5,010	4,588	7,463	81.12	6,677	4,185	45.49
56 Pacific.....	671,729	79.39	426,016	401,797	706,701	83.52	562,534	179,152	22.95
57 Washington.....	103,994	65.63	55,445	54,519	113,451	71.62	86,996	20,172	12.73
58 Oregon.....	55,613	57.27	37,982	36,586	55,541	57.20	46,405	15,725	16.19
59 California.....	512,152	86.72	332,589	310,692	537,709	91.04	429,133	143,255	27.29

<sup>1</sup> Includes school districts, townships, and other civil divisions not shown separately.

RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, 1932

in thousands of dollars]

Counties—Continued				Cities, towns, villages, and boroughs								
Revenue receipts—Con.		Governmental-cost payments		Revenue receipts				Governmental-cost payments				
From taxes		Total	Per capita	Operation, maintenance, and interest	Total	Per capita	From taxes		Total	Per capita	Operation, maintenance, and interest	
Total	General property						Total	General property				
1,020,885	877, 142	1, 411, 826	\$12. 88	1, 100, 556	3, 373, 594	\$42. 54	2, 251, 289	2, 057, 495	3, 594, 647	\$45. 32	2, 777, 222	1
14, 046	13, 414	17, 828	2. 68	13, 598	412, 750	80. 85	337, 798	293, 995	452, 980	66. 79	359, 821	2
1, 567	1, 567	2, 066	2. 58	1, 680	12, 171	36. 49	9, 838	9, 267	13, 041	39. 10	11, 152	3
1, 618	1, 618	2, 265	4. 84	2, 076	10, 751	46. 14	9, 110	7, 990	10, 280	44. 12	8, 606	4
60	60	112	0. 31	77	4, 969	31. 08	3, 275	3, 249	4, 938	30. 89	4, 159	5
9, 475	9, 100	11, 655	3. 43	7, 992	297, 912	69. 28	242, 393	203, 010	326, 590	76. 00	257, 316	6
					32, 672	46. 84	26, 401	26, 090	33, 418	55. 07	23, 827	7
1, 320	1, 063	1, 728	1. 06	1, 711	54, 275	51. 28	46, 781	44, 389	59, 473	56. 20	49, 762	8
170, 548	149, 428	271, 775	15. 44	172, 845	1, 292, 323	60. 43	955, 174	892, 136	1, 423, 863	66. 58	1, 104, 775	9
72, 359	60, 176	119, 006	20. 96	64, 662	915, 550	82. 57	688, 945	638, 048	976, 060	88. 02	765, 310	10
41, 765	38, 855	71, 451	10. 37	53, 426	195, 684	53. 26	136, 805	126, 860	223, 068	67. 94	180, 158	11
56, 422	50, 395	80, 418	10. 27	54, 757	181, 189	26. 10	129, 424	127, 228	219, 705	31. 65	159, 307	12
209, 340	186, 884	303, 477	11. 81	239, 990	659, 273	34. 24	375, 479	336, 055	670, 966	34. 85	518, 703	13
69, 230	60, 964	87, 683	13. 02	62, 121	169, 444	33. 37	91, 116	74, 459	171, 522	33. 78	126, 006	14
25, 806	25, 481	30, 771	9. 41	25, 109	47, 634	22. 31	28, 543	27, 908	47, 513	22. 25	36, 726	15
25, 630	18, 745	54, 193	7. 00	40, 484	474, 150	27. 33	85, 029	73, 877	180, 332	28. 31	130, 556	16
52, 746	47, 800	68, 932	13. 78	56, 059	169, 249	44. 76	99, 724	98, 745	171, 283	45. 30	145, 695	17
33, 928	33, 834	62, 433	21. 02	45, 917	98, 796	52. 31	70, 467	61, 066	100, 816	53. 11	77, 720	18
152, 322	108, 023	196, 787	15. 69	134, 743	220, 588	28. 74	131, 350	122, 330	217, 459	28. 33	167, 090	19
27, 770	24, 156	34, 848	13. 50	23, 479	69, 971	43. 37	45, 194	43, 863	68, 202	42. 27	54, 225	20
58, 357	24, 351	75, 369	30. 42	43, 958	29, 094	19. 95	16, 773	15, 927	29, 740	18. 34	21, 190	21
17, 031	16, 877	24, 674	8. 74	17, 249	61, 673	27. 05	39, 704	34, 021	69, 857	30. 69	49, 027	22
7, 497	5, 931	8, 741	12. 73	8, 144	4, 538	17. 87	2, 124	2, 047	3, 955	15. 57	3, 558	23
9, 799	7, 872	10, 435	14. 93	8, 615	6, 715	24. 03	3, 684	3, 598	6, 050	21. 65	5, 047	24
11, 991	9, 452	17, 695	12. 77	14, 603	18, 956	24. 86	10, 212	9, 826	16, 713	21. 92	13, 983	25
19, 877	19, 324	25, 025	13. 23	20, 579	20, 736	28. 81	13, 659	13, 048	25, 935	25. 12	20, 060	26
129, 125	115, 231	166, 723	11. 95	149, 429	247, 441	35. 40	155, 827	137, 512	253, 718	36. 30	208, 722	27
2, 289	2, 272	3, 132	13. 05	2, 591	7, 472	48. 38	3, 064	2, 942	7, 797	50. 48	5, 171	28
15, 191	14, 099	19, 062	23. 96	16, 700	50, 977	48. 02	37, 262	33, 532	61, 087	57. 54	45, 859	29
					45, 284	92. 04	29, 929	24, 697	43, 194	97. 83	34, 433	30
19, 102	15, 482	25, 519	14. 80	22, 960	37, 660	41. 04	24, 569	21, 472	38, 469	41. 92	32, 655	31
15, 713	15, 479	17, 439	9. 93	12, 760	8, 153	12. 45	5, 856	5, 615	8, 192	12. 51	6, 806	32
34, 152	31, 455	46, 339	14. 87	43, 151	27, 061	24. 90	13, 745	12, 568	25, 083	23. 08	23, 138	33
7, 989	6, 971	9, 561	5. 48	8, 839	9, 404	18. 29	5, 972	5, 060	8, 377	16. 29	7, 837	34
16, 168	15, 723	16, 829	5. 78	15, 119	25, 851	21. 74	15, 580	13, 074	24, 441	20. 56	22, 554	35
19, 031	15, 750	27, 848	18. 33	27, 309	35, 579	33. 70	19, 850	18, 552	32, 138	34. 95	30, 299	36
72, 024	62, 225	102, 396	10. 25	91, 403	89, 432	25. 65	56, 940	50, 023	95, 216	27. 31	76, 453	37
10, 809	10, 304	11, 688	4. 44	10, 905	25, 778	25. 92	17, 621	16, 145	28, 452	28. 61	21, 417	38
22, 985	20, 874	33, 643	12. 72	30, 039	30, 693	29. 59	19, 453	18, 048	33, 738	32. 53	27, 076	39
17, 817	16, 974	32, 944	12. 81	29, 217	19, 204	26. 62	10, 909	7, 452	20, 682	22. 21	16, 418	40
20, 416	14, 073	24, 121	11. 87	21, 222	13, 757	20. 29	8, 952	8, 378	12, 344	23. 59	11, 542	41
65, 724	55, 497	92, 958	7. 81	76, 240	123, 012	21. 86	74, 713	70, 857	133, 745	23. 77	102, 361	42
5, 426	5, 015	11, 751	6. 30	11, 073	3, 527	6. 40	2, 374	1, 671	3, 273	5. 94	2, 979	43
5, 329	4, 664	6, 384	3. 84	6, 117	31, 978	32. 58	19, 663	17, 803	36, 433	37. 12	27, 011	44
11, 622	11, 413	23, 432	9. 63	18, 949	23, 174	19. 68	12, 252	11, 396	23, 855	20. 26	18, 731	45
43, 847	34, 405	51, 391	8. 65	40, 101	64, 333	22. 06	40, 424	39, 987	70, 184	24. 07	53, 640	46
52, 417	47, 684	61, 277	17. 77	57, 196	51, 690	26. 33	26, 445	24, 635	52, 491	26. 74	40, 897	47
10, 154	8, 820	10, 905	20. 28	10, 016	5, 569	22. 06	2, 866	2, 735	4, 998	19. 80	4, 537	48
7, 225	6, 186	7, 759	17. 59	7, 265	4, 124	20. 00	2, 174	2, 127	3, 696	17. 92	3, 460	49
4, 106	3, 694	4, 486	19. 59	4, 133	3, 122	26. 31	1, 524	1, 413	2, 749	23. 16	2, 494	50
11, 946	11, 264	15, 151	20. 13	13, 931	22, 904	35. 47	11, 376	10, 768	23, 114	55. 80	17, 593	51
1, 999	1, 993	2, 364	5. 50	2, 299	2, 369	17. 15	1, 156	948	2, 050	14. 84	1, 585	52
9, 791	8, 755	12, 155	27. 25	11, 796	5, 593	31. 38	2, 667	2, 455	5, 805	32. 54	4, 317	53
3, 684	3, 664	4, 509	8. 89	4, 023	6, 778	18. 38	3, 754	3, 479	8, 733	23. 68	5, 883	54
3, 512	3, 308	3, 891	42. 29	3, 733	1, 225	22. 42	928	710	1, 346	24. 64	1, 028	55
155, 291	138, 758	198, 607	25. 45	175, 474	277, 090	45. 10	187, 563	129, 952	294, 216	47. 89	200, 400	56
17, 431	16, 969	21, 918	13. 84	18, 980	47, 998	46. 84	17, 959	17, 600	52, 616	51. 35	33, 569	57
12, 413	11, 350	16, 852	17. 36	12, 926	19, 080	31. 90	9, 732	9, 399	18, 042	30. 17	14, 570	58
125, 447	110, 439	159, 837	30. 45	143, 568	210, 012	46. 45	109, 842	102, 953	223, 558	49. 44	152, 261	59

Source: Bureau of the Census, Department of Commerce.

No. 217.—TAXES: TOTAL LEVIES OF AD VALOREM GENERAL PROPERTY TAXES OF STATES, COUNTIES, AND MINOR CIVIL DIVISIONS

NOTE.—The data represent the total levies of general property taxes of States, counties, cities, villages, towns, boroughs, townships, school districts, etc., and for all purposes. They do not cover "special assessments" on property benefited by specific improvements nor special property taxes applying only to limited classes, nor taxes based on other standards than property, such as income, volume of business, inheritance, etc., which have been steadily growing in relative importance. The change in buying power of money affects materially the comparability of the figures. For data for 1860, 1870, and 1890, by States, see table 437, Statistical Abstract of 1922

Division and State	Levies of general property taxes (thousands of dollars)					Amount per capita (dollars)				
	1880	1902	1912	1922	1932	1880	1902	1912	1922	1932
<b>Grand total.....</b>	<b>313, 821</b>	<b>724, 737</b>	<b>1,349, 841</b>	<b>3, 503, 725</b>	<b>5,028, 763</b>	<b>6. 28</b>	<b>9. 22</b>	<b>13. 91</b>	<b>32. 23</b>	<b>40. 37</b>
<b>New England.....</b>	<b>42, 492</b>	<b>76, 308</b>	<b>127, 232</b>	<b>270, 516</b>	<b>399, 604</b>	<b>10. 60</b>	<b>13. 29</b>	<b>18. 53</b>	<b>35. 59</b>	<b>48. 46</b>
Maine.....	5, 182	6, 856	8, 987	22, 295	31, 308	7. 99	9. 78	11. 86	28. 83	39. 13
New Hampshire.....	3, 179	4, 166	6, 978	15, 029	20, 320	9. 16	9. 95	15. 98	33. 71	43. 42
Vermont.....	1, 745	1, 911	4, 020	9, 188	12, 101	5. 25	5. 52	11. 17	26. 07	33. 61
Massachusetts.....	24, 327	49, 219	82, 566	156, 285	231, 212	13. 64	17. 06	23. 27	39. 33	53. 90
Rhode Island.....	2, 693	6, 133	8, 192	19, 925	28, 953	9. 74	13. 65	14. 13	32. 12	41. 30
Connecticut.....	5, 366	8, 021	16, 489	47, 794	75, 610	8. 62	8. 53	13. 95	33. 60	46. 39
<b>Middle Atlantic.....</b>	<b>94, 130</b>	<b>211, 936</b>	<b>364, 266</b>	<b>840, 028</b>	<b>1, 464, 289</b>	<b>8. 97</b>	<b>13. 17</b>	<b>17. 71</b>	<b>36. 68</b>	<b>54. 91</b>
New York.....	56, 393	132, 711	221, 467	454, 878	824, 022	11. 09	17. 49	22. 80	42. 72	64. 32
New Jersey.....	8, 958	20, 956	49, 424	145, 355	269, 695	7. 82	10. 54	17. 98	44. 27	65. 25
Pennsylvania.....	28, 779	58, 269	93, 375	239, 795	370, 672	6. 72	8. 95	11. 52	26. 70	38. 12
<b>East North Central.....</b>	<b>78, 502</b>	<b>172, 421</b>	<b>292, 021</b>	<b>669, 682</b>	<b>1, 220, 670</b>	<b>7. 00</b>	<b>10. 47</b>	<b>15. 38</b>	<b>39. 27</b>	<b>47. 53</b>
Ohio.....	25, 757	47, 460	76, 697	224, 423	302, 361	8. 05	11. 15	15. 45	37. 63	45. 42
Indiana.....	11, 943	27, 968	45, 644	117, 138	138, 341	6. 04	10. 84	16. 53	30. 26	42. 31
Illinois.....	24, 586	53, 013	84, 834	250, 380	391, 159	7. 99	10. 56	14. 37	37. 60	50. 49
Michigan.....	8, 628	23, 477	47, 998	168, 797	266, 718	5. 27	9. 48	16. 34	43. 90	53. 75
Wisconsin.....	7, 588	20, 503	36, 848	108, 944	121, 691	5. 77	9. 61	15. 23	40. 45	40. 94
<b>West North Central.....</b>	<b>35, 490</b>	<b>95, 010</b>	<b>180, 440</b>	<b>490, 829</b>	<b>511, 568</b>	<b>5. 78</b>	<b>9. 00</b>	<b>15. 08</b>	<b>38. 52</b>	<b>38. 25</b>
Minnesota.....	4, 346	17, 761	38, 108	107, 325	120, 845	5. 57	9. 65	17. 47	43. 78	46. 61
Iowa.....	11, 062	22, 603	36, 570	105, 842	101, 197	6. 81	10. 17	16. 45	43. 30	40. 84
Missouri.....	11, 832	21, 785	35, 491	91, 445	103, 234	5. 46	6. 82	10. 58	26. 64	28. 27
North Dakota.....	1 478	4, 186	11, 875	31, 167	27, 931	3. 54	11. 44	17. 97	47. 13	40. 84
South Dakota.....	1 478	4, 329	10, 720	32, 483	29, 975	3. 54	10. 69	16. 67	45. 18	42. 88
Nebraska.....	2, 792	9, 499	19, 781	53, 236	48, 522	6. 17	8. 89	16. 04	40. 26	35. 01
Kansas.....	4, 980	14, 847	27, 895	69, 331	80, 362	5. 00	10. 14	16. 55	38. 83	42. 47
<b>South Atlantic.....</b>	<b>21, 553</b>	<b>46, 385</b>	<b>91, 136</b>	<b>255, 316</b>	<b>359, 097</b>	<b>2. 84</b>	<b>4. 31</b>	<b>7. 15</b>	<b>17. 73</b>	<b>22. 48</b>
Delaware.....	604	1, 317	1, 791	4, 841	5, 915	4. 12	7. 00	8. 61	21. 20	24. 65
Maryland.....	5, 437	10, 698	16, 360	40, 026	55, 158	5. 82	8. 79	12. 30	26. 95	33. 43
Dist. of Col.....	1, 469	3, 351	5, 399	12, 366	25, 254	8. 27	11. 62	15. 51	28. 26	51. 33
Virginia.....	4, 694	6, 896	13, 822	33, 878	43, 386	3. 10	3. 64	6. 49	14. 32	17. 83
West Virginia.....	1, 994	5, 507	10, 026	38, 435	50, 657	3. 22	5. 52	7. 67	25. 39	28. 55
North Carolina.....	1, 916	3, 975	9, 989	37, 017	47, 711	1. 87	2. 04	4. 33	13. 98	14. 76
South Carolina.....	1, 840	3, 736	6, 899	20, 886	27, 379	1. 85	2. 73	4. 39	12. 09	15. 70
Georgia.....	3, 014	8, 204	18, 414	35, 673	45, 540	1. 95	3. 58	6. 73	12. 01	15. 65
Florida.....	585	2, 681	8, 436	32, 194	58, 097	2. 17	4. 79	10. 22	31. 44	38. 25
<b>East South Central.....</b>	<b>11, 996</b>	<b>27, 187</b>	<b>51, 663</b>	<b>125, 781</b>	<b>160, 478</b>	<b>2. 15</b>	<b>3. 50</b>	<b>5. 95</b>	<b>13. 68</b>	<b>16. 07</b>
Kentucky.....	5, 201	10, 462	17, 669	37, 322	51, 063	3. 15	4. 74	7. 56	15. 28	19. 38
Tennessee.....	2, 516	7, 626	14, 112	35, 127	43, 989	1. 63	3. 68	6. 31	14. 83	16. 63
Alabama.....	2, 062	4, 899	9, 971	22, 684	32, 790	1. 63	2. 59	4. 45	9. 46	12. 25
Mississippi.....	2, 217	4, 180	9, 911	20, 648	32, 636	1. 96	2. 61	5. 28	17. 12	16. 06
<b>West South Central.....</b>	<b>10, 794</b>	<b>29, 985</b>	<b>77, 723</b>	<b>222, 351</b>	<b>320, 028</b>	<b>3. 24</b>	<b>4. 35</b>	<b>8. 17</b>	<b>21. 05</b>	<b>25. 87</b>
Arkansas.....	1, 839	4, 446	10, 621	17, 476	20, 382	2. 29	3. 30	6. 40	9. 77	10. 93
Louisiana.....	4, 386	8, 478	14, 432	41, 562	55, 053	4. 67	5. 91	8. 27	22. 65	25. 82
Oklahoma.....	3 377	19, 705	54, 079	68, 944	88, 944	3. 77	10. 16	25. 69	26. 69	28. 34
Texas.....	4, 569	13, 684	32, 965	109, 234	175, 649	2. 87	4. 26	7. 90	22. 60	29. 56
<b>Mountain.....</b>	<b>4, 717</b>	<b>24, 312</b>	<b>54, 327</b>	<b>144, 466</b>	<b>160, 820</b>	<b>7. 22</b>	<b>13. 76</b>	<b>18. 45</b>	<b>41. 23</b>	<b>49. 99</b>
Montana.....	384	4, 092	11, 245	26, 008	26, 317	9. 80	15. 53	26. 83	43. 84	48. 95
Idaho.....	187	1, 895	6, 852	18, 569	19, 109	5. 73	11. 11	13. 35	40. 68	42. 85
Wyoming.....	290	1, 074	2, 610	8, 365	10, 828	11. 07	11. 16	15. 98	40. 68	47. 76
Colorado.....	2, 152	10, 741	16, 931	44, 588	48, 987	11. 07	19. 34	19. 17	45. 75	42. 91
New Mexico.....	164	1, 410	3, 426	8, 805	11, 908	1. 37	7. 15	9. 26	23. 59	27. 69
Arizona.....	293	1, 635	4, 358	15, 352	21, 807	7. 25	12. 59	18. 88	42. 54	48. 90
Utah.....	435	2, 848	6, 529	17, 711	19, 676	3. 02	9. 81	16. 13	37. 82	38. 28
Nevada.....	872	617	2, 270	5, 068	6, 178	14. 00	14. 57	24. 02	65. 47	67. 15
<b>Pacific.....</b>	<b>14, 247</b>	<b>41, 235</b>	<b>111, 033</b>	<b>284, 756</b>	<b>430, 311</b>	<b>12. 78</b>	<b>16. 42</b>	<b>23. 28</b>	<b>48. 61</b>	<b>50. 86</b>
Washington.....	505	9, 003	31, 205	66, 283	73, 131	6. 73	16. 43	23. 21	47. 13	46. 17
Oregon.....	1, 114	4, 920	17, 139	40, 090	41, 488	6. 37	11. 43	22. 64	49. 55	42. 73
California.....	12, 628	27, 312	62, 689	178, 383	315, 692	14. 60	17. 81	23. 50	48. 97	53. 45

