



**CITY
GOVERNMENT
FINANCES IN
1965-66**



U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS



CITY GOVERNMENT FINANCES IN 1965-66



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Introduction

Revenue of city governments altogether, during fiscal 1965-66, amounted to \$21.9 billion, as against \$20.3 billion in 1964-65.

Total revenue consists of all revenue received from external sources by the city corporations and their dependent municipal agencies, including any city-operated utilities and employee-retirement systems. General revenue--i.e., revenue excluding utility and employee-retirement amounts--was approximately \$17.3 billion in fiscal 1965-66, compared with \$15.9 billion the previous year.

City expenditure totaled \$22.4 billion in 1965-66, as against \$20.7 billion in 1964-65. General expenditure--i.e., spending other than for utility and employee-retirement purposes--totaled \$17.4 billion in 1965-66.

National totals on the finances of cities are presented in tables 1 and 2. As suggested by the column headings, there is some discontinuity in the statistics summarized historically in table 1. Amounts shown there for "1963" pertain to municipal fiscal years which ended during that calendar year, while amounts shown for the more recent periods pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified.

Table 3 shows a distribution of financial amounts by city size groups, based on the 1960 Census of Population and 1962 Census of Governments.¹ Per capita amounts, by city size groups, appear in table 4.

GENERAL REVENUE

City-imposed taxes yielded \$9.8 billion in fiscal 1965-66 or nearly three-fifths of all general revenue of city governments. Property taxation continued as the predominant revenue source supplying \$6.9 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$1.2 billion from general sales and gross receipts taxes, \$611 billion from selective sales taxes, and \$1.1 billion from licenses and miscellaneous other taxes.

Municipalities received about \$3.3 billion from State governments in fiscal 1965-66. This, together with lesser sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$4.1 billion, or almost one-fourth of general revenue from all sources.

¹Size-class distributions of municipal governments, together with related population figures, are shown nationally and for States and metropolitan areas in Governmental Organization (Vol. I of the 1962 Census of Governments).

Sources other than taxes and intergovernmental revenue supplied \$3.3 billion of municipal general revenue in fiscal 1965-66. This included \$2.1 billion from current charges (other than for utility services, classed separately as utility revenue).

GENERAL EXPENDITURE

As indicated by table 1, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1965-66:

Function	Amount (millions of dollars)	Per cent	Per capita amount (dollars)
Total general expenditure.....	17,404	100.0	149.55
Education.....	2,747	15.8	23.60
Police protection...	1,887	10.8	16.21
Highways.....	1,885	10.8	16.20
Fire protection.....	1,211	7.0	10.41
Sewerage.....	1,100	6.3	9.45
Public welfare.....	1,049	6.0	9.01
Hospitals.....	977	5.6	8.40
Parks and recreation.	832	4.8	7.15
Sanitation other than sewerage.....	776	4.5	6.67
Housing and urban renewal.....	763	4.4	6.56
Interest on general debt.....	638	3.7	5.49
General control.....	506	2.9	4.35
Financial administration.....	304	1.7	2.61
General public buildings.....	303	1.7	2.60
All other functions..	2,426	13.9	20.85

Table 1 shows annual functional expenditures for 1965-66 and selected previous years, with distributions indicating capital outlay amounts separately for several major functions.

Introduction

EXPENDITURE BY CHARACTER AND OBJECT

Nearly two-thirds of all municipal expenditure in fiscal 1965-66 (including amounts for utility and insurance-trust purposes as well as general-government purposes) was for current operation. Expenditure of this nature amounted to \$14.9 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$4.9 billion, or nearly one-fourth of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$1.0 billion, insurance benefits and repayments were \$656 million, and intergovernmental expenditure amounted to \$268 million. Cash assistance payments totaled \$587 million.

Expenditure for personal services was about \$9.8 billion in fiscal 1965-66, and thus approached one-half of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1965-66, municipal indebtedness totaled \$33.7 billion, or 5.8 percent more than a year earlier. The debt total included \$19.0 billion of long-term indebtedness pledging the cities' full faith and credit, \$11.9 billion of nonguaranteed long-term debt, and \$2.8 billion of short-term debt.

During fiscal 1965-66, municipalities issued about \$3.7 billion of long-term debt, including more than \$900 million for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$1.9 billion, including more than \$500 million of utility indebtedness.

CASH AND SECURITY HOLDINGS

Financial holdings of municipalities amounted to \$19.8 billion at the end of fiscal 1965-66. Of this sum, \$8.3 billion represented employee-retirement system holdings, \$3.1 billion was held as offsets to long-term debt, \$2.7 billion consisted of the proceeds of bond issues held pending disbursement, \$67 million comprised unemployment compensation balances of Washington, D. C., and the remaining \$5.7 billion represented holdings of all other city funds, including public trust and investment funds.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas supply, and local transit systems. Financial

data for these various types of utilities are shown in table 2. In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1.

City utility revenue in fiscal 1965-66 totaled \$3.9 billion, including \$1.7 billion for water supply systems and \$1.5 billion for electric power systems. Utility expenditure amounted to \$4.2 billion, of which \$2.5 billion was for current operation, \$1.3 billion was capital outlay, and the other \$374 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$11.2 billion, or nearly one-third of all city debt outstanding.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1965-66 included employee-retirement revenue of \$595 million, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$742 million of employer contributions from their parent municipalities (including \$18 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1965-66 totaled \$648 million, and their financial assets at the end of the fiscal year amounted to \$8.3 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.²

SIZE-GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. It should especially be noted that the figures for cities of less than 50,000 represent estimates based on a limited sample.

²Additional data on finances of municipal employee-retirement systems, including figures individually for major systems, appear in the Census Bureau report, Finances of Employee-Retirement Systems of State and Local Governments in 1965-66. More detailed 1962 data, including information on membership, coverage classes, and beneficiaries, are supplied in the report, Employee-Retirement Systems of State and Local Governments (Vol. VI, No. 1 of the 1962 Census of Governments).

Amounts shown for detailed financial categories are likely to involve a considerable degree of sampling variation.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In 9 of the 43 cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district, as is far more commonly the case. Furthermore, 11 of these 43 largest municipalities (including 7 of the 17 cities with 500,000 to 1 million inhabitants) are in effect composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served also by a separate county government.

INDIVIDUAL-CITY DATA

Financial statistics for each of the 310 cities having at least 50,000 inhabitants in 1960 are presented in table 5. The cities are arranged alphabetically by States. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Table 5 also supplies data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities, in table 5, by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 6 provides a more detailed array of financial information for each of the 43 municipalities having at least 300,000 inhabitants in 1960. Operating statements for utility systems operated by these city corporations are shown in table 7.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures here for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Table 5 shows the population of each of the cities reported individually, as found by the 1960 Census of Population. In the annual Census Bureau "Compendium" reports on city finances for 1960 through 1963, per capita figures were presented for the individual cities. However, because the various cities have differed considerably in rate of population change since 1960 and more recent population figures are not available, this report does not include per capita figures for individual municipalities.³ As indicated above, 1960 population figures were used to derive the size-group statistics presented in tables 3 and 4.

The 1965-66 fiscal years reported are those which closed in the 12 months ended June 30, 1966. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample for this annual survey was designed to yield all-city aggregates which, for selected major items, would be subject to sampling variability of approximately 1 percent; but greater variability than this is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in tables 3 and 4 are subject to relatively high sampling variation. Figures appearing for minor components have been included only to indicate the composition of larger aggregations.

While the annual all-city aggregates reported in table 1 probably resemble the results of a complete enumeration, interpretation of apparent interyear changes must be made with due allowance for the estimated nature of the data.

RELATED REPORTS

The report Finances of Municipalities and Township Governments (Vol. IV, No. 3 of the 1962 Census of Governments) presents municipal finance data for fiscal 1962 in considerable detail, including figures for size-groups of municipalities, State by State, and figures individually for municipalities of 10,000 inhabitants or more.

³Current Population Reports, Series P-25, No. 347, issued in August 1966, supplies estimates of the population of the 55 largest standard metropolitan statistical areas ("SMSA's"), as of July 1, 1965, including figures for each of the component county-type areas within those major SMSA's. Population figures appear in that report for 9 of the 43 largest cities--Baltimore, Denver, Honolulu, New Orleans, New York, Philadelphia, St. Louis, San Francisco, and Washington, D.C.--and also for 4 Virginia cities of lesser population.

Introduction

The annual report, Governmental Finances in 1965-66, provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

SOURCES OF DATA

For this report, information was requested from all municipalities that had at least 25,000 inhabitants in 1960, and from a stratified random sample of smaller municipal governments.

For the 43 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

Table I.—NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1965-66 AND PRIOR PERIODS

(Dollar amounts in millions)

Item	1965-66 ¹	1964-65	1963-64	1962-63	1963	Percent increase or decrease (-) 1964-65 to 1965-66	Percent distribution, 1965-66
Revenue.....	21,865	20,318	18,889	17,494	18,089	8	(X)
General revenue.....	17,262	15,884	14,724	13,655	14,032	9	100.0
Intergovernmental revenue.....	4,140	3,534	3,178	2,829	2,926	17	24.0
From State government.....	3,255	2,745	2,475	2,242	2,296	19	18.9
From Federal government.....	601	557	453	362	396	8	3.5
From local governments.....	284	232	250	225	234	22	1.6
General revenue from own sources.....	13,122	12,350	11,546	10,826	11,106	6	76.0
Taxes.....	9,798	9,289	8,682	8,141	8,299	5	56.8
Property.....	6,879	6,537	6,188	5,884	6,014	5	39.9
Sales and gross receipts.....	1,770	1,795	1,611	1,417	1,438	-1	10.3
General.....	1,158	1,184	1,055	965	970	-2	6.7
Selective.....	611	611	556	452	468	-	3.5
Other.....	1,149	957	883	840	847	20	6.7
Charges and miscellaneous.....	3,324	3,061	2,864	2,685	2,807	9	19.3
Current charges.....	2,127	1,951	1,790	1,720	1,720	9	12.3
Interest earnings.....	308	267	220	180	200	15	1.8
Special assessments.....	351	329	321	300	310	7	2.0
Sale of property.....	151	136	114	116	173	11	0.9
Other and unallocable.....	388	377	439	420	404	3	2.3
Utility revenue.....	3,899	3,760	3,561	3,275	3,477	4	100.0
Water supply.....	1,715	1,651	1,572	1,462	1,529	4	44.0
Electric power.....	1,518	1,441	1,388	1,214	1,322	5	38.9
Transit.....	449	453	444	420	439	-1	11.5
Gas supply.....	217	215	187	179	187	1	5.6
Liquor stores revenue.....	98	92	86	81	82	7	(X)
Insurance trust revenue.....	606	582	518	483	498	4	(X)
Employee retirement.....	595	572	508	473	489	4	(X)
Unemployment compensation (Washington, D.C.).....	11	10	10	10	10	10	(X)
Expenditure.....	22,372	20,680	19,368	17,841	18,545	8	100.0
Expenditure by character and object:							
Direct expenditure.....	22,104	20,425	19,182	17,655	18,360	8	98.8
Current operation.....	14,901	13,564	12,722	11,604	12,127	10	66.6
Capital outlay.....	4,948	4,750	4,519	4,270	4,382	4	22.1
Construction.....	3,325	3,808	3,612	3,370	3,452	3	17.6
Equipment.....	384	389	395	390	429	-1	1.7
Land and existing structures.....	629	553	512	510	501	14	2.8
Assistance payments.....	587	530	462	408	420	11	2.6
Interest on debt.....	1,013	957	892	824	866	6	4.5
Insurance benefits and repayments.....	656	624	587	549	565	5	2.9
Intergovernmental expenditure.....	268	255	186	186	185	5	1.2
Exhibit: Total personal services.....	9,753	9,075	8,522	8,020	8,174	7	43.6
Expenditure by function:							
General expenditure.....	17,404	16,012	14,938	13,734	14,118	9	100.0
Capital outlay.....	3,603	3,494	3,320	3,121	3,201	3	20.7
Other.....	13,801	12,518	11,618	10,613	10,917	10	79.3
Education.....	2,747	2,489	2,262	2,033	2,088	10	15.8
Capital outlay.....	407	389	312	312	301	5	2.3
Other.....	2,340	2,100	1,924	1,721	1,787	11	13.4
Highways.....	1,885	1,807	1,739	1,670	1,651	4	10.8
Capital outlay.....	830	829	818	799	760	-	4.8
Other.....	1,056	978	921	872	891	8	6.0
Public welfare.....	1,049	927	823	709	726	13	6.0
Cash assistance payments.....	587	530	462	408	420	11	3.4
Other public welfare.....	462	396	361	301	306	17	2.7
Hospitals.....	977	906	859	772	795	8	5.6
Own hospitals.....	854	796	751	685	705	7	4.9
Capital outlay.....	77	67	70	80	67	15	0.4
Other.....	777	729	681	605	638	7	4.5
Other hospitals.....	123	110	108	87	90	12	0.7
Health.....	237	209	199	190	185	13	1.4
Police protection.....	1,887	1,739	1,620	1,528	1,563	9	10.8
Fire protection.....	1,211	1,146	1,067	1,010	1,033	6	7.0
Sewerage.....	1,100	1,065	1,050	907	977	3	6.3
Capital outlay.....	717	704	729	638	694	2	4.1
Other.....	383	361	321	270	284	6	2.2
Sanitation other than sewerage.....	776	709	679	634	655	6	4.5
Parks and recreation.....	832	775	739	650	696	7	4.8
Capital outlay.....	236	224	225	185	210	5	1.4
Other.....	594	551	514	465	487	8	3.4
Housing and urban renewal.....	763	686	625	617	630	11	4.4
Capital outlay.....	520	478	442	440	449	9	3.0
Other.....	243	208	183	177	181	17	1.4
Airports.....	176	182	173	173	169	-3	1.0
Water transport and terminals.....	70	73	69	77	77	-4	0.4
Parking facilities.....	113	94	102	94	94	20	0.6
Libraries.....	282	267	242	215	247	6	1.6
Financial administration.....	304	291	271	254	259	4	1.7
General control.....	506	468	441	412	423	8	2.9

See footnotes at end of table.

Summary

Table I.-NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1965-66
AND PRIOR PERIODS--Continued
(Dollar amounts in millions)

Item	1965-66 ¹	1964-65	1963-64	1962-63	1963	Percent increase or decrease (-) 1964-65 to 1965-66	Percent distribution, 1965-66
Expenditure by function--Continued							
General expenditure--Continued							
General public buildings.....	303	329	242	219	232	-8	1.7
Capital outlay.....	129	154	79	76	78	-16	0.7
Other.....	174	176	163	143	154	-1	1.0
Interest on general debt.....	638	603	557	523	545	6	3.7
Other and unallocable.....	1,548	1,247	1,179	1,061	1,073	24	8.9
Utility expenditure.....	4,229	3,966	3,770	3,489	3,678	7	100.0
Water supply.....	1,950	1,820	1,754	1,647	1,711	7	46.1
Electric power.....	1,434	1,291	1,227	1,086	1,172	11	34.0
Transit.....	661	662	616	600	632	-	15.6
Gas supply.....	184	193	172	156	163	-5	4.4
Liquor stores expenditure.....	83	78	73	69	70	6	(X)
Insurance trust expenditure.....	656	624	587	549	565	5	(X)
Employee retirement.....	648	614	576	539	555	6	(X)
Unemployment compensation (Washington, D.C.).....	8	10	11	10	10	-20	(X)
Gross debt outstanding.....	33,714	31,862	30,023	27,800	29,034	6	100.0
Long-term.....	30,892	29,280	27,773	25,837	26,913	6	91.6
Full faith and credit.....	19,035	18,477	17,575	16,877	17,160	3	56.5
Utility debt only.....	4,663	4,800	5,020	4,540	4,554	-3	13.8
Nonguaranteed.....	11,857	10,803	10,198	8,960	9,753	10	35.2
Utility debt only.....	6,512	5,987	5,490	4,774	5,398	9	19.3
Short-term.....	2,822	2,582	2,250	1,963	2,121	9	8.4
Net long-term debt outstanding.....	27,826	26,774	25,496	23,900	24,645	4	(X)
Long-term debt issued.....	3,672	3,347	3,673	2,974	3,533	10	100.0
General.....	2,754	2,234	2,342	2,194	2,448	23	75.0
Utility.....	918	1,112	1,331	780	1,085	-17	25.0
Long-term debt retired.....	1,933	1,776	1,861	1,540	1,704	9	100.0
General.....	1,405	1,242	1,332	1,150	1,247	13	72.7
Utility.....	528	534	529	390	457	-1	27.3
Cash and security holdings at end of fiscal year.....	19,824	18,296	16,747	15,079	16,063	8	100.0
Insurance trust.....	8,323	7,670	7,065	6,506	6,667	9	42.1
Employee retirement.....	8,256	7,606	7,002	6,442	6,603	9	41.6
Unemployment compensation (Washington, D.C.).....	67	64	63	64	64	5	0.3
Other than insurance trust.....	11,501	10,626	9,682	8,573	9,396	8	58.0
By purpose:							
Offsets to debt.....	3,066	2,506	2,277	1,937	2,268	22	15.5
Bond funds.....	2,738	2,771	2,435	2,326	2,506	-1	13.8
Other and unallocable.....	5,697	5,349	4,970	4,310	4,622	7	28.7
By type:							
Cash and deposits.....	4,936	4,686	4,338	3,910	4,206	5	24.9
Securities.....	6,565	5,940	5,344	4,663	5,190	11	33.1
Federal.....	5,084	4,654	4,159	3,523	4,076	9	25.6
State and local government.....	740	653	687	800	709	13	3.7
Other (nongovernmental).....	742	633	498	340	405	17	3.7

Note: Because of rounding, detail may not add to totals. These data are estimates, subject to sampling variation. In particular, estimates here for detailed components which do not appear in tables 3, 4, and 5, are based upon only a limited sample and may be subject to relatively sizable sampling variation.

X Not applicable.

¹Zero or rounds to zero.

²As to change in coverage of fiscal years initiated with the 1963-64 report, see text.

Table 2 - FINANCES OF CITY-OPERATED UTILITIES: 1965-66

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
Revenue.....	3,899	1,715	1,518	449	217
Expenditure.....	4,229	1,950	1,434	661	184
Current operation.....	2,510	926	904	521	160
Capital outlay.....	1,345	805	449	73	18
Interest paid on debt.....	374	220	81	67	6
Long-term debt outstanding.....	11,175	6,610	2,497	1,935	134
Full faith and credit.....	4,663	2,811	16	1,818	17
Nonguaranteed.....	6,512	3,799	2,481	116	117
Long-term debt issued.....	918	586	249	80	4
Long-term debt retired.....	528	322	110	83	12

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variations; see text.

Table 3.—SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1965-66

(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
Number of municipalities, 1962.....	18,000	5	17	21	19	68	180	17,690
Population, 1960 (in thousands).....	116,372	17,484	11,611	8,282	4,495	9,156	12,512	52,832
General revenue.....	17,262	5,416	2,437	1,237	613	1,412	1,774	4,373
Intergovernmental revenue.....	4,140	1,539	671	279	108	307	348	888
From State government.....	3,255	1,372	437	172	72	233	270	698
From Federal Government.....	601	114	201	48	24	48	56	110
From local governments.....	284	53	32	59	11	26	21	82
General revenue from own sources.....	13,122	3,876	1,765	960	504	1,103	1,425	3,489
Taxes.....	9,798	3,194	1,357	651	369	805	1,081	2,341
Property.....	6,879	1,920	978	448	252	661	879	1,741
General sales and gross receipts....	1,158	681	83	55	33	49	63	194
Selective sales and gross receipts..	611	195	107	54	38	36	53	128
Other.....	1,149	397	188	94	45	57	85	281
Current charges.....	2,127	464	220	170	81	183	213	796
Miscellaneous general revenue.....	1,197	216	187	140	53	114	130	357
General expenditure, all functions.....	17,404	5,018	2,431	1,285	643	1,459	1,823	4,745
Capital outlay.....	3,603	758	530	325	161	337	386	1,106
Other.....	13,801	4,260	1,901	960	481	1,121	1,437	3,641
Education.....	2,747	1,030	356	209	87	290	331	444
Other than capital outlay.....	2,340	860	295	183	78	247	294	383
Highways.....	1,885	270	215	128	73	164	211	824
Other than capital outlay.....	1,056	144	89	59	32	85	113	534
Public welfare.....	1,049	599	215	45	14	47	73	56
Cash assistance payments.....	587	343	130	28	8	23	37	18
Hospitals.....	977	435	155	40	15	74	50	208
Other than capital outlay.....	900	409	141	35	14	69	47	185
Health.....	237	97	49	17	15	18	17	24
Police protection.....	1,887	544	256	142	73	138	187	547
Fire protection.....	1,211	247	167	112	59	123	162	341
Sewerage.....	1,100	126	115	112	46	97	125	479
Other than capital outlay.....	383	40	48	30	15	28	42	180
Sanitation other than sewerage.....	776	232	90	56	35	54	81	228
Parks and recreation.....	832	146	141	101	33	80	103	228
Housing and urban renewal.....	763	284	151	44	36	67	79	102
Other than capital outlay.....	243	133	46	12	7	13	15	17
Libraries.....	282	61	36	25	11	25	34	90
Financial administration.....	304	61	40	23	11	23	33	113
General control.....	506	124	66	29	16	23	43	199
General public buildings.....	303	81	36	15	9	28	28	106
Other than capital outlay.....	174	45	23	7	4	14	17	64
Interest on general debt.....	638	200	82	54	30	51	60	161
All other.....	1,907	473	252	149	73	140	197	623
Water supply revenue.....	1,715	197	196	129	69	137	178	809
Water supply expenditure.....	1,950	238	200	126	77	141	212	956
Current operation.....	926	98	96	58	33	69	96	476
Capital outlay.....	805	97	86	48	33	61	97	383
Interest on debt.....	220	41	17	18	9	11	17	107
Other utility revenue.....	2,184	509	176	103	58	181	156	1,001
Other utility expenditure.....	2,279	739	191	102	53	190	140	864
Current operation.....	1,584	507	123	72	25	114	91	652
Capital outlay.....	540	152	59	17	25	64	41	182
Interest on debt.....	154	78	8	12	3	10	7	36
Total expenditure for personal services...	9,753	3,258	1,358	677	351	826	992	2,291
Gross debt outstanding.....	33,714	11,029	3,750	2,795	1,525	2,464	2,828	9,323
Long-term.....	30,892	9,999	3,399	2,557	1,384	2,221	2,540	8,792
Full faith and credit.....	19,035	6,860	2,412	1,543	728	1,413	1,548	4,531
Utility debt only.....	4,663	2,644	300	276	110	153	191	989
Nonguaranteed.....	11,857	3,138	986	1,014	656	807	991	4,265
Utility debt only.....	6,512	978	550	638	367	543	589	2,847
Short-term.....	2,822	1,030	351	239	141	242	287	532
Long-term debt issued.....	3,672	1,132	304	229	207	256	303	1,241
Long-term debt retired.....	1,933	610	226	128	84	150	146	589

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications, here and in table 4, are based on the 1960 Census of Population, and do not take account of subsequent changes in city population.

¹These data are estimates subject to sampling variation; see text.

Summary

Table 4.—PER CAPITA AMOUNTS OF SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1965-66

Item	All municipalities	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue.....	148.33	309.77	209.89	149.36	136.37	154.20	141.78	82.77
Intergovernmental revenue.....	35.58	88.02	57.79	33.69	24.03	33.53	27.81	16.81
From State government.....	27.97	78.47	37.64	20.77	16.02	25.45	21.58	13.21
From Federal government.....	5.16	6.52	17.31	5.80	5.34	5.24	4.48	2.08
From local governments.....	2.44	3.03	2.76	7.12	2.45	2.84	1.68	1.55
General revenue from own sources....	112.76	221.69	152.01	115.91	112.12	120.46	113.89	66.04
Taxes.....	84.20	182.68	116.87	78.60	82.09	87.91	86.40	44.31
Property.....	59.11	109.81	84.23	54.09	56.06	72.19	70.25	32.95
General sales and gross receipts.	9.95	38.95	7.15	6.64	7.34	5.35	5.04	3.67
Selective sales and gross receipts.....	5.25	11.15	9.22	6.52	8.45	3.93	4.24	2.42
Other.....	9.87	22.71	16.19	11.35	10.01	6.22	6.79	5.32
Current charges.....	18.28	26.54	18.95	20.53	18.02	19.99	17.02	15.07
Miscellaneous general revenue.....	10.29	12.35	16.11	16.90	11.79	12.45	10.39	6.76
General expenditure, all functions....	149.55	287.01	209.37	155.16	143.05	159.34	145.70	89.81
Capital outlay.....	30.96	43.35	45.65	39.24	35.82	36.80	30.85	20.93
Other.....	118.59	243.65	163.72	115.91	107.01	122.42	114.85	68.92
Education.....	23.61	58.91	30.66	25.24	19.35	31.67	26.45	8.40
Other than capital outlay.....	20.11	49.19	25.41	22.10	17.35	26.97	23.50	7.25
Highways.....	16.20	15.44	18.52	15.46	16.24	17.91	16.86	15.60
Other than capital outlay.....	9.07	8.24	7.67	7.12	7.12	9.28	9.03	10.11
Public welfare.....	9.01	34.26	18.52	5.43	3.11	5.13	5.83	1.06
Cash assistance payments.....	5.04	19.62	11.20	3.38	1.78	2.51	2.96	0.34
Hospitals.....	8.40	24.88	13.35	4.83	3.34	8.08	4.00	3.94
Other than capital outlay.....	7.73	23.39	12.14	4.23	3.11	7.54	3.76	3.50
Health.....	2.04	5.55	4.22	2.05	3.34	1.97	1.36	0.45
Police protection.....	16.22	31.11	22.05	17.15	16.24	15.07	14.95	10.35
Fire protection.....	10.41	14.13	14.38	13.52	13.13	13.43	12.35	6.45
Sewerage.....	9.45	7.21	9.90	13.52	10.23	10.59	9.99	9.07
Other than capital outlay.....	3.29	2.29	4.13	3.62	3.34	3.06	3.36	3.41
Sanitation other than sewerage.....	6.67	13.27	7.75	6.76	7.79	5.90	6.47	4.32
Parks and recreation.....	7.15	8.35	12.14	12.20	7.34	8.74	8.23	4.32
Housing and urban renewal.....	6.56	16.24	13.00	5.31	8.01	7.32	6.31	1.93
Other than capital outlay.....	2.09	7.61	3.96	1.45	1.56	1.42	1.20	0.32
Libraries.....	2.42	3.49	3.10	3.02	2.45	2.73	2.72	1.70
Financial administration.....	2.61	3.49	3.45	2.78	2.45	2.51	2.64	2.14
General control.....	4.35	7.09	5.68	3.50	3.56	3.17	3.44	3.77
General public buildings.....	2.60	4.63	3.10	1.81	2.00	3.06	2.24	2.01
Other than capital outlay.....	1.90	2.57	1.98	0.85	0.89	1.53	1.36	1.21
Interest on general debt.....	5.48	11.44	7.06	6.52	6.67	5.57	4.80	3.05
All other.....	16.39	27.05	21.70	17.99	16.24	15.29	15.74	11.79
Water supply revenue.....	14.74	11.27	16.88	15.58	15.35	14.96	14.23	15.31
Water supply expenditure.....	16.76	13.61	17.23	15.21	17.13	15.40	16.94	18.10
Current operation.....	7.96	5.61	8.27	7.00	7.34	7.54	7.67	9.01
Capital outlay.....	6.92	5.55	7.41	5.80	7.34	6.66	7.75	7.25
Interest on debt.....	1.89	2.34	1.46	2.17	2.30	1.20	1.36	2.03
Other utility revenue.....	18.77	29.11	15.16	12.44	12.90	19.77	12.47	18.95
Other utility expenditure.....	19.58	42.27	16.45	12.32	11.79	20.75	11.19	16.35
Current operation.....	13.61	29.00	10.59	8.69	5.56	12.45	7.27	12.35
Capital outlay.....	4.64	8.69	5.08	2.05	5.56	6.99	3.28	3.44
Interest on debt.....	1.32	4.46	0.69	1.45	0.67	1.09	0.56	0.68
Total expenditure for personal services	83.81	186.34	116.96	81.74	78.09	90.21	79.28	43.36
Gross debt outstanding.....	289.71	630.80	322.97	337.48	339.27	269.09	226.02	176.47
Long-term.....	265.46	571.89	292.74	308.74	307.90	242.56	203.00	166.41
Full faith and credit.....	163.57	392.36	207.73	186.31	161.96	154.31	123.72	85.76
Utility debt only.....	40.07	151.22	25.84	33.33	24.47	16.71	15.27	18.72
Nonguaranteed.....	101.89	179.48	84.92	122.43	145.94	88.13	79.20	80.73
Utility debt only.....	55.96	55.94	47.37	77.03	81.65	59.30	47.07	53.89
Short-term.....	24.25	58.91	30.23	28.86	31.37	26.43	22.94	10.07
Long-term debt issued.....	31.55	64.74	26.18	27.65	46.05	27.96	24.22	23.49
Long-term debt retired.....	16.61	34.89	19.46	15.46	18.69	16.38	11.67	11.15

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66

(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Phoenix
POPULATION: 1960	340 387	58 088	72 365	202 779	134 393	63 370	439 170
DATE OF END OF FISCAL YEAR	8 31	9 30	9 30	9 30	9 30	9 30	6 30
GENERAL REVENUE	29 320	8 544	15 833	16 892	9 129	7 790	54 048
INTERGOVERNMENTAL REVENUE	5 489	2 305	895	585	287	1 760	13 928
FROM STATE GOVERNMENT	777	75	158	327	256	671	10 461
FROM FEDERAL GOVERNMENT	1 357	2 231	435	83	-	-	3 067
FROM LOCAL GOVERNMENTS	3 355	-	302	175	31	1 089	400
GENERAL REVENUE FROM OWN SOURCES	23 831	6 239	14 738	16 307	8 843	6 030	40 120
TAXES	17 269	4 004	8 797	11 066	6 780	1 466	26 394
PROPERTY	6 301	694	1 942	1 382	1 832	562	12 765
GENERAL SALES AND GROSS RECEIPTS	5 440	-	4 474	5 205	1 822	-	11 906
SELECTIVE SALES AND GROSS RECEIPTS	1 240	419	838	1 909	873	247	482
OTHER	4 288	2 891	1 543	2 570	2 253	657	1 241
CURRENT CHARGES	2 661	497	5 024	3 447	1 362	3 970	5 064
MISCELLANEOUS	3 901	1 738	1 117	1 794	700	594	8 662
GENERAL EXPENDITURE: ALL FUNCTIONS	27 171	7 550	17 625	20 626	9 505	7 472	60 330
CAPITAL OUTLAY	7 809	4 128	4 881	9 645	1 708	915	23 933
OTHER	19 362	3 422	12 743	10 981	7 798	6 557	36 397
EDUCATION	-	90	850	-	70	272	497
OTHER CAPITAL OUTLAY	-	-	850	-	70	272	471
HIGHWAYS	5 023	903	2 514	1 590	961	792	9 187
OTHER THAN CAPITAL OUTLAY	2 112	514	1 061	894	898	297	3 046
PUBLIC WELFARE	12	25	62	-	87	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	230	-	3 560	1 538	-	4 038	-
OTHER THAN CAPITAL OUTLAY	230	-	3 560	15	-	3 770	-
HEALTH	676	55	109	138	102	65	24
POLICE PROTECTION	3 972	514	1 630	2 231	1 694	627	7 520
FIRE PROTECTION	3 514	443	954	2 165	1 803	513	4 196
SEWERAGE	1 784	3 503	2 723	2 392	-	204	9 397
OTHER THAN CAPITAL OUTLAY	336	173	492	900	-	164	1 169
SANITATION OTHER THAN SEWERAGE	1 509	326	990	2 198	818	358	5 118
PARKS AND RECREATION	2 383	274	-	2 550	789	69	4 219
HOUSING AND URBAN RENEWAL	25	-	-	135	19	-	657
OTHER THAN CAPITAL OUTLAY	-	-	-	-	17	-	579
LIBRARIES	873	104	557	402	100	26	1 342
FINANCIAL ADMINISTRATION	537	119	182	206	201	89	1 214
GENERAL CONTROL	541	73	271	414	266	93	1 441
GENERAL PUBLIC BUILDINGS	255	186	380	205	69	15	767
OTHER THAN CAPITAL OUTLAY	255	60	97	181	69	14	674
INTEREST ON GENERAL DEBT	1 647	599	1 033	1 387	302	142	3 476
ALL OTHER	4 190	335	1 187	3 076	2 025	168	11 275
WATER SUPPLY REVENUE	7 830	741	2 145	3 704	2 913	1 420	10 782
WATER SUPPLY EXPENDITURE	7 652	819	4 648	3 836	4 371	783	12 189
CURRENT OPERATION	2 614	391	716	1 624	1 105	371	4 498
CAPITAL OUTLAY	3 214	301	3 504	793	2 730	243	5 476
INTEREST ON DEBT	1 824	127	428	1 419	536	168	2 215
OTHER UTILITY REVENUE ¹	-	-	(*)13 955	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	13 188	-	-	-	-
CURRENT OPERATION	-	-	9 430	-	-	-	-
CAPITAL OUTLAY	-	-	3 551	-	-	-	-
INTEREST ON DEBT	-	-	207	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	13 363	2 228	8 700	7 694	5 545	4 342	24 361
GROSS DEBT OUTSTANDING	99 439	19 865	46 693	81 009	26 078	9 652	172 596
LONG-TERM	98 639	19 800	43 290	81 009	26 078	9 088	172 596
FULL FAITH AND CREDIT	48 019	8 690	17 560	16 910	7 961	5 686	56 920
UTILITY DEBT ONLY	176	-	-	-	-	1 596	4 645
NONGUARANTEED	50 620	11 110	25 730	64 099	18 117	3 402	115 676
UTILITY DEBT ONLY	46 815	2 780	19 117	46 580	13 805	3 015	63 644
SHORT-TERM	800	65	3 403	-	-	564	-
LONG-TERM DEBT ISSUED	2 750	750	6 678	9 200	133	-	17 653
LONG-TERM DEBT RETIRED	4 586	441	1 621	3 281	1 509	563	7 722
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 590	67	-	260	429	106	2 713