<sup>1</sup> Dakota Territory.

<sup>2</sup> Oklahoma and Indian Territory combined.

Source: Bureau of the Census, Department of Commerce.

No. 218.—STATE FINANCES: REVENUES AND EXPENDITURES BY STATES, 1932

[All figures, except per capita, in thousands of dollars]

Division and State	Revenue receipts							Governmental-cost payments			
	Total		From taxes					Total		Operation, maintenance, and interest	Outlays
	Amount	Per capita	Total <sup>1</sup>	General property	Inheritance	Income	Licenses and permits <sup>2</sup>	Amount	Per capita		
<b>Grand total</b> .....	2,207,935	\$17.83	1,641,850	323,477	143,959	47,852	979,385	2,505,835	\$20.24	1,619,981	885,854
<b>New England</b> .....	169,866	20.64	131,463	19,382	18,638	1,217	70,155	178,747	21.72	110,176	68,571
Maine.....	22,972	28.72	17,408	4,855	921	-----	10,490	26,785	33.43	15,763	11,022
N. Hampshire <sup>3</sup> .....	11,398	24.46	8,859	2,812	380	-----	5,573	13,054	28.01	10,713	2,341
Vermont.....	10,884	30.23	8,777	1,138	432	496	4,877	10,260	28.50	6,683	3,577
Massachusetts <sup>3</sup> .....	74,020	17.30	56,269	7,500	11,688	721	23,866	74,058	17.31	44,884	29,174
Rhode Island.....	13,141	18.88	10,326	1,185	1,120	-----	5,494	13,189	18.95	8,812	4,377
Connecticut.....	37,471	22.99	29,824	1,842	4,097	-----	19,855	41,401	25.40	23,321	18,080
<b>Middle Atlantic</b> .....	519,828	19.50	415,325	37,891	75,072	19,473	101,694	647,457	24.28	460,815	187,142
New York.....	257,569	20.10	206,894	2,230	45,802	19,473	102,574	362,210	28.27	261,516	100,694
New Jersey.....	92,418	22.37	75,792	35,661	10,337	-----	25,612	119,556	28.93	74,717	44,839
Pennsylvania.....	169,841	17.48	132,639	-----	18,933	-----	78,508	165,691	17.05	124,082	41,609
<b>E. N. Central</b> .....	403,015	15.71	316,364	61,270	21,543	7,815	137,428	409,995	15.98	270,729	139,266
Ohio <sup>3</sup> .....	88,328	13.16	64,151	5,000	3,789	-----	49,718	76,977	11.47	50,606	26,371
Indiana <sup>3</sup> .....	58,410	17.93	43,706	14,516	1,944	-----	26,449	50,155	15.39	29,748	20,407
Illinois.....	88,998	11.49	73,855	18,154	6,534	-----	44,973	107,805	13.92	70,430	37,375
Michigan.....	102,263	20.61	84,026	36,060	5,580	-----	34,820	102,188	20.59	76,442	25,746
Wisconsin.....	65,016	21.89	50,616	7,540	3,696	7,815	31,468	72,870	24.54	43,503	29,367
<b>W. N. Central</b> .....	245,219	18.35	164,396	45,843	5,898	3,635	106,122	282,882	21.16	157,481	125,401
Minnesota.....	60,578	23.46	40,936	9,921	1,694	-----	29,319	74,993	29.04	44,636	30,357
Iowa.....	43,028	17.36	32,470	9,852	808	-----	21,681	49,466	19.96	24,258	25,208
Missouri <sup>3</sup> .....	51,485	14.12	36,756	5,889	2,753	3,419	22,606	64,611	17.72	32,723	31,888
North Dakota.....	15,381	22.49	6,070	2,628	15	216	3,204	16,302	23.83	12,453	3,849
South Dakota.....	17,330	24.79	9,492	4,304	241	-----	4,933	18,412	26.34	11,831	6,581
Nebraska.....	23,562	17.00	15,155	5,928	56	-----	9,019	25,443	18.36	13,809	11,634
Kansas.....	33,855	17.89	23,517	7,321	431	-----	15,360	33,655	17.79	17,771	15,884
<b>South Atlantic</b> .....	247,751	16.01	186,291	28,732	6,173	13,659	125,096	273,699	17.69	179,794	93,902
Delaware.....	12,471	51.96	10,191	3	2,540	577	2,067	13,914	57.98	7,472	6,442
Maryland <sup>3</sup> .....	33,573	20.43	24,074	6,068	2,162	-----	14,896	33,684	20.50	23,191	10,493
Virginia.....	42,199	17.34	30,990	3,480	518	2,834	22,393	42,493	17.47	32,014	10,479
West Virginia.....	24,118	13.73	18,481	3,395	418	-----	13,316	31,623	13.01	17,907	13,716
N. Carolina.....	44,062	13.63	35,687	3,306	428	7,154	23,046	47,008	14.54	40,085	6,923
S. Carolina <sup>3</sup> .....	25,089	14.39	17,876	2,834	132	1,715	12,528	38,297	21.97	17,346	20,951
Georgia <sup>3</sup> .....	40,369	13.88	28,479	6,222	278	1,379	19,953	40,952	14.08	22,384	18,568
Florida.....	25,870	17.03	20,513	3,414	170	-----	16,424	25,725	16.94	19,395	6,330
<b>E. S. Central</b> .....	120,126	12.05	88,848	25,137	1,478	1,007	55,436	134,082	13.45	100,069	34,013
Kentucky.....	36,930	14.02	27,318	10,675	526	333	15,426	38,087	14.45	25,270	12,817
Tennessee.....	32,752	12.38	25,687	893	771	-----	23,250	36,795	13.91	29,319	7,476
Alabama <sup>3</sup> .....	31,360	11.77	20,450	7,969	-----	-----	10,692	36,520	13.70	27,683	8,837
Mississippi <sup>3</sup> .....	19,084	9.43	13,393	5,600	30	1,007	6,068	22,680	11.21	17,797	4,883
<b>W. S. Central</b> .....	211,161	17.17	143,052	42,852	1,760	687	92,836	272,644	22.17	146,537	126,107
Arkansas.....	26,157	14.03	17,638	4,453	95	333	12,142	39,073	20.95	19,322	19,751
Louisiana <sup>3</sup> .....	34,590	16.28	26,960	9,313	528	-----	17,091	83,687	39.38	29,420	54,267
Oklahoma <sup>3</sup> .....	39,675	16.44	23,545	4,777	227	354	17,811	43,261	17.92	26,354	16,907
Texas <sup>3</sup> .....	110,739	18.79	74,909	24,309	910	-----	45,792	106,623	18.09	71,441	35,182
<b>Mountain</b> .....	102,019	27.32	57,028	25,029	1,569	359	29,216	103,505	27.72	61,592	41,913
Montana.....	13,708	25.50	6,384	1,989	417	-----	3,830	14,516	27.00	7,521	6,685
Idaho <sup>3</sup> .....	12,351	27.69	6,397	2,854	39	-----	3,393	12,131	27.20	6,006	5,137
Wyoming <sup>3</sup> .....	10,487	46.00	4,014	1,694	66	-----	2,216	10,878	47.71	5,741	5,137
Colorado.....	21,880	20.92	14,312	4,951	777	-----	8,345	21,446	20.50	14,091	7,355
New Mexico.....	10,795	25.10	5,342	1,927	24	-----	3,357	11,704	27.22	7,279	4,425
Arizona <sup>3</sup> .....	13,546	30.72	8,790	5,731	80	-----	2,920	14,442	32.75	8,056	6,386
Utah.....	14,323	27.87	9,169	4,506	166	359	4,023	13,800	26.85	10,069	3,731
Nevada <sup>3</sup> .....	4,929	53.58	2,618	1,377	-----	-----	1,132	4,588	49.87	2,517	2,071
<b>Pacific</b> .....	188,980	22.35	141,085	17,371	11,828	-----	111,402	202,827	24.00	133,288	69,539
Washington.....	40,266	25.47	30,681	12,755	911	-----	16,947	38,975	24.65	23,463	15,512
Oregon.....	29,767	30.85	20,441	4,612	823	-----	14,621	29,580	30.65	17,301	12,279
California.....	118,897	20.13	89,963	4	10,094	-----	79,834	134,272	22.73	92,524	41,748

<sup>1</sup> Includes taxes not shown separately.    <sup>2</sup> Includes motor fuel tax.    <sup>3</sup> Data for the fiscal year 1931.

Source: Bureau of the Census, Department of Commerce.

**No. 219.—GROSS DEBT OF STATE AND LOCAL GOVERNMENTS:  
BY CLASSES, 1932**

NOTE.—For gross debt less sinking fund assets (total and per capita) of State and local governments see tables 220, 221, and 224

[All figures in thousands of dollars]

Division and State	States				Local governments			
	Total	Funded or fixed <sup>1</sup>	Special assessment	All other	Total	Funded or fixed	Special assessment	All other
<b>Grand total.....</b>	<b>2,395,845</b>	<b>2,499,416</b>	<b>94,250</b>	<b>302,179</b>	<b>16,680,587</b>	<b>13,806,373</b>	<b>1,511,079</b>	<b>1,363,115</b>
<b>New England.....</b>	<b>200,588</b>	<b>107,304</b>	<b>91,265</b>	<b>2,019</b>	<b>791,871</b>	<b>686,185</b>	<b>400</b>	<b>105,286</b>
Maine.....	27,462	27,251	-----	211	39,478	35,272	-----	4,206
New Hampshire <sup>2</sup> .....	7,016	6,516	-----	500	25,633	21,179	-----	4,454
Vermont.....	9,545	8,630	-----	915	18,384	12,055	-----	6,329
Massachusetts <sup>2</sup> .....	121,067	29,626	91,265	176	422,277	374,575	-----	47,702
Rhode Island.....	21,930	21,930	-----	-----	114,257	97,428	-----	16,829
Connecticut.....	13,568	13,561	-----	217	171,842	145,076	400	25,766
<b>Middle Atlantic.....</b>	<b>809,400</b>	<b>673,948</b>	<b>135,452</b>	<b>5,979,961</b>	<b>5,174,701</b>	<b>285,328</b>	<b>539,932</b>	
New York.....	579,854	494,846	-----	135,018	3,474,156	3,035,054	150,571	288,531
New Jersey.....	141,230	141,216	-----	14	1,174,932	904,242	94,006	176,684
Pennsylvania.....	83,306	87,886	-----	420	1,330,873	1,235,405	20,751	74,717
<b>East North Central.....</b>	<b>332,401</b>	<b>293,414</b>	<b>38,987</b>	<b>3,247,290</b>	<b>2,360,859</b>	<b>510,380</b>	<b>378,051</b>	
Ohio <sup>2</sup> .....	9,534	8,046	-----	1,488	981,851	784,220	191,269	6,362
Indiana <sup>2</sup> .....	4,906	3,277	-----	1,629	196,304	187,748	3,558	4,998
Illinois.....	222,737	190,961	-----	31,776	1,079,281	593,872	203,337	282,072
Michigan.....	94,400	89,946	-----	4,094	781,691	602,432	108,130	71,129
Wisconsin.....	1,184	1,184	-----	-----	208,163	192,587	4,086	11,490
<b>West North Central.....</b>	<b>342,080</b>	<b>332,929</b>	<b>9,151</b>	<b>1,101,422</b>	<b>901,429</b>	<b>158,072</b>	<b>41,921</b>	
Minnesota.....	98,162	94,951	-----	3,211	275,267	212,203	50,543	12,521
Iowa.....	17,536	15,761	-----	1,775	231,776	216,475	10,611	4,690
Missouri <sup>2</sup> .....	105,162	104,865	-----	297	235,607	218,332	28,618	8,657
North Dakota.....	45,449	44,192	-----	1,257	37,637	22,715	10,901	4,021
South Dakota.....	51,432	50,422	-----	1,010	41,088	28,982	6,536	5,570
Nebraska.....	929	923	-----	691	118,190	86,648	27,986	3,556
Kansas.....	23,410	22,500	-----	910	141,857	116,074	22,877	2,906
<b>South Atlantic.....</b>	<b>433,361</b>	<b>403,129</b>	<b>30,232</b>	<b>1,694,216</b>	<b>1,409,410</b>	<b>168,308</b>	<b>106,498</b>	
Delaware.....	3,216	3,216	-----	-----	27,984	27,608	-----	80
Maryland <sup>2</sup> .....	32,096	32,096	-----	-----	262,814	242,925	16,634	3,255
Dist. of Columbia.....	-----	-----	-----	-----	-----	103	-----	-----
Virginia.....	28,302	26,343	-----	1,959	188,652	172,824	427	15,401
West Virginia.....	89,620	86,070	-----	3,550	73,923	72,008	119	1,706
North Carolina.....	188,616	175,879	-----	12,737	386,580	303,796	41,005	41,779
South Carolina <sup>2</sup> .....	78,528	69,974	-----	8,554	110,494	90,740	5,716	14,038
Georgia <sup>2</sup> .....	12,592	9,551	-----	3,041	101,567	82,439	3,155	15,973
Florida.....	391	-----	-----	391	532,090	416,967	100,956	14,176
<b>East South Central.....</b>	<b>230,055</b>	<b>194,354</b>	<b>35,801</b>	<b>628,265</b>	<b>528,834</b>	<b>65,647</b>	<b>36,784</b>	
Kentucky.....	16,607	2,674	-----	13,933	108,387	94,581	4,780	9,026
Tennessee.....	94,601	92,139	-----	2,462	240,956	215,778	13,867	11,311
Alabama <sup>2</sup> .....	82,343	66,535	-----	15,808	133,222	94,674	25,312	13,236
Mississippi <sup>2</sup> .....	36,504	32,906	-----	3,598	145,700	121,801	21,688	2,211
<b>West South Central.....</b>	<b>270,388</b>	<b>240,082</b>	<b>30,306</b>	<b>1,398,023</b>	<b>1,240,417</b>	<b>69,249</b>	<b>83,357</b>	
Arkansas.....	164,626	160,480	-----	4,146	92,511	35,130	52,836	4,545
Louisiana <sup>2</sup> .....	83,884	73,455	-----	10,429	281,404	245,094	16,413	19,057
Oklahoma <sup>2</sup> .....	11,532	1,672	-----	9,860	236,735	-----	-----	33,323
Texas <sup>2</sup> .....	10,346	4,475	-----	5,871	737,203	755,840	-----	31,422
<b>Mountain.....</b>	<b>61,137</b>	<b>44,366</b>	<b>2,444</b>	<b>14,327</b>	<b>461,549</b>	<b>271,959</b>	<b>188,477</b>	<b>21,713</b>
Montana.....	10,334	5,833	-----	5,001	68,061	36,001	29,334	2,726
Idaho <sup>2</sup> .....	7,525	4,334	-----	3,191	74,317	33,853	36,211	4,253
Wyoming <sup>2</sup> .....	5,597	4,245	-----	1,352	38,924	18,921	19,276	727
Colorado.....	8,162	7,355	-----	807	127,239	76,571	44,988	5,680
New Mexico.....	12,232	10,752	1,157	323	26,728	17,889	7,656	1,183
Arizona <sup>2</sup> .....	3,708	301	1,287	2,120	74,708	51,123	22,251	1,394
Utah.....	11,445	10,525	-----	920	42,278	30,166	8,546	3,566
Nevada <sup>2</sup> .....	1,634	1,021	-----	613	9,234	6,835	-----	2,184
<b>Pacific.....</b>	<b>216,495</b>	<b>209,990</b>	<b>541</b>	<b>5,904</b>	<b>1,387,970</b>	<b>1,235,179</b>	<b>105,218</b>	<b>47,573</b>
Washington.....	8,257	7,350	-----	907	216,512	173,197	22,433	20,832
Oregon <sup>2</sup> .....	60,999	58,749	-----	2,250	180,106	124,515	45,721	9,870
California.....	147,179	143,891	541	2,747	991,352	937,467	37,064	16,821

<sup>1</sup> Includes debt to public trust funds and other debt classified as "floating" in figures for State debts from the annual surveys shown in table 223.

<sup>2</sup> Data for the fiscal year 1931.

Source: Bureau of the Census, Department of Commerce.



No. 220.—DEBTS OF STATE AND LOCAL GOVERNMENTS: GROSS DEBT LESS SINKING FUND ASSETS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, BOROUGH, TOWNSHIPS, SCHOOL DISTRICTS, AND ALL OTHER CIVIL DIVISIONS COMBINED

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1890	1902	1912	1922	1932	1890	1902	1912	1922	1932
<b>Grand total</b> .....	<b>1,137,200</b>	<b>1,865,035</b>	<b>3,821,897</b>	<b>5,689,740</b>	<b>17,576,839</b>	<b>18.16</b>	<b>23.73</b>	<b>39.37</b>	<b>79.92</b>	<b>141.17</b>
<b>New England</b> .....	148,524	301,478	390,960	550,709	831,097	31.60	52.52	56.95	72.48	100.81
Maine.....	15,772	15,047	22,798	42,457	64,529	23.86	21.46	30.08	54.90	80.66
New Hampshire.....	8,148	11,413	11,300	16,123	31,755	21.04	27.27	25.37	36.16	67.81
Vermont.....	3,785	5,217	6,981	11,964	17,180	11.39	15.08	19.39	34.03	75.50
Massachusetts.....	84,095	209,763	267,129	323,942	436,600	37.56	72.72	75.28	83.04	101.77
Rhode Island.....	12,909	28,150	30,716	49,239	110,353	37.62	62.67	52.99	79.38	158.55
Connecticut.....	23,725	31,888	52,036	100,954	160,700	31.79	33.89	44.03	70.33	98.59
<b>Middle Atlantic</b> .....	321,693	645,897	1,543,580	2,616,431	5,842,169	25.33	40.15	75.28	114.19	219.07
New York.....	201,256	437,372	1,132,432	1,683,820	3,477,233	33.55	57.64	116.59	158.15	271.40
New Jersey.....	49,258	81,204	170,169	382,172	1,151,231	34.09	40.85	61.89	116.40	278.61
Pennsylvania.....	71,180	127,311	245,979	550,439	1,213,705	13.54	19.55	30.34	61.28	124.82
<b>East North Central</b> .....	165,228	239,960	544,815	1,652,558	3,352,156	12.26	17.61	28.79	74.62	130.51
Ohio.....	70,927	117,220	239,667	669,443	875,097	19.32	27.55	48.27	112.25	129.89
Indiana.....	24,472	34,828	67,404	152,792	199,034	11.16	13.49	24.41	51.10	60.87
Illinois.....	42,468	80,715	139,480	364,019	1,290,544	11.10	16.08	23.62	54.66	166.59
Michigan.....	16,942	34,839	59,997	361,778	782,306	8.09	14.07	20.43	94.09	157.06
Wisconsin.....	10,421	22,348	40,067	104,523	205,265	6.18	10.48	16.50	38.81	69.10
<b>West North Central</b> .....	155,700	178,902	282,971	851,543	1,215,276	17.52	16.91	23.62	66.83	90.88
Minnesota.....	26,238	40,684	70,364	269,608	285,112	20.15	22.07	32.26	109.99	110.42
Iowa.....	11,271	17,440	35,426	151,614	241,991	5.30	7.84	15.94	62.11	97.06
Missouri.....	51,568	50,397	61,622	118,276	334,265	19.24	15.79	18.37	34.46	91.53
North Dakota.....	3,855	5,608	13,261	40,260	36,211	21.10	15.31	20.07	60.89	52.94
South Dakota.....	6,614	6,584	12,685	50,554	61,087	20.11	15.56	19.72	78.09	73.09
Nebraska.....	15,537	22,415	36,745	97,755	110,506	14.07	21.01	29.80	73.93	79.73
Kansas.....	40,629	35,774	52,868	123,470	156,164	28.47	24.42	31.36	69.16	82.51
<b>South Atlantic</b> .....	165,454	159,209	255,195	743,216	1,947,545	18.68	14.79	20.02	51.61	121.90
Delaware.....	2,919	3,145	6,860	22,451	29,088	17.32	22.04	32.98	98.32	121.20
Maryland.....	41,292	30,643	59,546	120,954	261,168	39.61	25.18	44.76	81.43	158.28
District of Columbia.....	19,781	14,540	9,061	150	150	85.80	50.42	26.03	36	36
Virginia.....	61,597	47,481	61,980	119,116	181,242	31.16	25.07	29.09	50.33	74.49
West Virginia.....	2,532	4,768	11,195	70,512	151,594	3.32	4.78	8.57	46.58	86.33
North Carolina.....	11,124	15,348	34,344	132,711	532,747	6.87	7.88	14.88	69.03	164.84
South Carolina.....	13,660	15,751	21,287	65,010	171,699	11.87	11.43	13.54	37.64	98.45
Georgia.....	20,272	21,289	32,548	64,038	106,985	11.03	9.29	11.89	21.66	36.76
Florida.....	2,277	5,247	18,424	98,269	513,022	5.81	9.36	22.72	96.96	337.74
<b>East South Central</b> .....	74,126	91,055	160,820	370,553	827,098	11.53	11.54	18.51	41.17	82.80
Kentucky.....	19,433	22,842	30,031	50,519	113,418	10.46	10.36	12.85	20.68	43.04
Tennessee.....	29,544	32,717	59,098	133,337	323,496	16.71	15.79	26.41	50.27	122.30
Alabama.....	18,956	27,092	43,063	75,198	210,822	12.53	14.32	19.24	31.57	78.75
Mississippi.....	6,193	8,404	28,628	111,499	179,362	4.81	5.24	15.25	62.27	88.27
<b>West South Central</b> .....	61,028	83,002	237,435	704,546	1,558,755	13.43	12.05	24.95	66.70	125.98
Arkansas.....	7,600	4,226	13,813	91,280	255,869	6.73	3.13	8.32	51.03	137.20
Louisiana.....	33,335	37,777	75,007	126,946	300,411	29.80	26.34	42.97	69.18	169.05
Oklahoma.....	3,544	6,549	60,721	123,977	194,084	5.07	8.12	31.32	61.75	79.77
Texas.....	20,093	36,460	87,894	356,343	748,391	8.99	11.35	21.07	73.71	125.93
<b>Mountain</b> .....	23,978	56,786	112,770	372,776	487,047	20.74	32.16	38.29	106.39	130.21
Montana.....	2,926	8,921	18,146	65,229	171,269	22.15	33.87	43.29	110.20	132.57
Idaho.....	1,594	3,884	14,131	62,193	78,450	18.89	22.02	37.30	136.24	175.90
Wyoming.....	1,947	2,566	4,324	19,128	43,009	27.14	26.66	26.48	93.02	187.81
Colorado.....	9,453	22,067	39,647	99,198	123,505	22.95	39.06	44.89	101.78	123.81
New Mexico.....	2,832	4,580	7,662	25,010	36,943	18.44	22.64	20.70	67.86	85.91
Arizona.....	2,938	6,592	10,389	44,973	71,777	49.28	50.75	45.01	124.61	160.93
Utah.....	1,218	6,613	15,288	50,041	46,149	5.85	22.81	37.77	106.85	89.78
Nevada.....	1,365	1,504	3,183	7,004	9,945	29.83	27.97	33.60	90.49	108.10
<b>Pacific</b> .....	21,468	58,757	286,551	827,411	1,515,696	11.48	23.30	60.08	141.23	179.14
Washington.....	3,419	29,557	95,971	169,063	217,431	9.78	53.71	71.37	120.21	137.27
Oregon.....	2,480	11,302	43,828	138,094	198,849	7.90	26.11	67.90	170.69	204.79
California.....	15,569	17,898	146,752	520,254	1,099,416	12.89	11.60	55.01	142.81	186.15

1 Indebtedness of local governments. Sinking fund assets of State governments exceeded the gross debt.

2 No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.

3 Includes \$853,000 indebtedness of local governments in Indian Territory reported separately in 1902.

Source: Bureau of the Census, Department of Commerce

No. 221.—DEBTS OF LOCAL GOVERNMENTS: COMBINED GROSS DEBT LESS  
SINKING FUND ASSETS OF ALL CIVIL DIVISIONS

NOTE.—Debts of State governments are not included in this table but are included in table 220

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1890	1902	1912	1922	1932	1890	1902	1912	1922	1932
<b>Grand total</b> .....	925,990	1,630,070	3,475,954	7,754,196	15,215,861	14.79	20.74	35.81	71.61	122.21
<b>New England</b> .....	198,089	228,518	295,391	440,251	708,057	27.95	39.46	43.09	57.92	85.89
Maine.....	12,130	12,261	21,543	29,551	37,310	18.35	17.49	28.42	38.21	46.64
New Hampshire.....	5,457	9,862	9,345	13,105	25,290	10.40	23.56	21.40	30.47	53.91
Vermont.....	3,637	4,854	6,411	9,882	17,635	10.94	14.03	17.81	28.04	48.99
Massachusetts.....	74,283	143,799	187,578	252,946	373,744	33.18	49.85	52.86	63.66	87.12
Rhode Island.....	12,619	25,530	25,589	39,901	93,546	36.52	56.84	44.15	64.32	134.41
Connecticut.....	19,963	30,210	44,925	94,866	160,592	26.75	32.11	38.01	66.09	98.52
<b>Middle Atlantic</b> .....	314,739	637,311	1,461,733	2,363,566	5,241,045	24.78	39.69	71.06	103.15	199.53
New York.....	199,455	429,185	1,046,227	1,497,278	3,014,165	33.25	56.56	107.71	140.63	235.26
New Jersey.....	48,311	81,204	169,527	365,817	1,089,033	33.43	40.85	61.66	111.42	203.56
Pennsylvania.....	66,973	126,922	245,979	500,471	1,137,847	12.74	19.49	30.34	55.72	117.01
<b>East North Central</b> .....	140,270	271,981	528,510	1,553,109	3,056,560	10.41	16.48	27.84	70.13	119.00
Ohio.....	63,930	112,545	234,528	639,300	867,341	17.41	26.45	47.23	107.20	128.74
Indiana.....	15,904	31,914	66,053	150,467	194,304	7.25	12.36	23.93	50.43	59.42
Illinois.....	40,657	78,560	137,208	350,139	1,069,140	10.63	15.05	23.24	52.58	138.01
Michigan.....	11,634	23,272	52,908	101,844	221,724	5.56	11.42	18.02	30.84	145.45
Wisconsin.....	8,145	20,070	37,816	102,359	204,051	4.83	9.41	15.63	38.00	68.70
<b>West North Central</b> .....	138,308	168,670	274,790	776,882	1,012,083	15.56	15.94	22.94	60.97	75.68
Minnesota.....	23,812	38,929	69,018	219,300	244,956	18.29	21.12	31.04	101.70	94.87
Iowa.....	11,025	17,390	35,069	150,157	225,496	5.77	7.82	15.78	61.52	91.00
Missouri.....	39,798	40,031	56,951	87,820	230,962	14.85	14.42	16.98	25.58	63.24
North Dakota.....	3,139	4,640	12,441	34,353	31,206	17.18	12.67	18.83	61.95	45.62
South Dakota.....	5,742	6,127	12,315	35,123	35,577	17.40	14.48	19.15	54.25	50.90
Nebraska.....	15,283	20,410	36,371	96,717	109,577	14.43	19.13	29.50	73.14	79.06
Kansas.....	39,509	35,143	52,625	123,392	134,294	27.09	23.99	31.22	69.11	70.98
<b>South Atlantic</b> .....	95,235	107,564	203,253	619,588	1,546,501	12.05	9.99	15.94	44.38	96.80
Delaware.....	2,031	3,383	6,097	16,617	27,016	12.06	17.99	29.31	72.42	112.57
Maryland.....	33,741	25,701	52,212	98,825	229,970	32.37	21.12	39.25	66.53	139.38
District of Columbia.....	19,781	14,540	9,061	156	156	85.86	50.42	26.03	36	-----
Virginia.....	16,610	23,934	39,887	97,359	155,259	10.03	12.64	18.73	41.14	67.81
West Virginia.....	2,348	4,768	11,195	46,331	65,200	3.08	4.78	8.57	30.26	37.13
North Carolina.....	3,414	8,593	26,285	147,938	368,213	2.11	4.41	11.39	65.91	113.93
South Carolina.....	6,342	9,021	15,097	56,281	93,715	5.51	6.55	9.60	32.59	53.74
Georgia.....	9,823	13,410	25,614	58,619	94,497	5.35	5.85	9.36	19.74	32.47
Florida.....	1,145	4,214	17,805	97,400	512,631	2.92	7.52	21.96	95.11	337.48
<b>East South Central</b> .....	36,836	55,176	128,973	313,569	598,180	5.70	7.10	14.61	34.84	59.88
Kentucky.....	17,762	20,550	25,588	42,774	97,194	9.56	9.32	10.95	17.51	36.89
Tennessee.....	9,848	14,733	47,287	114,195	229,464	5.57	7.11	21.13	48.20	86.75
Alabama.....	6,518	14,366	29,930	59,965	128,480	4.31	7.59	13.37	24.83	47.99
Mississippi.....	2,508	5,527	24,168	96,635	143,042	1.95	3.45	12.28	53.97	70.39
<b>West South Central</b> .....	35,339	63,715	211,066	676,053	1,288,834	7.78	9.25	22.18	64.00	104.17
Arkansas.....	2,157	3,034	12,577	88,558	91,446	1.91	2.25	7.58	49.51	49.03
Louisiana.....	17,327	24,184	61,461	112,117	276,668	15.49	16.86	35.21	61.10	129.77
Oklahoma.....	1,404	53,790	125,180	182,646	-----	4.50	27.74	59.48	75.07	-----
Texas.....	15,855	32,457	83,238	350,198	738,074	7.00	10.11	19.95	72.44	124.19
<b>Mountain</b> .....	19,003	45,463	99,497	322,230	436,308	16.43	25.75	33.78	91.98	116.64
Montana.....	2,751	7,717	16,633	57,650	61,953	20.82	29.30	39.65	97.40	115.24
Idaho.....	1,376	3,560	11,987	54,520	71,489	16.30	20.18	31.64	119.43	160.29
Wyoming.....	1,327	2,266	4,202	15,117	37,441	21.87	23.54	25.73	73.52	163.50
Colorado.....	7,811	18,269	36,473	87,179	122,758	18.95	32.34	41.29	89.91	117.36
New Mexico.....	1,962	3,581	6,444	20,056	25,536	12.77	17.70	17.41	54.42	59.39
Arizona.....	2,181	3,492	7,324	42,233	68,101	36.58	26.89	31.73	117.02	152.69
Utah.....	767	5,638	13,859	40,222	40,455	3.09	19.45	34.24	85.89	78.71
Nevada.....	828	940	2,575	5,253	8,575	18.09	22.21	27.19	67.87	93.21
<b>Pacific</b> .....	18,371	54,294	274,741	688,970	1,328,328	9.82	21.53	57.61	117.60	156.99
Washington.....	2,846	28,285	94,415	155,872	209,174	8.14	51.40	70.21	110.83	132.05
Oregon.....	2,478	11,066	43,797	98,111	165,461	7.90	25.57	57.86	121.27	170.40
California.....	13,047	14,943	136,529	434,987	953,693	10.80	9.71	51.18	119.40	161.48