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	ARIZONA--	ARKANSAS			CALIFORNIA		
	Tucson	Ft. Smith	Little Rock	North Little Rock	Alameda	Alhambra	Anaheim
POPULATION, 1960	212 892	52 991	107 813	58 032	63 855	54 807	104 184
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE	21 688	3 974	9 493	3 778	4 793	5 836	14 894
INTERGOVERNMENTAL REVENUE	5 214	972	1 781	2 124	1 272	978	2 350
FROM STATE GOVERNMENT	4 803	718	1 520	648	1 083	918	2 263
FROM FEDERAL GOVERNMENT	301	254	-	1 340	-	-	-
FROM LOCAL GOVERNMENTS	111	-	261	136	188	61	87
GENERAL REVENUE FROM OWN SOURCES	16 474	3 001	7 712	1 654	3 522	4 858	12 544
TAXES	9 907	1 060	3 871	459	2 717	3 612	7 975
PROPERTY	4 554	645	2 293	272	1 993	1 946	3 354
GENERAL SALES AND GROSS RECEIPTS	4 416	-	-	-	548	1 409	3 425
SELECTIVE SALES AND GROSS RECEIPTS	459	202	736	67	23	65	487
OTHER	478	214	842	120	153	191	709
CURRENT CHARGES	2 716	1 397	2 191	728	480	863	2 462
MISCELLANEOUS	3 850	544	1 649	467	325	383	2 108
GENERAL EXPENDITURE, ALL FUNCTIONS	22 032	5 598	8 029	5 482	4 638	5 358	17 458
CAPITAL OUTLAY	4 586	2 672	1 217	2 400	866	679	5 281
OTHER	17 446	2 926	6 812	3 082	3 772	4 679	12 177
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	3 141	396	1 759	671	1 089	978	2 681
OTHER THAN CAPITAL OUTLAY	1 152	349	1 043	438	445	517	1 194
PUBLIC WELFARE	-	-	-	-	6	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	50	-	13	-
OTHER THAN CAPITAL OUTLAY	-	-	-	50	-	13	-
HEALTH	-	89	232	104	44	16	-
POLICE PROTECTION	3 527	508	1 272	675	627	937	2 559
FIRE PROTECTION	2 191	430	1 172	567	904	895	1 522
SEWERAGE	1 962	1 632	305	1 798	52	45	782
OTHER THAN CAPITAL OUTLAY	387	147	208	156	40	45	45
SANITATION OTHER THAN SEWERAGE	1 966	277	509	232	68	390	707
PARKS AND RECREATION	1 989	931	453	86	708	454	4 254
HOUSING AND URBAN RENEWAL	332	-	56	569	-	-	7
OTHER THAN CAPITAL OUTLAY	244	-	56	97	-	-	-
LIBRARIES	729	-	193	78	218	110	693
FINANCIAL ADMINISTRATION	600	3	129	43	134	236	378
GENERAL CONTROL	670	93	270	256	201	175	616
GENERAL PUBLIC BUILDINGS	362	6	61	-	54	87	544
OTHER THAN CAPITAL OUTLAY	261	6	58	-	53	51	528
INTEREST ON GENERAL DEBT	741	328	507	234	29	6	244
ALL OTHER	3 822	904	1 111	118	502	1 016	2 471
WATER SUPPLY REVENUE	5 084	1 122	2 797	1 249	-	773	2 868
WATER SUPPLY EXPENDITURE	5 142	1 682	4 519	1 493	-	590	2 197
CURRENT OPERATION	2 194	410	1 208	905	-	411	1 396
CAPITAL OUTLAY	1 969	991	2 771	362	-	175	566
INTEREST ON DEBT	979	281	540	227	-	5	235
OTHER UTILITY REVENUE ¹	-	-	-	(E) 4 132	(E) 3 605	-	(E) 9 142
OTHER UTILITY EXPENDITURE	-	-	-	3 049	2 504	-	7 666
CURRENT OPERATION	-	-	-	2 973	2 504	-	5 581
CAPITAL OUTLAY	-	-	-	-	-	-	1 992
INTEREST ON DEBT	-	-	-	76	-	-	93
TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 732	1 955	4 460	2 706	3 897	3 377	9 546
GROSS DEBT OUTSTANDING	60 696	15 975	37 949	14 822	1 214	362	17 100
LONG-TERM	59 918	15 975	37 949	12 172	1 214	362	17 100
FULL FAITH AND CREDIT	12 920	1 254	11 849	1 293	600	216	17 100
UTILITY DEBT ONLY	-	-	-	-	-	-	9 581
NONGUARANTEED	46 998	14 721	26 100	10 879	614	146	-
UTILITY DEBT ONLY	28 185	7 262	17 409	7 353	-	146	-
SHORT-TERM	777	-	-	2 650	-	-	-
LONG-TERM DEBT ISSUED	9 798	404	8 000	-	-	-	-
LONG-TERM DEBT RETIRED	2 482	401	4 287	181	97	53	1 195
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 264	170	437	166	473	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Bakersfield	Berkeley	Burbank	Compton	Downey	Fresno	Fullerton
POPULATION, 1960	56 848	111 268	90 155	71 812	82 505	133 929	56 180
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	8 298	13 977	10 163	4 604	5 185	22 162	6 767
INTERGOVERNMENTAL REVENUE	1 161	2 667	1 536	1 167	1 594	4 682	1 228
FROM STATE GOVERNMENT	1 105	1 894	1 466	1 134	1 378	1 509	1 076
FROM FEDERAL GOVERNMENT	-	520	-	-	-	3 135	-
FROM LOCAL GOVERNMENTS	56	253	70	33	216	38	152
GENERAL REVENUE FROM OWN SOURCES	7 137	11 310	8 627	3 437	3 591	17 480	5 539
TAXES	6 189	8 005	6 519	2 807	2 890	11 470	4 362
PROPERTY	3 211	5 354	3 804	1 000	517	6 533	2 632
GENERAL SALES AND GROSS RECEIPTS	2 467	1 910	1 998	1 456	1 820	3 867	1 234
SELECTIVE SALES AND GROSS RECEIPTS	166	280	465	177	270	114	83
OTHER	345	462	252	174	284	956	413
CURRENT CHARGES	427	2 405	1 265	68	232	4 081	814
MISCELLANEOUS	521	900	843	563	469	1 930	364
GENERAL EXPENDITURE, ALL FUNCTIONS	6 848	13 640	11 105	4 357	5 048	27 171	5 572
CAPITAL OUTLAY	717	2 644	1 204	142	828	10 249	1 405
OTHER	6 132	10 997	9 901	4 214	4 220	16 922	4 167
EDUCATION	-	1	2	1	-	-	-
OTHER THAN CAPITAL OUTLAY	-	1	2	1	-	-	-
HIGHWAYS	1 120	2 169	1 399	884	977	4 227	1 068
OTHER THAN CAPITAL OUTLAY	671	930	653	869	307	2 331	319
PUBLIC WELFARE	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	10	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	10	-	-	-	-	-
HEALTH	-	710	7	-	-	30	-
POLICE PROTECTION	1 418	1 803	2 018	1 321	1 189	3 161	1 124
FIRE PROTECTION	1 187	1 951	1 313	720	970	2 787	769
SEWERAGE	187	568	193	81	23	666	150
OTHER THAN CAPITAL OUTLAY	180	268	188	81	23	561	48
SANITATION OTHER THAN SEWERAGE	570	871	650	86	24	1 430	313
PARKS AND RECREATION	788	1 696	1 317	285	101	1 701	868
HOUSING AND URBAN RENEWAL	-	52	15	-	-	3 626	-
OTHER THAN CAPITAL OUTLAY	-	52	-	-	-	427	-
LIBRARIES	-	707	444	-	174	-	335
FINANCIAL ADMINISTRATION	161	475	590	133	146	399	190
GENERAL CONTROL	306	384	530	148	293	816	259
GENERAL PUBLIC BUILDINGS	50	414	369	33	97	5 229	372
OTHER THAN CAPITAL OUTLAY	50	269	291	33	97	755	146
INTEREST ON GENERAL DEBT	151	86	203	-	-	1 295	30
ALL OTHER	912	1 744	2 055	666	1 054	1 864	95
WATER SUPPLY REVENUE	-	-	1 842	589	612	2 560	1 476
WATER SUPPLY EXPENDITURE	-	-	1 016	533	529	2 855	2 341
CURRENT OPERATION	-	-	736	414	382	1 382	992
CAPITAL OUTLAY	-	-	280	114	138	1 460	1 153
INTEREST ON DEBT	-	-	-	6	9	12	196
OTHER UTILITY REVENUE ¹	(T)246	-	(E)7 900	-	-	(T)667	-
OTHER UTILITY EXPENDITURE	283	-	6 376	-	-	887	-
CURRENT OPERATION	278	-	4 691	-	-	880	-
CAPITAL OUTLAY	2	-	1 433	-	-	7	-
INTEREST ON DEBT	2	-	252	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	4 710	8 428	9 905	2 970	2 957	11 325	3 992
GROSS DEBT OUTSTANDING	5 865	4 401	14 330	220	23	35 566	5 877
LONG-TERM	5 865	4 401	14 330	220	23	21 798	5 877
FULL FAITH AND CREDIT	5 570	3 160	13 575	220	-	9 117	5 877
UTILITY DEBT ONLY	40	-	8 125	220	-	12 234	4 775
NONGUARANTEED	295	1 241	755	-	23	12 681	-
UTILITY DEBT ONLY	-	-	-	-	23	-	-
SHORT-TERM	-	-	-	-	-	13 768	-
LONG-TERM DEBT ISSUED	1 125	800	-	-	-	343	-
LONG-TERM DEBT RETIRED	415	75	985	60	7	714	414
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	157	652	-	-	-	1 965	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Garden Grove	Glendale	Hayward	Inglewood	Lakewood	Long Beach	Los Angeles
POPULATION: 1960	84 238	119 442	72 700	63 390	67 126	344 168	2 479 015
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	6 926	11 240	7 442	7 178	3 346	67 640	347 997
INTERGOVERNMENTAL REVENUE	2 194	1 913	1 478	1 051	993	7 616	53 729
FROM STATE GOVERNMENT	1 701	1 821	1 289	980	900	6 431	42 447
FROM FEDERAL GOVERNMENT	31	92	-	-	-	103	652
FROM LOCAL GOVERNMENTS	462	-	189	71	93	1 082	10 630
GENERAL REVENUE FROM OWN SOURCES	4 732	9 327	5 964	6 127	2 354	60 024	294 268
TAXES	3 855	6 745	4 483	4 686	1 906	22 297	214 025
PROPERTY	1 824	3 060	2 158	1 916	207	12 770	119 617
GENERAL SALES AND GROSS RECEIPTS	1 539	2 852	1 948	1 832	1 480	6 182	54 355
SELECTIVE SALES AND GROSS RECEIPTS	121	413	140	513	80	1 515	9 940
OTHER	371	421	237	426	140	1 830	30 113
CURRENT CHARGES	435	1 442	883	884	48	11 595	43 321
MISCELLANEOUS	442	1 139	598	557	400	26 132	36 922
GENERAL EXPENDITURE, ALL FUNCTIONS	6 762	13 151	7 094	7 915	3 249	59 744	313 381
CAPITAL OUTLAY	1 717	3 009	1 764	1 756	650	19 681	78 805
OTHER	5 045	10 142	5 330	6 159	2 600	40 063	234 576
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	1 935	1 987	1 601	1 109	779	8 839	42 391
OTHER THAN CAPITAL OUTLAY	766	1 345	531	610	378	1 950	18 677
PUBLIC WELFARE	-	-	-	-	-	-	179
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	3 267
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	3 215
HEALTH	8	28	-	9	9	1 075	71
POLICE PROTECTION	1 355	1 840	1 033	1 366	603	8 457	70 604
FIRE PROTECTION	1 030	1 710	910	1 023	-	5 682	38 996
SEWERAGE	-	297	173	44	7	746	18 403
OTHER THAN CAPITAL OUTLAY	-	215	170	39	7	358	5 224
SANITATION OTHER THAN SEWERAGE	67	976	-	709	55	2 424	19 737
PARKS AND RECREATION	1 013	1 215	163	768	939	6 585	23 967
HOUSING AND URBAN RENEWAL	-	-	-	-	-	2 839	6 704
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	354	743
LIBRARIES	-	601	271	476	-	1 420	8 370
FINANCIAL ADMINISTRATION	202	136	159	156	89	1 296	6 996
GENERAL CONTROL	438	464	324	286	137	1 290	7 871
GENERAL PUBLIC BUILDINGS	395	1 492	98	243	317	624	7 780
OTHER THAN CAPITAL OUTLAY	96	57	96	186	270	437	6 607
INTEREST ON GENERAL DEBT	-	95	306	2	-	703	8 219
ALL OTHER	320	2 311	2 058	1 722	303	17 764	49 826
WATER SUPPLY REVENUE	1 879	2 034	1 560	1 064	939	5 471	44 707
WATER SUPPLY EXPENDITURE	1 579	1 830	1 406	1 171	983	6 067	52 396
CURRENT OPERATION	1 186	1 244	1 171	764	440	3 765	22 783
CAPITAL OUTLAY	379	572	80	407	324	2 087	24 936
INTEREST ON DEBT	14	14	156	-	218	215	4 677
OTHER UTILITY REVENUE ¹	-	(E) 8 202	-	-	-	(G) 18 624	(E) 157 662
OTHER UTILITY EXPENDITURE	-	5 419	-	-	-	16 343	183 794
CURRENT OPERATION	-	4 034	-	-	-	14 660	82 401
CAPITAL OUTLAY	-	1 095	-	-	-	1 682	88 588
INTEREST ON DEBT	-	290	-	-	-	1	12 825
TOTAL EXPENDITURE FOR PERSONAL SERVICES	4 167	10 256	3 941	4 609	1 165	32 913	303 744
GROSS DEBT OUTSTANDING	450	13 401	14 104	17	5 230	36 749	934 301
LONG-TERM	450	13 401	14 104	17	5 230	36 749	892 989
FULL FAITH AND CREDIT	450	2 685	10 759	-	-	27 264	218 951
UTILITY DEBT ONLY	450	-	4 662	-	-	6 314	9 068
NONGUARANTEED	-	10 716	3 345	17	5 230	9 485	674 038
UTILITY DEBT ONLY	-	10 270	-	-	5 230	-	600 672
SHORT-TERM	-	-	-	-	-	-	41 312
LONG-TERM DEBT ISSUED	-	122	935	-	-	-	100 000
LONG-TERM DEBT RETIRED	35	1 010	639	20	95	2 077	41 834
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	51 399

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Norwalk	Oakland	Palo Alto	Pasadena	Pomona	Richmond	Riverside
POPULATION: 1960	88 739	367 548	52 287	116 407	67 157	71 854	84 332
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	3 280	55 679	7 732	15 058	7 940	11 633	11 359
INTERGOVERNMENTAL REVENUE	1 647	8 925	670	2 640	1 370	1 771	2 295
FROM STATE GOVERNMENT	1 566	5 871	670	2 358	1 285	1 351	1 895
FROM FEDERAL GOVERNMENT	-	1 715	-	-	-	331	-
FROM LOCAL GOVERNMENTS	81	1 339	-	282	85	89	400
GENERAL REVENUE FROM OWN SOURCES	1 633	46 754	7 063	12 417	6 570	9 861	9 064
TAXES	1 214	33 311	4 131	9 447	5 016	7 967	5 222
PROPERTY	189	22 899	2 355	5 174	2 766	5 880	2 570
GENERAL SALES AND GROSS RECEIPTS	783	8 283	1 696	3 452	1 677	1 663	2 193
SELECTIVE SALES AND GROSS RECEIPTS	90	561	-	471	309	122	92
OTHER	152	1 568	79	350	263	302	367
CURRENT CHARGES	28	9 152	1 611	2 031	849	462	3 040
MISCELLANEOUS	392	4 291	1 321	939	706	1 432	802
GENERAL EXPENDITURE: ALL FUNCTIONS	2 625	47 451	10 899	17 222	8 138	10 331	14 465
CAPITAL OUTLAY	874	9 075	3 738	2 213	1 643	1 775	3 755
OTHER	1 751	38 376	7 162	15 009	6 494	8 556	10 710
EDUCATION	-	3	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	3	-	-	-	-	-
HIGHWAYS	1 230	6 608	899	3 501	1 385	1 679	3 282
OTHER THAN CAPITAL OUTLAY	462	3 219	680	2 498	501	1 045	1 634
PUBLIC WELFARE	-	22	-	75	9	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	218	1	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	6	14	-	468	119	83	16
POLICE PROTECTION	540	8 699	898	2 374	1 311	1 742	1 623
FIRE PROTECTION	-	6 832	1 282	1 981	1 187	1 733	1 433
SEWERAGE	31	1 584	924	72	151	482	1 303
OTHER THAN CAPITAL OUTLAY	31	795	250	72	31	220	324
SANITATION OTHER THAN SEWERAGE	76	640	766	906	593	38	1 601
PARKS AND RECREATION	30	8 262	2 277	2 474	764	1 092	1 416
HOUSING AND URBAN RENEWAL	-	1 519	-	409	-	869	-
OTHER THAN CAPITAL OUTLAY	-	1 008	-	212	-	224	-
LIBRARIES	-	1 802	369	903	765	399	966
FINANCIAL ADMINISTRATION	70	1 028	204	484	148	245	422
GENERAL CONTROL	222	1 097	317	764	327	459	601
GENERAL PUBLIC BUILDINGS	109	797	1 310	372	140	365	101
OTHER THAN CAPITAL OUTLAY	53	752	196	355	131	353	97
INTEREST ON GENERAL DEBT	-	1 258	317	388	193	400	298
ALL OTHER	308	7 286	1 117	2 050	1 046	744	1 402
WATER SUPPLY REVENUE	69	-	2 265	3 086	1 499	-	2 198
WATER SUPPLY EXPENDITURE	53	-	1 537	2 467	1 590	-	5 192
CURRENT OPERATION	43	-	1 278	2 427	779	-	1 537
CAPITAL OUTLAY	10	-	251	40	717	-	3 511
INTEREST ON DEBT	-	-	7	-	94	-	144
OTHER UTILITY REVENUE ¹	-	-	(*) 8 135	(E) 9 265	58	-	(E) 7 556
OTHER UTILITY EXPENDITURE	-	-	5 439	9 222	102	-	10 550
CURRENT OPERATION	-	-	4 252	5 148	102	-	5 243
CAPITAL OUTLAY	-	-	1 148	3 750	-	-	5 307
INTEREST ON DEBT	-	-	40	325	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	687	29 140	5 353	13 765	4 904	6 061	8 751
GROSS DEBT OUTSTANDING	-	39 293	10 584	23 349	7 955	12 282	18 130
LONG-TERM	-	33 183	10 584	21 766	7 955	6 774	18 130
FULL FAITH AND CREDIT	-	20 438	6 750	11 066	5 090	6 476	6 965
UTILITY DEBT ONLY	-	-	1 975	-	-	-	-
NONGUARANTEED	-	12 745	3 834	10 700	2 865	298	11 165
UTILITY DEBT ONLY	-	-	-	10 700	2 865	-	9 675
SHORT-TERM	-	6 110	-	1 783	-	5 508	-
LONG-TERM DEBT ISSUED	-	800	34	-	-	-	5 700
LONG-TERM DEBT RETIRED	-	2 014	799	2 088	254	333	560
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	5 862	-	733	-	417	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000; 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con						
	Sacramento	San Bernardino	San Diego	San Francisco	San Jose	San Leandro	San Mateo
POPULATION, 1960	191 667	91 922	573 224	740 316	204 196	65 962	69 870
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	32 069	10 673	65 702	263 456	38 531	7 576	7 133
INTERGOVERNMENTAL REVENUE	5 280	1 556	10 367	75 301	11 236	1 562	1 171
FROM STATE GOVERNMENT	4 597	1 547	9 320	71 769	5 891	1 051	1 171
FROM FEDERAL GOVERNMENT	663	-	233	3 387	309	346	-
FROM LOCAL GOVERNMENTS	20	9	814	145	5 036	165	-
GENERAL REVENUE FROM OWN SOURCES	26 789	9 116	55 335	188 155	27 295	6 014	5 961
TAXES	16 935	6 626	32 245	146 152	19 473	4 889	4 645
PROPERTY	10 344	3 060	18 609	121 820	11 303	2 029	2 545
GENERAL SALES AND GROSS RECEIPTS	5 470	2 619	9 274	19 851	5 907	2 631	1 577
SELECTIVE SALES AND GROSS RECEIPTS	315	231	2 837	2 160	1 096	65	135
OTHER	805	715	1 525	2 321	1 167	165	388
CURRENT CHARGES	4 976	1 766	8 723	23 622	3 976	481	580
MISCELLANEOUS	4 878	724	14 367	18 381	3 846	643	737
GENERAL EXPENDITURE, ALL FUNCTIONS	28 882	11 494	62 131	220 402	38 122	6 933	9 920
CAPITAL OUTLAY	4 929	1 410	16 767	23 706	13 323	2 153	3 865
OTHER	23 953	10 085	45 364	196 696	24 800	4 780	6 055
EDUCATION	-	-	-	2 025	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	2 025	-	-	-
HIGHWAYS	3 583	2 882	8 226	9 767	5 360	1 067	3 125
OTHER THAN CAPITAL OUTLAY	2 064	2 404	3 935	5 398	1 648	496	787
PUBLIC WELFARE	48	-	-	61 074	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	40 307	-	-	-
HOSPITALS	-	-	-	22 661	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	22 057	-	-	-
HEALTH	199	26	133	6 248	1 700	2	-
POLICE PROTECTION	4 229	1 832	9 122	20 347	4 144	833	1 068
FIRE PROTECTION	4 186	1 588	5 655	17 602	4 261	786	1 129
SEWERAGE	1 930	808	3 845	5 316	5 423	294	226
OTHER THAN CAPITAL OUTLAY	1 794	348	2 439	2 827	1 604	206	155
SANITATION OTHER THAN SEWERAGE	1 952	933	2 911	3 165	485	189	190
PARKS AND RECREATION	3 599	699	14 357	18 242	3 156	1 624	795
HOUSING AND URBAN RENEWAL	842	312	-	1 784	936	58	-
OTHER THAN CAPITAL OUTLAY	423	126	-	993	147	26	-
LIBRARIES	765	349	2 133	2 947	1 635	370	437
FINANCIAL ADMINISTRATION	624	143	1 250	5 689	478	205	231
GENERAL CONTROL	681	349	1 818	9 085	928	377	289
GENERAL PUBLIC BUILDINGS	945	147	670	4 579	643	193	94
OTHER THAN CAPITAL OUTLAY	757	115	414	4 160	570	44	84
INTEREST ON GENERAL DEBT	1 537	236	2 114	3 749	2 052	102	261
ALL OTHER	3 764	1 190	9 889	26 122	6 920	833	2 075
WATER SUPPLY REVENUE	3 473	1 638	13 722	26 083	161	-	-
WATER SUPPLY EXPENDITURE	5 083	1 607	10 886	37 191	153	-	-
CURRENT OPERATION	2 081	1 014	6 993	8 306	71	-	-
CAPITAL OUTLAY	2 119	593	3 271	27 134	82	-	-
INTEREST ON DEBT	883	-	622	1 751	-	-	-
OTHER UTILITY REVENUE ¹	(t) 1 608	(t) 279	-	(t) 20 364	-	-	-
OTHER UTILITY EXPENDITURE	2 133	373	-	27 295	-	-	-
CURRENT OPERATION	1 519	373	-	27 173	-	-	-
CAPITAL OUTLAY	596	-	-	122	-	-	-
INTEREST ON DEBT	18	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	19 422	7 074	31 778	132 688	14 615	3 292	3 985
GROSS DEBT OUTSTANDING	66 700	7 696	106 426	224 740	68 964	4 077	8 389
LONG-TERM	54 780	4 690	106 426	201 210	59 719	3 003	8 389
FULL FAITH AND CREDIT	9 153	1 305	24 336	201 135	53 227	3 003	2 295
UTILITY DEBT ONLY	49	-	9 510	88 905	-	-	-
NONGUARANTEED	45 627	3 385	82 090	75	6 492	-	6 094
UTILITY DEBT ONLY	23 855	-	11 840	-	-	-	-
SHORT-TERM	11 920	3 006	-	23 530	9 245	1 074	-
LONG-TERM DEBT ISSUED	2 916	-	27 750	12 735	4 801	-	2 840
LONG-TERM DEBT RETIRED	3 616	160	2 780	24 688	3 512	199	336
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 930	-	3 721	15 055	1 867	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Santa Ana	Santa Barbara	Santa Cl. a	Santa Monica	South Gate	Stockton	Sunnyvale
POPULATION: 1960	100 350	58 768	58 880	83 249	53 831	86 321	52 898
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	10 943	7 210	9 726	12 007	4 138	13 991	9 899
INTERGOVERNMENTAL REVENUE	2 184	1 315	2 947	1 958	866	2 280	1 789
FROM STATE GOVERNMENT	2 137	1 003	1 255	1 281	845	1 390	1 206
FROM FEDERAL GOVERNMENT	-	30	1 020	508	-	308	582
FROM LOCAL GOVERNMENTS	46	282	672	170	21	582	-
GENERAL REVENUE FROM OWN SOURCES	8 759	5 895	6 779	10 048	3 272	11 711	8 110
TAXES	7 049	4 584	4 006	6 381	2 260	7 184	4 205
PROPERTY	2 875	2 230	2 340	3 221	700	4 125	2 857
GENERAL SALES AND GROSS RECEIPTS, SELECTIVE SALES AND GROSS RECEIPTS	3 513	1 707	1 386	2 300	1 262	2 456	1 089
OTHER	125	255	125	238	114	157	117
CURRENT CHARGES	536	392	156	621	185	445	141
MISCELLANEOUS	517	966	1 178	2 378	536	2 333	1 129
OTHER	1 193	345	1 595	1 290	476	2 194	2 777
GENERAL EXPENDITURE: ALL FUNCTIONS	11 544	8 520	12 739	11 519	3 923	17 791	11 195
CAPITAL OUTLAY	3 647	1 712	5 584	1 518	485	6 927	5 124
OTHER	7 897	6 808	7 155	10 002	3 438	10 864	6 071
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	3 267	1 871	2 705	1 176	598	2 391	2 703
OTHER THAN CAPITAL OUTLAY	722	891	728	726	375	689	532
PUBLIC WELFARE	-	-	-	13	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	-	-	-	1	-	76	-
POLICE PROTECTION	1 902	1 227	1 071	1 876	850	1 769	1 667
FIRE PROTECTION	1 713	902	900	1 073	621	1 722	-
SEWERAGE	167	221	1 048	167	23	967	978
OTHER THAN CAPITAL OUTLAY	62	144	339	151	23	541	187
SANITATION OTHER THAN SEWERAGE	471	61	794	704	271	377	-
PARKS AND RECREATION	1 538	1 206	860	1 358	368	1 420	2 121
HOUSING AND URBAN RENEWAL	-	-	1 618	480	-	4 957	185
OTHER THAN CAPITAL OUTLAY	-	-	179	393	-	707	4
LIBRARIES	457	453	726	743	-	777	196
FINANCIAL ADMINISTRATION	172	413	373	349	121	314	275
GENERAL CONTROL	366	247	267	327	200	415	241
GENERAL PUBLIC BUILDINGS	74	39	138	130	145	84	53
OTHER THAN CAPITAL OUTLAY	66	33	71	124	136	84	53
INTEREST ON GENERAL DEBT	20	171	666	362	9	729	990
ALL OTHER	1 395	1 709	1 572	2 761	717	1 794	1 786
WATER SUPPLY REVENUE	1 556	1 416	1 566	1 402	612	97	1 930
WATER SUPPLY EXPENDITURE	2 531	1 089	1 323	1 346	422	225	2 144
CURRENT OPERATION	548	917	561	841	396	32	1 012
CAPITAL OUTLAY	1 802	120	703	445	27	194	1 074
INTEREST ON DEBT	181	52	58	60	-	-	58
OTHER UTILITY REVENUE ¹	-	-	(E)5 027	(T)2 419	-	-	-
OTHER UTILITY EXPENDITURE	-	-	5 446	2 154	-	-	-
CURRENT OPERATION	-	-	2 895	1 996	-	-	-
CAPITAL OUTLAY	-	-	2 517	158	-	-	-
INTEREST ON DEBT	-	-	34	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 996	4 792	4 491	8 041	2 398	6 735	3 822
GROSS DEBT OUTSTANDING	5 580	7 814	24 209	22 231	338	18 397	26 072
LONG-TERM	5 580	7 814	20 524	14 501	338	12 098	24 641
FULL FAITH AND CREDIT	670	7 747	11 676	5 010	338	9 078	23 746
UTILITY DEBT ONLY	-	1 897	1 010	1 955	-	-	2 110
NONGUARANTEED	4 910	67	8 848	9 491	-	3 020	895
UTILITY DEBT ONLY	4 910	-	1 795	-	-	-	475
SHORT-TERM	-	-	3 685	7 730	-	6 299	1 431
LONG-TERM DEBT ISSUED	-	80	1 072	7 509	118	862	6 061
LONG-TERM DEBT RETIRED	180	473	578	887	42	688	1 049
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	195	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.			COLORADO			CONNECTICUT
	Torrance	Vallejo	West Covina	Colorado Springs	Denver	Pueblo	Bridgeport
POPULATION, 1960	100 991	60 877	50 645	70 194	493 887	91 181	156 748
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	12 31	3 31
GENERAL REVENUE	10 723	4 345	4 091	9 037	95 879	5 893	35 545
INTERGOVERNMENTAL REVENUE	2 262	915	994	671	29 144	501	4 959
FROM STATE GOVERNMENT	2 003	788	920	527	25 791	483	4 670
FROM FEDERAL GOVERNMENT	107	72	-	129	2 747	-	65
FROM LOCAL GOVERNMENTS	153	55	74	15	606	18	224
GENERAL REVENUE FROM OWN SOURCES	8 460	3 430	3 096	8 366	66 735	5 391	30 587
TAXES	6 830	2 485	2 430	2 987	49 283	3 621	22 925
PROPERTY	3 511	1 347	953	2 443	29 728	2 132	22 774
GENERAL SALES AND GROSS RECEIPTS	2 371	881	1 220	-	14 391	901	-
SELECTIVE SALES AND GROSS RECEIPTS	528	66	109	222	3 382	377	-
OTHER	419	191	149	322	1 782	211	151
CURRENT CHARGES	1 023	151	339	3 293	10 718	716	2 783
MISCELLANEOUS	607	794	327	2 086	6 534	1 054	4 878
GENERAL EXPENDITURE, ALL FUNCTIONS	11 325	5 618	4 149	9 046	93 755	5 368	34 056
CAPITAL OUTLAY	2 189	1 908	1 058	1 844	14 417	882	5 509
OTHER	9 136	3 710	3 091	7 202	79 338	4 486	28 548
EDUCATION	-	-	-	-	-	-	14 593
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	10 725
HIGHWAYS	2 173	1 146	1 475	1 197	7 059	1 174	1 018
OTHER THAN CAPITAL OUTLAY	1 128	617	596	1 027	3 683	689	986
PUBLIC WELFARE	-	-	-	10	25 189	-	629
CASH ASSISTANCE PAYMENTS	-	-	-	-	19 789	-	131
HOSPITALS	-	-	-	1 840	5 592	-	1 296
OTHER THAN CAPITAL OUTLAY	-	-	-	1 788	5 503	-	1 254
HEALTH	6	-	2	124	1 787	62	630
POLICE PROTECTION	1 921	742	745	1 179	8 236	974	2 888
FIRE PROTECTION	1 396	780	620	802	6 022	909	3 290
SEWERAGE	113	-	-	864	1 006	227	515
OTHER THAN CAPITAL OUTLAY	62	-	-	402	842	146	511
SANITATION OTHER THAN SEWERAGE	437	-	82	-	3 422	140	1 091
PARKS AND RECREATION	1 206	-	387	723	6 122	629	930
HOUSING AND URBAN RENOVATION	293	1 213	-	-	1 302	-	1 509
OTHER THAN CAPITAL OUTLAY	154	91	-	-	477	-	151
LIBRARIES	342	220	-	-	2 143	151	651
FINANCIAL ADMINISTRATION	282	79	72	156	3 094	75	674
GENERAL CONTROL	506	212	249	183	4 775	182	326
GENERAL PUBLIC BUILDINGS	267	104	66	96	850	50	261
OTHER THAN CAPITAL OUTLAY	258	51	48	89	684	49	261
INTEREST ON GENERAL DEBT	25	280	1	71	1 221	42	872
ALL OTHER	2 358	841	451	1 800	15 948	755	2 883
WATER SUPPLY REVENUE	1 413	1 569	-	2 783	13 055	2 436	-
WATER SUPPLY EXPENDITURE	1 626	1 039	-	17 978	15 887	3 950	-
CURRENT OPERATION	1 202	770	-	1 400	4 466	1 628	-
CAPITAL OUTLAY	389	83	-	15 726	7 016	2 059	-
INTEREST ON DEBT	35	186	-	853	4 405	264	-
OTHER UTILITY REVENUE ¹	(T) 224	-	-	(*) 15 122	-	-	-
OTHER UTILITY EXPENDITURE	314	-	-	10 949	-	-	-
CURRENT OPERATION	314	-	-	8 489	-	-	-
CAPITAL OUTLAY	-	-	-	2 240	-	-	-
INTEREST ON DEBT	-	-	-	219	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	7 028	2 962	2 162	8 104	46 952	3 268	20 637
GROSS DEBT OUTSTANDING	3 113	16 270	35	34 877	191 889	10 496	34 541
LONG-TERM	2 989	9 945	35	34 877	188 647	10 496	26 085
FULL FAITH AND CREDIT	2 194	7 470	35	947	165 429	1 198	26 085
UTILITY DEBT ONLY	1 249	5 550	-	-	141 246	-	-
NONGUARANTEED	795	2 475	-	33 930	23 218	9 298	-
UTILITY DEBT ONLY	-	-	-	32 172	-	9 098	-
SHORT-TERM	124	6 325	-	-	3 242	-	8 456
LONG-TERM DEBT ISSUED	-	41	-	1 475	12 477	307	6 500
LONG-TERM DEBT RETIRED	151	420	5	1 507	5 128	699	1 891
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	157	2 891	415	679

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CONNECTICUT--Con.						
	Greenwich town	Hartford	Meriden	New Britain	New Haven	Norwalk	Stamford
POPULATION, 1960	53 793	162 178	51 850	82 201	152 048	67 775	92 713
DATE OF END OF FISCAL YEAR	6 30	3 31	12 31	3 31	12 31	8 31	6 30
GENERAL REVENUE	18 429	48 543	13 385	18 294	39 342	19 440	29 244
INTERGOVERNMENTAL REVENUE	2 003	8 946	4 577	3 026	9 805	3 986	4 111
FROM STATE GOVERNMENT	1 934	6 642	2 367	2 815	4 626	2 497	3 793
FROM FEDERAL GOVERNMENT	39	2 068	2 176	42	4 952	1 389	-
FROM LOCAL GOVERNMENTS	70	236	34	170	227	100	318
GENERAL REVENUE FROM OWN SOURCES	16 426	39 597	8 808	15 268	29 537	15 454	25 133
TAXES	14 431	35 660	6 327	12 315	25 310	14 284	23 107
PROPERTY	14 340	35 458	6 212	12 218	25 103	14 190	22 970
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	91	201	115	97	207	94	136
CURRENT CHARGES	1 297	2 619	1 544	752	1 257	533	1 376
MISCELLANEOUS	699	1 319	937	2 200	2 971	637	650
GENERAL EXPENDITURE, ALL FUNCTIONS	18 625	49 467	13 679	19 330	40 666	20 665	29 759
CAPITAL OUTLAY	3 936	6 352	4 388	4 544	11 178	5 698	5 770
OTHER	14 689	43 115	9 291	14 785	29 438	14 967	23 989
EDUCATION	9 575	18 483	5 362	7 077	13 878	9 931	14 761
OTHER THAN CAPITAL OUTLAY	7 845	16 409	4 559	7 012	11 402	8 429	12 403
HIGHWAYS	685	1 302	863	1 262	1 791	1 141	1 238
OTHER THAN CAPITAL OUTLAY	536	1 244	314	1 123	1 315	821	1 132
PUBLIC WELFARE	331	2 808	107	110	1 486	426	1 066
CASH ASSISTANCE PAYMENTS	35	1 019	60	73	640	240	168
HOSPITALS	551	2 273	724	6	-	-	-
OTHER THAN CAPITAL OUTLAY	543	2 254	722	4	-	-	-
HEALTH	283	-	299	145	531	155	129
POLICE PROTECTION	1 204	3 317	735	1 306	2 939	1 101	1 750
FIRE PROTECTION	515	3 237	434	1 070	2 830	933	1 754
SEWERAGE	1 987	-	239	1 699	3 352	314	2 424
OTHER THAN CAPITAL OUTLAY	300	-	112	156	654	246	532
SANITATION OTHER THAN SEWERAGE	169	962	114	287	308	359	744
PARKS AND RECREATION	957	1 678	361	1 345	944	791	1 091
HOUSING AND URBAN RENAISSANCE	-	2 765	165	2 247	6 837	3 109	140
OTHER THAN CAPITAL OUTLAY	-	226	165	422	1 718	79	135
LIBRARIES	621	800	135	280	671	-	603
FINANCIAL ADMINISTRATION	373	749	114	202	817	318	357
GENERAL CONTROL	237	554	124	219	535	204	364
GENERAL PUBLIC BUILDINGS	107	600	246	114	201	77	141
OTHER THAN CAPITAL OUTLAY	86	597	21	114	175	25	141
INTEREST ON GENERAL DEBT	271	1 217	542	734	2 011	890	983
ALL OTHER	759	8 723	3 114	1 229	1 535	915	2 214
WATER SUPPLY REVENUE	-	-	562	1 162	-	-	-
WATER SUPPLY EXPENDITURE	-	-	519	1 723	-	-	-
CURRENT OPERATION	-	-	363	652	-	-	-
CAPITAL OUTLAY	-	-	83	972	-	-	-
INTEREST ON DEBT	-	-	72	98	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 220	28 756	7 477	10 627	21 498	11 065	16 750
GROSS DEBT OUTSTANDING	9 075	50 185	23 987	36 014	85 976	34 179	36 900
LONG-TERM	9 075	41 464	12 565	21 504	55 884	28 170	33 950
FULL FAITH AND CREDIT	9 075	41 464	12 565	21 504	55 884	28 170	33 950
UTILITY DEBT ONLY	-	-	2 147	4 631	-	-	-
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	-	8 721	11 422	14 510	30 092	6 009	2 950
LONG-TERM DEBT ISSUED	-	5 060	-	4 705	10 435	4 400	6 335
LONG-TERM DEBT RETIRED	520	3 169	1 140	1 672	3 321	1 918	2 282
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	540	3 439	237	202	1 440	149	180

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	CONNECTICUT--Con.		DELAWARE	DISTRICT OF COLUMBIA	FLORIDA		
	Waterbury	West Hartford Town	Wilmington	Washington	Fort Lauderdale	Hialeah	Jacksonville
POPULATION, 1960	107 130	62 382	95 827	763 956	83 648	66 972	201 030
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	8 31	9 30	12 31
GENERAL REVENUE	20 326	19 940	25 321	399 473	14 550	4 751	19 090
INTERGOVERNMENTAL REVENUE	2 892	2 435	9 661	106 396	127	-	296
FROM STATE GOVERNMENT	2 724	2 435	9 390	-	-	-	281
FROM FEDERAL GOVERNMENT	23	-	207	105 965	127	-	-
FROM LOCAL GOVERNMENTS	145	-	64	431	-	-	16
GENERAL REVENUE FROM OWN SOURCES	17 433	17 505	15 660	293 077	14 423	4 751	18 793
TAXES	15 151	14 920	10 835	251 053	10 886	3 974	12 622
PROPERTY	15 062	14 748	9 402	86 162	5 564	1 544	6 544
GENERAL SALES AND GROSS RECEIPTS	-	-	-	42 256	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	53	47 476	4 283	2 005	4 945
OTHER	89	172	1 380	73 159	1 039	425	1 133
CURRENT CHARGES	720	1 332	4 203	22 666	1 417	587	1 922
MISCELLANEOUS	1 562	1 254	622	19 358	2 121	190	4 250
GENERAL EXPENDITURE, ALL FUNCTIONS	23 354	16 449	23 449	402 106	16 520	4 522	31 340
CAPITAL OUTLAY	5 438	1 001	3 263	73 976	5 379	791	6 842
OTHER	17 916	15 448	20 186	328 130	10 941	3 731	24 498
EDUCATION	10 659	10 046	11 748	96 986	-	-	-
OTHER THAN CAPITAL OUTLAY	7 744	9 775	9 317	80 822	-	-	-
HIGHWAYS	1 049	1 139	1 044	41 942	1 656	637	3 199
OTHER THAN CAPITAL OUTLAY	907	855	479	12 726	801	296	2 106
PUBLIC WELFARE	484	31	1	35 106	-	18	84
CASH ASSISTANCE PAYMENTS	-	-	-	14 535	-	-	-
HOSPITALS	-	-	-	51 546	-	-	29
OTHER THAN CAPITAL OUTLAY	-	-	-	43 078	-	-	29
HEALTH	272	60	207	13 382	63	-	1 154
POLICE PROTECTION	1 836	942	1 761	30 826	2 030	772	4 400
FIRE PROTECTION	1 810	821	1 513	14 534	1 152	571	3 064
SEWERAGE	1 402	329	137	13 489	2 685	92	1 181
OTHER THAN CAPITAL OUTLAY	264	66	137	6 054	549	48	1 114
SANITATION OTHER THAN SEWERAGE	669	-	1 050	9 303	1 397	609	2 736
PARKS AND RECREATION	1 194	532	709	15 651	2 441	758	2 850
HOUSING AND URBAN RENEWAL	833	-	769	9 635	40	-	-
OTHER THAN CAPITAL OUTLAY	17	-	769	2 629	36	-	-
LIBRARIES	305	425	218	6 328	233	245	586
FINANCIAL ADMINISTRATION	341	310	272	6 045	356	65	1 025
GENERAL CONTROL	282	226	335	13 140	366	124	879
GENERAL PUBLIC BUILDINGS	132	66	323	4 920	198	86	456
OTHER THAN CAPITAL OUTLAY	128	53	305	4 377	195	82	456
INTEREST ON GENERAL DEBT	818	673	986	5 223	879	3	1 543
ALL OTHER	1 267	847	2 378	34 050	3 054	543	0 153
WATER SUPPLY REVENUE	1 405	-	1 815	8 005	3 262	1 298	2 668
WATER SUPPLY EXPENDITURE	1 352	-	1 335	10 886	3 847	999	2 391
CURRENT OPERATION	488	-	1 092	7 439	1 486	663	1 955
CAPITAL OUTLAY	710	-	126	2 724	1 834	259	417
INTEREST ON DEBT	153	-	117	723	527	77	19
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(E)47 310
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	44 419
CURRENT OPERATION	-	-	-	-	-	-	16 875
CAPITAL OUTLAY	-	-	-	-	-	-	24 302
INTEREST ON DEBT	-	-	-	-	-	-	3 242
TOTAL EXPENDITURE FOR PERSONAL SERVICES	13 354	11 377	15 125	233 445	8 074	2 471	26 532
GROSS DEBT OUTSTANDING	35 774	24 073	39 275	236 186	37 682	2 382	176 679
LONG-TERM	27 850	24 073	39 275	159 809	37 682	2 382	176 655
FULL FAITH AND CREDIT	27 850	24 073	37 978	136 571	1 678	76	16 780
UTILITY DEBT ONLY	4 442	-	4 580	-	-	-	-
NONGUARANTEED	-	-	1 297	23 238	36 004	2 306	159 875
UTILITY DEBT ONLY	-	-	-	22 118	15 460	2 306	116 715
SHORT-TERM	7 924	-	-	76 377	-	-	24
LONG-TERM DEBT ISSUED	6 325	1 500	2 725	28 325	9 975	225	34 700
LONG-TERM DEBT RETIRED	1 694	1 952	1 992	1 722	2 572	59	7 711
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 003	510	742	16 584	32	192	2 359

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	FLORIDA--Con.						
	Miami	Miami Beach	Orlando	Pennacola	St. Petersburg	Tampa	West Palm Beach
POPULATION: 1960	291 688	63 145	88 136	56 752	181 298	274 970	56 208
DATE OF END OF FISCAL YEAR	9 30	9 30	10 31	9 30	9 30	9 30	9 30
GENERAL REVENUE	35 461	15 660	9 222	5 208	35 633	29 325	7 155
INTERGOVERNMENTAL REVENUE	1 608	272	37	557	216	1 908	38
FROM STATE GOVERNMENT	9	229	--	11	10	13	--
FROM FEDERAL GOVERNMENT	650	42	--	278	168	1 332	--
FROM LOCAL GOVERNMENTS	950	1	37	268	39	563	38
GENERAL REVENUE FROM OWN SOURCES	33 853	15 388	9 185	4 650	35 416	27 417	7 116
TAXES	26 967	12 802	5 989	2 985	15 396	17 593	5 259
PROPERTY	17 633	9 266	3 234	841	8 847	9 123	3 300
GENERAL SALES AND GROSS RECEIPTS	--	--	--	--	--	--	--
SELECTIVE SALES AND GROSS RECEIPTS	7 175	2 324	2 263	1 698	5 357	6 557	1 533
OTHER	2 158	1 212	492	446	1 191	1 914	426
CURRENT CHARGES	4 816	1 783	1 639	1 133	11 808	6 746	1 258
MISCELLANEOUS	2 070	804	1 557	532	8 213	3 077	599
GENERAL EXPENDITURE: ALL FUNCTIONS	33 639	11 542	11 709	6 605	32 213	34 837	7 266
CAPITAL OUTLAY	2 091	630	2 774	1 063	9 340	13 149	1 982
OTHER	31 548	10 912	8 935	5 541	22 873	21 688	5 284
EDUCATION	--	--	--	--	--	--	--
OTHER THAN CAPITAL OUTLAY	--	--	--	--	--	--	--
HIGHWAYS	2 210	533	2 090	853	5 146	5 109	803
OTHER THAN CAPITAL OUTLAY	2 058	375	838	464	1 355	2 894	369
PUBLIC WELFARE	--	100	--	--	--	--	--
CASH ASSISTANCE PAYMENTS	--	--	--	--	--	--	--
HOSPITALS	--	87	--	--	7 575	--	--
OTHER THAN CAPITAL OUTLAY	--	87	--	--	7 058	--	--
HEALTH	150	--	37	25	--	12	9
POLICE PROTECTION	6 203	1 876	1 491	938	2 091	4 384	1 858
FIRE PROTECTION	5 210	919	945	749	1 701	3 430	641
SEWERAGE	2 060	359	1 006	351	2 648	5 315	311
OTHER THAN CAPITAL OUTLAY	836	268	647	240	1 263	846	311
SANITATION OTHER THAN SEWERAGE	4 253	1 274	1 001	369	1 721	2 557	600
PARKS AND RECREATION	3 310	2 661	1 092	568	4 682	2 624	830
HOUSING AND URBAN RENEWAL	193	--	29	--	--	4 734	--
OTHER THAN CAPITAL OUTLAY	192	--	29	--	--	120	--
LIBRARIES	1 297	242	518	275	391	1 180	110
FINANCIAL ADMINISTRATION	788	431	318	361	580	396	194
GENERAL CONTROL	1 018	416	570	237	666	571	210
GENERAL PUBLIC BUILDINGS	90	119	569	90	198	66	73
OTHER THAN CAPITAL OUTLAY	50	98	281	58	114	64	59
INTEREST ON GENERAL DEBT	2 027	456	759	520	1 850	2 958	467
ALL OTHER	4 831	2 070	1 284	1 268	2 965	1 538	1 161
WATER SUPPLY REVENUE	5 836	2 045	2 312	1 483	4 266	4 260	1 520
WATER SUPPLY EXPENDITURE	8 285	1 350	1 581	2 153	3 510	2 668	1 710
CURRENT OPERATION	2 831	1 204	1 035	516	1 777	1 706	639
CAPITAL OUTLAY	4 421	51	546	1 521	1 663	382	594
INTEREST ON DEBT	1 033	96	--	116	669	580	477
OTHER UTILITY REVENUE ¹	--	--	(E)19 294	(G)4 490	(*)2 203	--	--
OTHER UTILITY EXPENDITURE	--	--	17 246	2 152	2 170	--	--
CURRENT OPERATION	--	--	8 132	1 785	1 826	--	--
CAPITAL OUTLAY	--	--	6 906	265	207	--	--
INTEREST ON DEBT	--	--	2 208	102	136	--	--
TOTAL EXPENDITURE FOR PERSONAL SERVICES	23 746	8 303	8 720	4 001	16 047	15 920	3 731
GROSS DEBT OUTSTANDING	84 812	18 515	87 057	20 476	61 519	105 217	28 161
LONG-TERM	84 812	18 515	87 057	20 476	61 519	95 147	28 161
FULL FAITH AND CREDIT	29 235	15 435	8 240	--	8 676	956	5 976
UTILITY DEBT ONLY	--	2 683	--	--	--	481	--
NONGUARANTEED	55 577	3 080	78 817	20 476	52 843	94 191	22 185
UTILITY DEBT ONLY	32 714	--	65 300	7 249	19 593	17 535	14 993
SHORT-TERM	--	--	--	--	--	10 070	--
LONG-TERM DEBT ISSUED	7 070	3 000	--	1 200	--	9 750	3 500
LONG-TERM DEBT RETIRED	4 306	1 711	2 524	1 043	11 143	2 196	778
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 402	1 369	128	297	986	723	618