<sup>1</sup> Includes \$853,000 indebtedness of local governments in Indian Territory reported separately in 1902.

Source: Bureau of the Census, Department of Commerce.

No. 222.—DEBT OF LOCAL GOVERNMENTS BY CLASSES OF CIVIL DIVISIONS: GROSS DEBT LESS SINKING FUND ASSETS, 1932

NOTE.—All figures in thousands of dollars. For combined total, see table 221

Division and State	Counties	Cities, towns, villages, and boroughs	Other local	Division and State	Counties	Cities, towns, villages, and boroughs	Other local
Grand total	2, 390, 830	8, 842, 189	3, 982, 882	South Atlantic—Con.			
New England	17, 218	595, 840	95, 004	Virginia	30, 296	124, 021	942
Maine	2, 713	16, 227	18, 370	West Virginia	34, 245	15, 422	15, 533
New Hampshire	1, 648	13, 738	9, 844	North Carolina	158, 859	164, 860	44, 494
Vermont	140	8, 794	8, 701	South Carolina	31, 242	43, 562	18, 911
Massachusetts	9, 774	360, 739	3, 231	Georgia	34, 670	42, 844	16, 983
Rhode Island		93, 107	439	Florida	93, 990	252, 512	166, 120
Connecticut	2, 938	103, 235	54, 419	East South Central	258, 402	298, 020	43, 758
Middle Atlantic	594, 652	3, 759, 016	897, 377	Kentucky	53, 202	53, 205	10, 787
New York	228, 511	2, 464, 909	320, 745	Tennessee	104, 322	119, 412	5, 730
New Jersey	171, 128	636, 739	281, 166	Alabama	45, 730	82, 750	
Pennsylvania	185, 013	657, 368	295, 466	Mississippi	73, 148	42, 653	27, 241
East North Central	421, 671	1, 630, 793	1, 004, 096	West South Central	258, 393	487, 497	562, 944
Ohio	146, 038	461, 579	259, 724	Arkansas	5, 829	5, 700	79, 917
Indiana	42, 140	47, 455	104, 709	Louisiana	11, 121	109, 727	155, 820
Illinois	75, 717	490, 218	503, 205	Oklahoma	43, 570	77, 855	61, 221
Michigan	76, 918	522, 978	121, 828	Texas	197, 873	274, 215	265, 936
Wisconsin	80, 858	108, 563	14, 630	Mountain	55, 303	148, 969	232, 036
West North Central	272, 222	493, 212	306, 634	Montana	15, 113	15, 599	31, 241
Minnesota	67, 926	133, 446	43, 584	Idaho	8, 890	10, 372	52, 227
Iowa	121, 762	42, 344	61, 300	Wyoming	1, 566	12, 684	23, 191
Missouri	37, 279	117, 643	76, 040	Colorado	3, 190	61, 510	58, 058
North Dakota	3, 777	13, 622	13, 807	New Mexico	3, 965	9, 551	12, 040
South Dakota	6, 263	10, 006	19, 305	Arizona	16, 636	18, 822	32, 643
Nebraska	6, 485	48, 261	54, 331	Utah	4, 117	18, 679	17, 659
Kansas	28, 730	67, 890	37, 674	Nevada	1, 826	1, 772	4, 977
South Atlantic	432, 823	838, 608	274, 070	Pacific	92, 151	669, 234	566, 943
Delaware	9, 635	16, 073	1, 308	Washington	21, 008	118, 161	70, 005
Maryland	39, 886	180, 314	9, 770	Oregon	26, 059	78, 029	61, 373
				California	45, 084	473, 044	435, 565

No. 223.—DEBT OF STATE GOVERNMENTS: GROSS DEBT, SINKING FUND ASSETS, AND DEBT LESS SINKING FUND OF THE 48 STATES COMBINED

[All figures except per capita in thousands of dollars]

Year	Gross debt					Sinking-fund assets	Gross debt less total sinking-fund assets		Funded and floating, less assets in general sinking funds	
	Total	Funded or fixed <sup>1</sup>	Floating		Current <sup>2</sup>		Amount	Per capita	Amount	Per capita
			Debt to public trust funds	Other floating <sup>3</sup>						
1880	306, 017	261, 096	25, 723		19, 198	31, 271	274, 746	\$5.48		
1890	258, 195	204, 641	33, 642		19, 912	46, 985	211, 210	3.37		
1902 <sup>4</sup>	274, 149	163, 819	40, 808		69, 522	34, 859	239, 369	3.03		
1905	278, 135	228, 831	38, 252		11, 052	39, 265	238, 870	2.85		
1910	322, 949	271, 607	39, 486		11, 856	66, 814	256, 143	2.78		
1912	422, 797	290, 494	38, 530		93, 773	76, 981	345, 942	3.57		
1915	532, 713	403, 156	33, 508	147	95, 902	88, 038	444, 675	4.52	369, 246	
1919	693, 623	547, 346	40, 648	612	105, 017	146, 677	546, 946	5.20	466, 875	
1922	1, 162, 648	985, 859	42, 068		134, 721	227, 105	935, 543	8.64	833, 580	
1924	1, 592, 643	1, 358, 932	43, 459	1, 400	188, 762	310, 942	1, 281, 701	11.52	1, 180, 094	
1925	1, 745, 651	1, 508, 127	46, 306	1, 225	189, 993	346, 687	1, 398, 964	12.42	1, 248, 602	
1926	1, 858, 037	1, 609, 764	39, 635	13, 143	195, 495	378, 056	1, 479, 981	12.77	1, 327, 514	
1927	1, 995, 428	1, 725, 729	39, 378	34, 903	195, 418	401, 697	1, 593, 731	13.59	1, 444, 927	
1928	2, 144, 332	1, 807, 291	38, 476	42, 191	196, 374	410, 555	1, 733, 777	14.61	1, 584, 565	
1929	2, 300, 057	1, 971, 170	37, 668	46, 677	244, 542	443, 751	1, 856, 306	15.38	1, 689, 575	
1930	2, 444, 122	2, 094, 495	37, 885	106, 226	205, 516	449, 910	1, 994, 212	16.35	1, 833, 428	
1931	2, 666, 070	2, 259, 078	37, 769	129, 455	239, 768	496, 293	2, 169, 784	17.61	1, 976, 844	
1932 <sup>6</sup>	2, 895, 845	2, 499, 416	(?)	(?)	396, 429	534, 887	2, 360, 958	19.07	(?)	

<sup>1</sup> Prior to 1925, contingent or special assessment debt was included with funded and fixed debt. In this table, it has been excluded from funded and fixed and included with current debt, except for 1880, 1890, 1905, and 1910, when no segregation could be made.

<sup>2</sup> Includes special assessment debt, revenue bonds and notes, and warrants.

<sup>3</sup> Not segregated prior to 1915; included with funded and fixed.

<sup>4</sup> Revised figures.

<sup>5</sup> There was an excess of sinking fund assets over debt in one State.

<sup>6</sup> Includes figures for the fiscal year 1931 for 18 States. See table 224.

<sup>7</sup> Funded or fixed includes floating.

<sup>8</sup> Not computed.

Source of tables 222 and 223: Bureau of the Census, Department of Commerce.

## No. 224.—DEBT OF STATE GOVERNMENTS: GROSS DEBT LESS SINKING FUND ASSETS

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1902	1912	1922	1931	1932	1902	1912	1922	1931	1932
<b>Grand total</b> .....	<b>234,065</b>	<b>345,942</b>	<b>335,544</b>	<b>2,169,784</b>	<b>2,360,958</b>	<b>2.99</b>	<b>3.57</b>	<b>3.84</b>	<b>17.61</b>	<b>19.07</b>
<b>New England</b> .....	<b>74,961</b>	<b>95,570</b>	<b>110,458</b>	<b>120,955</b>	<b>123,040</b>	<b>13.08</b>	<b>13.92</b>	<b>14.33</b>	<b>14.73</b>	<b>14.95</b>
Maine.....	2,785	1,255	12,906	24,176	27,219	3.97	1.67	16.69	30.26	34.02
New Hampshire.....	1,551	1,956	3,018	6,505	6,505	3.71	4.50	6.77	13.96	13.96
Vermont.....	363	670	2,112	9,982	9,545	1.05	1.58	5.99	27.73	26.51
Massachusetts.....	65,964	79,551	76,996	62,556	62,856	22.87	22.78	19.38	14.69	14.69
Rhode Island.....	2,620	5,127	9,338	16,722	16,807	5.83	9.02	15.05	24.26	24.15
Connecticut.....	1,678	7,111	6,088	714	108	1.78	6.12	4.24	.44	.07
<b>Middle Atlantic</b> .....	<b>8,576</b>	<b>88,847</b>	<b>252,865</b>	<b>443,441</b>	<b>601,124</b>	<b>.53</b>	<b>4.22</b>	<b>11.04</b>	<b>18.76</b>	<b>22.55</b>
New York.....	8,187	86,205	186,542	307,302	463,068	1.08	9.05	17.52	24.20	36.14
New Jersey.....	(3)	642	16,355	56,904	62,198		.24	4.98	13.93	15.05
Pennsylvania.....	389	(*)	49,968	79,235	75,858	.06		5.56	8.19	7.81
<b>East North Central</b> .....	<b>18,598</b>	<b>18,105</b>	<b>99,446</b>	<b>279,058</b>	<b>295,596</b>	<b>1.13</b>	<b>.95</b>	<b>4.49</b>	<b>10.94</b>	<b>11.52</b>
Ohio.....	4,685	5,142	30,143	7,696	7,696	1.10	1.05	5.05	1.15	2.15
Indiana.....	2,914	1,350	2,325	4,730	4,730	1.13	.49	5.78	1.45	2.15
Illinois.....	2,155	2,273	13,880	198,321	221,404	.43	.39	2.08	25.80	28.58
Michigan.....	6,506	7,089	50,934	67,047	60,582	2.65	2.41	13.25	13.68	12.21
Wisconsin.....	2,278	2,251	2,164	1,264	1,184	1.07	.93	.80	.43	.40
<b>West North Central</b> .....	<b>10,233</b>	<b>8,189</b>	<b>74,881</b>	<b>179,008</b>	<b>203,208</b>	<b>.97</b>	<b>.68</b>	<b>5.86</b>	<b>13.42</b>	<b>15.20</b>
Minnesota.....	1,755	1,345	20,308	15,823	10,156	.95	.63	8.28	6.15	15.55
Iowa.....	50	357	1,457	16,760	16,493	.02	.16	.60	6.77	6.66
Missouri.....	4,306	4,671	30,456	103,302	103,302	1.37	1.40	8.87	28.33	28.33
North Dakota.....	968	820	5,913	4,137	5,005	2.64	1.29	8.94	6.06	7.32
South Dakota.....	457	370	15,431	14,805	15,510	1.08	.58	23.84	21.27	22.19
Nebraska.....	2,005	374	1,038	1,447	929	1.88	.31	.78	1.05	.67
Kansas.....	632	243	78	22,734	21,810	.43	.14	.04	12.05	11.53
<b>South Atlantic</b> .....	<b>51,645</b>	<b>51,942</b>	<b>123,630</b>	<b>426,632</b>	<b>401,044</b>	<b>4.86</b>	<b>4.07</b>	<b>8.85</b>	<b>27.71</b>	<b>25.92</b>
Delaware.....	762	763	5,834	3,241	2,072	4.05	3.70	25.55	13.56	5.63
Maryland.....	4,943	7,334	22,129	31,196	31,196	4.06	5.56	14.90	18.99	18.99
Virginia.....	23,546	22,043	21,756	27,077	25,983	12.76	10.46	9.19	11.16	10.68
West Virginia.....	6,755	8,059	24,181	85,353	86,394			15.97	49.00	49.20
North Carolina.....	7,755	34,713	176,274	164,534	164,534	3.47	3.54	13.11	55.07	50.91
South Carolina.....	6,730	6,190	8,729	77,984	77,984	4.83	3.98	5.05	44.74	44.74
Georgia.....	7,876	6,934	5,419	12,488	12,488	3.44	2.57	1.82	4.29	4.29
Florida.....	1,033	619	869	13,017	391	1.84	.77	.85	8.72	.26
<b>East South Central</b> .....	<b>35,980</b>	<b>33,946</b>	<b>56,994</b>	<b>220,128</b>	<b>228,919</b>	<b>4.02</b>	<b>3.99</b>	<b>6.33</b>	<b>22.14</b>	<b>22.96</b>
Kentucky.....	2,291	4,441	7,745	13,712	16,224	4.04	1.90	3.37	5.23	6.16
Tennessee.....	17,985	11,812	19,142	87,755	94,032	6.68	5.32	8.08	33.37	35.55
Alabama.....	12,727	13,132	15,233	82,342	82,342	8.73	5.95	6.36	30.90	30.90
Mississippi.....	2,877	4,461	14,864	36,319	36,819	1.79	2.41	8.30	17.94	17.94
<b>West South Central</b> .....	<b>19,287</b>	<b>23,369</b>	<b>26,493</b>	<b>265,565</b>	<b>269,921</b>	<b>2.80</b>	<b>2.77</b>	<b>2.70</b>	<b>21.61</b>	<b>21.95</b>
Arkansas.....	1,191	1,236	2,722	160,087	164,828	.88	.76	1.52	86.07	83.16
Louisiana.....	13,593	13,546	14,829	83,743	83,743	4.48	7.89	8.08	30.41	39.41
Oklahoma.....	510	6,931	4,797	11,438	11,438	1.10	3.74	2.28	4.74	4.74
Texas.....	3,993	4,656	6,145	10,317	10,317	1.24	1.14	1.27	1.75	1.75
<b>Mountain</b> .....	<b>11,322</b>	<b>13,273</b>	<b>50,546</b>	<b>51,037</b>	<b>50,739</b>	<b>6.41</b>	<b>4.51</b>	<b>14.43</b>	<b>13.71</b>	<b>13.59</b>
Montana.....	1,204	1,513	7,579	8,865	9,616	4.57	3.73	12.80	16.49	17.33
Idaho.....	324	2,143	7,673	6,961	6,961	1.84	5.92	16.81	15.61	15.61
Wyoming.....	301	122	4,011	5,568	5,568	1.12	.77	19.50	24.42	24.42
Colorado.....	3,797	3,174	12,019	7,804	6,747	6.72	3.70	12.33	7.50	6.45
New Mexico.....	999	1,218	4,954	11,110	11,407	9.24	3.41	13.44	26.08	26.53
Arizona.....	3,099	3,065	2,740	3,677	3,677	23.86	13.28	7.59	8.34	8.34
Utah.....	974	1,430	9,819	5,682	5,694	3.36	3.62	20.97	11.12	11.08
Nevada.....	624	608	1,751	1,370	1,370	14.70	6.70	22.62	14.89	14.89
<b>Pacific</b> .....	<b>4,463</b>	<b>11,810</b>	<b>138,441</b>	<b>183,940</b>	<b>187,868</b>	<b>1.77</b>	<b>2.48</b>	<b>23.63</b>	<b>22.09</b>	<b>22.17</b>
Washington.....	1,272	1,566	13,191	13,218	8,257	2.31	1.21	9.38	8.41	5.22
Oregon.....	236	31	39,983	33,388	33,388	.54	.04	49.42	34.60	34.60
California.....	2,955	10,223	85,267	137,334	145,723	1.92	3.83	23.41	23.72	24.67

<sup>1</sup> Revised figure \$239,369,000, not distributed by States.

<sup>2</sup> Data for the fiscal year 1931.

<sup>3</sup> Sinking fund assets exceed total debt.

<sup>4</sup> Virginia-West Virginia debt settlement not made until 1919.

<sup>5</sup> Includes debt incurred for drainage and reclamation purposes, amounting to \$11,723,000, which is to be met from assessments on benefited areas and which was reported as county debt for 1932. Excluding this special-assessment debt, the total State debt for 1931 was \$1,320,000, per capita, \$0.88.

Source: Bureau of the Census, Department of Commerce.

**No. 225.—DEBT OF STATE GOVERNMENTS: FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, BY PURPOSE FOR WHICH INCURRED, 1931<sup>1</sup>**

NOTE.—All figures in thousands of dollars. The classification by purpose for many States is more or less imperfect owing to defective records of these States. The column "Other general purposes" includes, besides special-assessment indebtedness and debts which from their nature were not assignable to any of the specific classes shown, debt for which the purpose of issue could not be determined.

Division and State	Total	General govern-mental purposes	Agricultural purposes	Highways		Charities, hospitals, and corrections <sup>2</sup>	Schools	Soldiers' and sailors' aid and homes	Other general purposes	For public-service enterprises and investments
				Roadways	All other					
<b>Grand total</b>	<b>2, 534, 297</b>	<b>42, 663</b>	<b>4, 123</b>	<b>1, 256, 388</b>	<b>169, 228</b>	<b>82, 757</b>	<b>56, 528</b>	<b>225, 498</b>	<b>402, 242</b>	<b>294, 870</b>
<b>New England</b>	<b>198, 922</b>	<b>5, 984</b>		<b>21, 254</b>	<b>10, 530</b>	<b>2, 348</b>	<b>2, 137</b>	<b>3, 645</b>	<b>135, 292</b>	<b>17, 732</b>
Maine	24, 388			14, 391	3, 165	50	218	301	1, 413	4, 850
N. Hampshire	6, 516			3, 500		476	91		2, 449	
Vermont	9, 182	40					568	844	7, 650	80
Massachusetts	120, 891	566		1, 713	2, 774	1, 523			102, 355	11, 960
Rhode Island	21, 654	5, 378		1, 650	4, 591	299	1, 260	2, 500	5, 134	842
Connecticut	16, 291								16, 291	
<b>Middle Atlantic</b>	<b>828, 271</b>	<b>14, 548</b>		<b>265, 453</b>	<b>151, 440</b>	<b>70, 712</b>	<b>2, 915</b>	<b>44, 400</b>	<b>36, 605</b>	<b>42, 200</b>
New York	420, 077	14, 546		106, 232	151, 440	70, 712	2, 316	32, 400	36, 231	6, 200
New Jersey	118, 216			70, 000				12, 000	216	36, 000
Pennsylvania	89, 978			89, 221			599		158	
<b>E. N. Central</b>	<b>299, 860</b>		<b>1, 950</b>	<b>196, 070</b>	<b>7, 000</b>	<b>400</b>	<b>1, 977</b>	<b>74, 385</b>	<b>18, 068</b>	<b>12</b>
Ohio	8, 046							2, 500	5, 546	
Indiana	3, 278		950			400	1, 928			
Illinois	196, 836			146, 070	7, 000		49	41, 885	1, 820	12
Michigan	90, 436		1, 000	50, 000				30, 000	9, 436	
Wisconsin	1, 264								1, 264	
<b>W. N. Central</b>	<b>308, 254</b>	<b>75</b>		<b>97, 500</b>	<b>188</b>		<b>1, 728</b>	<b>54, 532</b>	<b>9, 138</b>	<b>143, 097</b>
Minnesota	71, 152	75		9, 000			812	150	2, 150	58, 965
Iowa	16, 182						630	13, 202	2, 350	
Missouri	104, 865			88, 500			286	11, 680	4, 399	
North Dakota	40, 357									40, 357
South Dakota	49, 961				186			6, 000		43, 775
Nebraska	237								237	
Kansas	23, 500							23, 500		
<b>South Atlantic</b>	<b>420, 721</b>	<b>709</b>		<b>283, 895</b>		<b>897</b>	<b>21, 023</b>		<b>108, 207</b>	<b>6, 000</b>
Delaware	3, 741			2, 005		275	561			
Maryland	32, 096			18, 886		32	653		12, 505 <sup>1</sup>	
Virginia	27, 589			6, 428			3, 413		17, 748 <sup>1</sup>	
West Virginia	86, 376			81, 085					5, 291	
North Carolina	179, 091	250		110, 250		560	16, 285		49, 946	1, 800
South Carolina	69, 973	459		64, 341					5, 173	
Georgia	9, 552								5, 241	4, 200
Florida	12, 303						111		12, 303	
<b>E. S. Central</b>	<b>188, 952</b>	<b>1, 355</b>		<b>90, 059</b>		<b>4, 050</b>	<b>7, 055</b>		<b>62, 583</b>	<b>23, 850</b>
Kentucky	2, 492						5		2, 487	
Tennessee	87, 019	1, 355		47, 200		550	5, 144		18, 920	13, 850
Alabama	66, 535			42, 859			306		13, 370	10, 000
Mississippi	32, 906					3, 500	1, 600		27, 806	
<b>W. S. Central</b>	<b>238, 459</b>	<b>5, 000</b>		<b>185, 619</b>		<b>2, 377</b>	<b>2, 552</b>	<b>13, 038</b>	<b>19, 865</b>	<b>8, 010</b>
Arkansas	156, 857			133, 859		1, 517	1, 507	9, 447	2, 617	7, 910
Louisiana	73, 454	5, 000		51, 760		860		3, 589	12, 245	
Oklahoma	1, 673								1, 001	
Texas	4, 475						373		4, 002	100
<b>Mountain</b>	<b>47, 001</b>	<b>4, 448</b>		<b>28, 846</b>	<b>72</b>	<b>1, 983</b>	<b>5, 628</b>		<b>6, 226</b>	
Montana	5, 889	589				1, 250	3, 750			
Idaho	4, 334	1, 070		1, 821		389	897		157	
Wyoming	4, 245			4, 245						
Colorado	8, 062			5, 830					2, 232	
New Mexico	11, 527	239		9, 090	72		594		1, 532	
Arizona	1, 588								1, 588	
Utah	10, 635	2, 550		7, 260			300		525	
Nevada	1, 021			400		344	85		192	
<b>Pacific</b>	<b>207, 857</b>	<b>10, 546</b>	<b>2, 173</b>	<b>87, 892</b>			<b>11, 515</b>	<b>35, 500</b>	<b>6, 282</b>	<b>53, 969</b>
Washington	13, 000	4, 000						9, 000		
Oregon	58, 750	346	2, 173	28, 492			746	26, 500	43	450
California	136, 107	6, 200		59, 400			10, 769		6, 219	53, 519

<sup>1</sup> Data not compiled for 1932.

<sup>2</sup> Includes tuberculosis hospital.

No. 226.—REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND

NOTE.—All figures in thousands of dollars. For 8 of the 26 cities of 300,000 or more inhabitants (cities merged with that of the city. In order that figures for the other cities in the 300,000 or over class may be included in the figures shown for the cities, the percentage in each case being based upon the ratio of the cities of less than 300,000 inhabitants. Net debt is funded and floating debt less assets in general sinking

City number in order of size	City	Revenue receipts							Governmental-cost payments		
		Total	Taxes			Special assessments and charges	Earnings of public-service enterprises	Subventions and grants	Total	Operation, maintenance, and interest, total	
			Total	General property	Business and nonbusiness license						
											Total
1	New York, N. Y.	920,517	585,809	497,456	81,331	10,095	12,190	59,669	220,834	795,574	660,553
2	Chicago, Ill.	263,218	208,576	191,519	17,057	5,165	5,018	14,546	13,234	201,350	172,116
3	Philadelphia, Pa.	124,906	89,501	87,121	2,380	1,654	8	7,462	6,132	110,281	107,325
4	Detroit, Mich.	125,108	82,155	73,344	8,447	584	1,235	22,965	10,854	107,266	99,982
5	Los Angeles, Calif.	110,536	57,402	51,844	5,558	338	2,068	27,492	17,711	119,724	91,193
6	Cleveland, Ohio	65,638	42,084	38,257	3,624	333	1,475	7,695	11,113	57,100	51,869
7	St. Louis, Mo.	40,389	30,946	27,927	3,019	481	884	4,905	7,157	42,394	37,433
8	Baltimore, Md.	49,096	33,690	29,710	3,295	736	444	5,498	6,150	41,688	39,306
9	Boston, Mass.	83,098	64,913	57,782	1,827	1,499	464	5,617	2,737	82,683	75,353
10	Pittsburgh, Pa.	52,554	42,492	41,569	851	596	142	3,030	3,623	49,776	41,528
11	San Francisco, Calif.	52,107	30,850	28,748	2,132	396	14	11,802	6,742	51,324	42,575
12	Milwaukee, Wis.	54,291	34,283	31,836	1,081	482	722	2,280	13,979	48,874	43,846
13	Buffalo, N. Y.	59,679	32,835	30,429	2,061	533	570	2,492	22,610	63,928	54,991
14	Washington, D. C.	51,802	29,429	22,292	7,132	1,714	627	1,477	18,373	50,126	40,460
15	Minneapolis, Minn.	30,732	22,642	21,825	727	363	1,848	1,369	3,187	27,976	24,559
16	New Orleans, La.	26,318	19,052	16,883	2,145	585	1,270	2,708	1,970	24,189	18,543
17	Cincinnati, Ohio	35,883	18,947	16,633	2,057	333	1,463	2,390	6,842	31,870	28,749
18	Newark, N. J.	43,692	32,402	30,558	1,680	603	259	2,723	5,102	35,940	34,548
19	Kansas City, Mo.	22,159	17,760	15,944	1,816	197	314	2,323	468	24,338	19,064
20	Seattle, Wash.	32,240	14,648	13,852	796	229	777	11,708	3,623	31,484	26,703
21	Indianapolis, Ind.	15,879	14,006	12,986	961	323	52	48	1,171	14,400	13,404
22	Rochester, N. Y.	38,545	22,106	20,560	1,305	479	1,731	1,539	12,178	35,843	31,633
23	Jersey City, N. J.	29,926	22,836	21,902	879	391	74	2,132	3,046	25,176	24,287
24	Houston, Tex.	16,235	11,484	11,198	286	67	-----	1,791	1,727	13,850	11,624
25	Louisville, Ky.	14,287	10,406	9,844	562	118	33	1,637	1,091	15,027	12,405
26	Portland, Oreg.	18,882	14,086	13,256	830	35	994	2,083	384	15,468	15,077
27	Columbus, Ohio	12,119	6,823	5,933	816	202	836	1,971	1,825	13,998	9,593
28	Toledo, Ohio	13,700	9,038	8,038	929	262	2,036	1,422	1,556	10,753	10,138
29	Oakland, Calif.	16,316	8,903	8,513	390	107	38	3,507	3,127	15,464	14,680
30	Denver, Colo.	17,031	11,471	11,124	547	149	1,252	2,602	277	16,517	14,971
31	Atlanta, Ga.	9,404	6,015	5,158	763	54	386	1,849	307	9,067	8,792
32	Dallas, Tex.	10,399	6,596	6,522	74	24	213	1,679	1,197	9,540	8,943
33	St. Paul, Minn.	14,051	9,701	8,801	871	286	832	974	1,450	12,641	10,895
34	Birmingham, Ala.	6,692	4,260	3,143	1,096	-----	869	27	1,063	6,207	5,560
35	Akron, Ohio	11,217	7,124	6,414	710	204	1,106	1,223	1,263	9,072	8,746
36	Memphis, Tenn.	9,313	6,342	5,777	513	49	181	1,368	992	8,158	6,853
37	Providence, R. I.	7,076	12,514	11,827	638	366	83	1,751	1,377	18,530	15,805
38	San Antonio, Tex.	7,714	5,388	5,315	73	18	-----	989	1,039	6,548	6,107
39	Omaha, Nebr.	12,073	7,393	6,948	445	138	448	3,215	240	9,248	8,887
40	Syracuse, N. Y.	17,605	9,452	8,819	486	306	591	971	6,303	17,242	15,320
41	Dayton, Ohio	8,812	6,083	5,550	498	116	242	814	910	7,810	6,373
42	Oklahoma City, Okla.	7,131	4,423	4,233	190	-----	38	1,001	531	5,527	5,154
43	Worcester, Mass.	14,061	11,474	10,072	256	232	154	970	848	13,654	12,239
44	Richmond, Va.	10,081	6,413	5,553	800	93	193	2,038	424	8,689	8,372
45	Youngstown, Ohio	7,040	4,758	4,338	394	131	246	725	1,177	6,604	5,687
46	Grand Rapids, Mich.	7,311	4,761	4,480	281	34	316	919	757	5,889	5,435
47	Fort Worth, Tex.	6,793	4,634	4,606	28	11	31	837	741	6,377	5,428
48	Hartford, Conn.	12,866	10,425	9,783	108	36	223	988	99	12,870	10,434
49	Flint, Mich.	8,109	3,753	3,683	70	35	249	672	2,728	7,151	7,045
50	New Haven, Conn.	10,267	8,753	8,402	244	192	11	3	697	9,022	8,249
51	San Diego, Calif.	8,104	4,314	4,100	214	37	65	1,662	1,671	8,434	6,265
52	Long Beach, Calif.	9,821	5,276	4,934	342	26	24	2,429	1,531	9,558	7,485
53	Nashville, Tenn.	5,545	3,537	3,340	197	23	152	663	847	6,378	4,773
54	Springfield, Mass.	12,281	9,916	8,513	340	309	61	1,009	430	11,691	10,977
55	Tulsa, Okla.	6,081	4,672	4,550	122	-----	-----	847	301	4,676	4,286
56	Bridgeport, Conn.	7,735	6,906	6,714	73	27	44	21	147	8,449	7,909
57	Des Moines, Iowa	6,208	4,835	4,723	112	48	189	879	29	5,794	5,089
58	Scranton, Pa.	5,840	5,063	4,753	227	165	89	1	382	5,324	5,058
59	Salt Lake City, Utah	5,862	3,840	3,683	157	-----	295	594	910	5,055	4,858
60	Yonkers, N. Y.	15,585	10,775	10,310	335	196	327	745	3,579	13,522	11,821
61	Paterson, N. J.	8,361	6,017	5,593	393	178	6	1,126	584	7,704	7,330
62	Jacksonville, Fla.	7,622	2,956	2,781	174	26	165	3,821	503	7,328	6,656
63	Albany, N. Y.	10,335	6,783	6,387	300	186	568	824	1,967	10,034	8,853
64	Norfolk, Va.	7,774	5,223	4,573	641	51	21	946	433	6,111	5,502
65	Trenton, N. J.	6,835	5,109	4,830	273	137	38	622	538	6,291	5,991
66	Chattanooga, Tenn.	3,538	3,528	2,378	93	10	63	18	699	3,452	3,148
67	Kansas City, Kans.	6,874	3,309	3,208	101	17	366	2,783	154	5,760	4,513
68	Fort Wayne, Ind.	4,398	2,676	2,404	221	95	16	1,310	330	3,773	3,394

Total includes miscellaneous items not shown separately.