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Individual Governments

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	GEORGIA						HAWAII
	Albany	Atlanta	Augusta	Columbus	Macon	Savannah	Honolulu
POPULATION: 1960	55 890	487 455	70 626	116 779	69 764	149 245	500 409
DATE OF END OF FISCAL YEAR	8 31	12 31	12 31	12 31	12 31	12 31	6 30
GENERAL REVENUE	2 506	53 113	6 551	11 392	12 359	8 799	89 981
INTERGOVERNMENTAL REVENUE	133	8 099	745	1 046	971	690	10 885
FROM STATE GOVERNMENT	24	1 472	255	855	220	531	6 208
FROM FEDERAL GOVERNMENT	28	2 341	467	-	150	95	4 677
FROM LOCAL GOVERNMENTS	81	4 286	23	191	601	65	-
GENERAL REVENUE FROM OWN SOURCES	2 372	45 014	5 807	10 346	11 388	8 109	79 096
TAXES	1 523	28 052	3 644	5 716	5 379	6 543	63 064
PROPERTY	1 176	17 149	2 504	3 271	3 617	4 925	50 339
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	83	6 846	602	1 228	799	599	6 132
OTHER	264	4 057	537	1 217	963	1 019	6 593
CURRENT CHARGES	362	9 285	1 159	4 042	5 513	880	3 211
MISCELLANEOUS	488	7 677	1 004	588	496	686	12 821
GENERAL EXPENDITURE: ALL FUNCTIONS	2 846	71 164	7 684	11 690	12 563	8 098	90 953
CAPITAL OUTLAY	436	22 856	2 423	2 682	1 485	907	39 233
OTHER	2 410	48 308	5 261	9 008	11 107	7 190	51 720
EDUCATION	-	11 425	-	-	-	-	7 406
OTHER THAN CAPITAL OUTLAY	-	11 425	-	-	-	-	261
HIGHWAYS	171	7 023	496	800	616	508	10 044
OTHER THAN CAPITAL OUTLAY	112	3 775	380	549	566	454	4 496
PUBLIC WELFARE	2	34	26	3	8	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	40	-	76	5 373	5 863	-	43
OTHER THAN CAPITAL OUTLAY	-	-	76	5 693	5 792	-	14
HEALTH	12	34	4	145	38	366	10
POLICE PROTECTION	515	7 110	867	1 317	1 045	1 441	9 063
FIRE PROTECTION	487	5 027	714	902	804	1 008	6 318
SEWERAGE	264	5 121	18	524	779	487	9 287
OTHER THAN CAPITAL OUTLAY	159	2 202	-	97	-	486	2 649
SANITATION OTHER THAN SEWERAGE	317	5 435	296	476	671	927	4 584
PARKS AND RECREATION	208	13 886	301	703	421	557	10 147
HOUSING AND URBAN RENEWAL	-	299	2 220	8	460	-	2 647
OTHER THAN CAPITAL OUTLAY	-	298	77	-	29	-	1 307
LIBRARIES	195	1 199	102	-	87	232	-
FINANCIAL ADMINISTRATION	67	1 165	441	263	119	400	2 564
GENERAL CONTROL	97	1 454	201	167	173	246	2 401
GENERAL PUBLIC BUILDINGS	36	431	36	36	50	-	2 148
OTHER THAN CAPITAL OUTLAY	36	197	36	20	50	-	702
INTEREST ON GENERAL DEBT	112	4 312	210	194	453	399	5 564
ALL OTHER	324	7 207	1 678	779	974	1 527	18 727
WATER SUPPLY REVENUE	678	8 863	2 077	2 444	2 322	2 953	8 267
WATER SUPPLY EXPENDITURE	751	8 687	1 705	3 295	2 471	1 707	15 610
CURRENT OPERATION	295	4 314	456	1 230	1 028	1 044	5 342
CAPITAL OUTLAY	273	3 541	976	1 747	1 172	423	8 828
INTEREST ON DEBT	164	832	272	318	272	240	1 440
OTHER UTILITY REVENUE	(*) 5 395	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	4 183	-	-	-	-	-	-
CURRENT OPERATION	3 327	-	-	-	-	-	-
CAPITAL OUTLAY	816	-	-	-	-	-	-
INTEREST ON DEBT	40	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 331	27 551	3 100	6 484	8 708	6 614	36 251
GROSS DEBT OUTSTANDING	9 002	177 115	16 057	21 858	23 419	23 458	205 278
LONG-TERM	9 002	177 115	11 897	21 858	23 130	23 458	191 423
FULL FAITH AND CREDIT	3 572	102 086	3 766	5 976	9 610	11 996	131 769
UTILITY DEBT ONLY	159	3 775	30	-	-	1 030	-
NONGUARANTEED	5 430	75 029	8 131	15 883	13 520	11 462	59 654
UTILITY DEBT ONLY	5 430	23 570	7 767	15 883	7 890	11 206	38 052
SHORT-TERM	-	-	4 160	-	289	-	13 855
LONG-TERM DEBT ISSUED	-	29 725	-	7 000	-	3 017	25 215
LONG-TERM DEBT RETIRED	603	4 801	572	713	745	1 276	8 920
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	57	1 635	229	-	156	425	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table ().

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	ILLINOIS						
	Aurora	Berwyn	Chicago	Cicero	Decatur	East St. Louis	Evanston
POPULATION, 1960	63 715	54 224	3 550 404	69 130	78 004	81 712	79 283
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	4 30	12 31	12 31
GENERAL REVENUE	3 977	2 526	455 218	4 406	4 952	7 721	6 013
INTERGOVERNMENTAL REVENUE	605	378	91 345	429	1 011	881	612
FROM STATE GOVERNMENT	592	378	47 038	429	554	843	557
FROM FEDERAL GOVERNMENT	-	-	29 804	-	446	-	-
FROM LOCAL GOVERNMENTS	14	-	14 503	-	11	38	55
GENERAL REVENUE FROM OWN SOURCES	3 372	2 148	363 873	3 977	3 940	6 839	5 401
TAXES	2 976	1 872	301 691	3 445	2 430	3 643	4 404
PROPERTY	1 043	1 051	190 702	2 399	1 250	2 091	3 007
GENERAL SALES AND GROSS RECEIPTS	705	464	28 327	608	965	563	720
SELECTIVE SALES AND GROSS RECEIPTS	18	10	39 981	28	-	588	9
OTHER	310	347	42 681	411	216	401	667
CURRENT CHARGES	199	76	37 698	319	320	3 018	472
MISCELLANEOUS	197	201	24 484	213	1 190	179	525
GENERAL EXPENDITURE: ALL FUNCTIONS	4 077	3 412	418 481	3 729	4 058	7 308	6 329
CAPITAL OUTLAY	932	1 605	86 441	257	1 238	2 067	771
OTHER	3 145	1 807	332 040	3 471	2 820	5 241	5 558
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	991	1 843	58 588	640	1 558	2 216	779
OTHER THAN CAPITAL OUTLAY	741	238	27 858	435	540	1 384	509
PUBLIC WELFARE	-	-	10 218	38	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	9 086	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	8 759	-	-	-	-
HEALTH	41	-	10 369	70	-	5	191
POLICE PROTECTION	1 046	461	93 107	844	530	859	1 194
FIRE PROTECTION	596	331	36 032	606	632	819	771
SEWERAGE	305	-	11 429	95	43	1 315	60
OTHER THAN CAPITAL OUTLAY	110	-	7 603	95	30	206	60
SANITATION OTHER THAN SEWERAGE	160	110	31 669	521	51	219	653
PARKS AND RECREATION	205	135	5 187	39	123	-	900
HOUSING AND URBAN RENEWAL	-	-	19 096	-	133	73	-
OTHER THAN CAPITAL OUTLAY	-	-	3 652	-	23	61	-
LIBRARIES	153	65	7 738	94	307	87	309
FINANCIAL ADMINISTRATION	82	68	6 240	59	100	189	101
GENERAL CONTROL	80	54	13 022	223	138	120	355
GENERAL PUBLIC BUILDINGS	30	25	30 162	44	36	63	133
OTHER THAN CAPITAL OUTLAY	25	25	5 111	44	36	63	133
INTEREST ON GENERAL DEBT	82	144	23 625	230	153	817	117
ALL OTHER	307	175	52 913	226	254	525	767
WATER SUPPLY REVENUE	1 248	898	56 111	1 586	1 268	-	2 136
WATER SUPPLY EXPENDITURE	766	1 416	49 134	1 423	1 077	-	1 052
CURRENT OPERATION	434	653	26 768	1 402	487	-	671
CAPITAL OUTLAY	332	686	16 609	13	520	-	249
INTEREST ON DEBT	-	78	5 757	9	69	-	131
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 331	1 451	270 414	2 411	1 739	2 760	4 589
GROSS DEBT OUTSTANDING	2 080	7 143	965 479	6 867	7 807	17 516	11 661
LONG-TERM	2 080	6 823	810 058	6 027	7 807	17 516	10 911
FULL FAITH AND CREDIT	1 249	4 823	246 279	3 738	4 015	3 009	3 500
UTILITY DEBT ONLY	-	1 395	48	-	-	-	-
NONGUARANTEED	832	2 000	563 779	2 289	3 792	14 507	7 411
UTILITY DEBT ONLY	-	2 000	182 295	154	2 700	-	6 610
SHORT-TERM	-	320	155 421	840	-	-	750
LONG-TERM DEBT ISSUED	-	-	46 161	-	75	3 307	79
LONG-TERM DEBT RETIRED	150	180	42 470	401	587	1 873	790
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	155	125	27 393	242	121	246	306

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	ILLINOIS--Con.						
	Joliet	Oak Park	Peoria	Rockford	Rock Island	Skokie	Springfield
POPULATION, 1960	66 780	61 093	103 162	126 706	51 863	59 364	83 271
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	3 31	4 30	2 28
GENERAL REVENUE	5 280	4 044	7 844	9 898	4 859	5 231	7 566
INTERGOVERNMENTAL REVENUE	1 007	419	1 316	633	832	557	2 242
FROM STATE GOVERNMENT	542	419	800	543	736	654	513
FROM FEDERAL GOVERNMENT	435	-	-	-	84	-	1 059
FROM LOCAL GOVERNMENTS	34	-	516	90	12	3	670
GENERAL REVENUE FROM OWN SOURCES	4 273	3 625	6 528	9 265	4 027	4 574	5 324
TAXES	3 506	2 802	5 663	7 246	2 075	3 719	3 678
PROPERTY	2 105	1 698	3 734	4 443	1 496	2 089	2 294
GENERAL SALES AND GROSS RECEIPTS	816	720	1 487	1 626	392	1 034	1 084
SELECTIVE SALES AND GROSS RECEIPTS	89	15	98	193	9	17	41
OTHER	496	370	344	985	178	579	259
CURRENT CHARGES	202	549	330	814	1 406	218	1 054
MISCELLANEOUS	565	274	535	1 204	547	638	591
GENERAL EXPENDITURE, ALL FUNCTIONS	5 189	4 306	8 873	8 201	4 390	4 878	7 532
CAPITAL OUTLAY	1 691	438	2 072	736	877	1 120	2 853
OTHER	3 498	3 868	6 801	7 465	3 513	3 758	4 679
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	800	550	1 042	1 211	1 091	932	1 721
OTHER THAN CAPITAL OUTLAY	477	310	636	1 186	837	251	646
PUBLIC WELFARE	-	-	-	10	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	288	461	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	275	451	-	-	-
HEALTH	-	141	312	-	59	59	171
POLICE PROTECTION	626	876	1 722	1 411	536	1 114	834
FIRE PROTECTION	646	583	1 363	1 239	456	729	841
SEWERAGE	167	51	88	199	387	-	534
OTHER THAN CAPITAL OUTLAY	165	51	88	199	228	-	207
SANITATION OTHER THAN SEWERAGE	218	416	696	429	-	376	37
PARKS AND RECREATION	-	306	-	170	288	-	435
HOUSING AND URBAN RENEWAL	249	-	90	307	317	-	764
OTHER THAN CAPITAL OUTLAY	60	-	16	25	35	-	43
LIBRARIES	195	386	770	767	154	342	375
FINANCIAL ADMINISTRATION	87	74	159	10	103	100	119
GENERAL CONTROL	313	221	237	448	104	267	190
GENERAL PUBLIC BUILDINGS	1 096	79	802	99	36	263	414
OTHER THAN CAPITAL OUTLAY	55	79	240	84	36	110	121
INTEREST ON GENERAL DEBT	227	127	169	240	343	76	369
ALL OTHER	565	496	1 195	1 196	515	620	730
WATER SUPPLY REVENUE	1 465	1 075	-	1 805	700	1 615	1 795
WATER SUPPLY EXPENDITURE	1 372	854	-	1 526	591	1 523	2 247
CURRENT OPERATION	681	821	-	823	395	882	1 171
CAPITAL OUTLAY	466	-	-	617	115	592	984
INTEREST ON DEBT	224	33	-	86	81	49	93
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(E) 6 330
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	5 710
CURRENT OPERATION	-	-	-	-	-	-	3 629
CAPITAL OUTLAY	-	-	-	-	-	-	1 501
INTEREST ON DEBT	-	-	-	-	-	-	581
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 242	2 508	4 385	4 674	2 162	2 827	5 367
GROSS DEBT OUTSTANDING	15 923	5 420	9 718	12 783	12 700	5 002	46 580
LONG-TERM	14 458	4 920	9 176	10 631	11 088	5 002	46 540
FULL FAITH AND CREDIT	70	2 145	4 801	5 940	1 204	1 819	210
UTILITY DEBT ONLY	-	-	-	-	-	720	210
NONGUARANTEED	14 388	2 775	4 375	4 691	9 884	3 183	46 330
UTILITY DEBT ONLY	6 379	975	-	2 046	2 215	1 550	35 605
SHORT-TERM	1 465	500	542	2 152	1 612	-	41
LONG-TERM DEBT ISSUED	-	926	4 280	-	1 599	290	15 648
LONG-TERM DEBT RETIRED	293	239	195	616	471	499	1 050
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	140	164	330	564	126	200	395

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	ILLINOIS--	INDIANA					
	Con.	Waukegan	East Chicago	Evansville	Fort Wayne	Gary	Hammond
POPULATION: 1960	55 719	57 669	141 543	161 776	178 320	111 698	476 258
DATE OF END OF FISCAL YEAR	4 30	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	4 584	8 478	10 731	15 147	15 495	9 884	46 502
INTERGOVERNMENTAL REVENUE	302	2 031	2 818	2 425	3 262	3 056	7 732
FROM STATE GOVERNMENT	287	918	2 125	2 425	2 594	1 607	7 169
FROM FEDERAL GOVERNMENT	-	1 113	689	-	636	1 399	527
FROM LOCAL GOVERNMENTS	15	-	4	-	32	50	36
GENERAL REVENUE FROM OWN SOURCES	4 282	6 447	7 913	12 722	12 233	6 828	38 770
TAXES	2 785	5 797	5 628	8 799	10 713	6 071	32 638
PROPERTY	1 756	5 734	5 485	8 681	10 370	5 953	32 382
GENERAL SALES AND GROSS RECEIPTS	695	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	14	-	-	-	-	-	-
OTHER	320	63	143	118	343	118	256
CURRENT CHARGES	609	346	2 002	2 463	412	358	3 431
MISCELLANEOUS	888	303	283	1 460	1 108	400	2 701
GENERAL EXPENDITURE, ALL FUNCTIONS	4 529	7 908	9 887	13 338	18 474	11 178	48 848
CAPITAL OUTLAY	1 472	1 801	1 606	3 377	6 986	4 198	12 547
OTHER	3 057	6 107	8 281	9 961	11 489	6 980	31 291
EDUCATION	-	-	-	8	-	-	25
OTHER THAN CAPITAL OUTLAY	-	-	-	8	-	-	25
HIGHWAYS	819	808	1 289	2 201	2 761	1 417	6 096
OTHER THAN CAPITAL OUTLAY	558	622	1 121	1 073	1 814	1 056	3 824
PUBLIC WELFARE	-	-	11	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	37	146	278	222	339	135	40
POLICE PROTECTION	686	1 058	1 499	1 744	2 257	1 266	7 424
FIRE PROTECTION	542	1 116	1 729	2 173	1 981	1 313	5 942
SEWERAGE	227	547	653	1 484	4 861	2 384	8 346
OTHER THAN CAPITAL OUTLAY	120	523	454	821	356	800	2 784
SANITATION OTHER THAN SEWERAGE	265	498	404	635	1 629	600	1 529
PARKS AND RECREATION	97	521	1 696	1 890	952	492	2 888
HOUSING AND URBAN RENEWAL	-	1 634	84	1 688	735	2 374	629
OTHER THAN CAPITAL OUTLAY	-	406	27	272	232	256	133
LIBRARIES	1 053	-	-	-	-	-	-
FINANCIAL ADMINISTRATION	59	52	128	81	86	60	271
GENERAL CONTROL	123	189	248	185	428	160	306
GENERAL PUBLIC BUILDINGS	26	105	116	-	68	75	-
OTHER THAN CAPITAL OUTLAY	26	105	113	-	66	75	-
INTEREST ON GENERAL DEBT	54	390	467	308	1 235	685	2 456
ALL OTHER	540	845	1 284	718	1 143	216	7 786
WATER SUPPLY REVENUE	605	1 351	1 860	2 741	-	1 474	-
WATER SUPPLY EXPENDITURE	1 537	1 688	1 695	2 757	-	1 409	-
CURRENT OPERATION	405	785	1 075	1 679	-	657	-
CAPITAL OUTLAY	887	614	533	978	-	697	-
INTEREST ON DEBT	244	289	87	100	-	55	-
OTHER UTILITY REVENUE ¹	-	-	-	(1) 4 508	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	3 864	-	-	-
CURRENT OPERATION	-	-	-	3 290	-	-	-
CAPITAL OUTLAY	-	-	-	574	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 206	4 106	5 360	9 566	7 906	5 025	19 215
GROSS DEBT OUTSTANDING	10 398	20 896	21 193	13 847	36 036	26 202	122 221
LONG-TERM	10 398	13 531	21 193	11 755	34 873	21 762	121 096
FULL FAITH AND CREDIT	1 365	6 141	7 797	2 850	29 631	19 462	117 424
UTILITY DEBT ONLY	-	-	3 244	159	-	-	-
NONGUARANTEED	9 033	7 390	13 396	8 905	5 242	2 300	4 572
UTILITY DEBT ONLY	8 075	7 390	-	3 501	-	2 300	-
SHORT-TERM	-	7 365	-	2 092	1 163	4 440	225
LONG-TERM DEBT ISSUED	3 799	-	930	-	2 304	-	27 802
LONG-TERM DEBT RETIRED	586	533	1 021	1 093	1 775	1 072	5 224
EXHIBIT ¹ CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	148	323	574	757	565	314	2 392

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	INDIANA--Con.			IOWA			
	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	Des Moines
POPULATION, 1960	68 603	132 445	72 500	92 035	55 641	88 981	208 982
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	3 30	12 31
GENERAL REVENUE	3 969	11 208	6 014	10 003	4 084	9 255	20 184
INTERGOVERNMENTAL REVENUE	1 117	2 707	1 645	1 347	612	1 504	3 172
FROM STATE GOVERNMENT	1 046	1 927	1 159	960	582	1 484	2 308
FROM FEDERAL GOVERNMENT	12	773	466	361	-	-	681
FROM LOCAL GOVERNMENTS	58	6	19	27	30	20	183
GENERAL REVENUE FROM OWN SOURCES	2 853	8 502	4 369	8 656	3 472	7 751	17 011
TAXES	2 073	6 810	3 030	6 947	2 002	4 971	12 082
PROPERTY	2 030	6 727	3 000	6 701	1 751	4 657	11 116
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	72	-	438
OTHER	43	82	30	246	179	314	527
CURRENT CHARGES	732	1 244	1 037	1 381	749	2 235	2 552
MISCELLANEOUS	48	448	302	327	720	545	2 378
GENERAL EXPENDITURE: ALL FUNCTIONS	3 991	9 229	10 722	10 490	3 374	8 310	19 484
CAPITAL OUTLAY	591	1 366	6 313	3 250	824	1 210	4 070
OTHER	3 400	7 863	4 410	7 240	2 550	7 100	15 415
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	1 020	1 638	777	3 075	989	1 926	4 338
OTHER THAN CAPITAL OUTLAY	762	1 114	500	1 364	459	1 138	2 592
PUBLIC WELFARE	-	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	70	30	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	70	30	-	-	-	-
HEALTH	32	-	94	107	7	85	459
POLICE PROTECTION	694	1 469	831	1 268	361	797	2 279
FIRE PROTECTION	691	1 946	1 006	910	408	808	2 371
SEWERAGE	547	665	5 872	1 024	260	424	1 782
OTHER THAN CAPITAL OUTLAY	365	491	322	378	286	384	748
SANITATION OTHER THAN SEWERAGE	218	239	209	564	213	511	1 188
PARKS AND RECREATION	263	1 019	265	940	257	767	1 265
HOUSING AND URBAN RENEWAL	-	709	521	183	8	-	351
OTHER THAN CAPITAL OUTLAY	-	341	112	181	8	-	55
LIBRARIES	-	-	-	328	123	262	711
FINANCIAL ADMINISTRATION	35	72	35	51	49	57	372
GENERAL CONTROL	95	175	86	431	170	405	850
GENERAL PUBLIC BUILDINGS	-	-	25	93	35	92	428
OTHER THAN CAPITAL OUTLAY	-	-	25	39	35	77	279
INTEREST ON GENERAL DEBT	108	450	480	422	110	366	701
ALL OTHER	289	777	490	1 097	383	1 810	2 386
WATER SUPPLY REVENUE	-	1 437	-	1 547	999	-	3 088
WATER SUPPLY EXPENDITURE	-	1 146	-	1 301	849	-	2 132
CURRENT OPERATION	-	1 009	-	812	591	-	1 787
CAPITAL OUTLAY	-	97	-	468	195	-	307
INTEREST ON DEBT	-	40	-	21	63	-	38
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 143	6 713	2 574	4 807	2 050	3 848	11 820
GROSS DEBT OUTSTANDING	3 803	16 832	14 670	14 337	5 109	10 710	20 454
LONG-TERM	3 628	15 336	13 052	14 337	5 109	10 710	12 658
FULL FAITH AND CREDIT	421	5 924	658	11 192	1 812	7 941	10 532
UTILITY DEBT ONLY	-	-	-	-	-	-	-
NONGUARANTEED	3 207	9 412	12 394	3 145	3 297	2 769	2 126
UTILITY DEBT ONLY	-	1 270	-	715	1 905	-	692
SHORT-TERM	175	1 496	1 618	-	-	-	7 796
LONG-TERM DEBT ISSUED	-	1 511	800	-	245	637	653
LONG-TERM DEBT RETIRED	144	1 349	247	1 137	634	727	1 939
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	197	537	355	478	227	204	920

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	IOWA--Con.			KANSAS			KENTUCKY
	Dubuque	Sioux City	Waterloo	Kansas City	Topeka	Wichita	Covington
POPULATION, 1960	56 606	89 159	71 755	121 901	119 484	254 698	60 376
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	5 558	8 471	8 242	13 410	11 185	26 677	3 877
INTERGOVERNMENTAL REVENUE	1 194	1 819	1 676	3 955	1 261	4 482	262
FROM STATE GOVERNMENT	626	1 195	847	2 127	739	1 483	-
FROM FEDERAL GOVERNMENT	529	569	784	1 230	301	2 359	262
FROM LOCAL GOVERNMENTS	39	54	45	599	222	640	-
GENERAL REVENUE FROM OWN SOURCES	4 364	6 652	6 566	9 454	9 923	22 195	3 615
TAXES	3 070	5 006	4 831	6 649	5 624	11 333	2 831
PROPERTY	2 915	4 605	4 719	5 967	4 805	9 400	1 435
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	262	-	332	542	1 401	-
OTHER	156	139	112	351	278	532	1 396
CURRENT CHARGES	670	1 160	891	1 336	2 413	4 819	624
MISCELLANEOUS	623	486	844	1 469	1 886	6 043	161
GENERAL EXPENDITURE, ALL FUNCTIONS	5 521	9 608	8 054	14 827	15 267	29 123	4 464
CAPITAL OUTLAY	2 269	3 156	2 995	6 885	7 685	13 636	1 070
OTHER	3 252	6 451	5 059	7 943	7 582	15 488	3 394
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	1 230	2 060	1 355	2 360	2 660	3 493	229
OTHER THAN CAPITAL OUTLAY	419	794	611	500	1 078	1 204	223
PUBLIC WELFARE	-	-	-	12	-	280	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	223	-	43
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	43
HEALTH	89	217	36	157	433	1 074	31
POLICE PROTECTION	474	906	787	1 706	1 445	2 807	668
FIRE PROTECTION	539	861	753	2 048	1 168	2 346	695
SEWERAGE	462	1 112	1 085	1 818	2 200	2 490	83
OTHER THAN CAPITAL OUTLAY	154	292	249	277	389	422	83
SANITATION OTHER THAN SEWERAGE	230	298	348	562	614	968	339
PARKS AND RECREATION	321	861	1 073	537	1 029	1 766	145
HOUSING AND URBAN RENEWAL	38	814	516	3 632	553	5 999	1 329
OTHER THAN CAPITAL OUTLAY	8	115	106	475	64	225	340
LIBRARIES	130	282	227	-	-	991	43
FINANCIAL ADMINISTRATION	116	137	114	160	167	280	95
GENERAL CONTROL	160	342	158	311	229	371	183
GENERAL PUBLIC BUILDINGS	35	87	85	255	182	519	110
OTHER THAN CAPITAL OUTLAY	18	82	52	248	134	214	77
INTEREST ON GENERAL DEBT	120	498	264	769	911	1 533	239
ALL OTHER	1 578	1 125	1 254	500	3 453	4 006	214
WATER SUPPLY REVENUE	672	860	716	-	1 801	4 720	655
WATER SUPPLY EXPENDITURE	439	1 171	634	-	1 851	9 549	468
CURRENT OPERATION	396	652	619	-	1 435	1 165	450
CAPITAL OUTLAY	-	493	14	-	199	6 911	-
INTEREST ON DEBT	42	26	-	-	218	1 473	19
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	2 335	4 544	3 330	5 495	5 413	10 496	2 365
GROSS DEBT OUTSTANDING	6 341	19 116	9 030	26 404	39 390	156 323	10 682
LONG-TERM	6 341	17 730	7 848	17 254	32 302	142 207	9 005
FULL FAITH AND CREDIT	2 267	10 853	6 190	11 648	13 617	44 755	596
UTILITY DEBT ONLY	-	-	-	5 606	-	323	51
NONGUARANTEED	4 074	6 877	1 658	5 606	18 685	97 452	8 409
UTILITY DEBT ONLY	1 485	877	-	-	5 090	95 002	350
SHORT-TERM	-	1 386	1 182	9 151	7 088	14 116	1 677
LONG-TERM DEBT ISSUED	78	1 465	349	1 039	7 575	54 800	160
LONG-TERM DEBT RETIRED	422	630	809	1 272	2 127	7 613	336
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	213	327	245	331	167	654	255

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
 1Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	KENTUCKY--Con.			LOUISIANA			
	Lexington	Louisville	Baton Rouge	Lake Charles	Monroe	New Orleans	Shreveport
POPULATION: 1960	62 810	390 639	230 058	63 392	52 219	627 525	164 372
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	9 30	4 29	12 31	12 31
GENERAL REVENUE	9 644	66 443	21 144	4 223	4 404	73 665	12 438
INTERGOVERNMENTAL REVENUE	343	11 246	4 175	358	407	12 717	1 021
FROM STATE GOVERNMENT	-	971	3 309	315	323	11 622	997
FROM FEDERAL GOVERNMENT	297	8 220	706	-	71	398	-
FROM LOCAL GOVERNMENTS	46	2 055	160	43	13	697	24
GENERAL REVENUE FROM OWN SOURCES	9 302	55 197	16 969	3 865	3 998	60 946	11 416
TAXES	6 993	26 882	14 131	2 978	2 527	40 158	8 171
PROPERTY	3 036	10 991	6 523	2 021	2 106	19 722	6 601
GENERAL SALES AND GROSS RECEIPTS	-	-	5 294	497	-	11 958	-
SELECTIVE SALES AND GROSS RECEIPTS	129	834	629	152	38	4 212	603
OTHER	3 828	15 057	1 685	307	384	4 264	967
CURRENT CHARGES	1 692	15 762	1 210	213	635	14 174	923
MISCELLANEOUS	616	12 553	1 628	674	836	6 618	2 323
GENERAL EXPENDITURE, ALL FUNCTIONS	11 947	68 568	20 041	2 984	9 621	81 039	12 813
CAPITAL OUTLAY	4 568	21 517	4 530	66	5 508	23 604	4 321
OTHER	7 379	47 051	15 511	2 918	4 113	57 435	8 492
EDUCATION	-	19 847	-	168	970	1 345	-
OTHER THAN CAPITAL OUTLAY	-	15 360	-	168	-	1 160	-
HIGHWAYS	481	2 912	2 396	276	821	8 032	3 259
OTHER THAN CAPITAL OUTLAY	454	2 126	1 578	276	136	3 663	1 289
PUBLIC WELFARE	56	-	20	-	1	327	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	2 754	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	2 703	-	-	-	-	-
HEALTH	94	550	267	-	55	1 331	-
POLICE PROTECTION	1 171	5 267	3 612	331	457	9 874	1 713
FIRE PROTECTION	1 302	3 743	1 929	467	785	6 478	1 584
SEWERAGE	2 065	5 130	3 720	249	487	5 924	-
OTHER THAN CAPITAL OUTLAY	351	1 537	1 029	236	122	2 778	-
SANITATION OTHER THAN SEWERAGE	1 456	2 077	1 148	370	785	4 974	1 006
PARKS AND RECREATION	325	2 437	774	180	2 077	4 086	2 556
HOUSING AND URBAN RENEWAL	2 320	12 487	-	-	-	41	-
OTHER THAN CAPITAL OUTLAY	496	2 690	-	-	-	41	-
LIBRARIES	99	2 041	335	88	-	994	366
FINANCIAL ADMINISTRATION	214	839	576	93	90	1 839	187
GENERAL CONTROL	254	739	1 306	259	108	5 972	279
GENERAL PUBLIC BUILDINGS	126	261	228	19	1 238	1 473	80
OTHER THAN CAPITAL OUTLAY	123	250	177	19	12	1 470	80
INTEREST ON GENERAL DEBT	890	4 875	1 226	347	999	5 316	969
ALL OTHER	1 095	2 609	2 504	137	750	23 033	812
WATER SUPPLY REVENUE	-	7 124	-	-	775	6 926	3 167
WATER SUPPLY EXPENDITURE	-	8 523	-	-	1 216	7 522	3 063
CURRENT OPERATION	-	4 196	-	-	269	5 257	2 023
CAPITAL OUTLAY	-	3 841	-	-	944	1 915	786
INTEREST ON DEBT	-	486	-	-	3	350	294
OTHER UTILITY REVENUE ¹	-	-	-	-	(*) 4 513	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	4 485	-	-
CURRENT OPERATION	-	-	-	-	1 464	-	-
CAPITAL OUTLAY	-	-	-	-	2 300	-	-
INTEREST ON DEBT	-	-	-	-	721	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	4 093	27 042	9 108	1 699	3 744	43 494	6 191
GROSS DEBT OUTSTANDING	24 813	194 281	33 603	20 152	69 134	163 926	36 678
LONG-TERM	19 414	141 297	31 474	20 152	69 134	163 926	36 678
FULL FAITH AND CREDIT	28	53 273	27 342	13 991	28 565	130 151	28 457
UTILITY DEBT ONLY	-	-	-	-	34	-	1 914
NONGUARANTEED	19 386	88 024	4 132	6 161	40 569	33 775	8 221
UTILITY DEBT ONLY	-	24 080	-	-	40 389	9 534	6 584
SHORT-TERM	5 399	52 984	2 129	-	-	-	-
LONG-TERM DEBT ISSUED	1 392	18 000	3 670	12 950	26 528	495	457
LONG-TERM DEBT RETIRED	1 070	13 234	1 858	792	1 254	5 447	2 672
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	319	1 450	474	100	104	2 973	417

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MAINE		MASSACHUSETTS				
	Portland	Baltimore	Boston	Brookton	Brookline town	Cambridge ¹	Chicopee
POPULATION, 1960	72 566	939 024	697 197	72 813	54 004	107 716	61 553
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	15 115	308 111	312 856	23 132	18 599	30 540	12 000
INTERGOVERNMENTAL REVENUE	2 069	138 184	114 024	7 957	3 780	7 581	4 272
FROM STATE GOVERNMENT	1 468	131 750	79 280	5 642	3 631	7 309	2 936
FROM FEDERAL GOVERNMENT	525	5 308	32 842	2 208	61	102	1 330
FROM LOCAL GOVERNMENTS	76	1 126	1 902	107	89	170	6
GENERAL REVENUE FROM OWN SOURCES	13 046	169 927	198 832	15 175	14 819	22 959	7 729
TAXES	11 762	144 451	173 006	13 932	13 907	20 301	7 141
PROPERTY	11 650	128 871	170 281	13 836	13 844	19 781	7 078
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	8 132	-	-	-	-	-
OTHER	111	7 448	2 725	96	63	520	63
CURRENT CHARGES	934	17 806	15 920	1 009	600	2 117	537
MISCELLANEOUS	350	7 670	9 906	234	312	541	50
GENERAL EXPENDITURE: ALL FUNCTIONS	14 308	305 863	307 897	26 548	20 071	22 161	11 135
CAPITAL OUTLAY	1 718	49 104	34 460	7 780	2 712	1 025	617
OTHER	12 590	256 759	273 437	18 768	17 359	21 136	10 517
EDUCATION	5 588	100 688	50 385	9 506	6 002	6 457	5 201
OTHER THAN CAPITAL OUTLAY	5 460	81 696	48 524	6 845	5 038	5 935	5 136
HIGHWAYS	1 258	17 993	9 507	1 098	1 319	1 009	595
OTHER THAN CAPITAL OUTLAY	882	9 205	5 211	773	909	608	440
PUBLIC WELFARE	366	50 768	61 728	4 163	2 094	5 589	1 726
CASH ASSISTANCE PAYMENTS	4	38 123	37 071	2 775	787	3 371	749
HOSPITALS	657	14 566	25 197	179	39	3 074	-
OTHER THAN CAPITAL OUTLAY	654	13 500	23 677	179	39	3 054	-
HEALTH	233	6 501	2 103	153	332	320	150
POLICE PROTECTION	792	25 940	22 126	1 104	1 368	1 698	652
FIRE PROTECTION	1 467	16 244	16 009	1 581	1 973	1 829	903
SEWERAGE	396	5 389	2 640	3 381	122	132	19
OTHER THAN CAPITAL OUTLAY	91	2 764	1 600	342	122	80	-
SANITATION OTHER THAN SEWERAGE	244	6 452	5 536	651	509	990	323
PARKS AND RECREATION	635	7 602	7 291	440	1 333	512	368
HOUSING AND URBAN RENEWAL	612	9 689	43 315	1 803	124	36	-
OTHER THAN CAPITAL OUTLAY	138	2 183	26 664	232	83	36	-
LIBRARIES	139	4 327	4 425	237	549	306	110
FINANCIAL ADMINISTRATION	197	3 688	2 525	314	289	404	179
GENERAL CONTROL	310	5 313	7 937	129	225	264	119
GENERAL PUBLIC BUILDINGS	180	2 284	6 923	86	589	362	89
OTHER THAN CAPITAL OUTLAY	131	1 770	1 507	86	142	362	89
INTEREST ON GENERAL DEBT	344	8 967	6 955	566	172	245	230
ALL OTHER	890	19 452	33 295	1 588	3 031	5 691	471
WATER SUPPLY REVENUE	-	12 354	9 285	557	735	1 217	838
WATER SUPPLY EXPENDITURE	-	11 645	4 176	2 596	327	1 214	543
CURRENT OPERATION	-	5 209	3 191	594	294	1 010	444
CAPITAL OUTLAY	-	3 730	985	1 867	34	200	74
INTEREST ON DEBT	-	2 706	-	135	-	4	25
OTHER UTILITY REVENUE ²	-	-	-	-	-	-	(E) 3 503
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	3 087
CURRENT OPERATION	-	-	-	-	-	-	2 691
CAPITAL OUTLAY	-	-	-	-	-	-	392
INTEREST ON DEBT	-	-	-	-	-	-	3
TOTAL EXPENDITURE FOR PERSONAL SERVICES	9 056	165 469	135 896	11 458	10 273	15 611	7 559
GROSS DEBT OUTSTANDING	11 395	424 913	200 577	22 708	8 360	7 406	6 994
LONG-TERM	9 864	424 913	157 535	21 499	7 060	6 998	6 994
FULL FAITH AND CREDIT	9 864	418 484	145 210	21 499	7 060	6 988	6 994
UTILITY DEBT ONLY	-	106 953	-	4 649	-	289	1 227
NONGUARANTEED	-	6 429	12 325	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	1 531	-	43 042	1 209	1 300	418	-
LONG-TERM DEBT ISSUED	1 255	26 650	15 125	4 755	1 435	-	456
LONG-TERM DEBT RETIRED	742	20 828	21 270	1 762	622	606	875
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	15 709	10 048	285	415	718	283

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Data are for fiscal 1965.