NET DEBT OF EACH CITY OF 100,000 OR MORE INHABITANTS: 1935

numbered 1 to 26 in the following table) and for Denver, Colo., the original county government has been compared with figures for these 8 cities, a certain percentage of data for the entire county has been assessed valuation of the city and that of the entire county. No county data have been added to figures for funds

Governmental-cost payments—Continued												Net debt	City number in order of size	
Operation and maintenance of general departments										Interest	Outlays			
Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Education		Recreation	Operation and maintenance of public-service enterprises					
						Schools	Libraries							
541,744	37,058	81,376	38,434	20,556	143,755	139,733	2,887	7,282	18,993	99,816	135,021	1,852,133	1	
135,887	16,176	25,828	12,967	16,001	46,007	37,988	1,379	5,744	8,657	27,572	29,234	457,807	2	
78,965	9,511	16,834	5,530	4,772	7,403	26,528	661	2,414	2,020	26,340	2,956	449,445	3	
72,897	5,760	15,277	8,275	3,383	9,685	22,479	980	1,490	16,280	10,805	7,284	313,872	4	
67,911	6,914	12,122	3,239	4,920	13,419	23,006	987	1,676	11,696	11,586	28,531	245,175	5	
31,110	3,227	7,483	1,974	1,946	3,846	11,863	1,495	480	5,217	7,976	5,231	143,247	6	
38,676	3,398	5,700	2,975	2,167	4,648	9,519	413	1,177	2,709	3,614	4,961	80,769	7	
30,142	2,353	7,365	3,037	3,039	2,280	8,797	493	828	1,297	7,867	2,382	160,280	8	
63,460	4,048	10,033	4,715	4,406	15,184	16,547	1,034	2,206	2,958	8,935	7,330	134,510	9	
33,060	4,493	4,084	2,426	2,666	3,432	10,982	658	976	1,764	6,714	8,248	141,353	10	
30,299	2,558	6,593	1,282	1,190	5,979	7,999	333	1,831	4,682	7,594	8,749	172,056	11	
39,457	2,102	4,948	3,961	2,028	13,773	8,512	357	1,838	1,135	3,254	5,028	59,293	12	
47,941	2,623	5,078	2,782	2,088	18,153	10,181	576	2,038	1,303	5,747	8,937	124,565	13	
39,433	1,684	6,181	2,245	2,161	12,821	9,563	397	1,831	1,027	-----	9,666	3,843	14	
20,789	1,425	2,638	1,460	1,372	7,829	7,486	442	760	930	2,840	3,417	54,779	15	
11,498	1,573	2,937	1,585	829	755	3,298	59	239	2,315	4,730	5,646	82,729	16	
22,352	1,830	2,710	1,585	1,580	4,287	8,005	365	398	1,208	5,189	3,121	74,353	17	
26,778	2,312	5,440	2,112	1,064	3,609	8,707	415	588	1,001	6,769	1,392	130,110	18	
14,277	1,896	2,095	1,018	1,733	1,787	4,727	241	545	1,444	3,343	5,274	66,541	19	
15,780	1,517	3,313	1,118	2,174	1,775	4,264	226	386	6,048	4,875	4,781	90,288	20	
11,993	796	2,811	906	702	1,134	4,554	250	370	2,028	1,389	996	29,226	21	
27,599	1,691	2,595	1,070	1,878	9,205	6,635	207	862	624	3,410	4,210	64,370	22	
19,089	2,114	3,942	1,684	969	3,246	4,907	211	540	749	4,449	889	82,622	23	
7,829	928	1,210	681	904	640	3,309	83	122	970	2,825	2,226	50,986	24	
10,006	804	1,708	914	803	1,444	3,583	147	326	728	1,671	2,622	34,004	25	
10,870	1,036	2,066	520	958	1,270	3,779	242	274	910	3,397	291	55,957	26	
6,620	324	1,287	514	430	113	3,280	86	72	1,039	1,934	4,405	32,912	27	
7,764	410	1,454	637	596	99	3,709	212	148	731	1,678	580	35,760	28	
9,674	425	2,169	416	625	11	5,140	220	464	2,044	2,862	884	55,276	29	
11,692	1,260	1,979	612	1,073	1,316	4,194	222	558	698	1,802	2,325	38,644	30	
7,649	356	1,493	752	458	1,202	2,896	93	178	424	719	275	12,422	31	
5,886	347	1,197	422	318	215	2,913	51	229	478	1,679	1,497	37,977	32	
7,630	466	1,549	336	493	828	3,096	201	283	610	2,155	2,146	29,897	33	
4,391	213	989	314	258	100	2,138	72	150	28	1,131	657	19,978	34	
6,102	274	721	348	453	241	3,648	99	12	288	2,356	326	38,486	35	
5,043	267	1,164	516	454	396	1,859	77	222	473	1,335	1,305	26,151	36	
12,255	541	2,365	1,137	1,061	1,511	4,163	67	362	635	2,417	3,225	44,004	37	
4,347	216	696	419	272	25	2,457	35	169	250	1,510	477	20,309	38	
5,488	301	1,125	293	360	34	2,738	63	108	1,877	1,522	361	21,648	39	
13,283	534	1,692	974	570	4,151	3,485	136	489	353	1,684	1,922	35,286	40	
4,973	294	751	396	356	261	2,323	192	129	227	1,173	1,437	19,372	41	
3,870	184	798	273	187	135	1,949	40	116	224	1,060	373	14,799	42	
11,415	437	1,973	794	1,032	2,207	3,814	156	172	361	463	1,415	12,112	43	
5,713	534	1,104	565	435	545	2,192	65	109	980	1,679	317	25,544	44	
4,703	257	773	219	407	153	2,471	30	219	421	503	917	9,439	45	
4,296	250	831	347	254	72	2,201	160	119	407	732	454	12,376	46	
4,031	210	772	297	271	167	2,034	36	193	227	1,170	1,149	23,012	47	
9,124	517	1,691	672	487	2,142	2,814	114	375	306	1,004	2,436	24,740	48	
5,777	164	558	189	184	2,412	2,056	72	91	255	1,013	106	15,456	49	
7,570	365	1,556	424	370	1,459	2,612	101	276	2	677	773	14,128	50	
4,830	302	871	314	371	12	2,842	100	334	449	936	2,169	20,483	51	
5,092	366	953	304	306	134	2,409	99	530	1,241	1,152	2,073	23,251	52	
3,618	241	984	342	280	354	1,123	48	134	841	814	1,605	15,887	53	
9,842	376	1,599	818	704	2,096	2,894	190	403	701	714	1,717	17,917	54	
2,984	157	600	158	198	33	1,616	45	37	274	1,078	390	17,992	55	
7,163	321	1,304	518	430	2,292	1,718	123	147	9	737	540	15,297	56	
3,900	211	753	294	325	3	2,038	85	92	324	1	805	705	17,620	57
4,616	295	851	341	287	418	2,068	85	92	1	441	266	8,657	58	
3,910	362	567	130	401	24	2,033	77	193	332	1,739	197	12,151	59	
9,724	562	1,435	1,037	450	2,228	2,903	62	236	358	1,000	1,731	32,973	60	
5,270	182	1,181	497	177	370	2,425	67	67	1,050	1,000	374	31,705	61	
4,161	248	994	507	453	121	1,292	74	237	1,695	800	672	14,277	62	
7,068	377	1,405	653	778	1,040	1,833	120	286	471	1,314	1,181	29,341	63	
3,248	342	856	334	154	253	1,101	32	52	265	1,989	609	29,899	64	
4,533	207	986	483	310	278	1,837	99	51	84	1,049	300	17,651	65	
2,481	124	616	145	245	257	934	43	51	24	643	304	13,107	66	
2,308	139	677	73	103	13	1,170	26	38	1,576	629	1,247	8,798	67	
2,337	72	540	168	81	-----	1,243	65	72	796	261	379	5,412	68	

No. 226.—REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET

[All figures in

City number in order of size	City	Revenue receipts							Governmental-cost payments		
		Total <sup>1</sup>	Taxes			Special assessments and charges	Earnings of public-service enterprises	Subventions and grants	Total	Operation, maintenance, and interest, total	
			Total <sup>1</sup>	General property	Business and nonbusiness license						
					Total <sup>1</sup>						On liquor traffic
69	Camden, N. J.	6, 083	4, 635	4, 299	322	129	59	633	386	5, 839	5, 507
70	Erie, Pa.	4, 693	3, 624	3, 526	98	84	34	644	285	4, 244	4, 013
71	Elizabeth, N. J.	7, 022	4, 968	4, 626	330	149	91	822	907	5, 340	5, 270
72	Wichita, Kans.	4, 442	3, 438	3, 346	92	59	502	24	77	3, 513	3, 301
73	Spokane, Wash.	4, 512	2, 479	2, 250	229	140	140	622	987	3, 863	3, 433
74	Fall River, Mass.	5, 731	5, 058	4, 402	132	144	4	387	82	5, 010	4, 887
75	Cambridge, Mass.	9, 118	8, 012	7, 056	169	128	4	400	385	5, 743	4, 811
76	New Bedford, Mass.	5, 872	4, 834	4, 113	128	111	4	508	640	6, 007	3, 889
77	Reading, Pa.	5, 151	3, 756	3, 551	125	79	122	737	488	4, 430	4, 146
78	Knoxville, Tenn.	4, 767	2, 993	2, 857	118	13	304	17	199	3, 591	3, 100
79	Peoria, Ill.	4, 089	3, 391	3, 057	334	130	8	406	313	2, 983	2, 770
80	South Bend, Ind.	3, 306	2, 500	2, 281	196	70	3	3, 058	964	5, 842	4, 612
81	Tacoma, Wash.	6, 466	2, 099	1, 998	397	34	508	578	285	8, 118	7, 221
82	Miami, Fla.	5, 913	4, 010	3, 598	202	86	2	346	2, 893	2, 737	2, 737
83	Gary, Ind.	3, 158	2, 765	2, 554	307	102	432	369	508	3, 152	3, 097
84	Canton, Ohio	4, 424	2, 874	2, 507	322	82	60	604	1, 667	5, 553	4, 165
85	Wilmington, Del.	4, 997	2, 464	2, 382	187	16	95	520	433	3, 892	3, 743
86	Tampa, Fla.	4, 474	3, 135	2, 947	187	95	19	456	149	5, 745	5, 237
87	Somerville, Mass.	5, 879	4, 897	4, 869	27	7	10	545	502	2, 447	2, 302
88	El Paso, Tex.	3, 114	1, 829	1, 829	198	58	4	511	322	3, 253	2, 744
89	Evansville, Ind.	3, 191	2, 533	2, 349	139	116	28	466	88	5, 997	5, 417
90	Lynn, Mass.	6, 426	5, 538	4, 849	221	149	207	13	2, 451	7, 065	5, 753
91	Utica, N. Y.	7, 138	4, 358	4, 113	221	149	85	1, 190	314	4, 847	4, 596
92	Duluth, Minn.	5, 681	3, 737	3, 672	110	61	31	598	183	7, 233	6, 556
93	Waterbury, Conn.	6, 876	5, 934	5, 734	134	107	4	338	266	5, 584	5, 011
94	Lowell, Mass.	5, 221	4, 428	3, 866	110	99					

<sup>1</sup> Total includes miscellaneous items not shown separately.

No. 227.—PER CAPITA REVENUE RECEIPTS, GOVERNMENTAL-COST PAY

NOTE.—Per capita figures for 1935, except for Washington, D. C., are based

City number in order of size	City	Revenue receipts, 1935, for—							Governmental-cost payments for operation, maintenance, and interest, total			
		Revenue receipts, total		General property	Business and nonbusiness license		Special assessments and charges	Earnings of public-service enterprises	Subventions and grants	1925	1935	
		1925	1935 <sup>1</sup>		Total <sup>1</sup>	Business and nonbusiness license						
						Total <sup>1</sup>						On liquor traffic
1	New York	\$79. 04	\$128. 67	\$81. 88	\$69. 53	\$11. 37	\$1. 41	\$1. 70	\$8. 34	\$30. 87	\$65. 75	\$92. 33
2	Chicago	68. 45	75. 41	59. 76	54. 87	4. 89	1. 48	1. 44	4. 17	3. 79	46. 13	49. 31
3	Philadelphia	55. 66	63. 01	45. 37	44. 16	1. 21	. 84	. 74	3. 78	3. 11	47. 19	54. 41
4	Detroit	88. 76	75. 09	49. 31	44. 02	5. 07	. 35	. 35	13. 78	6. 51	64. 06	60. 01
5	Los Angeles	48. 18	81. 63	42. 39	38. 29	4. 10	. 25	1. 53	20. 30	13. 08	( <sup>2</sup> )	67. 35
6	Cleveland	71. 36	49. 25	45. 83	41. 66	3. 95	. 91	1. 61	8. 38	12. 10	53. 04	56. 48
7	St. Louis	48. 18	49. 25	37. 28	33. 64	3. 64	. 58	1. 06	5. 91	. 90	38. 69	45. 08
8	Baltimore	89. 00	60. 09	41. 23	36. 36	4. 03	. 90	. 54	6. 73	7. 53	40. 35	48. 10
9	Boston	105. 60	105. 60	82. 49	73. 43	2. 32	1. 91	. 59	7. 14	3. 48	72. 16	95. 76
10	Pittsburgh	67. 64	77. 46	62. 63	61. 27	1. 25	. 88	. 21	4. 47	5. 77	57. 08	61. 21
11	San Francisco	64. 23	79. 41	47. 06	43. 81	3. 25	. 60	. 02	17. 98	10. 27	49. 35	64. 88
12	Milwaukee	63. 35	90. 62	57. 22	53. 14	1. 80	. 80	1. 21	3. 81	23. 33	46. 98	73. 19
13	Buffalo	68. 08	102. 12	56. 19	52. 07	3. 53	1. 42	. 98	4. 26	38. 69	58. 91	94. 10
14	Washington	65. 39	90. 09	51. 18	38. 77	12. 40	2. 98	1. 09	2. 57	31. 95	48. 47	70. 36
15	Minneapolis	62. 16	64. 33	47. 40	45. 69	1. 52	. 76	3. 87	2. 87	6. 67	46. 56	51. 41
16	New Orleans	55. 01	55. 88	40. 45	35. 84	4. 56	1. 24	2. 70	5. 75	4. 18	37. 11	39. 37
17	Cincinnati	68. 91	77. 99	41. 18	36. 15	4. 47	. 73	3. 18	5. 19	14. 87	56. 16	62. 49
18	Newark	68. 62	97. 75	72. 48	68. 36	3. 76	1. 35	. 58	6. 09	11. 41	63. 39	77. 29
19	Kansas City, Mo.	56. 01	53. 71	43. 04	38. 64	4. 40	. 48	. 76	5. 63	1. 11	46. 58	46. 20
20	Seattle	( <sup>3</sup> )	86. 18	39. 16	37. 03	2. 13	. 61	2. 08	31. 30	9. 69	( <sup>3</sup> )	71. 38
21	Indianapolis	56. 88	42. 67	37. 64	34. 90	2. 58	. 87	1. 14	. 13	3. 15	38. 67	36. 02
22	Rochester	74. 65	115. 58	66. 28	61. 65	3. 91	1. 44	5. 19	4. 61	36. 52	57. 95	94. 85
23	Jersey City	65. 08	93. 55	71. 39	68. 47	2. 75	1. 22	. 23	6. 66	9. 52	66. 54	75. 92
24	Houston <sup>4</sup>	( <sup>3</sup> )	51. 07	36. 13	35. 23	. 90	. 21		5. 63	5. 43	( <sup>3</sup> )	36. 57

<sup>1</sup> Total includes items not shown separately.