²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	Fall River	Holyoke	Lawrence	Lowell	Lynn	Malden	Medford
POPULATION, 1960	99 942	52 689	70 933	92 107	94 478	57 676	64 971
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	25 279	15 176	16 331	24 254	27 330	17 268	15 732
INTERGOVERNMENTAL REVENUE	10 923	4 981	5 713	8 693	10 401	5 488	3 550
FROM STATE GOVERNMENT	9 460	3 782	5 666	8 052	9 056	3 891	3 542
FROM FEDERAL GOVERNMENT	1 356	1 137	17	481	1 235	1 569	8
FROM LOCAL GOVERNMENTS	107	62	29	159	110	27	-
GENERAL REVENUE FROM OWN SOURCES	14 356	10 196	10 618	15 561	16 929	11 780	12 182
TAXES	13 559	9 222	9 786	14 946	15 893	10 670	11 172
PROPERTY	13 410	9 142	9 665	14 767	15 734	10 570	11 131
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	148	80	122	179	159	100	41
CURRENT CHARGES	650	726	784	540	814	446	528
MISCELLANEOUS	147	248	47	75	223	664	482
GENERAL EXPENDITURE, ALL FUNCTIONS	24 372	12 453	16 753	23 503	26 915	17 794	15 012
CAPITAL OUTLAY	1 456	907	603	1 321	1 444	3 106	426
OTHER	22 917	11 547	16 150	22 182	25 471	14 688	14 586
EDUCATION	6 589	4 230	4 398	6 984	8 643	4 800	5 574
OTHER THAN CAPITAL OUTLAY	6 503	3 919	4 386	6 411	8 233	4 538	5 526
HIGHWAYS	1 291	497	767	1 066	1 101	906	781
OTHER THAN CAPITAL OUTLAY	768	424	739	883	732	669	507
PUBLIC WELFARE	7 609	2 853	4 751	6 959	7 079	2 866	2 417
CASH ASSISTANCE PAYMENTS	5 373	1 137	3 037	3 385	3 206	1 442	1 146
HOSPITALS	915	41	497	12	-	8	-
OTHER THAN CAPITAL OUTLAY	909	41	497	12	-	8	-
HEALTH	279	146	294	429	605	91	67
POLICE PROTECTION	1 675	766	1 119	1 442	1 327	958	866
FIRE PROTECTION	1 909	1 109	1 558	1 730	2 133	1 186	1 152
SEWERAGE	531	557	33	561	468	347	272
OTHER THAN CAPITAL OUTLAY	190	70	22	170	195	291	251
SANITATION OTHER THAN SEWERAGE	585	430	536	587	851	346	427
PARKS AND RECREATION	413	304	299	315	491	367	361
HOUSING AND URBAN RENEWAL	55	-	131	110	452	2 948	-
OTHER THAN CAPITAL OUTLAY	-	-	23	105	311	457	-
LIBRARIES	162	168	167	148	331	156	247
FINANCIAL ADMINISTRATION	226	159	336	274	235	172	215
GENERAL CONTROL	196	177	282	217	265	214	178
GENERAL PUBLIC BUILDINGS	291	83	314	588	236	39	32
OTHER THAN CAPITAL OUTLAY	81	83	312	588	236	39	32
INTEREST ON GENERAL DEBT	216	311	313	494	408	394	139
ALL OTHER	1 429	623	958	1 586	2 290	1 996	2 283
WATER SUPPLY REVENUE	836	997	684	871	798	511	653
WATER SUPPLY EXPENDITURE	727	1 093	677	801	691	234	237
CURRENT OPERATION	602	821	645	632	689	197	221
CAPITAL OUTLAY	109	154	-	89	-	34	16
INTEREST ON DEBT	16	118	32	80	2	3	-
OTHER UTILITY REVENUE ¹	-	(E) 5 610	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	5 275	-	-	-	-	-
CURRENT OPERATION	-	4 907	-	-	-	-	-
CAPITAL OUTLAY	-	264	-	-	-	-	-
INTEREST ON DEBT	-	104	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 132	9 286	10 110	11 730	13 535	7 805	8 264
GROSS DEBT OUTSTANDING	5 304	17 835	7 638	16 646	12 423	13 085	2 658
LONG-TERM	5 304	17 835	6 460	14 785	9 103	8 324	2 658
FULL FAITH AND CREDIT	5 304	17 835	6 460	14 785	9 103	8 324	2 658
UTILITY DEBT ONLY	2 200	7 874	859	2 280	80	110	-
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	-	-	1 178	1 861	3 320	4 761	-
LONG-TERM DEBT ISSUED	-	54	150	1 983	915	1 315	-
LONG-TERM DEBT RETIRED	509	1 713	848	1 238	1 390	830	316
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	494	282	367	371	649	233	339

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	New Bedford	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham
POPULATION, 1960	102 477	92 384	57 879	87 409	94 697	174 463	55 413
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	25 284	30 354	17 351	30 030	21 887	51 121	15 934
INTERGOVERNMENTAL REVENUE	10 979	4 616	5 095	6 573	6 738	16 451	3 382
FROM STATE GOVERNMENT	10 051	4 613	4 236	5 254	6 610	14 203	3 309
FROM FEDERAL GOVERNMENT	753	-	778	1 156	100	2 084	39
FROM LOCAL GOVERNMENTS	175	3	82	164	28	164	33
GENERAL REVENUE FROM OWN SOURCES	14 305	25 737	12 256	23 457	15 149	34 670	12 552
TAXES	13 173	24 084	11 530	17 209	14 619	29 744	11 575
PROPERTY	13 016	23 940	11 415	17 099	14 489	29 494	11 488
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	157	144	115	110	130	250	88
CURRENT CHARGES	947	983	233	5 397	484	2 449	561
MISCELLANEOUS	185	671	153	381	47	2 477	416
GENERAL EXPENDITURE, ALL FUNCTIONS	25 682	29 683	16 397	28 963	22 661	50 977	14 886
CAPITAL OUTLAY	1 947	2 147	1 728	2 056	1 666	7 099	532
OTHER	23 735	27 536	14 669	26 907	20 995	43 878	14 354
EDUCATION	7 695	13 934	6 142	9 694	7 884	17 085	5 578
OTHER THAN CAPITAL OUTLAY	6 739	13 206	6 142	8 856	6 671	15 197	5 507
HIGHWAYS	1 324	3 271	1 101	1 215	860	3 967	813
OTHER THAN CAPITAL OUTLAY	892	2 636	847	1 056	606	1 909	549
PUBLIC WELFARE	8 193	1 614	3 352	3 378	4 881	8 368	2 023
CASH ASSISTANCE PAYMENTS	4 987	798	2 112	1 968	2 678	4 559	1 104
HOSPITALS	-	20	-	5 524	51	2 159	20
OTHER THAN CAPITAL OUTLAY	-	20	-	4 974	51	2 149	20
HEALTH	219	294	245	254	155	511	78
POLICE PROTECTION	1 552	1 336	635	1 584	1 232	2 659	809
FIRE PROTECTION	1 784	1 808	1 034	1 682	1 630	3 191	1 050
SEWERAGE	334	471	1 579	846	278	1 281	525
OTHER THAN CAPITAL OUTLAY	78	395	185	670	273	384	368
SANITATION OTHER THAN SEWERAGE	433	1 316	321	587	849	970	644
PARKS AND RECREATION	522	1 025	299	649	456	1 168	404
HOUSING AND URBAN RENEWAL	104	-	-	-	13	2 057	-
OTHER THAN CAPITAL OUTLAY	104	-	-	-	13	294	-
LIBRARIES	317	432	164	406	368	1 019	293
FINANCIAL ADMINISTRATION	253	290	154	278	422	690	215
GENERAL CONTROL	232	232	87	261	238	500	174
GENERAL PUBLIC BUILDINGS	225	183	311	132	78	897	262
OTHER THAN CAPITAL OUTLAY	225	182	311	132	78	860	218
INTEREST ON GENERAL DEBT	391	532	380	341	296	1 087	389
ALL OTHER	2 105	2 925	594	2 132	2 969	3 368	1 621
WATER SUPPLY REVENUE	1 090	1 134	582	1 009	867	2 860	872
WATER SUPPLY EXPENDITURE	691	512	374	479	301	1 877	352
CURRENT OPERATION	484	440	224	462	300	1 376	322
CAPITAL OUTLAY	141	70	94	15	1	220	21
INTEREST ON DEBT	66	3	55	1	1	281	9
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	13 046	19 918	8 452	16 533	11 551	26 321	8 540
GROSS DEBT OUTSTANDING	10 716	15 694	14 360	14 366	8 099	45 607	12 033
LONG-TERM	10 543	15 694	14 360	14 366	4 599	38 357	12 033
FULL FAITH AND CREDIT	10 543	15 694	14 360	14 366	4 599	38 357	12 033
UTILITY DEBT ONLY	1 719	35	1 870	40	30	10 111	262
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	173	-	-	-	3 500	7 250	-
LONG-TERM DEBT ISSUED	1 271	900	1 615	5 150	-	1 750	600
LONG-TERM DEBT RETIRED	1 724	1 693	1 155	1 113	868	3 374	1 258
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	373	686	181	464	351	1 306	235

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.	MICHIGAN					
	Worcester	Ann Arbor	Bay City	Dearborn	Detroit	Flint	Grand Rapids
POPULATION: 1960	186 587	67 340	53 604	112 007	1 670 144	196 940	177 313
DATE OF END OF FISCAL YEAR	12 31	6 30	6 30	6 30	6 30	6 30	6 30
GENERAL REVENUE	58 214	9 284	5 068	17 935	291 873	37 710	22 869
INTERGOVERNMENTAL REVENUE	16 440	2 351	1 255	2 624	86 028	4 118	8 019
FROM STATE GOVERNMENT	16 063	2 135	1 217	2 331	47 215	4 031	4 372
FROM FEDERAL GOVERNMENT	358	193	23	278	20 770	4	969
FROM LOCAL GOVERNMENTS	39	23	15	15	18 043	83	2 678
GENERAL REVENUE FROM OWN SOURCES	41 754	6 934	3 813	15 311	205 845	33 592	14 850
TAXES	34 205	3 287	2 896	12 549	158 246	16 465	8 312
PROPERTY	33 796	3 115	2 868	12 285	109 652	7 140	8 007
GENERAL SALES AND GROSS RECEIPTS, SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	409	172	28	264	48 594	9 324	305
CURRENT CHARGES	6 255	1 999	613	1 220	29 178	14 319	3 120
MISCELLANEOUS	1 294	1 648	304	1 542	18 421	2 809	3 418
GENERAL EXPENDITURE: ALL FUNCTIONS	59 078	8 331	4 658	15 991	260 737	32 400	21 669
CAPITAL OUTLAY	7 500	2 736	665	3 890	42 497	4 393	8 182
OTHER	51 578	5 595	3 994	12 101	218 240	28 007	13 487
EDUCATION	20 046	-	-	-	4 434	-	-
OTHER THAN CAPITAL OUTLAY	16 290	-	-	-	4 434	-	-
HIGHWAYS	3 286	1 655	819	2 734	18 117	3 180	3 575
OTHER THAN CAPITAL OUTLAY	2 315	420	592	886	9 679	2 444	1 718
PUBLIC WELFARE	10 761	-	-	60	19 818	10	-
CASH ASSISTANCE PAYMENTS	5 735	-	-	-	3 515	-	-
HOSPITALS	5 209	-	-	-	18 919	12 353	-
OTHER THAN CAPITAL OUTLAY	5 090	-	-	-	18 356	11 857	-
HEALTH	647	87	-	172	5 601	462	526
POLICE PROTECTION	3 099	1 051	740	1 786	40 990	3 398	3 871
FIRE PROTECTION	3 336	680	1 036	955	17 135	2 690	2 454
SEWERAGE	1 055	1 613	342	837	12 866	1 249	2 277
OTHER THAN CAPITAL OUTLAY	534	412	293	554	5 135	1 010	739
SANITATION OTHER THAN SEWERAGE	451	571	230	779	16 910	949	551
PARKS AND RECREATION	975	510	263	2 553	18 330	1 538	1 754
HOUSING AND URBAN RENEWAL	417	-	-	787	20 424	775	383
OTHER THAN CAPITAL OUTLAY	219	-	-	96	5 341	98	148
LIBRARIES	785	-	156	566	5 655	-	1 007
FINANCIAL ADMINISTRATION	594	314	129	435	5 996	842	611
GENERAL CONTROL	705	382	156	438	5 068	840	670
GENERAL PUBLIC BUILDINGS	624	118	55	737	4 021	340	1 354
OTHER THAN CAPITAL OUTLAY	273	116	55	734	3 912	337	275
INTEREST ON GENERAL DEBT	1 214	245	94	415	10 972	1 115	466
ALL OTHER	-5 876	1 104	638	2 737	35 481	2 658	2 139
WATER SUPPLY REVENUE	1 955	1 064	976	1 747	26 146	4 126	3 025
WATER SUPPLY EXPENDITURE	1 918	2 511	848	1 767	33 918	2 441	3 300
CURRENT OPERATION	1 022	701	559	1 527	10 626	1 854	1 835
CAPITAL OUTLAY	844	1 673	210	188	18 788	463	1 104
INTEREST ON DEBT	92	1 979	79	52	4 504	123	361
OTHER UTILITY REVENUE ¹	-	-	(E)1 690	-	(T)30 824	-	-
OTHER UTILITY EXPENDITURE	-	-	1 822	-	27 826	-	-
CURRENT OPERATION	-	-	1 466	-	23 911	-	-
CAPITAL OUTLAY	-	-	356	-	3 570	-	-
INTEREST ON DEBT	-	-	-	-	345	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	31 069	4 158	3 295	8 536	177 866	21 791	9 730
GROSS DEBT OUTSTANDING	40 224	13 652	7 066	12 594	525 833	44 806	31 435
LONG-TERM	38 941	13 652	7 066	11 098	478 471	44 806	28 018
FULL FAITH AND CREDIT	38 941	4 225	4 455	9 691	298 209	33 200	10 623
UTILITY DEBT ONLY	2 555	400	715	-	26 708	-	1 420
NONGUARANTEED	-	9 427	2 611	1 407	180 262	11 606	17 395
UTILITY DEBT ONLY	-	3 710	2 346	1 407	109 010	8 095	9 100
SHORT-TERM	1 283	-	-	1 496	47 362	-	3 417
LONG-TERM DEBT ISSUED	750	2 199	-	-	28 061	6 920	5 475
LONG-TERM DEBT RETIRED	3 309	663	425	551	26 123	1 860	1 263
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	973	268	260	973	140 147	1 113	465

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MICHIGAN--Con.						
	Jackson	Kalamazoo	Lansing	Lincoln Park	Livonia	Pontiac	Roseville
POPULATION, 1960	50 720	82 089	107 807	53 933	66 702	82 233	50 195
DATE OF END OF FISCAL YEAR	6 30	12 31	6 30	6 30	11 30	12 31	6 30
GENERAL REVENUE	6 000	8 174	16 805	3 557	7 663	18 464	3 609
INTERGOVERNMENTAL REVENUE	1 704	1 939	2 680	1 187	1 801	2 041	1 133
FROM STATE GOVERNMENT	1 106	1 698	2 660	1 187	1 794	1 742	997
FROM FEDERAL GOVERNMENT	579	241	15	-	48	299	122
FROM LOCAL GOVERNMENTS	19	-	5	-	-	-	13
GENERAL REVENUE FROM OWN SOURCES	4 296	6 235	14 125	2 370	5 861	16 423	2 476
TAXES	2 488	4 248	6 507	1 743	3 430	5 668	1 794
PROPERTY	2 380	4 125	6 424	1 692	3 051	5 567	1 679
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	108	123	82	51	378	101	116
CURRENT CHARGES	823	915	4 594	211	575	9 652	129
MISCELLANEOUS	986	1 072	3 025	415	1 856	1 103	553
GENERAL EXPENDITURE: ALL FUNCTIONS	7 073	8 062	19 913	3 246	7 453	15 813	3 335
CAPITAL OUTLAY	2 526	2 244	7 311	724	1 145	1 094	725
OTHER	4 547	5 817	12 601	2 522	6 308	14 719	2 609
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	1 009	1 328	2 475	935	1 817	905	592
OTHER THAN CAPITAL OUTLAY	791	720	1 206	360	993	688	424
PUBLIC WELFARE	-	-	-	2	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	28	-	38	-	7 832	-
OTHER THAN CAPITAL OUTLAY	-	28	-	38	-	7 832	-
HEALTH	137	25	-	-	-	88	9
POLICE PROTECTION	679	1 202	1 882	515	722	1 146	507
FIRE PROTECTION	627	1 131	2 210	273	561	1 244	334
SEWERAGE	395	1 730	2 999	160	166	506	304
OTHER THAN CAPITAL OUTLAY	398	269	694	160	166	479	-
SANITATION OTHER THAN SEWERAGE	133	229	317	243	283	672	167
PARKS AND RECREATION	140	624	2 097	122	308	314	127
HOUSING AND URBAN RENEWAL	-	2	2 518	45	14	580	-
OTHER THAN CAPITAL OUTLAY	-	-	118	45	14	226	-
LIBRARIES	125	-	-	42	240	180	57
FINANCIAL ADMINISTRATION	125	262	416	36	136	219	244
GENERAL CONTROL	197	350	501	176	309	428	341
GENERAL PUBLIC BUILDINGS	41	58	252	33	116	168	39
OTHER THAN CAPITAL OUTLAY	30	57	243	33	116	168	37
INTEREST ON GENERAL DEBT	280	303	605	118	216	371	136
ALL OTHER	3 184	792	3 640	506	2 544	1 161	478
WATER SUPPLY REVENUE	617	1 080	2 066	568	1 194	1 949	737
WATER SUPPLY EXPENDITURE	626	451	3 939	442	1 628	2 051	560
CURRENT OPERATION	550	426	1 385	422	1 038	1 615	522
CAPITAL OUTLAY	72	-	2 526	17	434	301	2
INTEREST ON DEBT	4	25	27	3	156	134	36
OTHER UTILITY REVENUE ¹	(T) 126	-	(E) 18 515	-	-	-	-
OTHER UTILITY EXPENDITURE	112	-	12 470	-	-	-	-
CURRENT OPERATION	112	-	9 212	-	-	-	-
CAPITAL OUTLAY	-	-	3 215	-	-	-	-
INTEREST ON DEBT	-	-	43	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	3 210	4 767	13 511	1 416	2 992	10 293	1 516
GROSS DEBT OUTSTANDING	9 174	13 515	23 325	3 841	8 603	16 658	4 313
LONG-TERM	4 349	13 515	20 186	3 436	8 603	10 873	4 313
FULL FAITH AND CREDIT	2 660	11 850	18 656	3 208	4 410	4 610	3 185
UTILITY DEBT ONLY	-	-	2 646	-	-	-	-
NONGUARANTEED	1 689	1 665	1 530	228	4 193	6 263	1 128
UTILITY DEBT ONLY	179	690	1 530	-	4 110	3 750	1 128
SHORT-TERM	4 825	-	3 139	405	-	5 785	-
LONG-TERM DEBT ISSUED	1 100	3 850	-	590	756	-	2 200
LONG-TERM DEBT RETIRED	165	904	1 141	372	317	458	182
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	323	253	585	133	159	696	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MICHIGAN--Con.				MINNESOTA		
	Royal Oak	Saginaw	St. Clair Shores	Warren	Bloomington	Duluth	Minneapolis
POPULATION: 1960	80 612	98 265	76 657	89 246	50 498	106 884	482 872
DATE OF END OF FISCAL YEAR	5 31	6 30	6 30	6 30	12 31	12 31	12 31
GENERAL REVENUE	5 969	13 093	4 150	15 357	6 456	8 970	56 661
INTERGOVERNMENTAL REVENUE	1 546	3 517	1 470	1 853	566	2 453	8 354
FROM STATE GOVERNMENT	1 546	2 144	1 460	1 826	566	1 347	5 887
FROM FEDERAL GOVERNMENT	-	1 372	10	-	-	182	155
FROM LOCAL GOVERNMENTS	-	1	-	27	-	924	2 312
GENERAL REVENUE FROM OWN SOURCES	4 422	9 576	2 680	13 505	5 890	6 518	48 307
TAXES	3 479	5 572	2 356	8 758	1 919	4 340	33 914
PROPERTY	3 363	3 190	2 197	8 175	1 617	4 070	31 176
GENERAL SALES AND GROSS RECEIPTS, SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	1 116
OTHER	117	2 382	159	583	302	271	1 622
CURRENT CHARGES	442	1 825	72	1 844	529	1 281	7 625
MISCELLANEOUS	501	2 179	253	2 903	3 442	896	6 768
GENERAL EXPENDITURE: ALL FUNCTIONS	5 925	11 056	4 720	14 499	6 569	8 760	55 503
CAPITAL OUTLAY	720	3 460	1 021	4 258	3 171	2 203	14 506
OTHER	5 205	7 596	3 699	10 241	3 398	6 558	40 997
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	931	1 407	1 040	2 025	1 636	1 767	8 703
OTHER THAN CAPITAL OUTLAY	344	364	381	896	556	502	5 128
PUBLIC WELFARE	1	15	-	-	28	-	3 406
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	968	26
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	882	26
HEALTH	17	268	2	-	40	-	985
POLICE PROTECTION	927	1 510	749	1 557	429	996	6 275
FIRE PROTECTION	733	1 053	477	1 192	93	1 508	4 663
SEWERAGE	334	818	109	2 940	1 898	489	8 273
OTHER THAN CAPITAL OUTLAY	288	545	92	671	298	402	4 820
SANITATION OTHER THAN SEWERAGE	621	411	297	716	21	28	1 669
PARKS AND RECREATION	344	660	477	523	724	362	11 481
HOUSING AND URBAN RENEWAL	-	2 065	34	31	-	-	187
OTHER THAN CAPITAL OUTLAY	-	398	34	31	-	-	187
LIBRARIES	233	-	123	292	12	241	2 276
FINANCIAL ADMINISTRATION	159	292	181	368	149	212	1 017
GENERAL CONTROL	218	392	116	487	207	436	961
GENERAL PUBLIC BUILDINGS	81	87	46	264	33	156	934
OTHER THAN CAPITAL OUTLAY	80	87	45	264	19	156	778
INTEREST ON GENERAL DEBT	102	733	141	784	878	205	1 393
ALL OTHER	1 224	1 344	927	3 319	420	1 392	3 254
WATER SUPPLY REVENUE	1 000	1 972	713	2 625	607	1 063	5 047
WATER SUPPLY EXPENDITURE	860	7 077	606	2 320	2 321	883	4 032
CURRENT OPERATION	857	897	576	1 881	408	757	2 239
CAPITAL OUTLAY	-	5 890	7	356	1 638	88	1 698
INTEREST ON DEBT	3	289	23	84	275	39	95
OTHER UTILITY REVENUE ¹	-	-	-	-	-	(G) 4 653	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	4 053	-
CURRENT OPERATION	-	-	-	-	-	3 789	-
CAPITAL OUTLAY	-	-	-	-	-	181	-
INTEREST ON DEBT	-	-	-	-	-	84	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	3 390	5 577	2 401	5 513	1 673	6 012	31 282
GROSS DEBT OUTSTANDING	3 298	44 691	6 316	17 512	30 391	13 994	61 571
LONG-TERM	3 298	42 321	5 375	17 512	30 391	13 422	61 571
FULL FAITH AND CREDIT	2 693	24 007	5 375	14 171	27 039	12 425	58 354
UTILITY DEBT ONLY	-	13 700	628	-	6 430	5 680	4 213
NONGUARANTEED	605	18 314	-	3 341	3 352	997	3 217
UTILITY DEBT ONLY	115	3 717	-	2 336	1 962	405	-
SHORT-TERM	-	2 370	941	-	-	572	-
LONG-TERM DEBT ISSUED	440	17 110	1 210	700	3 500	858	13 650
LONG-TERM DEBT RETIRED	437	1 897	50	922	1 662	1 374	6 500
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	133	320	58	183	-	505	7 578

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MINNESOTA--	MISSISSIPPI	MISSOURI					
	Con.		St Paul	Jackson	Independence	Kansas City	St Joseph	St. Louis
POPULATION, 1960	313 411	144 422	62 328	475 539	79 673	750 026	95 865	
DATE OF END OF FISCAL YEAR	12 31	9 30	3 31	4 30	4 17	3 31	6 30	
GENERAL REVENUE	37 920	16 599	4 209	64 479	5 460	106 802	7 607	
INTERGOVERNMENTAL REVENUE	5 831	1 799	525	4 682	957	7 167	690	
FROM STATE GOVERNMENT	3 465	1 085	416	3 020	435	6 653	618	
FROM FEDERAL GOVERNMENT	688	197	73	1 405	500	380	1	
FROM LOCAL GOVERNMENTS	1 678	516	37	257	22	134	72	
GENERAL REVENUE FROM OWN SOURCES	32 089	14 800	3 684	59 797	4 503	99 715	6 917	
TAXES	24 972	11 361	2 544	42 128	3 258	80 709	3 888	
PROPERTY	21 734	7 828	1 527	17 037	1 975	32 225	2 669	
GENERAL SALES AND GROSS RECEIPTS	-	2 848	-	-	-	-	-	
SELECTIVE SALES AND GROSS RECEIPTS	2 062	262	491	9 049	837	10 920	480	
OTHER	1 176	422	525	16 042	446	37 564	739	
CURRENT CHARGES	3 957	2 000	600	10 134	892	14 158	1 730	
MISCELLANEOUS	3 160	1 439	540	7 535	353	4 848	1 299	
GENERAL EXPENDITURE, ALL FUNCTIONS	44 300	19 936	5 721	67 850	5 914	108 008	6 726	
CAPITAL OUTLAY	8 785	6 709	1 894	21 001	2 065	15 082	1 498	
OTHER	36 015	13 227	3 827	46 849	3 849	92 926	5 228	
EDUCATION	-	-	-	-	-	152	-	
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	152	-	
HIGHWAYS	7 110	3 801	1 005	7 168	1 088	7 082	710	
OTHER THAN CAPITAL OUTLAY	3 584	1 382	401	3 408	575	3 554	521	
PUBLIC WELFARE	2 412	-	-	24	80	1 093	53	
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	20	-	
HOSPITALS	2 355	-	-	5 873	-	20 870	304	
OTHER THAN CAPITAL OUTLAY	2 355	-	-	5 873	-	19 163	302	
HEALTH	891	301	90	830	204	3 092	193	
POLICE PROTECTION	4 065	3 583	668	9 661	602	22 518	922	
FIRE PROTECTION	3 921	1 879	742	8 220	805	9 155	794	
SEWERAGE	5 509	1 469	419	12 663	1 352	245	481	
OTHER THAN CAPITAL OUTLAY	3 489	282	231	1 247	205	106	460	
SANITATION OTHER THAN SEWERAGE	1 722	951	163	1 656	134	3 111	344	
PARKS AND RECREATION	3 353	545	325	5 640	610	11 470	709	
HOUSING AND URBAN RENEWAL	998	-	1 025	1 855	-	33	-	
OTHER THAN CAPITAL OUTLAY	998	-	225	577	-	33	-	
LIBRARIES	1 276	347	-	-	157	2 845	257	
FINANCIAL ADMINISTRATION	717	403	195	2 166	142	2 859	155	
GENERAL CONTROL	1 089	581	271	1 541	202	4 635	162	
GENERAL PUBLIC BUILDINGS	633	372	90	889	90	1 720	84	
OTHER THAN CAPITAL OUTLAY	491	173	61	690	40	1 709	64	
INTEREST ON GENERAL DEBT	2 295	1 164	92	4 132	283	3 612	322	
ALL OTHER	6 454	4 539	636	5 532	206	13 516	1 239	
WATER SUPPLY REVENUE	5 257	2 474	-	7 492	-	7 501	2 448	
WATER SUPPLY EXPENDITURE	4 105	2 465	-	6 581	-	6 557	2 854	
CURRENT OPERATION	2 941	887	-	4 454	-	5 164	637	
CAPITAL OUTLAY	645	1 255	-	1 118	-	942	1 155	
INTEREST ON DEBT	519	323	-	1 009	-	451	1 061	
OTHER UTILITY REVENUE ¹	-	-	(E) 5 651	-	-	-	(*) 12 232	
OTHER UTILITY EXPENDITURE	-	-	6 126	-	-	-	9 547	
CURRENT OPERATION	-	-	1 871	-	-	-	6 820	
CAPITAL OUTLAY	-	-	3 359	-	-	-	2 058	
INTEREST ON DEBT	-	-	896	-	-	-	669	
TOTAL EXPENDITURE FOR PERSONAL SERVICES	21 517	8 730	3 113	28 230	2 274	72 130	7 670	
GROSS DEBT OUTSTANDING	89 617	48 306	25 589	179 683	8 815	137 854	56 810	
LONG-TERM	87 456	41 450	24 450	171 246	8 815	137 854	56 708	
FULL FAITH AND CREDIT	85 233	40 374	1 085	80 736	5 250	115 001	6 919	
UTILITY DEBT ONLY	16 503	8 272	-	1 319	-	-	-	
NONGUARANTEED	2 223	1 076	23 365	90 510	3 565	22 853	49 789	
UTILITY DEBT ONLY	-	-	21 615	34 195	-	12 320	46 149	
SHORT-TERM	2 161	6 856	1 139	8 437	-	-	102	
LONG-TERM DEBT ISSUED	6 970	1 850	320	19 600	-	8 357	-	
LONG-TERM DEBT RETIRED	3 607	2 824	745	8 411	441	6 015	1 734	
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 807	107	-	2 517	118	5 447	117	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	MISSOURI--	MONTANA		NEBRASKA		NEVADA	
	Universty City	Billings	Great Falls	Lincoln	Omaha	Las Vegas	Reno
POPULATION, 1960	51 249	52 851	55 357	128 521	301 598	64 405	51 470
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	8 31	12 31	6 30	6 30
GENERAL REVENUE	3 671	4 987	5 483	13 496	26 657	12 451	10 125
INTERGOVERNMENTAL REVENUE	687	277	673	707	3 954	1 251	1 237
FROM STATE GOVERNMENT	267	179	102	549	2 111	736	588
FROM FEDERAL GOVERNMENT	310	96	428	28	446	-	236
FROM LOCAL GOVERNMENTS	110	3	143	130	1 397	516	413
GENERAL REVENUE FROM OWN SOURCES	2 984	4 709	4 811	12 788	22 703	11 200	8 888
TAXES	2 331	2 393	2 479	7 184	17 421	7 289	5 768
PROPERTY	1 475	2 261	2 363	5 850	13 858	4 621	3 336
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	591	-	-	338	1 108	189	242
OTHER	265	132	115	997	2 455	2 479	2 190
CURRENT CHARGES	243	1 404	1 407	3 377	2 879	1 822	1 311
MISCELLANEOUS	410	913	925	2 227	2 403	2 088	1 809
GENERAL EXPENDITURE, ALL FUNCTIONS	4 368	4 744	5 043	12 848	27 947	16 426	17 299
CAPITAL OUTLAY	1 260	954	1 227	4 584	9 516	4 897	10 678
OTHER	3 108	3 789	3 816	8 265	18 431	11 529	6 621
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	350	718	1 243	2 803	7 967	1 572	4 348
OTHER THAN CAPITAL OUTLAY	293	577	519	743	2 177	1 020	254
PUBLIC WELFARE	-	-	-	-	-	-	4
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	-	2 709	111	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	1 849	111	-	-
HEALTH	1	31	41	225	479	42	-
POLICE PROTECTION	538	592	578	1 213	3 547	3 506	1 747
FIRE PROTECTION	319	868	537	1 100	4 928	2 317	1 094
SEWERAGE	-	379	302	1 276	2 438	938	5 373
OTHER THAN CAPITAL OUTLAY	-	158	187	312	872	216	612
SANITATION OTHER THAN SEWERAGE	363	541	365	57	1 942	239	83
PARKS AND RECREATION	421	272	377	1 315	1 583	1 964	648
HOUSING AND URBAN RENEWAL	1 531	-	-	-	29	62	535
OTHER THAN CAPITAL OUTLAY	453	-	-	-	29	62	82
LIBRARIES	161	120	237	381	710	128	-
FINANCIAL ADMINISTRATION	108	54	32	127	496	316	94
GENERAL CONTROL	157	156	155	349	746	575	253
GENERAL PUBLIC BUILDINGS	66	36	69	94	199	231	131
OTHER THAN CAPITAL OUTLAY	64	28	69	91	188	194	64
INTEREST ON GENERAL DEBT	104	121	309	411	1 104	517	587
ALL OTHER	249	856	799	788	1 668	4 021	2 401
WATER SUPPLY REVENUE	-	988	1 023	1 882	-	-	-
WATER SUPPLY EXPENDITURE	-	912	1 128	2 234	-	-	-
CURRENT OPERATION	-	628	539	783	-	-	-
CAPITAL OUTLAY	-	256	446	1 253	-	-	-
INTEREST ON DEBT	-	27	143	198	-	-	-
OTHER UTILITY REVENUE ¹	-	-	-	(E) 2 205	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	2 223	-	-	-
CURRENT OPERATION	-	-	-	1 819	-	-	-
CAPITAL OUTLAY	-	-	-	404	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	1 760	2 677	2 621	6 698	11 346	7 512	4 030
GROSS DEBT OUTSTANDING	5 658	3 678	12 767	25 026	37 593	17 175	13 071
LONG-TERM	2 840	3 678	12 767	25 026	36 786	16 299	10 839
FULL FAITH AND CREDIT	2 860	889	2 396	6 673	34 588	15 172	9 657
UTILITY DEBT ONLY	-	-	-	-	-	-	-
NONGUARANTEED	-	2 789	10 371	18 353	2 198	1 127	1 182
UTILITY DEBT ONLY	-	1 050	4 280	10 907	-	-	-
SHORT-TERM	2 798	-	-	-	807	877	2 232
LONG-TERM DEBT ISSUED	700	154	1 805	7 100	3 390	5 220	539
LONG-TERM DEBT RETIRED	165	644	1 054	961	3 865	930	694
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	76	72	216	338	606	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	NEW HAMPSHIRE	NEW JERSEY					
	Manchester	Atlantic City	Beyonne	Bloomfield	Camden	Clifton	East Orange
POPULATION, 1960	88 282	59 544	74 215	51 867	117 159	82 084	77 259
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	14 100	18 539	13 421	9 782	13 000	13 125	15 910
INTERGOVERNMENTAL REVENUE	1 185	2 336	1 492	798	665	1 073	1 157
FROM STATE GOVERNMENT	698	1 570	1 053	717	442	1 042	1 141
FROM FEDERAL GOVERNMENT	174	150	359	43	99	-	-
FROM LOCAL GOVERNMENTS	312	617	79	38	123	31	17
GENERAL REVENUE FROM OWN SOURCES	12 923	16 204	11 930	8 984	12 336	12 052	14 753
TAXES	11 290	14 228	10 241	8 625	10 018	11 181	13 809
PROPERTY	11 132	10 498	9 547	8 078	8 495	9 845	12 864
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	3 209	495	462	1 244	1 146	761
OTHER	158	521	199	85	279	191	185
CURRENT CHARGES	770	1 787	186	223	1 935	504	658
MISCELLANEOUS	863	189	1 502	136	382	366	286
GENERAL EXPENDITURE, ALL FUNCTIONS	15 090	16 687	13 999	9 808	10 618	13 678	15 714
CAPITAL OUTLAY	2 405	899	989	463	540	1 225	1 121
OTHER	12 686	15 787	13 010	9 345	10 078	12 454	14 593
EDUCATION	6 294	4 373	6 100	5 484	-	7 152	7 025
OTHER THAN CAPITAL OUTLAY	5 189	4 245	5 892	5 133	-	6 543	6 800
HIGHWAYS	2 411	848	487	236	632	712	406
OTHER THAN CAPITAL OUTLAY	1 304	700	285	210	352	429	323
PUBLIC WELFARE	649	117	333	68	126	13	257
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	80
HOSPITALS	-	240	140	-	102	-	-
OTHER THAN CAPITAL OUTLAY	-	240	140	-	102	-	-
HEALTH	168	154	95	107	180	134	235
POLICE PROTECTION	848	1 655	1 458	865	2 176	1 157	1 438
FIRE PROTECTION	1 256	1 387	1 194	838	1 682	1 043	1 388
SEWERAGE	47	30	537	219	598	577	188
OTHER THAN CAPITAL OUTLAY	47	25	257	167	499	455	188
SANITATION OTHER THAN SEWERAGE	541	673	506	314	806	371	609
PARKS AND RECREATION	473	2 791	455	175	301	406	531
HOUSING AND URBAN RENEWAL	-	-	-	-	-	37	638
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	37	-
LIBRARIES	182	115	247	192	219	208	573
FINANCIAL ADMINISTRATION	173	517	241	95	268	191	229
GENERAL CONTROL	393	208	284	166	243	281	243
GENERAL PUBLIC BUILDINGS	290	140	59	137	320	44	167
OTHER THAN CAPITAL OUTLAY	290	140	59	128	191	44	161
INTEREST ON GENERAL DEBT	478	328	345	208	586	531	439
ALL OTHER	1 203	3 111	1 557	705	2 377	825	1 342
WATER SUPPLY REVENUE	1 133	567	1 807	504	1 388	-	1 082
WATER SUPPLY EXPENDITURE	1 176	395	779	470	849	-	792
CURRENT OPERATION	643	393	755	421	668	-	791
CAPITAL OUTLAY	533	1	18	40	46	-	-
INTEREST ON DEBT	-	-	6	9	135	-	1
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	9 203	10 233	9 172	6 761	6 431	9 764	9 828
GROSS DEBT OUTSTANDING	17 554	7 624	13 312	6 760	22 112	15 575	14 303
LONG-TERM	17 554	7 624	9 028	6 520	21 164	15 575	12 984
FULL FAITH AND CREDIT	17 554	7 624	9 028	6 520	21 164	15 575	12 984
UTILITY DEBT ONLY	-	-	180	176	4 151	-	20
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	-	-	4 284	240	948	-	1 719
LONG-TERM DEBT ISSUED	9 525	-	775	-	-	-	371
LONG-TERM DEBT RETIRED	729	1 545	776	628	1 439	963	861
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	16	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.						
	Elizabeth	Hamilton Township (Mercer Co.)	Irvington	Jersey City	Newark	Passaic	Paterson
POPULATION, 1960	107 698	65 035	59 379	276 101	405 220	53 963	143 663
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	22 348	5 564	11 028	59 794	116 295	10 722	27 839
INTERGOVERNMENTAL REVENUE	2 345	106	707	8 994	17 966	1 001	3 910
FROM STATE GOVERNMENT	2 196	106	567	5 635	15 096	816	3 828
FROM FEDERAL GOVERNMENT	-	-	119	1 586	998	85	-
FROM LOCAL GOVERNMENTS	149	-	21	1 775	1 872	100	82
GENERAL REVENUE FROM OWN SOURCES	20 003	5 458	10 321	50 800	98 329	9 721	23 929
TAXES	18 958	4 260	8 408	44 717	90 452	9 190	22 677
PROPERTY	16 788	1 008	7 692	40 172	80 711	8 472	20 583
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 890	3 136	600	4 003	8 642	531	1 790
OTHER	280	116	117	552	1 099	187	305
CURRENT CHARGES	550	910	1 717	4 878	3 483	315	440
MISCELLANEOUS	494	287	196	1 195	4 394	215	812
GENERAL EXPENDITURE: ALL FUNCTIONS	23 585	5 631	9 855	68 354	120 434	10 175	26 715
CAPITAL OUTLAY	3 496	1 971	159	8 062	10 855	604	1 933
OTHER	20 089	3 660	9 696	60 292	109 579	9 571	25 082
EDUCATION	10 856	-	3 832	20 628	47 533	4 335	13 610
OTHER THAN CAPITAL OUTLAY	9 207	-	3 773	17 885	45 754	4 335	12 685
HIGHWAYS	1 185	1 012	330	1 138	1 189	194	736
OTHER THAN CAPITAL OUTLAY	989	659	330	982	895	167	543
PUBLIC WELFARE	218	109	38	1 114	5 138	191	427
CASH ASSISTANCE PAYMENTS	-	-	-	895	4 293	-	-
HOSPITALS	194	-	1 349	11 788	8 841	88	180
OTHER THAN CAPITAL OUTLAY	194	-	1 349	11 654	8 741	88	180
HEALTH	464	96	74	765	2 213	175	547
POLICE PROTECTION	2 219	804	871	7 168	16 100	1 039	2 791
FIRE PROTECTION	2 166	-	1 112	6 012	9 988	894	2 385
SEWERAGE	415	1 817	64	2 496	9 146	236	809
OTHER THAN CAPITAL OUTLAY	282	339	64	1 407	1 583	226	658
SANITATION OTHER THAN SEWERAGE	458	360	241	2 844	4 246	510	633
PARKS AND RECREATION	734	239	104	1 178	2 238	264	811
HOUSING AND URBAN RENEWAL	1 128	-	-	1 910	36	27	-
OTHER THAN CAPITAL OUTLAY	111	-	-	406	36	27	-
LIBRARIES	488	78	247	999	2 325	180	368
FINANCIAL ADMINISTRATION	266	157	212	918	2 091	143	458
GENERAL CONTROL	264	134	157	916	1 542	181	236
GENERAL PUBLIC BUILDINGS	223	49	219	513	938	83	48
OTHER THAN CAPITAL OUTLAY	223	49	219	226	938	83	48
INTEREST ON GENERAL DEBT	382	307	108	1 175	2 059	215	710
ALL OTHER	1 923	471	898	6 794	81	1 421	1 965
WATER SUPPLY REVENUE	1 516	-	-	2 355	4 987	-	-
WATER SUPPLY EXPENDITURE	1 005	-	-	1 575	8 087	-	-
CURRENT OPERATION	954	-	-	1 430	3 910	-	-
CAPITAL OUTLAY	-	-	-	80	3 847	-	-
INTEREST ON DEBT	51	-	-	65	330	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	14 636	1 896	7 700	41 543	79 397	6 161	17 116
GROSS DEBT OUTSTANDING	17 330	9 093	3 340	43 904	92 319	8 171	22 924
LONG-TERM	14 168	9 093	3 340	23 006	63 588	7 127	22 753
FULL FAITH AND CREDIT	14 168	9 093	3 340	23 006	63 588	7 127	22 753
UTILITY DEBT ONLY	725	-	-	2 368	8 846	-	-
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	3 162	-	-	20 898	18 731	1 044	171
LONG-TERM DEBT ISSUED	3 100	-	-	-	11 960	1 624	1 786
LONG-TERM DEBT RETIRED	844	732	443	1 459	5 287	401	1 337
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	816	747	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.				NEW MEXICO	NEW YORK	
	Trenton	Union City	Union township	Woodbridge township	Albuquerque	Albany	Binghamton
POPULATION, 1960	114 167	52 180	51 499	78 846	201 189	129 726	75 941
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	10 31	12 31
GENERAL REVENUE	26 588	9 407	3 998	6 813	24 829	22 090	18 319
INTERGOVERNMENTAL REVENUE	6 032	1 108	59	89	2 935	6 824	5 848
FROM STATE GOVERNMENT	5 062	1 061	57	79	986	5 531	3 472
FROM FEDERAL GOVERNMENT	101	-	-	-	1 915	1 225	85
FROM LOCAL GOVERNMENTS	870	47	-	10	34	67	2 291
GENERAL REVENUE FROM OWN SOURCES	20 556	8 300	3 939	6 724	21 894	15 266	12 471
TAXES	19 064	8 073	3 639	6 200	15 252	14 197	7 482
PROPERTY	17 213	7 487	2 745	1 978	7 842	13 467	7 261
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	4 991	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 352	433	779	4 019	1 347	585	130
OTHER	499	153	115	203	1 072	145	91
CURRENT CHARGES	927	114	27	76	4 686	439	4 756
MISCELLANEOUS	566	113	273	449	1 956	630	233
GENERAL EXPENDITURE, ALL FUNCTIONS	24 980	9 494	3 955	7 981	23 282	23 248	19 113
CAPITAL OUTLAY	2 294	463	553	2 017	7 582	5 327	3 765
OTHER	22 687	9 031	3 402	5 965	15 700	17 920	15 348
EDUCATION	10 724	4 502	-	-	-	8 922	-
OTHER THAN CAPITAL OUTLAY	9 220	4 467	-	-	-	8 071	-
HIGHWAYS	976	32	595	2 200	2 116	1 936	576
OTHER THAN CAPITAL OUTLAY	892	277	236	791	1 482	1 213	322
PUBLIC WELFARE	937	276	44	100	-	-	3 709
CASH ASSISTANCE PAYMENTS	632	-	-	-	-	-	1 824
HOSPITALS	1 151	-	-	35	-	-	4 781
OTHER THAN CAPITAL OUTLAY	1 151	-	-	35	-	-	4 277
HEALTH	498	125	93	158	3 886	20	-
POLICE PROTECTION	2 448	914	863	1 124	2 392	1 745	1 168
FIRE PROTECTION	1 678	800	943	-	2 151	1 761	1 160
SEWERAGE	428	427	63	865	1 711	390	403
OTHER THAN CAPITAL OUTLAY	423	423	68	350	472	191	320
SANITATION OTHER THAN SEWERAGE	769	576	273	478	2 342	462	948
PARKS AND RECREATION	656	204	143	266	1 616	728	580
HOUSING AND URBAN RENEWAL	725	-	-	86	-	3 639	2 915
OTHER THAN CAPITAL OUTLAY	99	-	-	86	-	649	188
LIBRARIES	452	79	220	519	549	316	372
FINANCIAL ADMINISTRATION	376	197	143	298	470	296	167
GENERAL CONTROL	418	124	89	314	1 003	304	274
GENERAL PUBLIC BUILDINGS	207	172	119	79	211	249	124
OTHER THAN CAPITAL OUTLAY	180	172	119	69	200	196	124
INTEREST ON GENERAL DEBT	553	170	61	358	1 361	981	420
ALL OTHER	1 985	606	307	1 100	3 475	1 499	1 515
WATER SUPPLY REVENUE	2 843	-	-	-	3 418	1 849	778
WATER SUPPLY EXPENDITURE	2 858	-	-	-	5 600	1 828	774
CURRENT OPERATION	1 550	-	-	-	2 275	1 012	548
CAPITAL OUTLAY	1 106	-	-	-	2 504	667	152
INTEREST ON DEBT	202	-	-	-	820	148	74
OTHER UTILITY REVENUE ¹	-	-	-	-	(T) 804	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	897	-	-
CURRENT OPERATION	-	-	-	-	897	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	17 029	6 040	2 216	3 075	10 861	12 273	7 342
GROSS DEBT OUTSTANDING	27 672	4 291	2 336	14 347	68 722	51 257	22 856
LONG-TERM	21 617	4 017	1 873	9 626	68 722	35 383	15 092
FULL FAITH AND CREDIT	21 617	4 017	1 873	9 626	57 285	17 941	11 153
UTILITY DEBT ONLY	7 329	-	-	-	21 845	4 707	2 750
NONGUARANTEED	-	-	-	-	11 437	17 442	3 939
UTILITY DEBT ONLY	-	-	-	-	3 363	-	-
SHORT-TERM	6 055	274	463	4 721	-	15 875	7 764
LONG-TERM DEBT ISSUED	1 922	-	-	2 217	916	2 919	1 973
LONG-TERM DEBT RETIRED	1 735	495	285	527	6 647	3 548	1 464
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	-	46	332	285