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

<sup>3</sup> Not computed.



DEBT OF EACH CITY OF 100,000 OR MORE INHABITANTS: 1935—Continued  
thousands of dollars]

Governmental-cost payments—Continued												Net debt	City number in order of size
Operation and maintenance of general departments													
Total <sup>1</sup>	General government	Pro-tection to person and prop-erty	Health and sanitation	Highways	Char-ities, hos-pitals, and correc-tions	Education		Recrea-tion	Opera-tion and main-tenance of pub-lic-ser-vi-ce enter-prises	Inter-est	Out-lays		
						Schools	Li-brar-ies						
3,988	366	735	247	211	194	1,853	81	54	257	1,262	332	18,058	69
3,072	259	528	271	209	6	1,561	46	65	343	598	231	12,328	70
3,968	238	931	274	252	250	1,741	63	55	339	963	70	17,324	71
2,826	96	487	154	203	30	1,654	46	123	16	459	212	7,448	72
3,086	156	522	205	442	38	1,415	63	128	158	189	430	4,259	73
4,381	153	676	272	299	1,078	1,221	40	48	189	367	123	6,545	74
6,289	263	1,063	586	452	1,178	1,896	70	211	364	514	893	8,453	75
4,152	191	795	439	302	568	1,429	60	70	249	410	932	7,904	76
3,076	222	457	240	198	1	1,593	37	153	233	580	2,118	13,525	77
2,845	149	652	206	196	283	1,017	54	22	214	1,281	284	21,243	78
2,845	189	520	336	221	68	1,150	74	157	4	251	491	3,087	79
2,250	74	435	90	205	42	1,170	65	86	22	299	213	5,522	80
3,827	162	622	226	328	12	1,213	53	112	1,008	777	1,230	14,467	81
2,467	493	847	305	375	577	896	12	140	261	3,052	897	36,637	82
2,260	119	271	101	174	1	1,304	62	81	-----	270	156	5,720	83
3,118	206	680	287	154	76	1,324	21	39	189	648	55	8,579	84
2,640	190	445	268	241	159	1,433	55	85	419	628	1,388	12,490	85
4,667	212	753	505	293	265	972	19	55	189	914	149	16,773	86
1,640	77	343	133	93	1,021	1,422	69	116	192	348	508	3,648	87
2,183	75	596	102	175	44	836	24	64	163	499	145	7,581	88
4,831	176	881	418	290	24	963	63	87	399	162	509	4,439	89
5,234	305	822	303	354	1,311	1,517	76	165	262	324	580	6,250	90
3,254	226	554	140	237	43	1,707	62	93	-----	519	1,312	12,359	91
5,552	338	936	341	1,397	606	1,595	46	142	813	529	251	11,246	92
4,400	233	734	356	432	853	1,226	31	53	246	842	677	16,197	93
									365	246	573	4,276	94

Source: Bureau of the Census, Department of Commerce.

MENTS, AND NET DEBT OF CITIES OF 100,000 OR MORE INHABITANTS

on population estimates for 1933 as no estimates are available for 1935

Governmental-cost payments, 1935, for—											Net debt		City number in order of size
Operation and maintenance of general departments										Inter-est	1925	1935	
Total <sup>1</sup>	General government	Pro-tection to person and prop-erty	Health and sanitation	Highways	Char-ities, hos-pitals, and correc-tions	Education		Recrea-tion	Opera-tion and main-tenance of pub-lic-ser-vi-ce enter-prises				
						Schools	Li-brar-ies						
\$75.72	\$5.18	\$11.38	\$5.37	\$2.87	\$20.09	\$19.53	\$0.40	\$1.02	\$2.65	\$13.95	\$212.76	\$258.88	1
38.93	4.63	7.40	3.71	4.59	2.05	10.88	.40	1.65	2.48	7.90	58.96	131.15	2
40.03	4.82	8.53	2.80	2.42	3.75	13.45	.33	1.22	1.02	13.35	151.65	227.83	3
43.75	3.46	9.17	4.97	2.03	5.81	13.49	.59	.89	9.77	6.49	144.91	188.39	4
50.15	5.11	8.96	6.21	3.20	9.91	16.99	.75	1.24	8.64	8.56	(8)	181.06	5
42.11	3.70	6.21	3.24	2.36	9.09	12.92	1.63	.52	5.68	8.68	141.64	155.97	6
37.47	3.89	6.01	2.37	2.34	5.90	11.46	.50	1.42	3.26	4.35	28.14	97.28	7
36.89	2.88	9.01	3.72	3.78	2.73	10.77	.60	1.01	1.59	9.63	127.27	196.16	8
80.65	5.14	12.75	5.99	5.60	19.30	21.08	1.31	2.80	3.76	11.36	120.31	170.94	9
46.17	3.90	10.05	1.96	3.93	5.06	16.19	.97	1.44	2.58	9.89	138.08	208.33	10
65.86	3.51	8.26	4.61	3.39	22.99	14.21	.61	2.79	7.13	11.57	138.47	262.20	11
82.03	4.49	8.69	4.76	3.57	31.06	17.42	.99	3.07	1.89	5.43	74.80	98.97	12
68.58	2.93	10.67	3.90	3.76	22.30	16.63	.69	3.84	2.23	9.83	109.92	213.15	13
43.52	3.09	5.53	3.06	3.59	7.00	15.67	.93	1.59	1.79	-----	-----	6.68	14
24.41	3.23	6.23	2.91	1.76	1.60	17.40	.13	.51	4.91	10.04	107.12	114.67	15
48.58	3.98	5.92	3.45	3.44	8.21	7.00	.93	1.32	2.63	15.14	148.55	175.65	16
59.91	5.17	12.17	2.42	2.38	9.32	17.40	.79	.85	2.63	11.28	204.21	161.60	17
34.60	4.59	5.09	6.56	4.20	4.33	19.48	.93	1.32	2.24	15.14	148.55	291.07	18
42.18	4.05	8.87	2.99	5.81	4.74	11.46	.58	1.32	3.50	8.10	(7)	161.27	19
32.23	2.14	7.56	2.43	1.83	3.05	12.24	.61	1.03	16.17	13.03	(8)	241.29	20
82.76	5.07	7.77	5.91	5.63	27.77	19.90	.62	.99	.06	3.73	88.28	80.16	21
59.67	6.61	12.32	5.26	3.03	10.15	15.34	.66	1.69	1.87	10.22	109.86	193.01	22
24.63	2.92	3.80	1.76	2.84	2.01	10.41	.26	.39	2.84	13.91	225.06	258.28	23
									3.05	8.89	(8)	160.38	24

<sup>1</sup> For 1925, no percentage of county figures is included. See headnote, table 226.

## No. 227.—PER CAPITA REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS,

City number in order of size	City	Revenue receipts, total		Revenue receipts 1935, for—							Governmental-cost payments for operation, maintenance, and interest, total	
		1925	1935 <sup>1</sup>	Taxes			Special assessments and charges	Earnings of public-service enterprises	Subventions and grants	1925	1935	
				Total <sup>1</sup>	General property	Business and non-business license						
		Total	On liquor traffic									
25	Louisville <sup>4</sup>	\$37.96	\$45.00	\$32.77	\$31.00	\$1.77	\$0.37	\$0.10	\$5.15	\$3.44	\$26.94	\$39.07
26	Portland <sup>4</sup>	(3)	61.09	45.57	42.89	2.68	.11	3.22	6.74	1.24	(3)	49.10
27	Columbus	47.56	40.44	22.78	19.80	2.73	.08	2.79	6.58	6.09	36.56	32.01
28	Toledo	48.69	45.84	30.24	26.89	3.11	.88	3.45	4.76	5.21	38.23	34.04
29	Oakland	53.48	55.20	30.12	28.80	1.32	.36	.13	11.86	10.58	35.42	49.32
30	Denver	59.13	58.09	39.81	37.94	1.87	.51	4.27	8.87	4.64	46.64	48.40
31	Atlanta	(3)	33.54	21.45	18.40	2.72	.19	1.38	6.59	.10	(3)	31.36
32	Dallas	44.49	37.41	23.73	23.46	.27	.09	.76	6.04	4.30	33.23	28.93
33	St. Paul	53.47	50.56	34.91	31.67	3.13	1.03	2.99	3.51	5.22	41.95	37.41
34	Birmingham	35.02	24.49	15.62	11.50	4.01	-----	3.18	1.10	3.89	24.89	20.31
35	Akron	(3)	42.31	26.88	24.20	2.68	.77	4.17	4.61	4.76	(3)	32.99
36	Memphis	43.38	35.61	24.25	22.09	1.96	.19	.69	5.23	3.79	37.88	26.21
37	Providence	48.29	66.81	48.96	46.27	2.50	1.43	.33	6.85	5.39	39.86	59.88
38	San Antonio	30.27	31.68	22.13	21.83	.30	.08	-----	4.06	4.27	24.62	25.08
39	Omaha	62.84	55.43	33.94	31.90	2.04	.64	2.06	14.76	1.10	48.44	40.80
40	Syracuse	58.71	82.07	44.07	41.11	2.27	1.43	2.75	4.53	29.38	45.35	71.42
41	Dayton	43.42	42.65	29.44	26.86	2.41	.56	1.17	3.94	4.40	32.59	30.85
42	Oklahoma City	(3)	35.41	21.97	21.02	.95	-----	.19	4.97	2.63	(3)	25.59
43	Worcester	60.44	71.01	57.95	50.87	1.29	1.17	.78	4.90	4.28	48.57	61.81
44	Richmond	49.60	54.52	34.67	30.03	4.32	.50	1.04	11.02	2.29	39.95	45.28
45	Youngstown	52.77	40.41	27.31	24.90	2.26	.75	1.41	4.16	6.76	32.00	32.65
46	Grand Rapids	56.17	42.31	27.55	25.92	1.63	.20	1.83	5.32	4.38	39.74	31.45
47	Fort Worth	31.60	40.15	27.39	27.22	.17	.07	.18	4.95	4.38	25.68	32.08
48	Hartford	59.69	76.36	61.86	58.09	.64	.21	1.32	5.87	.59	48.76	61.93
49	Flint	49.27	48.50	22.45	22.03	.42	.21	1.49	4.02	16.32	37.50	42.14
50	New Haven	42.29	63.10	53.79	51.64	1.50	1.18	.07	10.38	4.28	36.21	50.70
51	San Diego	76.42	50.62	26.95	25.61	1.34	.23	.41	10.38	10.43	46.28	39.13
52	Long Beach	126.67	62.55	33.60	31.42	2.18	.17	.15	15.47	9.75	66.16	47.67
53	Nashville	33.48	35.50	22.64	21.38	1.26	.14	.98	4.25	5.42	27.14	30.55
54	Springfield, Mass.	71.27	80.06	64.63	55.50	2.21	2.01	.40	6.58	2.81	54.06	71.56
55	Tulsa	59.55	41.09	31.56	30.74	.82	-----	-----	5.73	2.03	31.72	28.96
56	Bridgeport	(3)	52.51	46.88	45.58	.50	.18	.30	1.14	1.00	(3)	53.69
57	Des Moines	64.59	42.73	33.27	32.50	.77	.33	1.30	6.05	.20	41.72	35.03
58	Scranton	33.91	40.44	35.06	32.91	1.57	1.14	.61	.01	2.64	30.12	35.03
59	Salt Lake City	45.64	40.65	26.63	25.54	1.09	-----	2.05	4.12	6.31	35.04	36.69
60	Yonkers	73.84	110.93	76.70	73.38	2.39	1.40	2.33	5.30	25.47	62.27	84.14
61	Paterson	43.66	60.15	43.29	40.24	2.82	1.28	.40	8.10	4.20	42.17	52.74
62	Jacksonville	57.70	74.88	21.28	20.02	1.25	.19	1.18	27.51	3.63	44.08	47.92
63	Albany	55.01	59.63	52.25	49.20	2.31	1.43	4.38	6.35	15.16	46.21	68.20
64	Norfolk	(3)	59.93	40.27	35.26	4.94	.39	.16	7.29	3.34	(3)	42.42
65	Trenton	47.21	55.08	41.18	38.02	2.21	1.11	.31	5.01	4.34	41.33	48.27
66	Chattanooga	30.77	28.60	20.47	19.26	.75	.08	.51	1.14	5.66	27.48	25.49
67	Kansas City, Kans.	57.57	55.71	26.82	26.00	.82	.14	2.97	22.55	1.25	43.48	36.57
68	Fort Wayne	53.27	36.62	22.28	20.02	1.84	.79	.14	10.91	2.75	34.91	28.26
69	Camden	39.93	51.07	38.92	36.10	2.70	1.08	.50	5.31	3.24	37.84	46.24
70	Erie	(3)	39.67	30.64	29.81	.83	.71	.28	5.44	2.41	(3)	33.92
71	Elizabeth	(3)	59.50	42.05	39.23	2.80	1.26	.77	6.97	7.69	(3)	44.70
72	Wichita	42.84	37.77	29.23	28.45	-----	-----	4.27	.20	.65	20.38	28.07
73	Spokane	45.82	38.69	21.26	19.30	1.96	.51	1.20	5.33	8.46	34.30	29.44
74	Fall River	50.85	49.72	43.87	38.19	1.14	.95	-----	3.36	.71	44.90	42.39
75	Cambridge	57.14	79.77	70.10	61.73	1.48	1.26	.03	4.44	1.36	47.35	62.44
76	New Bedford	60.16	52.15	42.93	36.52	1.14	.98	.03	3.55	3.42	51.98	42.72
77	Reading	31.14	46.07	33.59	31.76	1.11	.70	1.09	4.79	5.72	25.02	34.79
78	Knoxville	32.38	43.10	27.05	25.83	1.06	.11	2.75	6.67	4.41	33.67	37.48
79	Peoria	36.97	37.24	30.88	27.84	3.04	1.19	2.90	.16	1.81	28.04	28.23
80	South Bend	65.17	30.16	22.81	20.81	1.79	.64	.07	3.71	2.85	35.93	25.27
81	Tacoma	62.15	59.76	19.40	18.46	.94	.62	.07	28.26	8.91	41.42	42.62
82	Miami	(3)	54.65	37.06	33.25	3.67	.31	4.70	5.34	2.63	(3)	66.74
83	Gary	49.72	29.24	25.60	23.65	1.87	.79	.02	-----	3.20	33.18	25.34
84	Canton	45.71	41.15	26.74	23.32	2.86	.95	4.02	3.44	4.73	32.30	28.81
85	Wilmington	32.89	46.88	23.12	22.35	.77	-----	.56	5.67	15.64	28.78	39.07
86	Tampa	33.73	42.01	29.44	27.67	1.76	.15	.89	4.88	4.07	28.10	35.15
87	Somerville	35.67	55.46	46.28	41.31	.90	.69	.18	4.31	1.41	30.74	49.50
88	El Paso	29.56	29.53	17.92	17.67	.25	.06	.09	5.15	4.75	25.23	21.76
89	Evansville	38.59	30.36	21.30	19.25	1.88	.55	.04	4.86	3.06	26.91	26.11
90	Lynn	50.94	62.45	53.75	47.12	1.34	1.12	.27	4.53	.86	41.97	52.65
91	Utica	45.25	69.57	42.77	40.09	2.15	1.45	.21	1.12	23.89	35.17	56.08
92	Duluth	62.59	55.75	37.16	36.03	1.08	.60	8.01	11.68	3.08	41.61	45.10
93	Waterbury	(3)	67.87	58.57	56.80	1.32	1.06	.31	5.90	1.81	(3)	64.72
94	Lowell	51.94	52.09	44.17	38.57	1.10	.99	.04	3.38	2.65	45.57	50.00

<sup>1</sup> Total includes items not shown separately.<sup>2</sup> Less than one-half of 1 cent.<sup>3</sup> Not computed.<sup>4</sup> For 1925 no percentage of county figures is included. See headnote, table 226.<sup>5</sup> Not reported.

## AND NET DEBT OF CITIES OF 100,000 OR MORE INHABITANTS—Continued

Governmental-cost payments, 1935, for—											Net debt		City number in order of size	
Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	1925		1935
Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Education		Recreation						
						Schools	Libraries							
\$31.51	\$2.53	\$5.38	\$2.88	\$2.53	\$4.55	\$11.29	\$0.46	\$1.03	\$2.29	\$5.26	\$51.22	\$107.10	25	
35.17	3.35	6.68	1.68	3.10	4.11	12.22	.78	.89	2.94	10.99	(*)	178.12	26	
22.09	1.08	4.30	1.72	1.44	.38	10.94	.29	.24	3.47	6.45	97.56	109.82	27	
25.97	1.37	4.87	2.13	2.00	.33	12.41	.71	.49	2.45	5.62	104.92	119.64	28	
32.73	1.44	7.34	1.41	2.12	.04	17.39	.74	1.57	6.91	9.68	54.13	187.00	29	
39.88	4.26	6.75	2.09	3.66	4.49	14.00	.76	1.90	2.38	6.15	108.45	131.80	30	
27.28	1.27	5.32	2.68	1.64	4.29	10.33	.33	.64	1.51	2.57	(*)	44.32	31	
21.17	1.25	4.30	1.77	1.14	.77	10.48	.18	.82	1.72	6.04	101.71	135.89	32	
27.45	1.68	5.57	1.21	1.77	2.98	11.14	.72	1.02	2.19	7.76	104.98	107.58	33	
16.07	.78	3.62	1.15	.94	.37	7.80	.26	.55	1.10	4.14	61.50	73.10	34	
23.02	1.03	2.72	1.31	1.71	.91	13.76	.37	.05	1.09	8.89	(*)	145.17	35	
19.28	1.02	4.45	1.98	1.74	1.51	7.11	.30	.84	1.82	5.11	144.42	100.00	36	
47.95	2.12	9.24	4.44	4.16	5.91	16.29	.26	1.42	2.47	9.46	81.71	172.16	37	
17.85	.89	2.87	1.72	1.12	.10	10.09	.14	.69	1.03	6.20	66.75	108.04	38	
25.20	1.38	5.17	1.34	1.65	.16	12.57	.29	.49	8.62	6.99	151.21	99.39	39	
61.93	2.49	7.43	4.54	2.66	19.35	16.30	.63	2.28	1.64	7.85	100.69	164.50	40	
19.07	1.42	3.63	1.92	1.73	1.26	11.24	.93	.62	1.10	5.68	81.96	93.77	41	
24.21	.92	3.06	1.36	.93	.67	9.68	.20	.58	1.11	5.26	(*)	73.48	42	
57.65	2.21	9.97	4.01	5.21	11.14	19.26	.79	.87	1.82	2.34	43.77	61.17	43	
30.90	2.89	5.98	3.05	2.35	2.95	11.86	.55	.59	5.30	9.08	142.66	138.15	44	
27.34	1.48	4.44	1.26	2.34	.88	14.18	.17	1.25	2.42	2.89	68.34	54.18	45	
24.86	1.45	4.81	2.01	1.47	.41	12.74	.93	.69	2.36	4.24	63.23	71.62	46	
23.83	1.24	4.56	1.75	1.60	.98	12.02	.21	1.14	1.34	6.91	79.03	136.00	47	
54.15	3.07	9.44	3.99	2.89	12.72	16.70	.68	2.23	1.82	5.96	98.18	146.82	48	
34.55	.98	3.34	1.13	1.10	14.42	12.30	.43	.55	1.53	6.06	127.23	92.44	49	
46.53	2.24	0.56	2.60	2.27	8.97	16.06	.62	1.70	.01	4.16	58.39	86.84	50	
30.17	1.88	5.43	1.96	2.31	.08	14.63	.63	2.09	2.81	6.16	138.90	127.94	51	
32.44	2.33	6.07	2.51	1.95	.85	15.31	.63	2.10	7.90	7.35	147.31	148.10	52	
23.16	1.54	6.30	2.19	1.79	2.27	7.19	.30	.86	2.18	5.21	89.87	101.71	53	
64.16	2.45	10.42	5.33	4.59	13.67	18.86	1.24	2.63	2.44	4.96	108.59	116.80	54	
20.16	1.06	4.05	1.07	1.34	.23	10.92	.30	.59	1.51	7.28	119.21	117.52	55	
48.63	2.18	8.85	3.51	2.92	15.56	11.67	.84	1.00	.06	5.00	(*)	103.85	56	
26.84	1.45	5.18	1.61	2.23	.02	14.08	.58	.63	2.23	5.95	115.41	120.58	57	
31.97	2.04	5.89	2.36	1.99	2.89	14.32	.28	.77	(*)	3.05	29.63	59.95	58	
27.11	2.51	3.93	.91	2.78	.17	14.10	.53	1.34	2.30	4.27	71.37	84.27	59	
69.21	4.00	10.21	7.39	3.20	15.86	20.66	.37	1.68	2.55	12.37	158.03	234.68	60	
37.92	1.31	8.49	3.58	1.27	2.66	17.44	.49	1.45	7.62	7.19	87.98	228.09	61	
29.96	1.78	7.16	3.65	3.26	.87	9.30	.53	1.71	12.20	5.76	98.10	102.79	62	
54.46	2.90	10.82	5.03	6.00	.81	14.51	.93	2.20	3.62	10.12	118.05	226.05	63	
25.04	2.64	6.60	2.68	1.18	1.95	8.49	.26	.40	2.04	15.34	(*)	230.50	64	
36.53	1.67	7.93	3.90	2.49	2.24	14.81	.80	.68	3.30	8.45	77.21	142.23	65	
20.09	1.00	4.98	1.17	1.99	2.08	7.56	.35	.41	2.20	5.20	113.10	106.13	66	
18.70	1.12	5.49	.59	.84	.11	9.48	.21	.31	12.77	5.09	128.97	71.30	67	
19.46	.61	4.50	1.40	.68	-----	10.35	.54	.60	6.62	2.17	46.55	45.07	68	
33.49	3.07	6.16	2.09	1.77	1.63	15.56	.26	.45	2.16	10.60	74.74	151.62	69	
25.97	2.19	4.47	2.28	1.77	.05	13.20	.39	.55	2.90	5.05	(*)	104.21	70	
39.66	2.02	7.91	2.32	2.13	2.12	14.77	.53	.47	2.87	8.17	(*)	146.94	71	
24.03	.81	4.15	1.30	1.73	.26	14.07	.39	1.05	1.14	3.90	56.70	63.33	72	
26.47	1.34	4.47	1.75	3.79	.32	12.14	.54	1.07	1.35	1.62	45.15	36.52	73	
37.57	1.37	5.86	2.36	2.60	9.35	10.59	.35	.41	1.64	3.18	82.08	56.77	74	
54.76	2.31	9.28	5.12	3.96	10.30	16.88	.62	1.85	3.18	4.50	51.47	78.95	75	
36.87	1.70	7.06	3.90	2.68	5.04	12.69	.54	.62	2.21	3.64	101.57	70.20	76	
27.52	1.99	4.08	2.15	1.77	.01	14.25	.33	1.37	2.09	5.18	55.14	120.98	77	
23.97	1.35	5.90	1.85	1.77	2.56	9.20	.49	.20	1.93	11.59	152.16	192.07	78	
25.91	1.81	4.74	3.06	2.01	.62	10.48	.67	1.43	.03	2.29	12.67	28.12	79	
20.52	.68	3.96	.82	1.87	.38	10.68	.60	.79	2.02	2.72	63.94	50.38	80	
26.13	1.50	5.74	2.09	3.03	.11	11.21	.49	1.03	9.31	7.18	103.10	133.70	81	
35.12	4.58	7.83	2.82	3.46	5.34	8.28	.11	1.29	2.41	28.21	(*)	338.61	82	
22.84	1.03	5.21	1.33	.83	.01	12.08	.58	.74	-----	2.50	38.89	52.97	83	
21.02	1.10	2.52	.94	1.62	.70	12.31	.20	.36	1.76	6.02	124.00	79.80	84	
29.25	1.93	6.37	2.70	1.45	1.49	13.44	.51	.79	3.93	5.89	83.29	117.17	85	
24.79	1.78	4.18	2.52	2.26	2.48	9.12	.18	.51	1.78	8.58	93.62	157.50	86	
44.39	2.00	7.12	4.77	2.77	9.65	13.44	.65	1.09	1.81	3.29	16.24	34.48	87	
15.50	.73	3.25	1.25	.88	.41	7.90	.22	.60	1.54	4.72	67.64	71.66	88	
20.77	.71	5.67	.98	1.67	.23	9.17	.60	.83	3.80	1.94	42.31	42.24	89	
46.95	1.71	8.56	4.07	2.81	9.32	14.96	.73	1.60	2.55	3.15	53.55	60.70	90	
51.02	2.97	8.01	2.95	3.45	12.78	14.79	.70	.91	-----	5.06	66.88	120.46	91	
31.93	2.22	5.43	1.37	2.32	.43	16.75	.64	1.03	7.98	5.19	95.42	110.37	92	
54.81	3.33	9.24	3.37	13.79	5.98	15.74	.45	1.41	1.59	8.31	(*)	159.89	93	
43.90	2.32	7.32	3.56	4.31	8.51	12.23	.31	.53	3.65	2.45	51.20	42.66	94	

Source: Bureau of the Census, Department of Commerce.

**No. 228.—REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF 94 CITIES OF 100,000 OR MORE INHABITANTS: SUMMARY 1930, 1934, AND 1935, AND BY SIZE GROUPS, 1935**

NOTE.—Per capita figures for both 1934 and 1935 are based on population estimates for 1933 (the latest available) for all cities except Washington, D. C., for which 1934 and 1935 estimates, respectively, are used. For per capita figures for 146 cities for 1903 to 1931, see Statistical Abstract, 1935, table 224. Data were compiled for cities of 100,000 or more inhabitants only in 1934 and 1935.

	1930			1934			1935		
	Amount (thousands of dollars)	Per capita (dollars)	Per cent of total	Amount (thousands of dollars)	Per capita (dollars)	Per cent of total	Amount (thousands of dollars)	Per capita (dollars)	Per cent of total
Revenue receipts, total.....	2, 818, 282	77.34	100.0	2, 711, 005	72.13	100.0	2, 921, 336	77.64	100.0
From taxes.....	1, 965, 048	53.90	69.71	1, 839, 380	48.94	67.8	1, 955, 938	51.98	67.1
General property.....	1, 799, 824	49.37	63.81	1, 697, 903	45.17	62.61	1, 757, 933	46.72	60.2
Other taxes.....	165, 224	4.53	5.9	141, 477	3.77	5.2	198, 005	5.26	6.9
Earnings of public-service enterprises.....	270, 785	7.43	9.6	266, 433	7.09	9.8	277, 177	7.37	9.5
All other.....	583, 429	16.00	20.7	605, 192	16.10	22.3	688, 221	18.29	23.5
Governmental-cost payments, total.....	3, 181, 905	86.74	100.0	2, 522, 520	67.11	100.0	2, 623, 941	69.74	100.0
Operation and maintenance.....	1, 878, 479	51.53	59.4	1, 865, 230	49.63	73.9	1, 924, 771	51.15	73.3
General departments.....	1, 737, 575	47.66	55.0	1, 744, 975	46.43	69.2	1, 797, 798	47.78	68.5
Public-service enterprises.....	140, 904	3.87	4.5	120, 255	3.20	4.8	126, 973	3.37	4.3
Interest.....	341, 401	9.37	10.8	352, 886	9.39	14.0	340, 770	9.06	13.0
Outlays.....	942, 025	25.84	29.8	304, 404	8.10	12.1	358, 400	9.53	13.7
Net debt <sup>1</sup> .....	5, 820, 065	159.66		6, 380, 478	169.76		6, 397, 603	170.03	

**REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, BY SIZE GROUPS, 1935**

	Amount (thousands of dollars)				Per capita (dollars)			
	Total	Over 500,000	300,000-500,000	100,000-300,000	Total	Over 500,000	300,000-500,000	100,000-300,000
Revenue receipts, total.....	2, 921, 336	2, 052, 839	324, 778	543, 719	77.64	92.96	70.41	49.75
From taxes.....	1, 955, 938	1, 364, 905	220, 375	370, 568	51.98	61.80	47.78	33.90
General property.....	1, 757, 933	1, 209, 834	205, 441	342, 658	46.72	54.78	44.54	31.35
Special property.....	5, 433	2, 674	165	2, 594	.14	.12	.03	.24
Other special taxes.....	16, 772	12, 373	630	3, 769	.45	.56	.14	.34
License taxes:								
On liquor traffic.....	35, 758	25, 406	3, 723	6, 629	.95	1.15	.81	.61
All other.....	138, 202	114, 389	10, 324	13, 489	3.67	5.18	2.24	1.23
Poll.....	1, 840	319	92	1, 420	.05	.01	.02	.13
Special assessments.....	40, 812	25, 861	8, 815	15, 136	1.32	1.17	1.91	1.38
Fines, forfeits, and escheats.....	8, 770	5, 255	925	2, 590	.23	.24	.20	.24
Subventions and donations.....	421, 920	328, 859	37, 466	55, 595	11.21	14.89	8.12	5.09
Pension assessments.....	33, 338	26, 275	3, 313	3, 750	.89	1.19	.72	.34
Highway privileges, rents, and interest.....	103, 211	80, 497	10, 952	11, 762	2.74	3.65	2.37	1.08
Earnings of general departments.....	71, 170	44, 167	10, 481	16, 522	1.89	2.00	2.27	1.51
Earnings of public-service enterprises.....	277, 177	176, 930	32, 451	67, 796	7.37	8.01	7.04	6.20
Governmental-cost payments, total.....	2, 623, 941	1, 822, 088	295, 561	506, 292	69.74	82.51	64.08	46.33
Operation, maintenance, and interest.....	2, 265, 541	1, 558, 530	200, 696	446, 315	60.21	70.57	56.52	40.84
Operation and maintenance.....	1, 924, 771	1, 330, 710	215, 809	378, 252	51.15	60.26	46.79	34.61
General departments.....	1, 797, 798	1, 250, 982	198, 860	347, 956	47.78	56.65	43.11	31.84
General government.....	139, 144	101, 905	17, 922	19, 317	3.70	4.61	3.89	1.77
Protection to person and property:								
Police.....	175, 478	129, 076	16, 815	29, 587	4.66	5.84	3.65	2.71
Fire.....	110, 531	64, 880	14, 076	31, 575	2.94	2.94	3.05	2.89
All other.....	21, 724	15, 796	2, 583	3, 345	.58	.72	.56	.31
Health and sanitation.....	135, 892	93, 842	16, 018	26, 032	3.61	4.25	3.47	2.35
Highways.....	111, 358	70, 771	15, 307	25, 280	2.96	3.21	3.32	2.31
Charities, hospitals, and corrections.....	337, 990	265, 972	32, 610	39, 408	8.98	12.04	7.07	3.61
Schools.....	545, 718	343, 697	63, 254	138, 767	14.50	15.56	13.71	12.70
Libraries.....	20, 840	12, 650	2, 888	5, 302	.55	.57	.63	.49
Recreation.....	47, 943	31, 841	5, 400	10, 702	1.27	1.44	1.17	.98
Miscellaneous.....	151, 180	120, 552	11, 987	18, 641	4.02	5.46	2.60	1.71
Public service enterprises.....	126, 973	79, 728	16, 949	30, 296	3.37	3.61	3.67	2.77
Interest.....	340, 770	227, 820	44, 887	68, 063	9.06	10.32	9.73	6.23
Outlays.....	358, 400	263, 558	34, 865	59, 977	9.53	11.93	7.56	5.49

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

Source: Bureau of the Census, Department of Commerce.