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						
	Buffalo	Mt. Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Rome
POPULATION: 1960	532 759	76 010	76 812	7 781 984	102 394	318 611	51 646
DATE OF END OF FISCAL YEAR	6 30	12 31	12 31	6 30	12 31	6 30	12 31
GENERAL REVENUE	123 158	9 808	11 147	3 995 412	13 000	87 604	5 131
INTERGOVERNMENTAL REVENUE	53 268	1 508	1 645	1 263 674	1 902	39 273	728
FROM STATE GOVERNMENT	38 564	1 053	978	1 207 315	1 237	19 456	633
FROM FEDERAL GOVERNMENT	2 589	449	613	47 583	665	6 118	60
FROM LOCAL GOVERNMENTS	12 115	6	55	8 776	-	13 699	35
GENERAL REVENUE FROM OWN SOURCES	69 890	8 300	9 502	2 731 738	11 098	48 331	4 403
TAXES	57 444	7 289	8 402	2 302 939	9 016	40 066	2 362
PROPERTY	52 758	6 966	8 076	1 400 842	6 344	38 370	2 232
GENERAL SALES AND GROSS RECEIPTS	-	-	-	598 657	2 088	-	-
SELECTIVE SALES AND GROSS RECEIPTS	3 491	108	122	144 582	425	796	82
OTHER	1 195	214	204	158 858	158	900	48
CURRENT CHARGES	8 747	759	756	322 148	1 161	6 050	1 943
MISCELLANEOUS	3 699	252	344	106 651	921	2 215	98
GENERAL EXPENDITURE: ALL FUNCTIONS	118 900	9 633	12 548	3 693 993	11 569	85 811	6 238
CAPITAL OUTLAY	18 633	1 431	2 838	474 621	1 784	13 148	1 619
OTHER	100 267	8 202	9 709	3 219 372	9 786	72 663	4 619
EDUCATION	50 850	-	-	1 023 454	-	40 206	-
OTHER THAN CAPITAL OUTLAY	43 055	-	-	853 690	-	36 321	-
HIGHWAYS	5 961	935	1 168	131 009	966	4 398	1 086
OTHER THAN CAPITAL OUTLAY	3 124	491	665	75 689	524	3 941	460
PUBLIC WELFARE	36	16	6	558 446	-	-	5
CASH ASSISTANCE PAYMENTS	-	-	-	339 630	-	-	-
HOSPITALS	-	52	101	381 914	-	-	2 207
OTHER THAN CAPITAL OUTLAY	-	52	101	360 259	-	-	1 651
HEALTH	66	236	313	75 275	11	66	31
POLICE PROTECTION	11 997	1 465	1 428	292 116	1 450	5 429	458
FIRE PROTECTION	9 962	1 141	1 504	135 775	1 275	5 463	721
SEWERAGE	3 594	122	471	67 519	746	1 657	49
OTHER THAN CAPITAL OUTLAY	2 207	66	168	17 798	304	995	38
SANITATION OTHER THAN SEWERAGE	6 160	675	789	146 109	806	4 013	178
PARKS AND RECREATION	5 261	469	386	77 287	605	2 759	121
HOUSING AND URBAN RENEWAL	7 554	941	2 812	204 947	1 002	7 086	149
OTHER THAN CAPITAL OUTLAY	4 282	447	596	117 113	542	530	149
LIBRARIES	138	531	383	33 877	199	1 859	182
FINANCIAL ADMINISTRATION	1 298	160	182	33 652	411	954	115
GENERAL CONTROL	2 051	458	471	80 712	325	1 482	125
GENERAL PUBLIC BUILDINGS	1 818	100	174	29 697	417	358	32
OTHER THAN CAPITAL OUTLAY	1 638	98	174	24 451	295	522	32
INTEREST ON GENERAL DEBT	4 109	250	430	134 436	464	2 046	130
ALL OTHER	8 045	1 882	1 927	287 768	2 892	7 875	649
WATER SUPPLY REVENUE	4 333	606	-	51 062	1 931	5 001	574
WATER SUPPLY EXPENDITURE	5 291	581	-	76 201	1 278	2 440	1 371
CURRENT OPERATION	2 770	506	-	27 200	788	2 142	285
CAPITAL OUTLAY	2 095	67	-	26 198	367	222	1 063
INTEREST ON DEBT	426	8	-	22 803	123	76	93
OTHER UTILITY REVENUE ¹	-	-	-	(T)321 020	(T) 386	-	-
OTHER UTILITY EXPENDITURE	-	-	-	527 628	980	-	-
CURRENT OPERATION	-	-	-	401 544	445	-	-
CAPITAL OUTLAY	-	-	-	60 470	530	-	-
INTEREST ON DEBT	-	-	-	65 614	5	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	68 631	5 626	5 932	2 332 851	6 733	48 164	2 792
GROSS DEBT OUTSTANDING	173 326	13 500	20 940	7 696 934	24 998	102 765	8 654
LONG-TERM	141 494	10 861	13 728	7 001 482	22 984	46 609	6 669
FULL FAITH AND CREDIT	78 170	6 892	10 113	5 286 519	20 146	43 561	5 027
UTILITY DEBT ONLY	12 933	312	-	2 496 265	5 539	1 089	1 710
NONGUARANTEED	63 324	3 969	3 615	1 714 963	2 838	3 088	1 642
UTILITY DEBT ONLY	-	-	-	86 500	-	-	-
SHORT-TERM	31 832	2 639	7 212	695 452	2 014	56 156	1 984
LONG-TERM DEBT ISSUED	-	1 255	1 700	888 582	3 000	13 570	760
LONG-TERM DEBT RETIRED	11 979	1 006	882	450 249	2 758	5 423	587
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	264	567	350 305	-	1 252	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						NORTH CAROLINA
	Schenectady	Syracuse	Troy	Utica	White Plains	Yonkers	Asheville
POPULATION: 1960	81 682	216 038	67 492	100 410	50 485	190 634	60 192
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	12 31	6 30
GENERAL REVENUE	9 637	51 420	9 108	11 347	9 851	45 859	4 732
INTERGOVERNMENTAL REVENUE	1 182	15 951	1 536	2 922	911	12 417	1 145
FROM STATE GOVERNMENT	1 057	11 541	857	1 394	890	10 513	641
FROM FEDERAL GOVERNMENT	99	4 108	680	1 462	22	1 894	486
FROM LOCAL GOVERNMENTS	25	301	-	66	10	18	-
GENERAL REVENUE FROM OWN SOURCES	8 455	35 469	7 572	8 425	8 940	33 442	3 587
TAXES	6 798	29 471	4 805	6 916	6 950	29 409	2 900
PROPERTY	6 571	23 871	4 365	6 628	6 448	27 587	2 651
GENERAL SALES AND GROSS RECEIPTS	-	4 780	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	114	405	372	156	105	1 445	55
OTHER	113	415	68	133	397	376	194
CURRENT CHARGES	1 377	4 370	991	954	1 420	3 064	534
MISCELLANEOUS	279	1 628	1 776	555	570	969	154
GENERAL EXPENDITURE: ALL FUNCTIONS	9 187	48 791	11 523	13 079	12 343	46 592	6 600
CAPITAL OUTLAY	1 065	7 749	4 809	4 744	3 988	8 666	1 721
OTHER	8 122	41 042	6 714	8 334	8 355	37 926	4 879
EDUCATION	-	20 601	-	-	-	20 431	-
OTHER THAN CAPITAL OUTLAY	-	18 536	-	-	-	17 947	-
HIGHWAYS	764	2 184	3 851	1 292	957	1 258	737
OTHER THAN CAPITAL OUTLAY	658	1 518	1 923	815	627	660	542
PUBLIC WELFARE	-	-	6	-	13	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	379	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	379	-	-	-	-	-
HEALTH	159	1 354	33	280	-	706	16
POLICE PROTECTION	1 157	3 715	885	1 169	1 567	3 755	856
FIRE PROTECTION	1 506	3 486	1 041	1 525	1 302	2 661	749
SEWERAGE	408	860	220	286	191	733	-
OTHER THAN CAPITAL OUTLAY	340	296	104	78	76	136	-
SANITATION OTHER THAN SEWERAGE	926	1 843	277	338	713	1 816	370
PARKS AND RECREATION	535	1 673	181	722	622	1 703	456
HOUSING AND URBAN RENEWAL	1 192	4 658	3 322	3 058	2 242	4 367	1 420
OTHER THAN CAPITAL OUTLAY	435	1 629	654	625	403	1 062	219
LIBRARIES	-	959	83	200	299	963	175
FINANCIAL ADMINISTRATION	245	656	143	186	207	643	66
GENERAL CONTROL	244	912	166	234	433	883	577
GENERAL PUBLIC BUILDINGS	96	659	88	1 471	577	113	86
OTHER THAN CAPITAL OUTLAY	87	215	88	193	134	101	83
INTEREST ON GENERAL DEBT	289	1 547	388	634	235	1 870	398
ALL OTHER	1 664	3 305	838	1 681	2 986	4 679	694
WATER SUPPLY REVENUE	831	2 343	687	1 933	864	2 043	2 468
WATER SUPPLY EXPENDITURE	505	1 609	3 341	1 192	707	2 856	2 289
CURRENT OPERATION	449	1 433	483	895	619	1 736	1 918
CAPITAL OUTLAY	36	153	2 547	222	87	1 023	-
INTEREST ON DEBT	20	24	311	75	2	97	341
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 513	29 559	3 405	4 971	5 798	27 011	3 158
GROSS DEBT OUTSTANDING	15 107	69 793	27 822	25 914	22 264	78 813	21 236
LONG-TERM	9 974	39 795	23 328	21 678	11 302	59 557	18 706
FULL FAITH AND CREDIT	5 575	19 349	3 873	12 193	7 249	43 379	18 706
UTILITY DEBT ONLY	4 707	719	-	-	-	3 182	8 574
NONGUARANTEED	4 400	20 446	19 455	9 485	4 054	16 178	-
UTILITY DEBT ONLY	-	-	9 493	2 834	-	-	-
SHORT-TERM	5 133	29 998	4 495	4 236	10 962	19 256	2 530
LONG-TERM DEBT ISSUED	1 243	262	2 460	1 645	3 799	11 520	-
LONG-TERM DEBT RETIRED	760	2 373	1 288	1 671	1 090	5 097	279
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	273	1 335	321	-	164	1 189	45

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued
(Dollar amounts in thousands)

Item	NORTH CAROLINA--Con.						OHIO
	Charlotte	Durham	Greensboro	High Point	Raleigh	Winston-Salem	Akron
POPULATION, 1960	201 564	78 302	119 574	62 063	93 931	111 135	290 351
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	6 30	6 30	6 30	12 31
GENERAL REVENUE	23 434	7 410	18 219	5 961	7 825	15 864	39 074
INTERGOVERNMENTAL REVENUE	4 355	931	4 012	814	1 367	3 921	8 304
FROM STATE GOVERNMENT	1 989	855	1 794	665	1 030	1 545	5 457
FROM FEDERAL GOVERNMENT	1 407	36	1 607	-	99	1 713	2 834
FROM LOCAL GOVERNMENTS	958	40	611	149	238	663	13
GENERAL REVENUE FROM OWN SOURCES	19 079	6 479	14 206	5 148	6 458	11 943	30 770
TAXES	13 874	4 001	8 247	3 139	4 169	7 044	18 519
PROPERTY	12 780	3 793	7 800	2 995	3 748	6 637	7 566
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	1 094	208	447	144	421	407	10 953
CURRENT CHARGES	3 549	1 663	2 111	806	350	2 963	8 646
MISCELLANEOUS	1 656	815	3 849	1 202	1 938	1 936	3 605
GENERAL EXPENDITURE, ALL FUNCTIONS	24 201	9 563	20 694	9 914	7 935	19 467	43 421
CAPITAL OUTLAY	7 809	3 562	8 520	4 845	2 366	8 415	19 105
OTHER	16 392	6 001	12 175	5 069	5 569	11 052	24 316
EDUCATION	-	-	-	-	-	-	9 405
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	7 424
HIGHWAYS	5 180	1 434	5 602	1 384	1 287	2 656	8 376
OTHER THAN CAPITAL OUTLAY	2 030	704	1 233	523	542	1 202	3 083
PUBLIC WELFARE	-	-	-	-	-	-	13
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	391	-	-	-	-	1 890	-
OTHER THAN CAPITAL OUTLAY	328	-	-	-	-	1 771	-
HEALTH	536	-	-	-	-	30	1 102
POLICE PROTECTION	3 157	1 134	2 267	971	1 217	1 813	5 344
FIRE PROTECTION	2 675	804	1 354	1 322	1 059	1 237	2 258
SEWERAGE	1 735	923	2 341	2 379	1 133	2 118	5 976
OTHER THAN CAPITAL OUTLAY	624	432	523	210	217	330	1 666
SANITATION OTHER THAN SEWERAGE	2 105	581	1 247	617	707	865	950
PARKS AND RECREATION	919	349	1 341	395	567	997	1 041
HOUSING AND URBAN RENEWAL	2 321	2 329	1 572	1 282	84	4 617	2 714
OTHER THAN CAPITAL OUTLAY	199	350	298	375	-	125	943
LIBRARIES	3	115	506	159	120	11	-
FINANCIAL ADMINISTRATION	480	279	442	301	205	420	671
GENERAL CONTROL	534	198	522	300	327	424	710
GENERAL PUBLIC BUILDINGS	210	59	220	144	173	101	236
OTHER THAN CAPITAL OUTLAY	174	59	219	131	101	84	1 149
INTEREST ON GENERAL DEBT	1 507	580	1 097	318	392	430	1 773
ALL OTHER	2 448	776	2 182	341	664	1 856	3 452
WATER SUPPLY REVENUE	2 838	1 331	2 431	840	2 138	1 787	4 722
WATER SUPPLY EXPENDITURE	4 148	1 192	2 827	1 329	7 089	2 542	5 406
CURRENT OPERATION	1 535	708	999	403	540	747	2 659
CAPITAL OUTLAY	2 075	299	1 548	735	6 141	1 477	2 303
INTEREST ON DEBT	538	185	280	191	408	318	444
OTHER UTILITY REVENUE ¹	-	-	-	(E) 3 486	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	2 438	-	-	-
CURRENT OPERATION	-	-	-	1 897	-	-	-
CAPITAL OUTLAY	-	-	-	463	-	-	-
INTEREST ON DEBT	-	-	-	78	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	11 361	3 743	7 223	3 411	3 992	8 394	16 153
GROSS DEBT OUTSTANDING	76 735	36 690	46 931	18 688	24 615	30 848	60 723
LONG-TERM	71 848	21 726	41 766	18 688	22 228	20 377	56 529
FULL FAITH AND CREDIT	71 848	20 733	41 766	18 688	22 228	20 377	50 369
UTILITY DEBT ONLY	20 203	6 257	13 044	8 173	12 100	10 125	14 320
NONGUARANTEED	-	993	-	-	-	-	6 150
UTILITY DEBT ONLY	-	-	-	-	-	-	1 070
SHORT-TERM	4 886	14 964	5 065	-	2 387	10 471	4 194
LONG-TERM DEBT ISSUED	9 600	5 825	3 500	2 500	200	-	17 333
LONG-TERM DEBT RETIRED	2 453	1 117	1 779	1 012	1 051	1 264	6 890
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	154	-	-	63	-	210	526

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	OHIO						
	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus	Dayton	Euclid
POPULATION: 1960	113 631	502 550	876 050	61 813	471 316	262 332	62 998
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	9 180	126 280	101 340	4 603	48 061	35 246	6 510
INTERGOVERNMENTAL REVENUE	1 957	29 097	21 608	714	10 931	4 844	845
FROM STATE GOVERNMENT	1 957	10 483	14 269	710	6 602	4 628	845
FROM FEDERAL GOVERNMENT	-	15 695	6 468	-	3 304	54	-
FROM LOCAL GOVERNMENTS	-	2 919	871	4	1 025	162	-
GENERAL REVENUE FROM OWN SOURCES	7 223	97 183	79 732	3 889	37 130	30 402	5 666
TAXES	5 374	44 061	54 300	2 962	22 247	21 467	3 762
PROPERTY	1 119	23 408	51 815	2 167	5 033	9 204	3 662
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	353	398	35	-	-	-
OTHER	4 255	20 300	2 087	760	17 214	12 262	100
CURRENT CHARGES	1 267	31 244	15 725	603	7 639	3 700	1 204
MISCELLANEOUS	583	21 878	9 707	324	7 244	5 235	699
GENERAL EXPENDITURE: ALL FUNCTIONS	7 630	129 990	105 334	3 998	56 348	34 499	4 507
CAPITAL OUTLAY	1 816	42 059	30 527	394	21 305	12 232	555
OTHER	5 814	87 931	74 807	3 604	35 043	22 267	3 972
EDUCATION	-	36 422	23	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	27 255	23	-	-	-	-
HIGHWAYS	1 955	6 738	13 480	573	5 246	8 104	696
OTHER THAN CAPITAL OUTLAY	947	3 507	7 582	555	1 959	1 940	382
PUBLIC WELFARE	293	3 000	1 864	7	157	-	6
CASH ASSISTANCE PAYMENTS	159	-	-	-	-	-	-
HOSPITALS	-	12 907	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	11 118	-	-	-	-	-
HEALTH	581	1 879	2 306	56	1 229	638	40
POLICE PROTECTION	1 360	8 343	17 632	630	7 057	3 775	726
FIRE PROTECTION	1 105	6 821	10 302	518	5 926	3 740	505
SEWERAGE	736	4 589	7 543	451	11 401	1 311	463
OTHER THAN CAPITAL OUTLAY	498	2 151	3 242	388	2 296	946	422
SANITATION OTHER THAN SEWERAGE	267	3 930	8 071	566	2 794	2 296	544
PARKS AND RECREATION	238	5 887	9 417	168	4 648	2 136	293
HOUSING AND URBAN RENEWAL	1	21 270	14 599	-	3 987	4 580	-
OTHER THAN CAPITAL OUTLAY	1	2 212	998	-	305	656	-
LIBRARIES	-	-	-	-	1 631	-	-
FINANCIAL ADMINISTRATION	227	1 239	734	55	829	682	59
GENERAL CONTROL	373	1 557	3 205	194	1 995	1 238	223
GENERAL PUBLIC BUILDINGS	161	1 807	649	113	541	611	93
OTHER THAN CAPITAL OUTLAY	151	537	625	112	538	573	88
INTEREST ON GENERAL DEBT	82	7 320	5 233	150	2 882	1 250	592
ALL OTHER	252	6 281	10 276	516	6 025	4 139	268
WATER SUPPLY REVENUE	1 786	9 517	18 527	783	8 042	3 909	-
WATER SUPPLY EXPENDITURE	1 073	9 469	16 849	712	7 254	3 984	11
CURRENT OPERATION	699	5 371	11 897	706	3 890	2 407	-
CAPITAL OUTLAY	311	3 151	3 406	6	2 642	1 205	11
INTEREST ON DEBT	63	947	1 546	-	722	371	-
OTHER UTILITY REVENUE ¹	-	-	(*)35 017	-	(E)2 620	-	(T) 457
OTHER UTILITY EXPENDITURE	-	-	39 340	-	2 278	-	544
CURRENT OPERATION	-	-	28 585	-	1 771	-	544
CAPITAL OUTLAY	-	-	9 390	-	499	-	-
INTEREST ON DEBT	-	-	1 365	-	8	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 350	60 611	82 311	2 442	28 429	18 693	2 932
GROSS DEBT OUTSTANDING	6 602	276 298	290 549	6 463	161 283	67 861	13 891
LONG-TERM	3 249	238 711	248 028	3 326	106 688	51 695	13 257
FULL FAITH AND CREDIT	1 588	220 017	155 745	3 326	106 688	51 696	13 257
UTILITY DEBT ONLY	1 400	33 474	2 060	-	26 636	14 037	-
NONGUARANTEED	1 661	18 694	92 283	-	-	-	-
UTILITY DEBT ONLY	-	-	92 283	-	-	-	-
SHORT-TERM	3 353	37 587	42 521	3 137	54 595	16 165	634
LONG-TERM DEBT ISSUED	1 400	11 549	11 000	200	-	5 020	291
LONG-TERM DEBT RETIRED	148	16 192	18 394	474	6 688	7 383	1 310
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	235	4 951	2 651	119	1 203	551	85

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	OHIO--Con						
	Hamilton	Kettering	Lakewood	Lima	Lorain	Parma	Springfield
POPULATION, 1960	72 354	54 462	66 154	51 037	68 932	82 845	82 723
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	5 752	2 855	9 100	4 128	4 822	6 008	9 840
INTERGOVERNMENTAL REVENUE	1 304	762	1 119	906	963	1 096	1 235
FROM STATE GOVERNMENT	853	754	909	906	917	1 096	972
FROM FEDERAL GOVERNMENT	451	-	189	-	46	-	263
FROM LOCAL GOVERNMENTS	-	8	22	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	4 448	2 093	7 980	3 222	3 859	4 912	8 605
TAXES	2 723	1 802	2 866	1 779	2 423	3 202	3 669
PROPERTY	1 112	1 603	2 555	479	2 300	2 853	980
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	8	-
OTHER	1 611	198	311	1 301	123	341	2 688
CURRENT CHARGES	1 000	55	4 328	1 104	774	292	3 912
MISCELLANEOUS	725	236	786	338	661	1 419	1 024
GENERAL EXPENDITURE, ALL FUNCTIONS	5 544	3 455	8 927	3 826	4 774	3 709	9 269
CAPITAL OUTLAY	1 190	1 840	1 044	685	1 092	336	1 850
OTHER	4 354	1 614	7 883	3 141	3 682	3 373	7 419
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	592	1 967	534	887	1 003	615	1 129
OTHER THAN CAPITAL OUTLAY	291	419	414	697	555	508	633
PUBLIC WELFARE	4	-	2	38	9	30	2
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	4 604	-	14	-	3 030
OTHER THAN CAPITAL OUTLAY	-	-	4 428	-	-	-	2 393
HEALTH	165	39	54	28	150	57	136
POLICE PROTECTION	793	378	564	469	542	610	770
FIRE PROTECTION	745	138	522	470	692	454	965
SEWERAGE	426	48	818	524	741	230	393
OTHER THAN CAPITAL OUTLAY	328	7	99	146	271	85	237
SANITATION OTHER THAN SEWERAGE	428	32	617	146	287	340	286
PARKS AND RECREATION	322	199	255	274	245	150	1 013
HOUSING AND URBAN RENEWAL	671	-	-	-	-	-	181
OTHER THAN CAPITAL OUTLAY	72	-	-	-	-	-	54
LIBRARIES	-	-	-	-	1	-	-
FINANCIAL ADMINISTRATION	57	35	65	71	63	108	137
GENERAL CONTROL	129	179	264	217	162	427	225
GENERAL PUBLIC BUILDINGS	91	85	64	160	52	169	104
OTHER THAN CAPITAL OUTLAY	90	80	64	16	44	143	66
INTEREST ON GENERAL DEBT	202	99	238	92	268	368	149
ALL OTHER	920	256	326	319	546	152	750
WATER SUPPLY REVENUE	1 136	-	645	1 195	789	-	981
WATER SUPPLY EXPENDITURE	919	-	649	1 284	718	-	964
CURRENT OPERATION	727	-	507	427	432	-	532
CAPITAL OUTLAY	153	-	126	664	231	-	283
INTEREST ON DEBT	69	-	16	174	55	-	150
OTHER UTILITY REVENUE ¹	(*)7 049	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	8 894	-	-	-	-	-	-
CURRENT OPERATION	5 015	-	-	-	-	-	-
CAPITAL OUTLAY	3 658	-	-	-	-	-	-
INTEREST ON DEBT	221	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	4 440	1 037	5 393	2 201	2 768	2 031	5 529
GROSS DEBT OUTSTANDING	15 603	2 915	10 480	9 021	10 469	8 408	9 610
LONG-TERM	14 458	2 915	6 513	3 371	8 970	8 408	8 552
FULL FAITH AND CREDIT	5 651	2 915	6 298	2 445	8 605	5 826	3 445
UTILITY DEBT ONLY	860	-	445	1 600	1 892	-	-
NONGUARANTEED	8 807	-	215	926	365	2 582	5 107
UTILITY DEBT ONLY	8 695	-	-	385	-	-	4 766
SHORT-TERM	1 145	-	3 967	5 650	1 499	-	1 059
LONG-TERM DEBT ISSUED	127	29	1 800	-	486	85	106
LONG-TERM DEBT RETIRED	1 136	180	673	296	1 042	2 008	486
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	113	1	319	84	102	-	159

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	OHIO--Con.			OKLAHOMA			OREGON
	Toledo	Warren	Youngstown	Lawton	Oklahoma City	Tulsa	Eugene
POPULATION, 1960	318 003	59 648	166 689	61 697	324 253	261 685	50 977
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	6 30	6 30	6 30	6 30
GENERAL REVENUE	40 521	5 635	13 423	3 143	34 128	18 820	7 646
INTERGOVERNMENTAL REVENUE	6 616	874	2 562	351	5 862	1 103	1 741
FROM STATE GOVERNMENT	5 218	742	1 831	351	1 694	933	928
FROM FEDERAL GOVERNMENT	1 024	133	751	-	4 168	130	664
FROM LOCAL GOVERNMENTS	374	-	-	-	-	40	148
GENERAL REVENUE FROM OWN SOURCES	33 905	4 760	10 841	2 793	28 266	17 717	5 905
TAXES	18 763	3 164	8 354	1 870	15 774	7 441	3 288
PROPERTY	6 919	985	3 471	1 641	11 343	5 796	3 021
GENERAL SALES AND GROSS RECEIPTS, SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	1 940	-	-
OTHER	11 844	2 179	4 884	158	1 555	951	94
CURRENT CHARGES	12 125	1 181	1 521	439	7 936	8 694	173
MISCELLANEOUS	3 017	416	955	483	7 582	8 004	1 164
GENERAL EXPENDITURE, ALL FUNCTIONS	44 690	4 469	13 669	2 843	43 427	23 649	10 551
CAPITAL OUTLAY	11 703	822	3 441	743	21 676	7 243	5 481
OTHER	32 987	3 647	10 228	2 100	21 751	16 406	5 071
EDUCATION	9 577	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	7 861	-	-	-	-	-	-
HIGHWAYS	5 611	940	2 049	438	3 469	3 391	1 226
OTHER THAN CAPITAL OUTLAY	3 009	584	1 019	239	1 497	966	574
PUBLIC WELFARE	1 197	37	11	-	-	-	7
CASH ASSISTANCE PAYMENTS	-	36	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HEALTH	1 265	73	300	33	-	7	53
POLICE PROTECTION	4 462	654	2 108	843	4 388	2 404	1 050
FIRE PROTECTION	3 838	630	1 635	355	2 971	2 566	1 059
SEWERAGE	4 624	595	1 195	53	7 359	2 490	4 400
OTHER THAN CAPITAL OUTLAY	1 405	289	533	51	905	669	309
SANITATION OTHER THAN SEWERAGE	2 883	317	917	250	1 227	947	301
PARKS AND RECREATION	2 162	215	568	138	4 025	1 201	474
HOUSING AND URBAN RENEWAL	2 874	-	1 736	-	-	2 386	424
OTHER THAN CAPITAL OUTLAY	616	-	201	-	-	140	43
LIBRARIES	-	-	-	33	148	-	188
FINANCIAL ADMINISTRATION	658	89	225	4	495	519	122
GENERAL CONTROL	1 067	200	585	104	756	430	153
GENERAL PUBLIC BUILDINGS	252	101	190	32	357	381	46
OTHER THAN CAPITAL OUTLAY	43	50	190	32	357	113	46
INTEREST ON GENERAL DEBT	982	279	835	117	4 984	3 169	516
ALL OTHER	3 238	329	1 316	444	13 248	3 758	530
WATER SUPPLY REVENUE	3 787	1 033	2 144	1 236	8 437	7 396	1 077
WATER SUPPLY EXPENDITURE	5 286	2 213	2 348	1 965	8 005	6 695	1 016
CURRENT OPERATION	2 417	545	1 895	311	2 374	2 542	521
CAPITAL OUTLAY	2 758	1 905	452	1 120	2 067	3 515	404
INTEREST ON DEBT	111	163	1	533	3 564	638	92
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(E) 7 695
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	7 417
CURRENT OPERATION	-	-	-	-	-	-	3 729
CAPITAL OUTLAY	-	-	-	-	-	-	2 589
INTEREST ON DEBT	-	-	-	-	-	-	1 099
TOTAL EXPENDITURE FOR PERSONAL SERVICES	23 528	3 009	8 029	1 723	13 415	11 672	5 893
GROSS DEBT OUTSTANDING	42 044	13 612	30 939	15 428	240 748	121 573	50 242
LONG-TERM	31 832	13 486	21 071	15 428	280 608	116 786	46 248
FULL FAITH AND CREDIT	10 929	4 713	21 016	15 428	124 085	85 519	15 276
UTILITY DEBT ONLY	-	-	25	11 887	24 229	24 519	3 186
NONGUARANTEED	20 903	8 773	55	-	116 523	31 267	30 971
UTILITY DEBT ONLY	4 625	5 654	-	-	73 953	-	27 900
SHORT-TERM	10 212	125	9 868	-	140	4 787	3 994
LONG-TERM DEBT ISSUED	3 372	142	5 688	1 000	1 845	13 110	1 114
LONG-TERM DEBT RETIRED	1 736	583	1 092	858	7 629	5 925	1 167
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	943	195	289	104	1 018	119	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	OREGON--Con.	PENNSYLVANIA					
	Portland	Abington township	Allentown	Altoona	Bethlehem	Bristol township	Chester
POPULATION, 1960	372 676	55 831	108 347	69 407	75 408	59 298	63 658
DATE OF END OF FISCAL YEAR	6 30	13	12	12 31	14	12 31	12
GENERAL REVENUE	47 442	3 037	7 716	3 723	9 738	1 774	3 973
INTERGOVERNMENTAL REVENUE	5 053	237	854	536	2 930	296	1 332
FROM STATE GOVERNMENT	4 215	236	587	331	236	255	1 073
FROM FEDERAL GOVERNMENT	505	-	189	128	888	-	156
FROM LOCAL GOVERNMENTS	333	1	77	77	1 806	41	103
GENERAL REVENUE FROM OWN SOURCES	42 389	2 800	6 862	3 187	6 808	1 478	2 641
TAXES	27 031	1 969	5 140	2 320	3 810	1 005	2 229
PROPERTY	21 820	1 695	2 765	1 435	2 197	857	1 815
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	1 933	56	20	11	-	-	2
OTHER	3 278	218	2 355	873	1 613	149	412
CURRENT CHARGES	10 019	348	1 152	725	1 023	389	283
MISCELLANEOUS	5 339	483	570	142	1 975	84	129
GENERAL EXPENDITURE: ALL FUNCTIONS	46 645	2 568	8 255	3 998	10 105	1 543	3 288
CAPITAL OUTLAY	11 234	580	1 238	677	4 592	44	438
OTHER	35 411	1 988	7 017	3 320	5 512	1 499	2 850
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	4 195	650	1 055	697	1 447	488	364
OTHER THAN CAPITAL OUTLAY	3 302	400	910	437	210	460	257
PUBLIC WELFARE	-	-	-	-	-	-	7
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	-	-	11	-	12	-	-
OTHER THAN CAPITAL OUTLAY	-	-	11	-	12	-	-
HEALTH	1 724	42	189	40	118	-	86
POLICE PROTECTION	7 795	448	1 137	533	740	395	748
FIRE PROTECTION	6 273	107	796	561	656	65	284
SEWERAGE	6 251	360	1 036	252	550	246	460
OTHER THAN CAPITAL OUTLAY	1 089	281	398	204	189	243	308
SANITATION OTHER THAN SEWERAGE	1 102	316	562	158	27	2	178
PARKS AND RECREATION	5 793	314	706	142	406	17	146
HOUSING AND URBAN RENEWAL	1 049	-	140	369	2 189	-	255
OTHER THAN CAPITAL OUTLAY	409	-	83	46	150	-	99
LIBRARIES	-	14	-	-	134	20	25
FINANCIAL ADMINISTRATION	952	153	234	111	196	18	152
GENERAL CONTROL	1 435	22	143	64	201	163	178
GENERAL PUBLIC BUILDINGS	236	29	340	47	998	16	93
OTHER THAN CAPITAL OUTLAY	233	29	238	47	138	16	93
INTEREST ON GENERAL DEBT	768	91	126	23	236	42	94
ALL OTHER	9 072	20	1 781	1 000	2 178	71	219
WATER SUPPLY REVENUE	6 847	-	1 229	696	1 290	-	-
WATER SUPPLY EXPENDITURE	5 109	-	1 246	458	1 491	-	-
CURRENT OPERATION	3 198	-	873	453	644	-	-
CAPITAL OUTLAY	1 435	-	373	6	847	-	-
INTEREST ON DEBT	476	-	-	-	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	30 469	1 155	4 468	2 275	3 329	652	1 815
GROSS DEBT OUTSTANDING	42 346	3 081	5 142	1 078	8 329	670	3 380
LONG-TERM	35 018	3 081	5 142	778	4 880	670	2 550
FULL FAITH AND CREDIT	33 941	3 081	5 142	721	4 880	670	305
UTILITY DEBT ONLY	15 367	-	-	-	-	-	-
NONGUARANTEED	1 077	-	-	57	-	-	2 245
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	7 328	-	-	300	3 449	-	830
LONG-TERM DEBT ISSUED	760	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	3 555	792	398	75	350	55	-
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	1 643	16	326	118	146	-	87

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Erie	Harrisburg	Haverford township	Johnstown	Lanoster	Lower Merion township	Penn Hills township
POPULATION, 1960	138 440	79 697	54 019	53 949	61 055	59 420	51 512
DATE OF END OF FISCAL YEAR	12	12 31	12 31	13	12	12 31	12 31
GENERAL REVENUE	12 464	7 101	2 220	3 345	4 531	4 445	2 000
INTERGOVERNMENTAL REVENUE	2 275	1 556	355	594	1 418	279	245
FROM STATE GOVERNMENT	1 200	509	174	216	859	258	211
FROM FEDERAL GOVERNMENT	876	881	-	337	515	-	-
FROM LOCAL GOVERNMENTS	199	167	181	41	44	21	34
GENERAL REVENUE FROM OWN SOURCES	10 188	5 545	1 865	2 751	3 113	4 166	1 755
TAXES	6 679	3 884	1 432	2 211	2 117	3 486	1 533
PROPERTY	5 221	2 506	1 321	1 316	1 517	3 187	892
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	93	-	-	-	-	-
OTHER	1 458	1 285	111	894	599	298	641
CURRENT CHARGES	1 398	1 352	413	404	811	507	181
MISCELLANEOUS	2 112	309	20	137	185	173	41
GENERAL EXPENDITURE, ALL FUNCTIONS	10 790	7 435	2 206	2 280	5 952	4 345	1 733
CAPITAL OUTLAY	2 492	1 998	132	29	2 245	738	138
OTHER	8 297	5 437	2 074	2 251	3 707	3 607	1 595
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	1 007	1 022	543	358	304	774	347
OTHER THAN CAPITAL OUTLAY	985	672	460	350	277	553	336
PUBLIC WELFARE	-	3	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	130	19	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	130	19	-	-	-	-	-
HEALTH	112	105	20	29	57	90	2
POLICE PROTECTION	1 301	1 057	433	488	691	1 002	398
FIRE PROTECTION	1 268	587	38	512	524	163	56
SEWERAGE	855	680	411	2	335	251	349
OTHER THAN CAPITAL OUTLAY	509	547	395	2	271	243	279
SANITATION OTHER THAN SEWERAGE	524	694	266	178	156	686	234
PARKS AND RECREATION	289	363	65	3	210	324	67
HOUSING AND URBAN RENEWAL	1 924	1 358	-	82	2 397	-	-
OTHER THAN CAPITAL OUTLAY	201	79	-	82	285	-	-
LIBRARIES	-	5	32	-	24	185	5
FINANCIAL ADMINISTRATION	350	234	18	104	142	145	39
GENERAL CONTROL	256	160	84	35	110	102	76
GENERAL PUBLIC BUILDINGS	446	125	22	68	148	60	16
OTHER THAN CAPITAL OUTLAY	136	125	22	67	141	60	16
INTEREST ON GENERAL DEBT	561	156	39	50	81	35	35
ALL OTHER	1 767	867	235	370	773	527	108
WATER SUPPLY REVENUE	1 542	870	-	-	1 552	-	-
WATER SUPPLY EXPENDITURE	1 557	644	-	-	802	-	-
CURRENT OPERATION	1 080	435	-	-	698	-	-
CAPITAL OUTLAY	385	191	-	-	104	-	-
INTEREST ON DEBT	91	18	-	-	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 033	3 572	1 174	1 767	2 403	2 404	782
GROSS DEBT OUTSTANDING	24 625	6 603	1 308	1 757	7 030	1 574	739
LONG-TERM	18 325	3 527	1 308	1 624	2 395	1 574	739
FULL FAITH AND CREDIT	18 325	3 527	1 308	1 624	2 395	1 574	739
UTILITY DEBT ONLY	2 954	763	-	-	-	-	-
NONGUARANTEED	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	6 300	3 076	-	133	4 635	-	-
LONG-TERM DEBT ISSUED	780	650	-	300	800	170	-
LONG-TERM DEBT RETIRED	1 150	262	108	157	165	316	68
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	522	185	-	96	137	80	38

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con						
	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township	Wilkes-Barre	York
POPULATION, 1960	2 002 512	604 332	98 177	111 443	93 158	63 551	54 504
DATE OF END OF FISCAL YEAR	12 31	12 31	12	12 31	12 31	12 31	12 31
GENERAL REVENUE	326 109	80 066	6 666	7 486	4 250	4 864	3 354
INTERGOVERNMENTAL REVENUE	45 215	23 195	1 193	2 111	456	1 798	331
FROM STATE GOVERNMENT	28 232	4 643	1 173	-	324	287	327
FROM FEDERAL GOVERNMENT	15 836	15 418	-	1 299	18	1 455	-
FROM LOCAL GOVERNMENTS	1 147	3 134	20	30	113	56	4
GENERAL REVENUE FROM OWN SOURCES	280 894	56 871	5 473	5 375	3 794	3 065	3 023
TAXES	217 919	50 130	4 570	4 555	3 125	2 426	1 971
PROPERTY	99 543	30 765	3 213	3 135	2 879	1 942	1 444
GENERAL SALES AND GROSS RECEIPTS, SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	1 389	2 149	103	-	-	12	150
CURRENT CHARGES	116 987	17 216	1 254	1 420	246	472	377
MISCELLANEOUS	32 578	1 483	470	317	522	225	930
OTHER	30 397	5 258	433	503	148	414	122
GENERAL EXPENDITURE: ALL FUNCTIONS	331 911	81 936	6 070	7 969	3 667	4 388	3 586
CAPITAL OUTLAY	75 675	30 995	1 167	3 001	297	1 559	279
OTHER	256 236	50 941	4 903	4 968	3 370	2 830	3 307
EDUCATION	2 716	10	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	2 716	10	-	-	-	-	-
HIGHWAYS	20 139	6 216	654	446	552	358	494
OTHER THAN CAPITAL OUTLAY	12 922	3 498	490	356	492	292	316
PUBLIC WELFARE	11 337	30	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	21 903	-	-	-	-	-	7
OTHER THAN CAPITAL OUTLAY	18 820	-	-	-	-	-	7
HEALTH	6 187	22	149	72	54	55	27
POLICE PROTECTION	47 721	11 865	1 094	902	1 054	522	487
FIRE PROTECTION	19 979	7 904	543	1 161	213	483	407
SEWERAGE	16 257	1 344	947	64	252	61	310
OTHER THAN CAPITAL OUTLAY	4 302	937	215	25	134	56	310
SANITATION OTHER THAN SEWERAGE	17 693	6 099	71	401	421	185	315
PARKS AND RECREATION	21 389	4 528	422	270	226	192	189
HOUSING AND URBAN RENEWAL	32 964	26 778	138	3 093	-	1 515	35
OTHER THAN CAPITAL OUTLAY	6 547	2 236	71	326	-	111	34
LIBRARIES	6 019	2 343	198	135	55	15	4
FINANCIAL ADMINISTRATION	8 175	2 247	215	199	253	161	69
GENERAL CONTROL	18 264	1 496	239	179	75	76	92
GENERAL PUBLIC BUILDINGS	10 105	2 642	154	36	53	46	65
OTHER THAN CAPITAL OUTLAY	5 696	1 695	153	36	46	33	46
INTEREST ON GENERAL DEBT	23 515	2 973	218	262	124	146	35
ALL OTHER	47 548	5 439	1 027	750	335	573	1 049
WATER SUPPLY REVENUE	19 308	8 480	1 720	-	-	-	-
WATER SUPPLY EXPENDITURE	26 405	6 584	1 282	-	-	-	-
CURRENT OPERATION	11 607	5 590	1 077	-	-	-	-
CAPITAL OUTLAY	11 347	994	180	-	-	-	-
INTEREST ON DEBT	3 451	-	26	-	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	173 843	39 627	3 660	3 445	2 092	1 847	1 616
GROSS DEBT OUTSTANDING	907 178	133 047	8 609	9 961	4 184	5 435	1 789
LONG-TERM	816 078	79 002	8 230	2 799	4 184	1 970	1 305
FULL FAITH AND CREDIT	810 803	63 904	8 230	2 749	4 184	1 970	1 305
UTILITY DEBT ONLY	111 583	-	1 200	-	-	-	-
NONGUARANTEED	5 275	15 098	-	50	-	-	-
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	91 100	54 045	379	7 162	-	3 465	484
LONG-TERM DEBT ISSUED	69 310	10 460	1 100	342	-	100	-
LONG-TERM DEBT RETIRED	49 774	12 538	920	343	444	145	155
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	16 834	3 439	337	383	271	109	103

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	RHODE ISLAND				SOUTH CAROLINA		
	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	Greenville
POPULATION, 1960	66 766	81 001	207 498	68 504	65 925	97 433	66 188
DATE OF END OF FISCAL YEAR	9 30	6 30	9 30	1 31	12 31	6 30	12 31
GENERAL REVENUE	12 252	14 966	49 469	13 952	4 658	5 307	4 417
INTERGOVERNMENTAL REVENUE	3 414	4 547	13 154	4 571	357	658	319
FROM STATE GOVERNMENT	2 520	3 135	8 978	4 062	288	418	259
FROM FEDERAL GOVERNMENT	894	1 289	3 998	509	32	-	-
FROM LOCAL GOVERNMENTS	-	123	178	-	37	240	60
GENERAL REVENUE FROM OWN SOURCES	8 838	10 419	36 315	9 382	4 302	4 650	4 098
TAXES	8 366	9 775	30 464	8 923	3 318	3 566	3 491
PROPERTY	8 240	9 628	30 013	8 798	2 479	2 617	2 573
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	200	-	-
OTHER	126	147	450	125	640	949	918
CURRENT CHARGES	266	260	3 206	203	538	279	166
MISCELLANEOUS	206	384	2 645	255	445	805	441
GENERAL EXPENDITURE, ALL FUNCTIONS	12 256	18 339	44 576	15 347	5 416	7 019	3 900
CAPITAL OUTLAY	2 842	6 156	6 085	2 106	1 175	1 384	500
OTHER	9 414	12 183	38 491	13 240	4 241	5 635	3 400
EDUCATION	5 983	6 373	15 056	9 932	-	-	-
OTHER THAN CAPITAL OUTLAY	5 488	5 708	14 117	8 452	-	-	-
HIGHWAYS	725	678	2 745	774	385	658	789
OTHER THAN CAPITAL OUTLAY	674	360	2 020	714	300	520	612
PUBLIC WELFARE	107	700	2 414	131	104	1	-
CASH ASSISTANCE PAYMENTS	52	277	1 247	62	-	-	-
HOSPITALS	-	25	1 604	13	-	-	-
OTHER THAN CAPITAL OUTLAY	-	25	1 602	13	-	-	-
HEALTH	30	69	495	49	83	137	130
POLICE PROTECTION	852	1 144	3 846	918	894	1 179	834
FIRE PROTECTION	809	869	3 344	990	754	878	562
SEWERAGE	2 016	536	1 295	798	141	432	64
OTHER THAN CAPITAL OUTLAY	257	358	1 105	118	141	167	56
SANITATION OTHER THAN SEWERAGE	179	504	1 639	240	458	921	586
PARKS AND RECREATION	88	375	1 677	122	1 352	759	428
HOUSING AND URBAN RENOVATION	136	4 649	3 675	-	-	42	-
OTHER THAN CAPITAL OUTLAY	32	296	992	-	-	41	-
LIBRARIES	32	176	420	151	-	-	-
FINANCIAL ADMINISTRATION	194	237	924	243	128	240	124
GENERAL CONTROL	167	208	916	190	160	212	115
GENERAL PUBLIC BUILDINGS	103	158	106	66	19	105	36
OTHER THAN CAPITAL OUTLAY	103	143	106	66	19	102	36
INTEREST ON GENERAL DEBT	626	516	1 446	399	127	87	37
ALL OTHER	209	1 122	2 973	330	840	1 368	196
WATER SUPPLY REVENUE	-	1 306	3 463	681	2 715	2 782	2 301
WATER SUPPLY EXPENDITURE	22	998	3 251	456	2 241	2 334	2 165
CURRENT OPERATION	-	740	1 923	431	810	457	542
CAPITAL OUTLAY	22	200	1 033	-	1 272	1 402	1 138
INTEREST ON DEBT	-	58	295	24	159	475	486
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	7 149	8 390	28 081	10 165	3 254	3 797	2 757
GROSS DEBT OUTSTANDING	21 258	20 720	66 141	24 548	8 525	19 943	17 341
LONG-TERM	20 328	13 601	53 997	13 895	8 525	19 943	17 341
FULL FAITH AND CREDIT	20 328	13 601	53 997	13 895	3 395	2 036	1 221
UTILITY DEBT ONLY	-	1 625	4 520	522	-	17 907	16 120
NONGUARANTEED	-	-	-	-	5 130	16 707	16 120
UTILITY DEBT ONLY	-	-	-	-	3 940	-	-
SHORT-TERM	930	7 119	12 144	10 653	-	-	-
LONG-TERM DEBT ISSUED	-	2 050	6 800	4 475	2 000	5 400	3 000
LONG-TERM DEBT RETIRED	1 422	1 146	7 481	661	336	752	676
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	41	131	1 668	30	28	68	60

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	SOUTH DAKOTA		TENNESSEE			TEXAS	
	Sioux Falls	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo
POPULATION, 1960	65 466	130 009	111 827	497 524	399 743	90 368	137 969
DATE OF END OF FISCAL YEAR	12 31	6 30	12 31	12 31	6 30	9 30	9 30
GENERAL REVENUE	5 086	36 318	34 736	109 503	92 642	5 577	11 646
INTERGOVERNMENTAL REVENUE	294	16 976	17 422	56 337	29 487	10	225
FROM STATE GOVERNMENT	167	9 064	9 650	30 959	24 044	-	13
FROM FEDERAL GOVERNMENT	7	2 674	379	2 667	5 199	-	13
FROM LOCAL GOVERNMENTS	61	5 238	7 393	22 711	214	10	199
GENERAL REVENUE FROM OWN SOURCES	4 832	19 342	17 314	53 166	63 185	5 567	11 422
TAXES	3 628	8 817	12 651	26 277	50 228	3 570	6 659
PROPERTY	3 478	6 858	10 593	17 905	38 699	3 262	6 030
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	7 329	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	1 111	1 163	4 536	2 108	242	475
OTHER	149	848	895	3 836	2 092	66	154
CURRENT CHARGES	544	9 558	3 974	13 577	8 709	1 290	2 511
MISCELLANEOUS	660	967	689	13 312	4 248	706	2 252
GENERAL EXPENDITURE, ALL FUNCTIONS	4 538	34 037	39 827	119 755	104 593	7 659	13 815
CAPITAL OUTLAY	678	3 959	9 307	28 593	27 319	3 003	6 106
OTHER	3 862	30 078	30 520	91 162	77 274	4 657	7 709
EDUCATION	-	12 837	16 998	51 628	41 338	-	-
OTHER THAN CAPITAL OUTLAY	-	12 209	15 843	41 812	34 959	-	-
HIGHWAYS	704	1 080	1 610	8 916	9 587	1 492	3 408
OTHER THAN CAPITAL OUTLAY	589	607	1 535	3 220	5 258	386	991
PUBLIC WELFARE	-	92	1 690	370	1 024	49	20
CASH ASSISTANCE PAYMENTS	-	-	-	-	183	-	-
HOSPITALS	-	8 699	263	11 409	6 023	-	-
OTHER THAN CAPITAL OUTLAY	-	8 452	263	9 287	5 976	-	-
HEALTH	83	614	84	711	1 383	112	317
POLICE PROTECTION	698	1 779	1 531	7 053	4 534	855	1 355
FIRE PROTECTION	573	1 420	1 943	7 725	4 114	842	1 059
SEWERAGE	415	1 099	7 845	3 868	14 003	824	1 261
OTHER THAN CAPITAL OUTLAY	245	257	315	668	797	221	355
SANITATION OTHER THAN SEWERAGE	47	722	992	5 742	2 352	571	2 083
PARKS AND RECREATION	617	971	1 547	5 526	3 164	626	804
HOUSING AND URBAN RENEWAL	-	75	2	645	45	-	-
OTHER THAN CAPITAL OUTLAY	-	41	2	-	44	-	-
LIBRARIES	157	304	554	1 300	1 291	171	321
FINANCIAL ADMINISTRATION	149	326	259	805	1 112	184	493
GENERAL CONTROL	118	335	225	763	2 663	204	328
GENERAL PUBLIC BUILDINGS	108	166	112	1 702	1 040	698	938
OTHER THAN CAPITAL OUTLAY	53	91	101	34	598	41	40
INTEREST ON GENERAL DEBT	74	840	1 558	4 468	3 803	358	631
ALL OTHER	794	2 678	2 606	7 124	7 117	678	796
WATER SUPPLY REVENUE	996	-	2 718	6 920	6 850	1 862	3 175
WATER SUPPLY EXPENDITURE	1 167	-	3 265	6 292	11 947	2 240	1 831
CURRENT OPERATION	488	-	1 401	3 315	1 757	943	835
CAPITAL OUTLAY	661	-	1 650	2 529	9 623	848	832
INTEREST ON DEBT	18	-	214	448	567	449	164
OTHER UTILITY REVENUE ²	(E) 432	(E) 22 795	(*) 21 045	(*) 81 497	(E) 32 246	(T) 61	-
OTHER UTILITY EXPENDITURE	459	20 961	21 038	83 108	32 970	76	-
CURRENT OPERATION	287	18 992	14 393	56 591	22 519	76	-
CAPITAL OUTLAY	172	1 969	6 350	14 743	9 027	-	-
INTEREST ON DEBT	-	-	294	11 774	1 424	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	3 223	26 107	25 913	86 902	62 022	3 580	5 529
GROSS DEBT OUTSTANDING	2 931	24 280	72 459	483 481	189 649	26 176	30 646
LONG-TERM	2 821	24 280	72 459	483 481	189 278	26 176	30 646
FULL FAITH AND CREDIT	2 270	17 325	47 269	154 731	125 922	14 661	25 526
UTILITY DEBT ONLY	770	-	-	4 539	11 067	2 348	1 008
NONGUARANTEED	551	6 955	25 190	328 750	63 386	11 515	5 120
UTILITY DEBT ONLY	-	-	19 146	328 090	61 534	11 515	4 660
SHORT-TERM	110	-	-	-	371	-	-
LONG-TERM DEBT ISSUED	-	-	11 916	26 060	13 040	2 200	5 500
LONG-TERM DEBT RETIRED	309	1 802	3 879	18 400	10 116	832	1 395
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	224	1 079	834	4 042	1 667	43	55

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹1960 population of Davidson County.²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Austin	Beaumont	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston
POPULATION, 1960	186 545	119 175	167 690	679 684	276 687	356 268	67 175
DATE OF END OF FISCAL YEAR	9 30	6 30	7 31	9 30	2 28	9 30	9 30
GENERAL REVENUE	15 983	11 185	16 603	69 592	17 666	30 698	8 707
INTERGOVERNMENTAL REVENUE	759	1 074	1 452	1 279	23	735	389
FROM STATE GOVERNMENT	130	923	190	384	6	72	23
FROM FEDERAL GOVERNMENT	404	-	694	-	-	224	291
FROM LOCAL GOVERNMENTS	225	151	569	895	18	439	75
GENERAL REVENUE FROM OWN SOURCES	15 224	10 112	15 150	68 313	17 643	29 963	8 318
TAXES	7 850	6 852	8 551	51 947	12 746	19 150	2 765
PROPERTY	7 182	6 342	7 873	45 123	11 023	17 371	2 362
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	363	365	429	5 766	1 355	1 231	299
OTHER	305	146	249	1 058	368	548	104
CURRENT CHARGES	5 139	1 613	5 532	6 327	3 053	6 329	4 914
MISCELLANEOUS	2 235	1 647	1 067	10 039	1 844	4 484	638
GENERAL EXPENDITURE, ALL FUNCTIONS	24 016	11 557	18 183	82 650	18 343	30 837	9 428
CAPITAL OUTLAY	6 753	4 223	4 899	28 217	5 312	9 742	2 006
OTHER	17 263	7 334	13 284	54 433	13 031	21 095	7 422
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	3 662	4 667	2 171	19 929	4 669	7 397	1 098
OTHER THAN CAPITAL OUTLAY	735	852	1 149	4 361	1 166	1 861	410
PUBLIC WELFARE	-	2	368	11	21	-	257
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	4 684	373	3 732	-	-	-	-
OTHER THAN CAPITAL OUTLAY	4 308	370	3 452	-	-	-	-
HEALTH	310	153	256	1 371	435	720	128
POLICE PROTECTION	2 614	1 080	1 484	11 515	3 137	4 529	610
FIRE PROTECTION	1 866	1 215	1 635	9 272	2 789	3 418	606
SEWERAGE	2 071	467	3 368	8 565	193	3 462	848
OTHER THAN CAPITAL OUTLAY	1 039	436	574	2 193	104	823	296
SANITATION OTHER THAN SEWERAGE	1 039	677	988	5 723	1 365	2 398	342
PARKS AND RECREATION	1 776	253	966	5 663	1 123	2 000	437
HOUSING AND URBAN RENEWAL	764	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	160	-	-	-	-	-	-
LIBRARIES	500	130	233	2 133	399	657	69
FINANCIAL ADMINISTRATION	691	248	404	1 486	363	1 056	222
GENERAL CONTROL	482	244	371	1 374	547	667	80
GENERAL PUBLIC BUILDINGS	189	114	80	1 437	94	228	259
OTHER THAN CAPITAL OUTLAY	189	113	78	521	94	226	73
INTEREST ON GENERAL DEBT	782	836	1 335	6 293	690	2 289	563
ALL OTHER	2 586	1 097	791	7 878	2 520	2 016	3 910
WATER SUPPLY REVENUE	3 955	1 736	3 729	21 967	5 978	7 058	1 104
WATER SUPPLY EXPENDITURE	3 286	1 063	3 609	19 105	8 709	6 618	1 055
CURRENT OPERATION	1 459	731	1 947	5 974	2 767	2 639	676
CAPITAL OUTLAY	1 779	135	1 369	12 737	5 255	2 998	247
INTEREST ON DEBT	48	197	293	394	687	981	132
OTHER UTILITY REVENUE ³	(E)17 829	-	(G)2 247	(T)7 851	-	-	-
OTHER UTILITY EXPENDITURE	18 304	-	1 992	8 046	-	-	-
CURRENT OPERATION	4 728	-	1 541	6 463	-	-	-
CAPITAL OUTLAY	111 004	-	430	1 337	-	-	-
INTEREST ON DEBT	2 572	-	22	246	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	15 821	4 946	9 804	49 776	11 562	16 716	5 068
GROSS DEBT OUTSTANDING	107 378	29 628	50 681	225 234	53 739	110 769	19 609
LONG-TERM	106 535	29 628	50 681	225 234	53 739	110 769	19 489
FULL FAITH AND CREDIT	29 470	24 878	40 998	113 707	25 197	73 892	9 707
UTILITY DEBT ONLY	2 394	521	-	10 493	-	1 261	3 333
NONGUARANTEED	77 065	4 750	9 683	111 527	28 542	36 877	9 783
UTILITY DEBT ONLY	77 065	4 750	9 683	8 200	25 539	34 127	-
SHORT-TERM	843	-	-	-	-	-	120
LONG-TERM DEBT ISSUED	2 563	-	4 275	28 540	7 500	10 360	18
LONG-TERM DEBT RETIRED	3 794	1 488	2 325	18 882	1 609	6 280	728
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	626	63	-	4 672	915	1 603	118

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Includes \$3,494,000 revenue of the Galveston Wharves.

²Includes \$3,393,000 expenditure of the Galveston Wharves.

³Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Houston	Laredo	Lubbock	Midland	Odonna	Pasadena	Port Arthur
POPULATION: 1960	938 219	60 678	128 691	62 625	80 338	58 737	66 676
DATE OF END OF FISCAL YEAR	12 31	6 30	9 30	9 30	9 30	9 30	9 30
GENERAL REVENUE	93 255	2 782	8 474	4 378	4 613	3 454	5 904
INTERGOVERNMENTAL REVENUE	8 564	251	792	112	4	93	1 174
FROM STATE GOVERNMENT	119	-	19	-	4	-	21
FROM FEDERAL GOVERNMENT	5 496	241	750	-	-	93	1 131
FROM LOCAL GOVERNMENTS	2 949	10	23	112	-	-	21
GENERAL REVENUE FROM OWN SOURCES	84 691	2 531	7 682	4 266	4 609	3 361	4 729
TAXES	63 931	1 415	5 877	2 489	2 987	2 412	3 287
PROPERTY	56 156	1 283	5 481	2 215	2 711	2 039	2 941
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	5 726	100	284	228	230	276	305
OTHER	2 049	33	112	47	46	97	41
CURRENT CHARGES	8 986	1 059	641	1 338	1 125	640	827
MISCELLANEOUS	11 774	57	1 163	438	496	309	615
GENERAL EXPENDITURE: ALL FUNCTIONS	109 523	2 882	11 248	3 684	3 460	5 840	5 520
CAPITAL OUTLAY	46 817	401	3 340	333	118	2 892	1 754
OTHER	62 706	2 481	7 908	3 351	3 342	2 947	3 775
EDUCATION	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	-
HIGHWAYS	13 042	746	1 334	367	138	2 330	917
OTHER THAN CAPITAL OUTLAY	3 926	642	885	358	135	301	387
PUBLIC WELFARE	21	115	136	-	2	-	-
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-
HOSPITALS	7 141	-	-	46	-	-	-
OTHER THAN CAPITAL OUTLAY	7 054	-	-	46	-	-	-
HEALTH	3 362	101	254	61	42	71	81
POLICE PROTECTION	12 533	232	1 431	653	841	658	646
FIRE PROTECTION	10 074	381	1 180	527	778	128	633
SEWERAGE	17 855	287	1 238	123	204	533	983
OTHER THAN CAPITAL OUTLAY	3 395	141	211	123	194	99	370
SANITATION OTHER THAN SEWERAGE	4 650	211	766	443	618	382	383
PARKS AND RECREATION	6 018	217	748	269	54	391	105
HOUSING AND URBAN RENEWAL	-	24	729	-	-	-	700
OTHER THAN CAPITAL OUTLAY	-	23	328	-	-	-	195
LIBRARIES	1 271	23	73	-	-	92	82
FINANCIAL ADMINISTRATION	2 095	82	380	192	176	81	159
GENERAL CONTROL	1 742	99	341	273	160	65	158
GENERAL PUBLIC BUILDINGS	1 883	15	602	169	20	23	36
OTHER THAN CAPITAL OUTLAY	541	15	86	-	20	23	36
INTEREST ON GENERAL DEBT	7 122	154	839	182	136	532	290
ALL OTHER	20 714	196	1 197	379	292	552	355
WATER SUPPLY REVENUE	15 570	933	3 957	1 699	2 094	865	971
WATER SUPPLY EXPENDITURE	13 519	782	2 797	951	1 979	1 319	1 616
CURRENT OPERATION	6 683	479	762	564	1 460	547	615
CAPITAL OUTLAY	4 029	211	1 768	14	177	631	613
INTEREST ON DEBT	2 807	92	267	373	342	140	389
OTHER UTILITY REVENUE ¹	(0)595	-	(E)4 302	-	-	-	-
OTHER UTILITY EXPENDITURE	349	-	8 766	-	-	-	-
CURRENT OPERATION	347	-	7 019	-	-	-	-
CAPITAL OUTLAY	2	-	6 457	-	-	-	-
INTEREST ON DEBT	-	-	193	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	47 974	1 625	6 434	2 447	2 770	1 767	2 721
GROSS DEBT OUTSTANDING	330 092	7 075	45 170	16 279	12 701	20 507	19 275
LONG-TERM	330 092	7 040	42 473	16 279	12 701	20 507	15 438
FULL FAITH AND CREDIT	248 629	3 033	25 123	6 536	5 711	16 775	11 172
UTILITY DEBT ONLY	37 029	-	7 019	1 899	1 904	-	6 383
NONGUARANTEED	81 463	4 007	17 350	9 743	6 990	3 732	4 266
UTILITY DEBT ONLY	37 263	2 774	17 350	8 963	6 990	3 732	4 266
SHORT-TERM	-	35	2 697	-	-	-	3 837
LONG-TERM DEBT ISSUED	63 809	-	4 700	500	-	2 500	-
LONG-TERM DEBT RETIRED	20 814	319	2 488	685	519	580	419
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	2 868	11	63	31	23	-	44

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.					UTAH	
	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	Ogden	Salt Lake City
POPULATION, 1960	58 815	587 718	51 230	97 808	101 724	70 197	189 454
DATE OF END OF FISCAL YEAR	9 30	7 31	9 30	9 30	9 30	12 31	6 30
GENERAL REVENUE	3 489	31 068	3 414	7 091	9 769	4 471	16 897
INTERGOVERNMENTAL REVENUE	217	1 421	209	1 099	292	403	1 791
FROM STATE GOVERNMENT	106	146	3	9	--	269	1 005
FROM FEDERAL GOVERNMENT	--	175	151	983	--	126	766
FROM LOCAL GOVERNMENTS	111	1 100	55	108	292	8	20
GENERAL REVENUE FROM OWN SOURCES	3 273	29 647	3 205	5 992	9 477	4 068	15 106
TAXES	2 215	20 005	2 055	4 182	4 327	2 702	11 379
PROPERTY	1 999	18 779	1 836	3 755	3 878	1 773	7 063
GENERAL SALES AND GROSS RECEIPTS	--	--	--	--	--	619	2 940
SELECTIVE SALES AND GROSS RECEIPTS	164	443	185	310	350	135	708
OTHER	52	783	34	118	98	175	669
CURRENT CHARGES	520	4 111	857	1 361	4 339	704	1 824
MISCELLANEOUS	538	5 531	292	449	711	662	1 903
GENERAL EXPENDITURE, ALL FUNCTIONS	3 436	40 408	3 502	6 489	11 900	4 326	18 049
CAPITAL OUTLAY	988	13 954	1 024	1 237	4 697	1 082	6 130
OTHER	2 448	26 454	2 478	5 252	7 203	3 244	11 919
EDUCATION	--	--	--	--	--	--	--
OTHER THAN CAPITAL OUTLAY	--	--	--	--	--	--	--
HIGHWAYS	854	4 568	500	710	2 179	487	2 029
OTHER THAN CAPITAL OUTLAY	280	3 222	267	523	449	225	1 248
PUBLIC WELFARE	87	287	57	--	--	--	--
CASH ASSISTANCE PAYMENTS	--	104	--	--	--	--	--
HOSPITALS	--	3	--	--	2 707	--	--
OTHER THAN CAPITAL OUTLAY	--	3	--	--	2 576	--	--
HEALTH	86	1 391	80	143	168	13	881
POLICE PROTECTION	565	5 491	569	973	1 627	624	2 074
FIRE PROTECTION	484	3 381	395	759	974	676	1 673
SEWERAGE	214	4 246	414	433	1 757	578	3 550
OTHER THAN CAPITAL OUTLAY	80	585	109	295	171	229	352
SANITATION OTHER THAN SEWERAGE	24	2 498	400	465	646	376	554
PARKS AND RECREATION	361	2 501	206	299	427	412	1 115
HOUSING AND URBAN RENEWAL	--	7 968	--	888	--	--	--
OTHER THAN CAPITAL OUTLAY	--	997	--	159	--	--	--
LIBRARIES	25	829	63	151	338	72	693
FINANCIAL ADMINISTRATION	99	889	171	229	238	81	261
GENERAL CONTROL	94	1 108	66	175	191	172	490
GENERAL PUBLIC BUILDINGS	36	318	--	47	96	120	1 251
OTHER THAN CAPITAL OUTLAY	28	311	--	43	91	116	157
INTEREST ON GENERAL DEBT	128	2 080	98	626	290	49	697
ALL OTHER	379	2 850	483	591	261	666	2 830
WATER SUPPLY REVENUE	1 387	6 592	1 195	1 553	1 877	717	3 040
WATER SUPPLY EXPENDITURE	1 123	8 697	2 250	1 408	3 310	1 358	3 312
CURRENT OPERATION	466	2 838	518	717	1 074	518	2 087
CAPITAL OUTLAY	539	5 084	1 475	494	1 831	740	1 205
INTEREST ON DEBT	117	775	257	197	406	80	21
OTHER UTILITY REVENUE ¹	(T)95	59 820	--	--	--	--	--
OTHER UTILITY EXPENDITURE	141	55 516	--	--	--	--	--
CURRENT OPERATION	141	27 426	--	--	--	--	--
CAPITAL OUTLAY	--	26 343	--	--	--	--	--
INTEREST ON DEBT	--	1 747	--	--	--	--	--
TOTAL EXPENDITURE FOR PERSONAL SERVICES	1 816	35 274	2 288	3 471	5 256	2 723	9 671
GROSS DEBT OUTSTANDING	8 933	146 167	16 290	21 606	24 817	3 430	19 950
LONG-TERM	8 933	135 296	16 290	21 606	24 817	3 430	19 950
FULL FAITH AND CREDIT	3 399	47 646	4 423	16 566	19 307	27	19 318
UTILITY DEBT ONLY	--	--	776	435	5 835	27	425
NONGUARANTEED	5 534	87 750	11 867	5 040	5 510	3 403	632
UTILITY DEBT ONLY	4 719	77 444	11 867	5 040	5 145	2 344	--
SHORT-TERM	--	10 771	--	--	--	--	--
LONG-TERM DEBT ISSUED	816	7 000	5 800	--	6 000	6	39
LONG-TERM DEBT RETIRED	569	7 185	558	804	1 063	169	1 310
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	--	985	25	--	44	22	90

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS
OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	VIRGINIA						
	Alexandria	Hampton	Lynchburg	Newport News	Norfolk	Portsmouth	Richmond
POPULATION, 1960	91 023	89 258	54 790	113 662	304 869	114 773	219 958
DATE OF END OF FISCAL YEAR	6 30	6 30	6 30	12 31	12 31	6 30	6 30
GENERAL REVENUE	25 871	20 414	13 135	25 498	68 870	21 586	64 260
INTERGOVERNMENTAL REVENUE	5 359	7 335	3 756	7 576	21 329	8 065	16 287
FROM STATE GOVERNMENT	3 217	5 119	3 475	6 274	14 481	6 239	14 104
FROM FEDERAL GOVERNMENT	1 838	2 174	281	1 301	6 848	1 812	1 910
FROM LOCAL GOVERNMENTS	304	42	-	-	-	14	274
GENERAL REVENUE FROM OWN SOURCES	20 512	13 079	9 380	17 923	47 541	13 521	47 973
TAXES	16 855	10 434	8 230	11 898	35 632	10 263	39 955
PROPERTY	13 460	6 183	4 877	8 188	18 718	5 371	26 207
GENERAL SALES AND GROSS RECEIPTS	-	1 809	627	1 033	6 453	2 001	2 480
SELECTIVE SALES AND GROSS RECEIPTS	1 102	1 440	1 237	1 048	6 183	1 654	5 511
OTHER	2 292	1 003	1 489	1 628	4 278	1 237	5 758
CURRENT CHARGES	2 592	1 405	619	3 610	9 225	2 693	5 465
MISCELLANEOUS	1 065	1 240	531	2 415	2 684	566	2 552
GENERAL EXPENDITURE, ALL FUNCTIONS	29 053	21 328	14 359	27 366	67 802	24 331	66 510
CAPITAL OUTLAY	7 567	5 256	3 891	7 452	10 677	5 318	9 091
OTHER	21 486	16 072	10 468	19 915	57 125	19 012	57 419
EDUCATION	13 002	11 701	7 617	13 374	26 848	10 766	21 893
OTHER THAN CAPITAL OUTLAY	9 594	9 321	5 179	10 135	24 560	8 714	20 495
HIGHWAYS	2 117	1 257	831	1 004	3 806	1 455	4 425
OTHER THAN CAPITAL OUTLAY	790	844	455	639	1 906	673	1 673
PUBLIC WELFARE	990	683	1 308	1 607	5 997	1 962	10 167
CASH ASSISTANCE PAYMENTS	195	442	620	1 038	3 477	1 385	6 403
HOSPITALS	125	-	-	636	1 740	-	-
OTHER THAN CAPITAL OUTLAY	125	-	-	43	1 191	-	-
HEALTH	533	647	192	267	856	281	933
POLICE PROTECTION	1 974	1 071	674	1 432	3 658	1 515	4 965
FIRE PROTECTION	1 549	466	510	1 007	2 701	1 146	3 373
SEWERAGE	647	1 067	219	999	1 269	989	2 248
OTHER THAN CAPITAL OUTLAY	401	130	159	204	541	389	892
SANITATION OTHER THAN SEWERAGE	1 814	783	205	895	1 499	716	1 799
PARKS AND RECREATION	658	686	412	882	2 039	433	2 319
HOUSING AND URBAN RENEWAL	1 461	350	691	2 450	4 865	1 063	1 228
OTHER THAN CAPITAL OUTLAY	723	87	37	986	2 953	788	1 228
LIBRARIES	336	103	1	129	639	117	583
FINANCIAL ADMINISTRATION	406	363	201	383	659	315	1 262
GENERAL CONTROL	815	366	238	563	1 186	475	1 640
GENERAL PUBLIC BUILDINGS	315	201	283	132	1 802	513	3 626
OTHER THAN CAPITAL OUTLAY	220	175	163	128	775	310	855
INTEREST ON GENERAL DEBT	1 220	749	349	925	3 179	1 018	2 764
ALL OTHER	1 092	837	627	683	5 059	1 566	3 285
WATER SUPPLY REVENUE	-	-	1 303	3 097	5 308	1 939	3 982
WATER SUPPLY EXPENDITURE	-	-	1 040	3 136	2 412	1 158	2 214
CURRENT OPERATION	-	-	359	1 173	1 635	699	1 631
CAPITAL OUTLAY	-	-	491	1 569	314	315	531
INTEREST ON DEBT	-	-	190	393	463	144	53
OTHER UTILITY REVENUE ¹	-	-	-	-	-	-	(0)10 289
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	8 579
CURRENT OPERATION	-	-	-	-	-	-	7 254
CAPITAL OUTLAY	-	-	-	-	-	-	1 223
INTEREST ON DEBT	-	-	-	-	-	-	102
TOTAL EXPENDITURE FOR PERSONAL SERVICES	15 051	10 373	7 445	14 817	36 218	12 301	39 989
GROSS DEBT OUTSTANDING	39 451	26 512	20 431	43 966	126 711	52 005	108 718
LONG-TERM	36 565	25 632	18 931	42 554	110 826	49 133	104 942
FULL FAITH AND CREDIT	30 721	25 632	17 810	37 367	78 437	33 616	77 373
UTILITY DEBT ONLY	-	-	6 533	12 403	14 373	5 152	7 257
NONGUARANTEED	5 844	-	1 121	5 187	32 389	15 517	27 569
UTILITY DEBT ONLY	-	-	-	-	-	-	-
SHORT-TERM	2 886	880	1 500	1 412	15 885	2 872	3 776
LONG-TERM DEBT ISSUED	-	3 500	17	-	7 000	8 500	12 300
LONG-TERM DEBT RETIRED	2 844	1 370	1 373	2 170	5 172	2 207	7 101
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	-	-	-	347	718	337	1 186

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	VIRGINIA--	WASHINGTON			WEST VIRGINIA		
	Roanoke	Seattle	Spokane	Tacoma	Charleston	Huntington	Wheeling
POPULATION: 1960	97 110	557 087	181 608	147 979	85 796	83 627	53 400
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	6 30	6 30	6 30
GENERAL REVENUE	23 987	72 687	15 046	21 796	7 125	6 343	4 999
INTERGOVERNMENTAL REVENUE	6 038	11 951	3 457	2 990	32	1 007	3
FROM STATE GOVERNMENT	5 657	10 295	3 427	2 762	7	-	-
FROM FEDERAL GOVERNMENT	381	127	-	141	-	1 007	-
FROM LOCAL GOVERNMENTS	-	1 529	30	87	26	-	3
GENERAL REVENUE FROM OWN SOURCES	17 949	60 736	11 589	18 806	7 093	5 336	4 995
TAXES	14 418	31 996	6 447	8 787	4 670	3 358	2 307
PROPERTY	8 840	18 631	4 162	4 294	1 847	1 311	1 114
GENERAL SALES AND GROSS RECEIPTS	632	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	2 304	7 294	2 043	2 016	155	388	222
OTHER	2 642	6 071	242	2 477	2 669	1 659	972
CURRENT CHARGES	2 733	16 117	3 291	3 800	2 174	1 536	2 458
MISCELLANEOUS	798	12 623	1 851	6 219	248	442	230
GENERAL EXPENDITURE, ALL FUNCTIONS	21 224	69 673	13 849	16 332	7 378	4 862	5 357
CAPITAL OUTLAY	2 179	16 741	2 485	3 030	1 023	473	1 171
OTHER	19 044	52 932	11 364	13 302	6 355	4 389	4 187
EDUCATION	9 311	55	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	9 120	55	-	-	-	-	-
HIGHWAYS	1 470	12 299	3 427	2 765	1 010	454	592
OTHER THAN CAPITAL OUTLAY	605	3 758	1 432	1 830	1 010	431	560
PUBLIC WELFARE	2 419	-	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	1 458	-	-	-	-	-	-
HOSPITALS	-	35	-	-	-	66	-
OTHER THAN CAPITAL OUTLAY	-	35	-	-	-	66	-
HEALTH	361	3 026	324	343	168	85	40
POLICE PROTECTION	1 114	9 982	2 239	2 174	915	740	540
FIRE PROTECTION	998	7 519	1 990	2 526	1 267	972	631
SEWERAGE	500	10 550	948	1 311	1 287	567	238
OTHER THAN CAPITAL OUTLAY	268	8 173	631	739	437	531	231
SANITATION OTHER THAN SEWERAGE	930	4 521	1 276	1 117	468	520	245
PARKS AND RECREATION	673	8 765	1 185	521	414	64	1 851
HOUSING AND URBAN RENEWAL	238	459	-	248	48	332	124
OTHER THAN CAPITAL OUTLAY	231	310	-	141	48	53	23
LIBRARIES	262	2 715	606	682	63	10	-
FINANCIAL ADMINISTRATION	302	1 245	178	459	107	76	58
GENERAL CONTROL	528	1 943	489	625	191	95	81
GENERAL PUBLIC BUILDINGS	305	106	197	308	276	96	42
OTHER THAN CAPITAL OUTLAY	303	94	197	308	276	96	42
INTEREST ON GENERAL DEBT	544	1 787	313	928	583	186	250
ALL OTHER	1 270	4 664	679	2 327	562	590	664
WATER SUPPLY REVENUE	1 636	7 080	2 165	2 667	-	-	880
WATER SUPPLY EXPENDITURE	1 460	6 804	2 806	2 194	-	-	2 157
CURRENT OPERATION	583	4 064	2 247	1 513	-	-	438
CAPITAL OUTLAY	800	1 805	528	575	-	-	1 533
INTEREST ON DEBT	77	935	31	105	-	-	186
OTHER UTILITY REVENUE ¹	-	(*)52 977	-	(*)19 524	-	-	-
OTHER UTILITY EXPENDITURE	-	60 982	-	35 036	-	-	-
CURRENT OPERATION	-	33 540	-	12 319	-	-	-
CAPITAL OUTLAY	-	22 643	-	16 931	-	-	-
INTEREST ON DEBT	-	4 799	-	5 786	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	13 658	58 751	9 285	17 300	3 554	2 707	2 799
GROSS DEBT OUTSTANDING	22 008	251 179	11 083	184 661	18 766	5 352	14 119
LONG-TERM	21 790	246 682	10 565	182 172	18 766	4 552	13 777
FULL FAITH AND CREDIT	16 579	46 969	6 589	15 095	5 191	1 090	422
UTILITY DEBT ONLY	3 375	-	-	-	-	-	-
NONGUARANTEED	5 211	199 713	3 977	167 077	13 575	3 462	13 355
UTILITY DEBT ONLY	-	193 230	852	156 980	-	-	4 725
SHORT-TERM	218	4 497	518	2 489	-	800	342
LONG-TERM DEBT ISSUED	-	4 245	1 132	51 666	420	-	1 260
LONG-TERM DEBT RETIRED	1 805	9 276	1 491	4 854	527	239	248
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	703	5 137	819	1 180	161	218	210

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.--FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1965-66--Continued

(Dollar amounts in thousands)

Item	WISCONSIN						
	Green Bay	Kenosha	Madison	Milwaukee	Racine	Wauwatosa	West Allis
POPULATION: 1960	62 888	67 899	126 706	741 324	89 144	56 923	68 157
DATE OF END OF FISCAL YEAR	12 31	12 31	12 31	12 31	12 31	12 31	12 31
GENERAL REVENUE	16 558	17 205	41 000	119 651	12 685	13 036	20 688
INTERGOVERNMENTAL REVENUE	6 239	15 555	10 448	45 883	5 334	3 959	3 989
FROM STATE GOVERNMENT	5 256	14 891	9 276	42 134	5 328	3 866	3 989
FROM FEDERAL GOVERNMENT	-	145	698	2 365	-	-	-
FROM LOCAL GOVERNMENTS	983	519	473	1 384	6	93	-
GENERAL REVENUE FROM OWN SOURCES	10 319	11 650	30 552	73 768	7 351	9 077	16 699
TAXES	8 627	10 262	21 885	53 042	5 418	7 756	14 057
PROPERTY	8 497	10 126	21 582	51 128	5 263	7 631	13 907
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
OTHER	130	135	303	1 914	154	125	150
CURRENT CHARGES	1 323	586	4 664	7 913	883	621	672
MISCELLANEOUS	369	802	4 002	12 813	1 051	700	1 969
GENERAL EXPENDITURE: ALL FUNCTIONS	17 328	19 751	45 279	114 717	12 144	11 536	20 203
CAPITAL OUTLAY	2 152	4 074	12 531	26 323	3 492	683	3 589
OTHER	15 175	15 677	32 748	88 394	8 652	10 852	16 614
EDUCATION	8 919	10 557	21 522	10 223	1 501	5 863	9 802
OTHER THAN CAPITAL OUTLAY	8 309	8 731	17 565	10 223	738	5 863	8 260
HIGHWAYS	1 446	1 480	5 639	20 212	1 879	957	1 638
OTHER THAN CAPITAL OUTLAY	828	644	1 340	8 642	452	501	794
PUBLIC WELFARE	112	-	462	9	5	-	-
CASH ASSISTANCE PAYMENTS	-	-	12	-	-	-	-
HOSPITALS	-	-	142	643	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	140	620	-	-	-
HEALTH	182	168	581	3 592	193	114	275
POLICE PROTECTION	957	1 386	2 021	17 362	1 375	792	1 163
FIRE PROTECTION	1 346	1 172	2 128	9 965	1 314	912	1 079
SEWERAGE	785	1 010	2 555	10 830	749	237	1 910
OTHER THAN CAPITAL OUTLAY	248	252	1 569	4 121	172	200	891
SANITATION OTHER THAN SEWERAGE	610	594	954	9 231	547	588	661
PARKS AND RECREATION	898	622	2 304	4 646	1 019	307	358
HOUSING AND URBAN RENEWAL	-	-	347	6 146	-	-	92
OTHER THAN CAPITAL OUTLAY	-	-	112	2 085	-	-	92
LIBRARIES	247	357	1 198	3 042	360	155	229
FINANCIAL ADMINISTRATION	212	227	392	2 628	171	175	193
GENERAL CONTROL	196	134	464	2 078	258	191	215
GENERAL PUBLIC BUILDINGS	100	14	330	1 141	462	86	53
OTHER THAN CAPITAL OUTLAY	99	14	168	1 051	111	85	53
INTEREST ON GENERAL DEBT	448	727	1 444	4 497	617	398	886
ALL OTHER	948	1 304	2 794	8 472	1 695	759	1 649
WATER SUPPLY REVENUE	1 090	1 105	1 200	12 264	1 380	1 000	1 184
WATER SUPPLY EXPENDITURE	1 342	1 371	1 800	9 661	1 029	964	1 563
CURRENT OPERATION	631	709	995	4 203	801	749	1 195
CAPITAL OUTLAY	533	550	674	3 781	116	-	289
INTEREST ON DEBT	178	113	131	1 677	112	215	79
OTHER UTILITY REVENUE	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
INTEREST ON DEBT	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	10 141	12 199	22 215	64 275	6 256	8 015	11 630
GROSS DEBT OUTSTANDING	27 582	32 933	70 276	224 742	26 556	19 325	31 443
LONG-TERM	25 826	32 933	67 913	211 611	26 556	19 325	31 443
FULL FAITH AND CREDIT	18 165	27 773	59 224	135 429	22 511	13 550	31 443
UTILITY DEBT ONLY	-	-	-	-	-	41	2 414
NONGUARANTEED	7 661	5 160	8 689	76 182	4 045	5 775	-
UTILITY DEBT ONLY	5 926	5 160	3 135	48 425	3 075	5 775	-
SHORT-TERM	1 756	-	2 363	13 131	-	-	-
LONG-TERM DEBT ISSUED	1 185	10 240	15 224	23 650	4 635	-	2 180
LONG-TERM DEBT RETIRED	1 261	2 072	4 902	19 716	2 020	1 132	2 283
EXHIBIT: CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	149	198	245	5 706	148	90	105

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Unnegotiable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
Huntsville, Ala.:					
Electric power system.....	10,878	10,666	7,139	3,415	112
Gas supply system.....	3,076	2,523	2,292	136	95
Palo Alto, Calif.:					
Electric Power system.....	5,644	3,216	2,217	963	36
Gas supply system.....	2,491	2,223	2,035	184	4
Colorado Springs, Colo.:					
Electric power system.....	8,841	4,952	3,232	1,513	207
Gas supply system.....	6,281	5,997	5,257	728	12
St. Petersburg, Fla.:					
Gas supply system.....	1,105	958	651	171	136
Transit system.....	1,098	1,211	1,175	36	-
Albany, Ga.:					
Electric power system.....	3,730	2,524	2,179	342	3
Gas supply system.....	1,666	1,659	1,148	474	37
Monroe, La.:					
Electric power system.....	4,312	4,269	1,248	2,300	721
Transit system.....	200	216	216	-	-
Springfield, Mo.:					
Electric power system.....	7,099	4,938	3,011	1,258	669
Gas supply system.....	4,696	3,995	3,271	724	-
Transit system.....	437	613	537	76	-
Cleveland, Ohio:					
Electric power system.....	7,706	13,324	5,834	6,905	585
Transit system.....	27,311	26,016	22,751	2,485	780
Hamilton, Ohio:					
Electric power system.....	3,882	5,633	2,094	3,318	221
Gas supply system.....	3,166	3,261	2,921	340	-
Knoxville, Tenn.:					
Electric power system.....	17,894	17,387	11,720	5,378	289
Gas supply system.....	3,151	3,650	2,673	972	5
Memphis, Tenn.:					
Electric power system.....	42,130	44,894	24,081	9,169	11,644
Gas supply system.....	33,224	30,235	27,458	2,777	-
Transit system.....	6,143	7,979	5,052	2,797	130
San Antonio, Tex.:					
Electric power system.....	54,816	51,291	23,597	26,046	1,648
Transit system.....	5,004	4,225	3,829	297	99
Seattle, Wash.:					
Electric power system.....	43,596	52,029	24,710	22,520	4,799
Transit system.....	9,381	8,953	8,830	123	-
Tacoma, Wash.:					
Electric power system.....	18,184	33,421	10,707	16,928	5,786
Transit system.....	1,340	5,170	1,612	3,558	-

Individual Large Cities

Table 6.--FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago	Cincinnati
POPULATION, 1960	37 377 631	487 455	939 024	340 887	697 197	532 759	550 404	502 550
REVENUE, TOTAL	10 926 486	67 297	339 726	38 417	338 448	127 491	548 055	141 854
GENERAL REVENUE	9 091 295	53 113	308 111	29 320	312 856	123 158	455 218	126 280
INTERGOVERNMENTAL REVENUE	2 490 400	8 099	138 184	5 489	114 024	53 268	91 345	29 097
FROM STATE GOVERNMENT	1 981 105	1 472	131 750	777	79 280	38 564	47 038	10 483
EDUCATION	582 828	-	27 510	-	6 370	29 138	-	799
HIGHWAYS	235 433	117	27 735	11	724	169	39 416	4 466
PUBLIC WELFARE	665 311	-	49 501	-	51 375	-	-	-
HEALTH AND HOSPITALS	76 427	-	6 079	-	1 757	-	4 736	38
HOUSING AND URBAN RENEWAL	28 546	-	-	-	-	1 212	-	-
GENERAL SUPPORT	259 598	1 328	15 735	594	14 829	5 642	-	4 857
OTHER	132 962	27	5 190	172	4 225	2 403	2 886	323
FROM FEDERAL GOVERNMENT	364 795	2 341	5 308	1 357	32 842	2 589	29 804	15 695
FROM LOCAL GOVERNMENTS	144 500	4 286	1 126	3 355	1 902	12 115	14 503	2 919
GENERAL REVENUES FROM OWN SOURCES	6 600 895	45 014	169 927	23 831	198 832	69 890	363 873	97 183
TAXES	5 202 465	28 052	144 451	17 269	173 006	57 444	301 691	44 061
PROPERTY	3 345 928	17 149	128 871	6 301	170 281	52 758	190 702	23 408
GENERAL SALES AND GROSS RECEIPTS	819 273	-	-	-	5 440	-	-	28 327
SELECTIVE SALES AND GROSS RECEIPTS	356 452	6 846	8 132	1 240	-	3 491	39 981	353
ALCOHOLIC BEVERAGES	17 504	3 119	-	-	-	-	-	-
MOTOR FUELS	18 506	-	-	-	-	-	-	-
PUBLIC UTILITIES	159 324	2 124	7 722	1 166	-	3 422	37 956	195
TOBACCO PRODUCTS	52 905	-	197	-	-	-	-	-
OTHER	108 213	1 603	213	74	-	69	2 025	158
INCOME TAXES	292 861	-	-	-	-	-	-	17 313
MOTOR VEHICLE LICENSES	49 843	-	-	4	518	18	23 752	293
MISCELLANEOUS LICENSES	184 553	4 057	5 069	3 770	2 707	584	18 929	720
OTHER	153 555	-	2 375	-	-	593	-	2 974
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 398 430	16 962	25 476	6 562	25 826	12 446	62 182	53 122
CURRENT CHARGES	854 308	9 285	17 806	2 661	15 920	8 747	37 698	31 244
EDUCATION	92 059	-	4 321	-	1 977	1 313	-	16 936
SCHOOL LUNCH SALES	23 786	-	3 146	-	1 250	950	-	-
OTHER LOCAL SCHOOL CHARGES	5 945	-	289	-	727	363	-	-
INSTITUTIONS OF HIGHER EDUCATION	62 328	-	876	-	-	-	-	16 936
HIGHWAYS	81 979	1	339	120	73	77	3 104	54
HOSPITALS	53 890	-	2 495	-	4 436	-	29	5 043
SEWERAGE	108 952	-	828	21	3 254	1 171	69	6 357
SANITATION OTHER THAN SEWERAGE	25 978	3 226	68	-	21	62	-	18
PARKS AND RECREATION	54 579	805	1 833	563	391	499	-	526
HOUSING AND URBAN RENEWAL	148 012	-	213	-	1 273	4 362	414	38
AIRPORTS	97 376	4 716	1 957	829	-	-	20 950	159
WATER TRANSPORT AND TERMINALS	41 245	-	589	-	-	-	-	-
PARKING FACILITIES	48 934	289	1 601	422	2 536	776	6 803	1 493
MISCELLANEOUS COMMERCIAL ACTIVITIES	19 790	5	2 116	-	369	185	-	46
OTHER	81 514	243	1 446	706	1 590	302	6 329	574
SPECIAL ASSESSMENTS	84 543	2 032	1 273	925	268	116	4 284	294
SALE OF PROPERTY	78 878	592	1 649	31	3 454	334	2 525	4 052
HOUSING AND URBAN RENEWAL	42 842	-	1 549	-	2 858	-	2 240	2 007
OTHER	36 036	592	100	31	596	334	285	2 045
INTEREST EARNINGS	164 537	1 758	2 816	1 277	2 024	2 316	5 230	4 313
FINES AND FORFEITS	124 997	3 148	1 599	1 387	2 348	870	10 484	1 612
OTHER AND UNALLOCABLE	91 167	147	333	281	1 812	63	1 961	11 607
UTILITY REVENUE	1 309 986	8 863	12 354	7 830	9 285	4 333	56 111	9 517
EMPLOYEE-RETIREMENT REVENUE	514 164	5 321	19 261	1 267	16 307	-	36 726	6 057
EXPENDITURE, TOTAL	10 880 071	84 805	333 215	36 098	329 718	124 191	504 550	144 642
GENERAL EXPENDITURE	8 733 903	71 164	305 863	27 171	307 897	118 900	418 481	129 990
INTERGOVERNMENTAL EXPENDITURE	122 297	11 673	930	1 223	18 185	71	9 221	3 235
DIRECT GENERAL EXPENDITURE	8 611 606	59 491	304 933	25 948	289 712	118 829	409 260	126 755
CURRENT OPERATION	6 161 719	32 323	208 739	16 492	211 226	96 087	299 194	77 376
CAPITAL OUTLAY	1 612 813	22 856	49 104	7 809	34 460	18 633	86 441	42 059
CONSTRUCTION	1 172 727	19 604	37 654	6 614	16 924	14 456	67 950	21 854
LAND AND EXISTING STRUCTURES	340 564	1 533	9 261	378	15 433	2 280	13 583	17 888
EQUIPMENT	99 522	1 719	2 189	817	2 103	1 897	4 908	2 317
ASSISTANCE AND SUBSIDIES	500 864	-	38 123	-	37 071	-	-	-
INTEREST ON GENERAL DEBT	336 210	4 312	8 967	1 647	6 955	4 109	23 625	7 320
BY FUNCTION:								
EDUCATION	1 594 763	11 425	100 688	-	50 385	50 850	-	36 422
LOCAL SCHOOLS	1 402 092	11 425	98 497	-	50 385	50 850	-	1 879
CITY-OPERATED SCHOOLS ONLY	1 351 100	-	97 264	-	48 861	50 850	-	-
INSTITUTIONS OF HIGHER EDUCATION	192 671	-	2 191	-	-	-	-	34 543
HIGHWAYS	613 204	7 023	17 993	5 023	9 507	5 961	58 588	6 738
PUBLIC WELFARE	859 318	34	50 768	12	61 728	36	10 218	3 000
CATEGORICAL CASH ASSISTANCE	435 343	-	32 000	-	32 055	-	-	-
OTHER CASH ASSISTANCE	65 521	-	6 123	-	5 016	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	77 717	-	3 017	-	18 548	-	-	-
VENDOR PAYMENTS, OTHER	13 296	-	-	-	-	-	-	-
WELFARE INSTITUTIONS	18 947	-	185	-	69	-	-	-
OTHER PUBLIC WELFARE	248 494	34	9 443	12	6 040	36	10 218	3 000
HOSPITALS	629 632	-	14 566	230	25 197	-	9 086	12 907
OWN HOSPITALS	514 347	-	12 213	-	25 074	-	9 086	12 907
OTHER HOSPITALS	115 285	-	2 353	230	123	-	-	-
HEALTH	163 480	34	6 501	676	2 103	66	10 369	1 879

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66--Continued

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago	Cincinnati
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	941 772	7 110	25 940	3 972	22 126	11 997	93 107	8 343
FIRE PROTECTION	526 105	5 027	16 244	3 514	16 009	9 962	36 032	6 821
SEWERAGE	352 759	5 121	5 389	1 784	2 640	3 594	11 429	4 589
SANITATION OTHER THAN SEWERAGE	378 084	5 435	6 452	1 509	5 536	6 160	31 669	3 930
OTHER THAN CAPITAL OUTLAY	360 651	5 111	6 177	1 509	5 486	6 098	31 511	3 853
PARKS AND RECREATION	387 823	13 888	7 602	2 383	7 291	5 261	5 187	5 887
OTHER THAN CAPITAL OUTLAY	260 060	2 607	6 844	1 405	5 536	3 707	5 026	2 585
HOUSING AND URBAN RENEWAL	479 421	299	9 689	25	43 315	7 554	19 096	21 270
CITY HOUSING PROJECTS	190 805	-	-	-	-	4 480	-	-
CAPITAL OUTLAY ONLY	74 924	-	-	-	-	808	-	-
URBAN RENEWAL PROJECTS	286 554	120	9 689	-	43 315	3 003	19 096	21 270
CAPITAL OUTLAY ONLY	211 282	1	7 506	-	16 651	2 464	15 444	19 058
OTHER	2 062	179	-	25	-	71	-	-
LIBRARIES	121 770	1 199	4 327	873	4 425	138	7 736	-
FINANCIAL ADMINISTRATION	123 718	1 165	3 688	537	2 525	1 298	6 240	1 239
GENERAL CONTROL	218 625	1 454	5 313	541	7 937	2 051	13 022	1 557
COURTS	113 856	567	2 477	93	6 026	615	7 948	570
OTHER	104 769	887	2 836	448	1 911	1 436	5 074	987
GENERAL PUBLIC BUILDINGS	131 539	431	2 284	255	6 923	1 818	30 162	1 807
INTEREST ON GENERAL DEBT	336 210	4 312	8 967	1 647	6 955	4 109	23 625	7 320
ALL OTHER	873 899	7 207	19 452	4 190	33 295	8 045	52 913	6 281
AIRPORTS	118 126	4 880	2 740	838	-	-	15 034	600
OTHER THAN CAPITAL OUTLAY	40 952	1 143	1 210	247	-	-	8 649	121
WATER TRANSPORT AND TERMINALS	48 920	-	99	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	17 776	-	43	-	-	-	-	-
CORRECTION	117 663	511	3 623	310	3 161	-	3 916	514
PARKING FACILITIES	24 613	14	3 266	-	696	85	3 381	534
OTHER THAN CAPITAL OUTLAY	11 253	-	219	-	505	54	3 348	513
PROTECTIVE INSPECTION AND REGULATION	72 161	647	1 133	390	1 612	371	6 052	1 127
MISCELLANEOUS COMMERCIAL ACTIVITIES	21 535	57	1 127	-	594	82	-	15
OTHER AND UNALLOCABLE	470 881	1 098	7 464	2 652	27 232	7 507	24 530	3 491
UTILITY EXPENDITURE	1 596 237	8 687	11 645	7 652	4 176	5 291	49 134	9 469
EMPLOYEE-RETIREMENT EXPENDITURE	541 853	4 954	15 707	1 275	17 645	-	36 935	5 183
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 293 249	27 551	165 469	13 363	135 896	68 631	270 414	60 611
BORROWING, TOTAL	1 806 774	29 725	26 650	2 750	27 705	10 863	46 161	24 036
DEBT REDEMPTION, TOTAL	1 166 537	4 801	20 828	4 586	21 270	11 979	45 191	16 092
GROSS DEBT OUTSTANDING	17 574 772	177 115	424 913	99 439	200 577	173 326	965 479	276 298
NET LONG-TERM DEBT OUTSTANDING	14 443 263	169 437	416 285	86 031	123 380	137 599	766 095	231 207
LONG-TERM DEBT OUTSTANDING	15 955 124	177 115	424 913	98 639	157 535	141 494	810 058	238 711
GENERAL DEBT	10 574 279	149 770	317 960	51 648	157 535	128 561	627 715	205 237
EDUCATION	1 261 356	40 774	149 030	19 570	11 515	24 803	-	18 447
HIGHWAYS	1 550 113	16 721	2 426	10 120	14 805	-	218 416	47 526
HOSPITALS	153 285	-	-	-	1 789	-	-	16 361
SEWERAGE	11 478 033	14 668	53 300	6 340	7 707	16 159	40 243	36 007
PARKS AND RECREATION	552 219	28 564	20 380	2 645	5 464	4	5 234	3 667
HOUSING AND URBAN RENEWAL	2 013 539	3 050	32 600	1 810	8 275	47 199	22 168	23 865
AIRPORTS	617 983	38 454	4 244	2 765	-	-	158 960	5 980
WATER TRANSPORT AND TERMINALS	322 990	-	7 340	-	-	-	8 500	-
OTHER AND UNALLOCABLE	2 624 761	7 539	48 640	8 398	108 020	40 396	174 194	53 384
UTILITY DEBT	5 380 845	27 345	106 953	46 991	-	12 933	182 343	33 474
WATER SUPPLY SYSTEMS	2 435 181	27 345	106 953	46 991	-	12 933	182 343	33 474
ELECTRIC POWER SYSTEMS	1 011 286	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	1 934 378	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 664 723	29 725	26 650	2 750	15 125	-	46 161	11 549
FULL FAITH AND CREDIT	1 229 576	24 225	26 650	-	12 400	-	16 663	8 649
GENERAL	1 106 424	24 225	24 850	-	12 400	-	16 592	7 649
UTILITY	123 152	-	1 800	-	-	-	71	1 000
NONGUARANTEED	435 147	5 500	-	2 750	2 725	-	29 498	2 900
GENERAL	319 156	3 500	-	2 750	2 725	-	4 357	2 900
UTILITY	115 991	2 000	-	-	-	-	25 141	-
LONG-TERM DEBT RETIRED	964 435	4 801	20 828	4 586	21 270	11 979	42 470	16 192
GENERAL	743 368	3 461	16 400	2 612	21 270	10 881	36 341	14 805
UTILITY	221 067	1 340	4 428	1 974	-	1 098	6 129	1 387
REFUNDING ISSUES OF LONG-TERM DEBT	14 237	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	12 247	-	-	-	-	-	-	100
CASH AND SECURITY HOLDINGS	12 549 202	46 356	339 446	47 126	261 166	46 243	689 000	212 361
EMPLOYEE RETIREMENT	7 358 359	8 503	257 242	15 126	131 309	-	443 308	70 772
OTHER THAN EMPLOYEE RETIREMENT	5 190 843	37 853	82 204	32 000	129 857	46 243	245 692	141 589
CASH AND DEPOSITS	1 350 183	4 179	9 911	3 145	19 400	35 124	61 013	4 491
SECURITIES	3 774 160	33 674	72 293	28 855	110 457	11 119	184 679	137 098
FEDERAL	660 142	33 580	70 923	28 430	67 492	11 119	146 762	108 363
STATE AND LOCAL GOVERNMENT	538 385	53	1 361	418	36 694	-	37 917	5 706
OTHER (NONGOVERNMENTAL)	575 633	41	9	7	6 271	-	-	23 029
BY PURPOSE:								
OFFSETS TO DEBT	1 511 861	7 678	8 628	12 608	34 155	3 895	43 963	7 504
BOND FUNDS	916 284	17 551	18 436	8 619	10 851	24 807	40 592	56 772
OTHER	2 762 698	12 624	55 140	10 773	84 851	17 541	161 137	77 313

See footnotes at end of table.

Individual Large Cities

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66 -Continued

(Thousands of dollars)

Item	Cleve- land	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
POPULATION, 1960	876 050	471 316	679 684	493 887	670 144	356 268	500 409	938 219
REVENUE, TOTAL	155 935	59 122	103 470	109 957	366 776	39 835	98 248	112 690
GENERAL REVENUE	101 340	48 061	69 592	95 879	291 873	30 698	89 981	93 255
INTERGOVERNMENTAL REVENUE	21 608	10 931	1 279	29 144	86 028	735	10 885	8 544
FROM STATE GOVERNMENT	14 269	6 602	384	25 791	47 215	72	6 208	119
EDUCATION	-	-	-	-	-	-	530	-
HIGHWAYS	4 932	3 538	126	2 702	12 425	-	269	-
PUBLIC WELFARE	-	-	-	20 939	10 712	-	-	-
HEALTH AND HOSPITALS	46	35	-	438	2 531	-	64	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	135	-
GENERAL SUPPORT	8 808	2 689	-	52	18 757	-	1 594	-
OTHER	483	340	258	1 660	2 790	72	3 616	119
FROM FEDERAL GOVERNMENT	6 468	3 304	-	2 747	20 770	224	4 677	5 496
FROM LOCAL GOVERNMENTS	871	1 025	895	606	18 043	439	-	2 949
GENERAL REVENUES FROM OWN SOURCES	79 732	37 130	68 313	66 735	205 845	29 963	79 096	84 691
TAXES	54 300	22 247	51 947	49 283	158 246	19 150	63 064	63 931
PROPERTY	51 815	5 033	45 123	29 728	109 652	17 371	50 339	56 156
GENERAL SALES AND GROSS RECEIPTS	-	-	-	14 391	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	398	-	5 766	3 382	-	1 231	6 132	5 726
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	4 903	-
PUBLIC UTILITIES	-	-	5 766	2 306	-	1 231	1 229	5 721
TOBACCO PRODUCTS	-	-	-	1 076	-	-	-	-
OTHER	398	-	-	-	-	-	-	5
INCOME TAXES	-	15 720	-	-	45 176	-	-	-
MOTOR VEHICLE LICENSES	31	26	-	222	141	-	5 064	30
MISCELLANEOUS LICENSES	1 258	2 905	1 058	1 560	3 277	548	1 529	2 019
OTHER	2 798	2 563	-	-	-	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	25 432	14 883	16 366	17 452	47 599	10 813	16 032	20 760
CURRENT CHARGES	15 725	7 639	6 327	10 918	29 178	6 329	3 211	8 986
EDUCATION	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	1 076	20	135	323	449	11	101	-
HOSPITALS	4	-	-	2 297	2 734	-	14	1 130
SEWERAGE	6 043	4 654	535	275	7 232	1 531	212	3 656
SANITATION OTHER THAN SEWERAGE	108	218	5	108	1 098	2 775	875	99
PARKS AND RECREATION	2 022	416	933	1 263	4 655	768	1 099	780
HOUSING AND URBAN RENEWAL	476	62	-	-	5 185	-	47	-
AIRPORTS	3 294	1 204	3 276	4 295	927	707	-	2 187
WATER TRANSPORT AND TERMINALS	269	-	-	-	-	-	-	-
PARKING FACILITIES	547	401	256	719	2 097	304	766	780
MISCELLANEOUS COMMERCIAL ACTIVITIES	1 091	31	678	-	216	-	-	-
OTHER	795	633	509	1 638	4 585	233	97	354
SPECIAL ASSESSMENTS	865	1 166	2 417	1 096	1 665	1 615	9 959	2 416
SALE OF PROPERTY	2 084	1 436	1 377	383	1 927	79	682	347
HOUSING AND URBAN RENEWAL	-	804	-	131	1 603	-	486	-
OTHER	2 084	632	1 377	252	324	79	196	347
INTEREST EARNINGS	4 950	2 470	3 057	2 077	7 506	1 122	1 751	3 559
FINES AND FORFEITS	1 780	1 908	2 982	2 178	6 746	1 406	71	4 779
OTHER AND UNALLOCABLE	28	264	206	800	577	262	358	673
UTILITY REVENUE	53 544	10 662	29 818	13 055	56 970	7 058	8 267	16 165
EMPLOYEE-RETIREMENT REVENUE ³	1 051	399	4 060	1 023	17 933	2 079	-	3 270
EXPENDITURE, TOTAL	165 503	67 152	112 432	112 629	350 403	38 782	106 563	125 476
GENERAL EXPENDITURE	105 334	56 348	82 650	93 755	260 737	30 837	90 953	109 523
INTERGOVERNMENTAL EXPENDITURE	1 863	150	1 812	-	8 215	-	2 946	4
DIRECT GENERAL EXPENDITURE	103 471	56 198	80 838	93 755	252 522	30 837	88 007	109 519
CURRENT OPERATION	67 711	32 011	46 328	58 328	195 538	18 806	43 210	55 580
CAPITAL OUTLAY	30 527	21 305	28 217	14 417	42 497	9 742	39 233	46 817
CONSTRUCTION	14 451	14 499	18 398	10 488	27 450	9 181	32 418	35 249
LAND AND EXISTING STRUCTURES	15 014	4 768	9 129	2 020	11 222	12	4 749	6 960
EQUIPMENT	1 062	2 038	690	1 909	3 825	549	2 066	4 608
ASSISTANCE AND SUBSIDIES	-	-	-	19 789	3 515	-	-	-
INTEREST ON GENERAL DEBT	5 233	2 882	6 293	1 221	10 972	2 289	5 564	7 122
BY FUNCTION: ¹								
EDUCATION	23	-	-	-	4 434	-	7 406	-
LOCAL SCHOOLS	23	-	-	-	4 434	-	7 406	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	13 480	5 246	19 929	7 059	18 117	7 397	10 044	13 042
PUBLIC WELFARE	1 864	157	11	25 189	19 818	-	-	21
CATEGORICAL CASH ASSISTANCE	-	-	-	19 394	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	395	3 515	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	975	3 098	-	-	-
VENDOR PAYMENTS, OTHER	13	2	-	788	9 338	-	-	-
WELFARE INSTITUTIONS	-	5	-	-	16	-	-	-
OTHER PUBLIC WELFARE	1 851	150	11	3 637	3 851	-	-	21
HOSPITALS	-	-	-	5 592	18 919	-	43	7 141
OWN HOSPITALS	-	-	-	5 592	18 919	-	43	7 141
OTHER HOSPITALS	-	-	-	-	-	-	-	-
HEALTH	2 306	1 229	1 371	1 780	5 601	720	10	3 362

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66—Continued

(Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	Fort Worth	Honolulu	Houston
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	17 632	7 057	11 515	8 230	40 990	4 529	9 063	12 533
FIRE PROTECTION	10 302	5 926	9 272	6 022	17 135	3 418	6 318	10 074
SEWERAGE	7 543	11 401	8 565	1 006	12 866	3 462	9 287	17 855
SANITATION OTHER THAN SEWERAGE	8 071	2 794	5 723	3 422	16 910	2 398	4 584	4 650
OTHER THAN CAPITAL OUTLAY	7 896	2 621	5 704	3 163	16 294	2 277	3 725	3 755
PARKS AND RECREATION	9 417	4 648	5 663	6 122	18 330	2 000	10 147	6 018
OTHER THAN CAPITAL OUTLAY	6 241	2 651	4 053	4 137	15 084	1 866	4 556	3 115
HOUSING AND URBAN RENEWAL	14 599	3 987	-	1 302	20 424	-	2 647	-
CITY HOUSING PROJECTS	-	-	-	-	5 111	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-	579	-	-	-
URBAN RENEWAL PROJECTS	14 599	3 987	-	1 302	15 255	-	2 647	-
CAPITAL OUTLAY ONLY	13 601	3 682	-	825	14 504	-	1 340	-
OTHER	-	-	-	-	58	-	-	-
LIBRARIES	-	1 631	2 133	2 143	5 655	657	-	1 271
FINANCIAL ADMINISTRATION	734	829	1 486	3 094	5 996	1 056	2 564	2 095
GENERAL CONTROL	3 205	1 995	1 374	4 775	5 068	667	2 401	1 742
COURTS	1 435	918	482	2 798	2 439	115	12	635
OTHER	1 770	1 077	892	1 977	2 629	552	2 389	1 107
GENERAL PUBLIC BUILDINGS	649	541	1 437	850	4 021	228	2 148	1 083
INTEREST ON GENERAL DEBT	5 233	2 882	6 293	1 221	10 972	2 289	5 564	7 122
ALL OTHER	10 276	6 025	7 878	15 948	35 481	2 016	18 727	20 714
AIRPORTS	3 443	1 846	4 026	7 066	1 968	1 247	-	10 162
OTHER THAN CAPITAL OUTLAY	1 498	708	873	1 559	619	621	-	675
WATER TRANSPORT AND TERMINALS	523	-	-	-	-	-	-	-
OTHER THAN CAPITAL OUTLAY	195	-	-	-	-	-	-	-
CORRECTION	1 348	438	-	1 899	2 074	-	454	154
PARKING FACILITIES	618	127	-	47	2 602	48	211	38
OTHER THAN CAPITAL OUTLAY	373	126	-	18	819	48	193	38
PROTECTIVE INSPECTION AND REGULATION	1 067	743	1 115	668	2 362	306	1 026	1 216
MISCELLANEOUS COMMERCIAL ACTIVITIES	514	40	517	-	191	-	-	-
OTHER AND UNALLOCABLE	2 763	2 831	2 220	6 268	26 284	415	17 036	9 144
UTILITY EXPENDITURE	56 189	9 532	27 151	15 887	61 744	6 618	15 610	13 868
EMPLOYEE-RETIREMENT EXPENDITURE	3 980	1 272	2 631	2 987	27 922	1 327	-	2 085
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	82 311	28 429	49 776	46 952	177 866	16 716	36 251	47 974
BORROWING, TOTAL	23 830	41 301	27 500	12 477	36 373	10 360	26 670	61 709
DEBT REDEMPTION, TOTAL	18 394	6 688	17 842	5 249	26 123	6 280	8 636	18 714
GROSS DEBT OUTSTANDING	290 549	161 283	225 234	191 889	525 833	110 769	205 278	330 092
NET LONG-TERM DEBT OUTSTANDING	228 847	102 620	208 651	187 270	469 335	104 093	167 592	307 616
LONG-TERM DEBT OUTSTANDING	248 028	106 688	225 234	188 647	478 471	110 769	191 423	330 092
GENERAL DEBT	154 685	80 052	206 541	47 401	342 753	75 381	153 371	255 800
EDUCATION	-	-	-	-	-	-	9 327	-
HIGHWAYS	29 481	25 980	14 722	9 005	46 871	50 212	24 880	57 857
HOSPITALS	2 669	-	-	435	-	-	-	-
SEWERAGE	36 261	27 239	10 515	1 462	115 998	13 333	15 222	49 296
PARKS AND RECREATION	25 742	6 466	10 670	8 425	5 272	1 784	7 749	14 568
HOUSING AND URBAN RENEWAL	10 730	5 275	-	-	64 237	-	-	-
AIRPORTS	10 553	4 520	26 810	20 290	2 075	7 877	-	44 878
WATER TRANSPORT AND TERMINALS	15 995	-	-	-	-	-	-	-
OTHER AND UNALLOCABLE	23 284	10 572	143 824	7 784	108 300	2 175	96 193	89 201
UTILITY DEBT	93 343	26 636	18 693	141 246	135 718	35 388	38 052	74 292
WATER SUPPLY SYSTEMS	54 100	26 182	10 493	141 246	124 128	35 388	38 052	74 292
ELECTRIC POWER SYSTEMS	20 550	454	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	18 693	-	8 200	-	11 590	-	-	-
LONG-TERM DEBT ISSUED	11 000	-	28 540	12 477	28 061	10 360	25 215	63 809
FULL FAITH AND CREDIT	11 000	-	13 540	12 477	27 755	8 060	17 500	39 609
GENERAL	11 000	-	13 540	11 307	25 355	8 060	17 500	37 433
UTILITY	-	-	-	1 170	2 400	-	-	2 176
NONGUARANTEED	-	-	15 000	-	306	2 300	7 715	24 200
GENERAL	-	-	15 000	-	306	-	3 715	24 200
UTILITY	-	-	-	-	-	2 300	4 000	-
LONG-TERM DEBT RETIRED	18 394	6 688	18 882	5 128	26 123	6 280	8 920	20 814
GENERAL	13 909	5 453	16 974	2 774	21 661	4 049	7 973	16 440
UTILITY	4 485	1 235	1 908	2 354	4 462	2 231	947	4 374
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	1 040	-	-	-	-	2 100
LONG-TERM DEBT REFUNDED	-	-	1 040	-	-	-	284	2 100
CASH AND SECURITY HOLDINGS	121 448	77 840	101 794	59 314	442 669	51 546	57 792	158 664
EMPLOYEE RETIREMENT	5 897	1 659	50 440	9 695	275 241	22 555	-	32 677
OTHER THAN EMPLOYEE RETIREMENT	115 551	76 181	51 354	49 619	167 428	28 991	57 792	125 987
CASH AND DEPOSITS	7 374	18 220	48 905	4 824	12 569	1 746	32 328	15 990
SECURITIES	108 177	57 961	2 449	44 795	154 859	27 245	25 464	109 997
FEDERAL	103 254	3 445	381	36 230	154 690	27 234	25 464	109 489
STATE AND LOCAL GOVERNMENT	4 923	2 830	18	399	150	-	-	369
OTHER (NONGOVERNMENTAL)	-	51 686	2 050	8 166	19	11	-	139
BY PURPOSE:								
OFFSETS TO DEBT	19 181	4 068	16 583	1 377	9 136	6 676	23 831	22 476
BOND FUNDS	37 594	-	17 423	20 407	27 023	13 931	9 687	71 572
OTHER	58 776	72 113	17 348	27 835	131 269	8 384	24 274	31 939

See footnotes at end of table.

Individual Large Cities
Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66—Continued

(Thousands of dollars)

Item	Indian- apolis	Kansas City	Long Beach	Los Angeles	Louis- ville	Memphis	Mil- waukee	Minne- apolis
POPULATION, 1960	476 258	475 539	344 168	2479 015	390 639	497 524	741 324	482 872
REVENUE, TOTAL	46 772	73 485	91 735	584 519	74 321	202 152	142 055	66 657
GENERAL REVENUE	46 502	64 479	67 640	347 997	66 443	109 503	119 651	56 661
INTERGOVERNMENTAL REVENUE	7 732	4 682	7 616	53 729	11 246	56 337	45 883	8 354
FROM STATE GOVERNMENT	7 169	3 020	6 431	42 447	971	30 959	42 134	5 887
EDUCATION	-	-	-	-	916	21 514	-	-
HIGHWAYS	5 877	2 209	2 886	23 029	55	3 669	4 419	3 336
PUBLIC WELFARE	-	-	-	-	-	-	-	86
HEALTH AND HOSPITALS	-	33	97	-	-	772	42	55
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	-	-
GENERAL SUPPORT	1 084	764	298	1 032	-	4 422	37 281	2 000
OTHER	208	14	3 150	17 586	-	582	392	410
FROM FEDERAL GOVERNMENT	527	1 405	103	652	8 220	2 667	2 365	155
FROM LOCAL GOVERNMENTS	36	257	1 082	10 630	2 055	22 711	1 384	2 312
GENERAL REVENUES FROM OWN SOURCES	38 770	59 797	60 024	294 268	55 197	53 166	73 768	48 307
TAXES	32 638	42 128	22 297	214 025	26 882	26 277	53 042	33 914
PROPERTY	32 382	17 037	12 770	119 617	10 991	17 905	51 128	31 176
GENERAL SALES AND GROSS RECEIPTS	-	-	6 182	54 355	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	9 049	1 515	9 940	834	4 536	-	1 116
ALCOHOLIC BEVERAGES	-	-	-	-	-	2 427	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	7 124	1 118	1 776	-	1 454	-	1 116
TOBACCO PRODUCTS	-	1 925	226	6 496	-	655	-	-
OTHER	-	-	171	1 668	834	-	-	-
INCOME TAXES	-	10 157	-	-	13 912	-	-	-
MOTOR VEHICLE LICENSES	36	1 428	-	2	253	2 495	4	11
MISCELLANEOUS LICENSES	220	4 457	1 830	30 111	892	1 341	1 910	1 531
OTHER	-	-	-	-	-	-	-	80
CHARGES AND MISCELLANEOUS GENERAL REVENUE	6 132	17 669	37 727	80 243	28 315	26 889	20 726	14 393
CURRENT CHARGES	3 431	10 134	11 595	43 321	15 762	13 577	7 913	7 625
EDUCATION	-	-	-	-	8 445	4 888	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	3 944	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	944	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	8 445	-	-	-
HIGHWAYS	15	1 114	9	6 515	-	333	503	1 645
HOSPITALS	-	-	-	2	238	4 078	301	7
SEWERAGE	678	3 335	8	196	3 646	307	104	1 600
SANITATION OTHER THAN SEWERAGE	42	2	1 585	425	185	-	59	6
PARKS AND RECREATION	501	875	2 517	5 499	380	1 585	655	2 322
HOUSING AND URBAN RENEWAL	27	72	-	370	2 431	-	2 470	1
AIRPORTS	1 562	3 196	396	15 158	-	1 512	-	-
WATER TRANSPORT AND TERMINALS	-	50	6 341	9 540	57	112	1 265	38
PARKING FACILITIES	403	429	143	1 162	165	413	841	665
MISCELLANEOUS COMMERCIAL ACTIVITIES	64	143	-	-	-	-	11	18
OTHER	139	918	596	4 454	215	349	1 704	1 323
SPECIAL ASSESSMENTS	1 378	1 683	154	9 296	3 017	-	5 446	2 313
SALE OF PROPERTY	194	952	28	420	2 869	1 660	1 468	1 621
HOUSING AND URBAN RENEWAL	193	388	-	-	2 589	-	994	-
OTHER	1	564	28	420	280	1 660	474	1 621
INTEREST EARNINGS	489	2 194	2 484	10 245	2 698	9 515	3 417	1 069
FINES AND FORFEITS	560	2 366	1 780	15 197	809	1 661	2 306	1 435
OTHER AND UNALLOCABLE	80	340	21 686	1 764	3 160	476	176	330
UTILITY REVENUE	-	7 492	24 095	202 369	7 124	88 417	12 264	5 047
EMPLOYEE-RETIREMENT REVENUE	270	1 514	-	34 153	754	4 232	10 140	4 949
EXPENDITURE, TOTAL	46 265	75 430	82 154	593 946	77 787	212 980	131 985	67 395
GENERAL EXPENDITURE	43 838	67 850	59 744	313 381	68 568	119 755	114 717	55 503
INTERGOVERNMENTAL EXPENDITURE	1 631	-	-	270	3 314	792	13 667	4 045
DIRECT GENERAL EXPENDITURE	42 207	67 850	59 744	313 111	65 254	118 963	101 050	51 458
CURRENT OPERATION	27 204	42 717	39 360	226 087	38 862	85 902	70 230	35 559
CAPITAL OUTLAY	12 547	21 001	19 681	78 805	21 517	28 593	26 323	14 506
CONSTRUCTION	9 379	16 977	16 354	51 731	12 522	19 810	20 954	13 731
LAND AND EXISTING STRUCTURES	2 396	2 388	2 928	19 465	7 866	5 075	3 844	297
EQUIPMENT	772	1 636	399	7 609	1 129	3 708	1 525	478
ASSISTANCE AND SUBSIDIES	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT	2 456	4 132	703	8 219	4 875	4 468	4 497	1 393
BY FUNCTION:								
EDUCATION	25	-	-	-	19 847	51 628	10 223	-
LOCAL SCHOOLS	25	-	-	-	576	51 628	10 223	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	-	-	50 785	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	19 271	-	-	-
HIGHWAYS	6 096	7 168	8 839	42 391	2 912	8 916	20 212	8 703
PUBLIC WELFARE	-	24	-	179	-	370	9	3 406
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	166	-	2 656
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	24	-	179	-	204	9	750
HOSPITALS	-	5 873	-	3 267	2 754	11 409	643	26
OWN HOSPITALS	-	-	-	3 267	747	11 409	643	7
OTHER HOSPITALS	-	5 873	-	-	2 007	-	-	19
HEALTH	40	830	1 075	71	550	711	3 592	985

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL; 1965-66-Continued

(Thousands of dollars)

Item	Indian- apolis	Kansas City	Long Beach	Los Angeles	Louis- ville	Memphis	Mil- waukee	Minne- apolis
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	7 424	9 661	8 457	70 604	5 267	7 053	17 362	6 275
FIRE PROTECTION	5 942	8 220	5 682	38 996	3 743	7 725	9 965	4 663
SEWERAGE	8 346	12 663	746	18 403	5 130	3 868	10 830	8 273
SANITATION OTHER THAN SEWERAGE	1 529	1 656	2 424	19 737	2 077	5 742	9 231	1 669
OTHER THAN CAPITAL OUTLAY	1 360	1 651	2 419	17 603	2 053	5 399	8 718	1 667
PARKS AND RECREATION	2 988	5 640	6 585	23 967	2 437	5 526	4 646	11 481
OTHER THAN CAPITAL OUTLAY	2 786	4 628	5 899	17 373	1 456	3 294	3 725	4 752
HOUSING AND URBAN RENEWAL	629	1 855	2 839	6 704	12 487	645	6 146	187
CITY HOUSING PROJECTS	-	-	-	-	1 951	-	3 780	-
CAPITAL OUTLAY ONLY	-	-	-	-	14	-	2 379	-
URBAN RENEWAL PROJECTS	629	1 855	2 839	6 704	10 483	-	2 366	187
CAPITAL OUTLAY ONLY	496	1 278	2 485	5 961	9 783	-	1 682	-
OTHER	-	-	-	-	53	645	-	-
LIBRARIES	-	-	1 420	8 370	2 041	1 300	3 042	2 276
FINANCIAL ADMINISTRATION	271	2 166	1 296	6 996	839	805	2 628	1 017
GENERAL CONTROL	306	1 541	1 290	7 871	739	763	2 078	961
COURTS	-	278	-	-	173	267	60	-
OTHER	306	1 263	1 290	7 871	566	496	2 018	961
GENERAL PUBLIC BUILDINGS	-	889	624	7 780	261	1 702	1 141	934
INTEREST ON GENERAL DEBT	2 456	4 132	703	8 219	4 875	4 468	4 497	1 393
ALL OTHER	7 786	5 532	17 764	49 826	2 609	7 124	8 472	3 254
AIRPORTS	2 159	2 299	419	17 787	-	1 830	-	-
OTHER THAN CAPITAL OUTLAY	632	918	256	5 738	-	508	-	-
WATER TRANSPORT AND TERMINALS	-	-	9 718	14 231	6	163	990	136
OTHER THAN CAPITAL OUTLAY	-	-	2 344	5 917	6	88	620	17
CORRECTION	-	561	4	164	165	347	-	703
PARKING FACILITIES	128	6	178	1 068	31	1	1 329	112
OTHER THAN CAPITAL OUTLAY	128	6	101	332	30	1	656	111
PROTECTIVE INSPECTION AND REGULATION	232	614	607	8 677	267	554	1 027	875
MISCELLANEOUS COMMERCIAL ACTIVITIES	69	122	-	-	19	-	15	20
OTHER AND UNALLOCABLE	5 198	1 930	6 838	7 899	2 121	4 229	5 111	1 408
UTILITY EXPENDITURE	-	6 581	22 410	236 190	8 523	89 400	9 661	4 032
EMPLOYEE-RETIREMENT EXPENDITURE	2 427	999	-	44 375	696	3 825	7 607	7 860
EXHIBIT TOTAL EXPENDITURE FOR PERSONAL SERVICES	19 215	28 230	32 913	303 744	27 042	86 902	64 275	31 282
BORROWING, TOTAL	27 802	20 403	-	101 312	23 422	26 060	28 046	13 650
DEBT REDEMPTION, TOTAL	5 224	8 411	2 077	41 834	8 909	15 285	19 716	6 500
GROSS DEBT OUTSTANDING	122 221	179 683	36 749	934 301	194 281	483 481	224 742	61 571
NET LONG-TERM DEBT OUTSTANDING	116 353	160 125	33 729	881 227	120 076	305 204	192 234	59 229
LONG-TERM DEBT OUTSTANDING	121 996	171 246	36 749	892 989	141 297	483 481	211 611	61 571
GENERAL DEBT	121 996	135 732	30 435	283 249	117 217	150 852	163 186	57 358
EDUCATION	-	-	-	-	16 433	27 759	60 023	-
HIGHWAYS	5 098	39 489	-	703	8 703	2 908	18 880	9 601
HOSPITALS	-	1 622	-	-	2 363	688	-	238
SEWERAGE	72 079	44 511	-	79 710	46 185	3 145	38 556	19 939
PARKS AND RECREATION	8 560	7 399	140	54 760	2 602	1 267	1 960	19 435
HOUSING AND URBAN RENEWAL	3 050	2 292	9 885	-	31 627	-	26 535	690
AIRPORTS	6 561	28 828	-	79 855	-	592	-	-
WATER TRANSPORT AND TERMINALS	-	-	135	36 885	-	215	5 252	-
OTHER AND UNALLOCABLE	26 648	11 591	20 675	31 336	9 304	114 278	12 080	7 455
UTILITY DEBT	-	35 514	6 314	609 740	24 080	332 629	48 425	4 213
WATER SUPPLY SYSTEMS	-	35 514	6 314	155 184	24 080	13 523	48 425	4 213
ELECTRIC POWER SYSTEMS	-	-	-	454 556	-	314 906	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	4 200	-	-
LONG-TERM DEBT ISSUED	27 802	19 600	-	100 000	18 000	26 060	23 650	13 650
FULL FAITH AND CREDIT	27 400	19 600	-	7 000	-	26 060	23 650	13 650
GENERAL	27 400	19 600	-	7 000	-	26 060	23 650	13 650
UTILITY	-	-	-	-	-	-	-	-
NONGUARANTEED	402	-	-	93 000	18 000	-	-	-
GENERAL	402	-	-	30 000	-	-	-	-
UTILITY	-	-	-	63 000	18 000	-	-	-
LONG-TERM DEBT RETIRED	5 224	8 411	2 077	41 834	13 234	18 400	19 716	6 500
GENERAL	5 224	7 149	1 438	16 099	8 569	5 907	18 326	6 149
UTILITY	-	1 262	639	25 735	4 665	12 493	1 390	351
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	4 325	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	4 325	3 115	-	-
CASH AND SECURITY HOLDINGS	38 312	87 033	75 416	670 236	105 840	314 005	246 477	91 476
EMPLOYEE RETIREMENT	282	15 589	-	410 771	10 114	64 421	140 707	58 686
OTHER THAN EMPLOYEE RETIREMENT	38 030	71 444	75 416	259 465	95 726	249 584	105 770	32 790
CASH AND DEPOSITS	11 895	6 094	9 887	33 766	19 508	48 179	75 887	13 384
SECURITIES	26 135	65 350	65 529	225 699	76 218	201 405	29 883	19 406
FEDERAL	26 007	64 959	65 529	225 490	67 193	201 405	28 396	19 396
STATE AND LOCAL GOVERNMENT	-	391	-	57	67	-	860	-
OTHER (NONGOVERNMENTAL)	128	-	-	152	8 958	-	627	10
BY PURPOSE:								
OFFSETS TO DEBT	5 643	11 121	3 020	11 762	21 221	178 277	19 377	2 342
BOND FUNDS	28 446	38 568	5 443	52 405	19 407	30 158	20 932	9 111
OTHER	3 941	21 755	66 953	195 298	55 098	41 149	65 461	21 337

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES. IN DETAIL: 1965-66--Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
POPULATION, 1960	405 220	627 525	7 781 984	304 869	367 548	324 253	301 593	2 002 512
REVENUE, TOTAL	121 931	82 292	4 638 269	75 372	59 338	43 349	27 360	355 984
GENERAL REVENUE	116 295	73 665	3 995 412	68 870	55 679	34 128	26 657	326 109
INTERGOVERNMENTAL REVENUE	17 966	12 717	1 263 674	21 329	8 925	5 862	3 954	45 215
FROM STATE GOVERNMENT	15 096	11 622	1 207 315	14 481	5 871	1 694	2 111	28 232
EDUCATION	11 711	1 315	459 682	7 516	-	-	-	31
HIGHWAYS	335	2 274	43 711	1 314	2 968	878	1 875	7 209
PUBLIC WELFARE	2 729	-	473 122	4 255	-	-	-	2 343
HEALTH AND HOSPITALS	-	15	46 994	-	-	-	-	8 521
HOUSING AND URBAN RENEWAL	-	-	22 636	-	-	-	-	1 930
GENERAL SUPPORT	81	7 324	104 321	1 141	405	168	179	1 665
OTHER	240	694	56 849	255	2 498	648	57	6 533
FROM FEDERAL GOVERNMENT	998	398	47 583	6 848	-	4 168	446	15 836
FROM LOCAL GOVERNMENTS	1 872	697	8 776	-	1 339	-	1 397	1 147
GENERAL REVENUES FROM OWN SOURCES	98 329	60 948	2 731 738	47 541	46 754	28 266	22 703	280 894
TAXES	90 452	40 156	2 302 939	35 632	33 311	15 774	17 421	217 919
PROPERTY	80 711	19 722	1 400 842	18 718	22 899	11 343	13 858	99 543
GENERAL SALES AND GROSS RECEIPTS	-	11 958	598 657	6 453	8 283	1 940	-	-
SELECTIVE SALES AND GROSS RECEIPTS	8 642	4 212	144 582	6 183	561	1 555	1 108	1 389
ALCOHOLIC BEVERAGES	-	1 318	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	5 053	2 474	33 573	5 120	354	1 555	1 108	-
TOBACCO PRODUCTS	-	-	32 558	840	-	-	-	-
OTHER	3 589	420	78 451	223	207	-	-	1 389
INCOME TAXES	-	-	-	-	-	-	-	90 867
MOTOR VEHICLE LICENSES	21	338	3 616	855	28	5	1 183	15
MISCELLANEOUS LICENSES	1 078	3 926	22 774	3 423	1 540	931	1 167	22 592
OTHER	-	-	7132 468	-	-	-	105	3 513
CHARGES AND MISCELLANEOUS GENERAL REVENUE	7 877	20 792	428 799	11 909	13 443	12 492	5 282	62 975
CURRENT CHARGES	3 483	14 174	322 148	9 225	9 152	7 542	2 879	32 578
EDUCATION	1 413	77	38 662	3 387	-	-	-	-
SCHOOL LUNCH SALES	1 242	24	8 109	1 445	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	171	-	377	1 942	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	53	30 176	-	-	-	-	-
HIGHWAYS	23	37	58 121	72	554	27	135	34
HOSPITALS	1 498	-	15 887	652	-	-	-	1 438
SEWERAGE	53	18	16 495	17	1 156	1 780	1 383	14 787
SANITATION OTHER THAN SEWERAGE	12	-	5 192	-	21	3 011	64	283
PARKS AND RECREATION	16	1 035	5 724	226	737	957	513	692
HOUSING AND URBAN RENEWAL	-	-	122 028	3 205	24	-	-	900
AIRPORTS	-	2 181	-	507	2 130	1 146	-	4 823
WATER TRANSPORT AND TERMINALS	-	-	14 550	16	3 027	-	28	1 275
PARKING FACILITIES	62	316	12 436	336	1 204	330	395	1 262
MISCELLANEOUS COMMERCIAL ACTIVITIES	120	8 738	4 396	184	-	-	-	-
OTHER	286	1 772	28 657	623	299	291	361	7 084
SPECIAL ASSESSMENTS	15	1 176	7 442	730	1	719	1 180	120
SALE OF PROPERTY	2 002	206	13 836	915	966	181	3	4 229
HOUSING AND URBAN RENEWAL	-	-	4 515	667	220	-	-	3 662
OTHER	2 002	206	9 321	248	746	181	3	567
INTEREST EARNINGS	742	2 183	50 938	239	907	2 352	493	5 045
FINES AND FORFEITS	1 095	2 257	18 191	689	2 210	1 577	313	3 849
OTHER AND UNALLOCABLE	540	796	16 244	111	207	121	414	17 154
UTILITY REVENUE	4 987	6 926	372 082	5 308	-	8 437	-	19 308
EMPLOYEE-RETIREMENT REVENUE ³	649	1 701	270 775	1 194	3 659	784	703	10 567
EXPENDITURE, TOTAL	130 136	92 130	4 546 666	70 988	52 216	52 611	28 507	379 274
GENERAL EXPENDITURE	120 434	81 039	3 693 993	67 802	47 451	43 427	27 947	331 911
INTERGOVERNMENTAL EXPENDITURE	1 350	35	2 661	403	14	-	1 015	6 500
DIRECT GENERAL EXPENDITURE	119 084	81 004	3 691 332	67 399	47 437	43 427	26 932	325 411
CURRENT OPERATION	101 877	52 084	2 742 645	50 066	37 104	16 767	16 312	226 221
CAPITAL OUTLAY	10 855	23 604	474 621	10 677	9 075	21 676	9 516	75 675
CONSTRUCTION	9 456	19 359	378 925	6 779	6 096	19 806	8 459	42 736
LAND AND EXISTING STRUCTURES	795	2 425	71 735	2 521	2 739	784	614	29 315
EQUIPMENT	604	1 820	23 961	1 377	240	1 086	443	3 624
ASSISTANCE AND SUBSIDIES	4 293	-	339 630	3 477	-	-	-	-
INTEREST ON GENERAL DEBT	2 059	5 316	134 436	3 179	1 258	4 984	1 104	23 515
BY FUNCTION:								
EDUCATION	47 533	1 345	1 023 454	26 848	3	-	-	2 716
LOCAL SCHOOLS	47 533	-	899 622	26 848	3	-	-	2 716
CITY-OPERATED SCHOOLS ONLY	47 125	-	895 740	26 040	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	1 345	123 832	-	-	-	-	-
HIGHWAYS	1 189	8 032	131 009	3 806	6 608	3 469	7 967	20 139
PUBLIC WELFARE	5 138	327	558 446	5 997	22	-	-	11 337
CATEGORICAL CASH ASSISTANCE	-	-	296 634	3 114	-	-	-	-
OTHER CASH ASSISTANCE	4 293	-	42 996	363	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	12	-	40 377	1 282	-	-	-	-
VENDOR PAYMENTS, OTHER	71	-	67	1	-	-	-	161
WELFARE INSTITUTIONS	-	265	9 376	-	-	-	-	2 256
OTHER PUBLIC WELFARE	762	62	168 996	1 237	22	-	-	8 920
HOSPITALS	8 841	-	381 914	1 740	-	-	111	21 903
OWN HOSPITALS	8 841	-	305 873	1 670	-	-	-	18 989
OTHER HOSPITALS	-	-	76 041	70	-	-	111	2 914
HEALTH	2 213	1 331	75 275	856	14	-	479	6 187

See footnotes at end of table.

Individual Large Cities

Table 6.-FINANCES OF THE 43 LARGEST CITIES. IN DETAIL: 1965-66 -Continued

(Thousands of dollars)

Item	Newark	New Orleans	New York	Norfolk	Oakland	Oklahoma City	Omaha	Philadelphia
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	16 100	9 874	292 116	3 658	8 699	4 388	3 547	47 721
FIRE PROTECTION	9 988	6 478	135 775	2 701	6 832	2 971	4 928	19 979
SEWERAGE	9 146	5 924	67 519	1 269	1 584	7 359	2 438	16 257
SANITATION OTHER THAN SEWERAGE	4 246	4 974	146 109	1 499	640	1 227	1 942	17 693
OTHER THAN CAPITAL OUTLAY	4 237	3 685	141 277	1 391	640	1 138	1 920	15 567
PARKS AND RECREATION	2 238	4 086	77 287	2 039	8 262	4 025	1 583	21 389
OTHER THAN CAPITAL OUTLAY	1 640	3 297	51 780	1 764	5 125	2 175	1 388	14 809
HOUSING AND URBAN RENEWAL	36	41	204 947	4 865	1 519	-	29	32 964
CITY HOUSING PROJECTS	-	-	171 959	2 529	-	-	-	-
CAPITAL OUTLAY ONLY	-	-	71 027	-	-	-	-	-
URBAN RENEWAL PROJECTS	36	41	32 988	2 336	1 519	-	29	32 964
CAPITAL OUTLAY ONLY	-	-	16 807	1 912	511	-	-	26 417
OTHER	-	-	-	-	-	-	-	-
LIBRARIES	2 325	994	33 877	639	1 802	148	710	6 019
FINANCIAL ADMINISTRATION	2 091	1 839	33 652	659	1 028	495	496	8 175
GENERAL CONTROL	1 542	5 972	80 712	1 186	1 097	756	746	18 264
COURTS	389	4 203	49 713	557	-	154	220	11 096
OTHER	1 153	1 769	30 999	629	1 097	602	526	7 168
GENERAL PUBLIC BUILDINGS	938	1 473	29 697	1 802	797	357	199	10 105
INTEREST ON GENERAL DEBT	2 059	5 316	134 436	3 179	1 258	4 984	1 104	23 515
ALL OTHER	4 811	23 033	287 768	5 059	7 286	13 248	1 668	47 548
AIRPORTS	-	1 710	-	833	1 763	9 213	-	2 698
OTHER THAN CAPITAL OUTLAY	-	795	-	206	1 763	901	-	1 685
WATER TRANSPORT AND TERMINALS	-	-	11 038	121	1 751	-	25	2 108
OTHER THAN CAPITAL OUTLAY	-	-	2 687	121	1 278	-	4	857
CORRECTION	-	2 512	54 378	421	-	-	138	13 805
PARKING FACILITIES	-	1	3 483	356	584	11	95	2 399
OTHER THAN CAPITAL OUTLAY	-	-	717	174	131	11	91	362
PROTECTIVE INSPECTION AND REGULATION	805	628	20 607	331	936	264	499	3 501
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	8 228	8 262	203	-	-	-	-
OTHER AND UNALLOCABLE	4 006	9 954	190 000	2 794	2 252	3 760	911	23 037
UTILITY EXPENDITURE	8 087	7 522	603 829	2 412	-	8 005	-	26 405
EMPLOYEE-RETIREMENT EXPENDITURE ¹	1 615	3 569	248 844	774	4 765	1 179	560	20 958
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	79 397	43 494	2 332 851	36 218	29 140	13 415	11 346	173 843
BORROWING, TOTAL	14 483	495	888 582	7 500	800	1 845	3 350	89 660
DEBT REDEMPTION, TOTAL	5 287	5 447	650 804	5 172	2 014	7 889	4 069	49 774
GROSS DEBT OUTSTANDING	82 319	163 926	7 696 934	126 711	39 293	240 748	37 593	907 178
NET LONG-TERM DEBT OUTSTANDING	63 555	152 946	6 111 824	109 069	31 602	227 991	35 552	770 527
LONG-TERM DEBT OUTSTANDING	63 588	163 926	7 001 482	110 826	33 183	240 608	36 786	816 078
GENERAL DEBT	54 742	154 392	4 418 717	96 453	33 183	142 426	36 786	704 495
EDUCATION	34 715	-	795 098	14 898	-	-	-	-
HIGHWAYS	20	35 684	587 338	-	-	17 382	5 317	96 230
HOSPITALS	-	-	111 738	-	-	-	-	-
SEWERAGE	369	-	269 688	36	-	38 311	29 080	197 294
PARKS AND RECREATION	480	-	124 351	-	5 840	10 456	889	37 689
HOUSING AND URBAN RENEWAL	5 674	-	1 595 278	32 389	1 200	-	-	35 740
AIRPORTS	-	6 302	18 444	-	5 680	53 989	-	31 224
WATER TRANSPORT AND TERMINALS	879	-	190 461	647	6 819	-	-	15 677
OTHER AND UNALLOCABLE	12 605	112 406	726 321	48 483	13 644	22 288	1 500	290 641
UTILITY DEBT	8 846	9 534	2 582 765	14 373	-	98 182	-	111 583
WATER SUPPLY SYSTEMS	8 846	9 534	693 270	14 373	-	98 182	-	111 583
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	1 889 495	-	-	-	-	-
LONG-TERM DEBT ISSUED	11 960	495	888 582	7 000	800	1 845	3 350	69 310
FULL FAITH AND CREDIT	11 960	495	717 086	7 000	-	129	3 350	69 310
GENERAL	11 960	495	623 526	7 000	-	129	3 350	55 990
UTILITY	-	-	93 560	-	-	-	-	13 320
NONGUARANTEED	-	-	171 496	-	800	1 716	-	-
GENERAL	-	-	171 496	-	800	1 716	-	-
UTILITY	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5 287	5 447	450 249	5 172	2 014	7 629	3 865	49 774
GENERAL	4 281	5 235	344 661	4 180	2 014	6 166	3 865	44 120
UTILITY	1 006	212	105 588	992	-	1 463	-	5 654
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	34 328	66 687	6 320 443	37 413	77 021	68 687	16 110	199 434
EMPLOYEE RETIREMENT	1 522	15 088	4 544 802	18 505	47 502	7 375	4 115	75 591
OTHER THAN EMPLOYEE RETIREMENT	32 806	51 569	1 775 641	18 908	29 519	61 312	11 995	123 843
CASH AND DEPOSITS	22 773	43 204	291 292	5 370	27 191	40 682	1 144	24 699
SECURITIES	10 033	8 365	1 484 349	13 538	2 328	20 630	10 851	99 144
FEDERAL	4 412	5 495	640 674	11 873	1 828	20 523	10 726	91 222
STATE AND LOCAL GOVERNMENT	280	2 293	433 370	1 016	500	107	75	16
OTHER (NONGOVERNMENTAL)	5 341	577	410 305	649	-	-	50	7 906
BY PURPOSE	33	10 980	889 658	1 757	1 581	12 617	1 234	45 551
OFFSETS TO DEBT	5 937	25 439	52 386	-	3 507	34 771	3 570	21 805
BOND FUNDS	26 836	15 150	833 597	17 151	24 431	13 924	7 191	56 487
OTHER	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6.-FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66--Continued

(Thousands of dollars)

Item	Phoenix	Pitts- burgh	Portland	Rochester	St. Louis	St. Paul	San Antonio	San Diego
POPULATION, 1960	439 170	604 332	372 676	318 611	750 026	313 411	582 718	573 224
REVENUE, TOTAL	66 908	90 346	55 020	92 605	119 152	44 593	98 013	83 153
GENERAL REVENUE	54 048	80 066	47 442	87 604	106 882	37 920	31 068	65 702
INTERGOVERNMENTAL REVENUE	13 928	23 195	5 053	39 273	7 167	5 831	1 421	10 367
FROM STATE GOVERNMENT	10 461	4 643	4 215	19 456	6 653	3 465	146	9 320
EDUCATION	-	-	-	15 135	-	-	-	-
HIGHWAYS	3 137	1 107	2 810	74	3 375	1 558	67	4 464
PUBLIC WELFARE	-	-	-	-	174	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	1 119	39	-	-
HOUSING AND URBAN RENEWAL	-	2 014	-	619	-	-	-	-
GENERAL SUPPORT	7 133	624	1 211	3 203	1 472	1 291	-	378
OTHER	191	898	194	425	513	577	79	4 478
FROM FEDERAL GOVERNMENT	3 067	15 418	505	6 118	380	688	175	233
FROM LOCAL GOVERNMENTS	400	3 134	333	13 699	134	1 678	1 100	814
GENERAL REVENUES FROM OWN SOURCES	40 120	56 871	42 389	48 331	99 715	32 089	29 647	55 335
TAXES	26 394	50 130	27 031	40 066	80 709	24 972	20 005	32 245
PROPERTY	12 765	30 765	21 820	38 370	32 225	21 734	18 779	18 609
GENERAL SALES AND GROSS RECEIPTS	11 906	-	-	-	-	-	-	9 274
SELECTIVE SALES AND GROSS RECEIPTS	482	2 149	1 933	796	10 920	2 062	443	2 837
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	482	-	1 933	796	7 425	2 062	443	903
TOBACCO PRODUCTS	-	-	-	-	3 263	-	-	1 214
OTHER	-	2 149	-	-	232	-	-	720
INCOME TAXES	-	10 273	-	-	27 265	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	12	1 440	4	-	32
MISCELLANEOUS LICENSES	1 241	5 909	3 278	241	8 859	1 121	783	1 493
OTHER	-	1 034	-	647	-	51	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	13 726	6 741	15 358	8 265	19 006	7 117	9 642	23 090
CURRENT CHARGES	5 064	1 483	10 019	6 050	14 158	3 957	4 111	8 723
EDUCATION	-	-	-	934	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	402	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	532	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	-	17	190	1 442	2 025	676	20	170
HOSPITALS	-	-	-	39	4 079	-	-	-
SEWERAGE	93	3	2 613	152	-	1 150	1 726	4 992
SANITATION OTHER THAN SEWERAGE	114	-	69	990	105	501	3	-
PARKS AND RECREATION	739	45	1 692	236	1 777	864	644	1 652
HOUSING AND URBAN RENEWAL	849	730	17	391	-	-	124	-
AIRPORTS	2 926	-	-	-	3 669	-	936	159
WATER TRANSPORT AND TERMINALS	-	10	3 744	-	189	145	-	-
PARKING FACILITIES	140	425	1 011	1 188	690	304	256	410
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	37	-	302	140	-	103	192
OTHER	203	216	683	376	1 484	317	299	1 148
SPECIAL ASSESSMENTS	4 070	35	1 372	64	2	1 602	1 496	4 033
SALE OF PROPERTY	48	2 112	1 088	336	152	236	342	4 338
HOUSING AND URBAN RENEWAL	-	2 099	999	-	83	-	339	-
OTHER	48	13	89	336	69	236	3	4 338
INTEREST EARNINGS	1 380	2 079	1 094	1 037	1 724	636	2 067	1 118
FINES AND FORFEITS	2 038	627	1 668	428	2 284	553	1 224	3 313
OTHER AND UNALLOCABLE	1 126	405	117	350	686	133	402	1 565
UTILITY REVENUE	10 782	8 480	6 847	5 001	7 501	5 257	66 412	13 722
EMPLOYEE-RETIREMENT REVENUE	2 078	1 800	731	-	4 769	1 416	533	3 729
EXPENDITURE, TOTAL	73 442	93 733	54 111	89 500	118 346	52 176	105 245	75 983
GENERAL EXPENDITURE	60 330	81 936	46 645	85 811	108 008	44 800	40 408	62 131
INTERGOVERNMENTAL EXPENDITURE	37	892	-	210	636	8 819	3	2 289
DIRECT GENERAL EXPENDITURE	60 293	81 044	46 645	85 601	107 372	35 981	40 405	59 842
CURRENT OPERATION	32 884	47 076	34 643	70 407	88 658	24 901	24 267	40 961
CAPITAL OUTLAY	23 933	30 995	11 234	13 148	15 082	8 785	13 954	16 767
CONSTRUCTION	20 927	6 094	9 049	6 756	12 777	7 439	5 515	12 606
LAND AND EXISTING STRUCTURES	1 514	23 632	1 130	4 813	1 025	782	7 570	3 657
EQUIPMENT	1 492	1 269	1 055	1 579	1 280	564	869	504
ASSISTANCE AND SUBSIDIES	-	-	-	-	20	-	104	-
INTEREST ON GENERAL DEBT	3 476	2 973	768	2 046	3 612	2 295	2 080	2 114
BY FUNCTION:								
EDUCATION	497	10	-	40 206	152	-	-	-
LOCAL SCHOOLS	497	10	-	40 206	152	-	-	-
CITY-OPERATED SCHOOLS ONLY	-	-	-	40 206	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	9 187	6 216	4 195	4 398	7 082	7 110	4 568	8 226
PUBLIC WELFARE	-	30	-	-	1 093	2 412	287	8
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	20	-	104	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	-	-	-
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	-	30	-	-	1 073	2 412	183	8
HOSPITALS	-	-	-	-	20 870	2 355	3	-
OWN HOSPITALS	-	-	-	-	20 568	-	-	-
OTHER HOSPITALS	-	-	-	-	302	2 355	3	-
HEALTH	24	22	1 724	66	3 092	891	1 391	133

See footnotes at end of table.

Table 6 - FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66 -Continued

(Thousands of dollars)

Item	Phoenix	Pitts- burgh	Portland	Rochester	St. Louis	St. Paul	San Antonio	San Diego
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
POLICE PROTECTION	7 520	11 865	7 795	5 429	22 518	4 065	5 491	9 122
FIRE PROTECTION	4 196	7 904	6 273	5 463	9 155	3 921	3 381	5 655
SEWERAGE	9 397	1 344	6 251	1 657	245	5 509	4 246	3 845
SANITATION OTHER THAN SEWERAGE	5 118	6 099	1 102	4 013	3 111	1 722	2 498	2 911
OTHER THAN CAPITAL OUTLAY	4 827	6 068	1 068	4 012	3 024	1 609	2 313	2 909
PARKS AND RECREATION	4 219	4 528	5 793	2 759	11 470	3 353	2 501	14 397
OTHER THAN CAPITAL OUTLAY	3 213	3 836	4 772	2 444	7 263	2 960	1 917	5 635
HOUSING AND URBAN RENEWAL	657	26 778	1 049	7 086	33	998	7 968	-
CITY HOUSING PROJECTS	657	-	-	307	-	-	31	-
CAPITAL OUTLAY ONLY	78	-	-	38	-	-	1	-
URBAN RENEWAL PROJECTS	-	26 778	1 049	6 779	-	-	7 937	-
CAPITAL OUTLAY ONLY	-	24 542	640	6 518	-	-	6 970	-
OTHER	-	-	-	-	33	998	-	-
LIBRARIES	1 342	2 343	-	1 859	2 845	1 276	829	2 133
FINANCIAL ADMINISTRATION	1 214	2 247	952	954	2 859	717	889	1 250
GENERAL CONTROL	1 441	1 496	1 435	1 442	4 635	1 089	1 108	1 818
COURTS	372	240	289	383	2 527	286	306	-
OTHER	1 069	1 256	1 146	1 059	2 108	803	802	1 818
GENERAL PUBLIC BUILDINGS	767	2 642	236	558	1 720	633	318	670
INTEREST ON GENERAL DEBT	3 476	2 973	768	2 046	3 612	2 295	2 080	2 114
ALL OTHER	11 275	5 439	9 072	7 875	13 516	6 454	2 850	9 889
AIRPORTS	7 884	-	-	-	4 051	-	800	335
OTHER THAN CAPITAL OUTLAY	1 840	-	-	-	2 300	-	541	214
WATER TRANSPORT AND TERMINALS	-	-	5 983	-	154	1 874	-	-
OTHER THAN CAPITAL OUTLAY	-	-	3 339	-	14	246	-	-
CORRECTION	-	-	56	105	3 516	905	-	-
PARKING FACILITIES	29	90	101	620	597	90	24	59
OTHER THAN CAPITAL OUTLAY	29	90	101	569	408	83	24	59
PROTECTIVE INSPECTION AND REGULATION	854	455	652	480	907	421	361	766
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	60	-	336	112	50	119	215
OTHER AND UNALLOCABLE	2 508	4 834	2 280	6 334	4 179	3 114	1 546	8 514
UTILITY EXPENDITURE	12 189	6 584	5 109	2 440	6 557	4 105	64 213	10 886
EMPLOYEE-RETIREMENT EXPENDITURE	923	5 213	2 357	1 249	3 781	3 271	624	2 966
EXHIBIT TOTAL EXPENDITURE FOR PERSONAL SERVICES	24 361	39 627	30 469	48 164	72 130	21 517	35 274	31 778
BORROWING, TOTAL	10 881	10 460	2 566	18 187	8 357	7 584	14 600	27 750
DEBT REDEMPTION, TOTAL	7 401	15 563	3 555	5 423	6 015	2 645	7 185	2 780
GROSS DEBT OUTSTANDING	172 596	133 047	42 346	102 765	137 854	89 617	146 167	106 426
NET LONG-TERM DEBT OUTSTANDING	152 710	77 864	30 745	46 609	131 169	79 383	122 678	103 987
LONG-TERM DEBT OUTSTANDING	172 596	79 002	35 018	46 609	137 854	87 456	135 396	106 426
GENERAL DEBT	104 307	79 002	19 651	45 520	125 534	70 953	57 952	85 076
EDUCATION	-	-	-	9 229	-	-	-	-
HIGHWAYS	7 015	-	-	2 254	44 639	21 165	3 345	-
HOSPITALS	-	-	-	-	5 781	4 351	-	-
SEWERAGE	48 618	550	600	3 302	4 207	16 864	8 497	44 733
PARKS AND RECREATION	7 070	-	8 250	1 524	19 672	4 839	880	31 000
HOUSING AND URBAN RENEWAL	9 777	15 098	-	5 198	12 566	2 450	-	-
AIRPORTS	21 522	-	-	-	10 000	-	2 709	33
WATER TRANSPORT AND TERMINALS	-	-	8 362	-	2 500	14 513	-	8 810
OTHER AND UNALLOCABLE	10 305	63 354	2 439	24 013	26 169	6 771	42 521	500
UTILITY DEBT	68 289	-	15 367	1 089	12 320	16 503	77 444	21 350
WATER SUPPLY SYSTEMS	68 289	-	15 367	1 089	12 320	16 503	21 054	21 350
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	54 190	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	2 200	-
LONG-TERM DEBT ISSUED	17 653	10 460	760	13 570	8 357	6 970	7 000	27 750
FULL FAITH AND CREDIT	-	10 460	760	13 570	8 357	6 520	-	-
GENERAL	-	10 460	760	12 915	8 357	6 520	-	-
UTILITY	-	-	-	655	-	-	-	-
NONGUARANTEED	17 653	-	-	-	-	450	7 000	27 750
GENERAL	17 653	-	-	-	-	450	7 000	27 750
UTILITY	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	7 722	12 538	3 555	5 423	6 015	3 607	7 185	2 780
GENERAL	5 508	12 538	2 204	5 355	5 745	3 084	4 222	1 211
UTILITY	2 214	-	1 351	68	270	523	2 963	1 569
REFUNDING ISSUES OF LONG-TERM DEBT	6 772	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	321	-	-	-	-	962	-	-
CASH AND SECURITY HOLDINGS	71 101	52 801	31 950	47 731	125 107	33 167	76 445	80 701
EMPLOYEE RETIREMENT	27 986	274	1 327	6	59 746	8 064	3 507	26 629
OTHER THAN EMPLOYEE RETIREMENT	43 115	52 527	30 623	47 725	65 361	25 103	72 938	54 072
CASH AND DEPOSITS	13 126	29 385	11 753	45 161	61 831	360	67 933	7 003
SECURITIES	29 989	23 142	18 870	2 564	3 530	24 743	5 005	47 069
FEDERAL	20 093	16 795	17 907	2 469	2 905	17 853	4 826	24 769
STATE AND LOCAL GOVERNMENT	-	415	963	2	-	6 890	179	-
OTHER (NONGOVERNMENTAL)	9 896	5 932	-	93	625	-	-	22 300
BY PURPOSE:								
OFFSETS TO DEBT	19 886	1 138	4 273	-	6 685	8 073	12 718	2 439
BOND FUNDS	11 495	11 034	6 424	-	36 826	9 301	30 726	28 090
OTHER	11 734	40 355	19 926	47 725	21 850	7 729	29 494	23 543

See footnotes at end of table

Table 6 - FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1965-66 - Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
POPULATION, 1960	740 316	557 087	318 003	763 956
REVENUE, TOTAL	335 264	138 793	44 584	425 143
GENERAL REVENUE	263 456	72 687	40 521	399 473
INTERGOVERNMENTAL REVENUE	75 301	11 951	6 616	106 396
FROM STATE GOVERNMENT	71 769	10 295	5 218	-
EDUCATION	-	-	661	-
HIGHWAYS	8 576	4 548	2 243	-
PUBLIC WELFARE	50 075	-	-	-
HEALTH AND HOSPITALS	2 942	19	55	-
HOUSING AND URBAN RENEWAL	-	-	-	-
GENERAL SUPPORT	1 235	3 978	2 023	-
OTHER	8 941	1 750	236	-
FROM FEDERAL GOVERNMENT	3 387	127	1 024	105 965
FROM LOCAL GOVERNMENTS	145	1 529	374	431
GENERAL REVENUES FROM OWN SOURCES	188 155	60 736	33 905	293 077
TAXES	146 152	31 996	18 763	251 053
PROPERTY	121 820	18 631	6 919	88 162
GENERAL SALES AND GROSS RECEIPTS	19 851	-	-	42 256
SELECTIVE SALES AND GROSS RECEIPTS	2 160	7 294	-	47 476
ALCOHOLIC BEVERAGES	-	-	-	10 640
MOTOR FUELS	-	-	-	13 603
PUBLIC UTILITIES	510	6 777	-	7 330
TOBACCO PRODUCTS	-	-	-	4 455
OTHER	1 650	517	-	11 448
INCOME TAXES	-	-	10 735	51 443
MOTOR VEHICLE LICENSES	39	35	11	7 863
MISCELLANEOUS LICENSES	2 232	6 036	527	5 120
OTHER	50	-	571	8 733
CHARGES AND MISCELLANEOUS GENERAL REVENUE	42 003	28 740	15 142	42 024
CURRENT CHARGES	23 622	16 117	12 125	22 666
EDUCATION	-	-	5 693	4 013
SCHOOL LUNCH SALES	-	-	-	3 274
OTHER LOCAL SCHOOL CHARGES	-	-	-	590
INSTITUTIONS OF HIGHER EDUCATION	-	-	5 693	149
HIGHWAYS	51	14	974	1 380
HOSPITALS	3 592	-	-	3 897
SEWERAGE	3	8 337	2 744	5 738
SANITATION OTHER THAN SEWERAGE	-	3 404	1 224	-
PARKS AND RECREATION	2 641	1 999	503	1 000
HOUSING AND URBAN RENEWAL	535	-	7	1 761
AIRPORTS	12 233	-	341	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
PARKING FACILITIES	1 924	1 134	177	923
MISCELLANEOUS COMMERCIAL ACTIVITIES	36	6	111	452
OTHER	2 607	1 223	351	3 502
SPECIAL ASSESSMENTS	618	4 597	1 333	260
SALE OF PROPERTY	5 904	40	38	11 742
HOUSING AND URBAN RENEWAL	5 704	-	-	8 712
OTHER	200	40	38	3 030
INTEREST EARNINGS	5 952	4 742	576	896
FINES AND FORFEITS	4 621	3 057	884	4 707
OTHER AND UNALLOCABLE	1 286	187	186	1 753
UTILITY REVENUE	46 447	60 057	3 787	8 005
EMPLOYEE-RETIREMENT REVENUE ²	25 361	6 049	276	6 624
EXPENDITURE, TOTAL	305 551	143 174	51 119	441 062
GENERAL EXPENDITURE	220 402	69 673	44 690	402 106
INTERGOVERNMENTAL EXPENDITURE	5 908	6 785	1 493	-
DIRECT GENERAL EXPENDITURE	214 494	62 888	43 197	402 106
CURRENT OPERATION	146 732	44 360	30 512	308 372
CAPITAL OUTLAY	23 706	16 741	11 703	73 976
CONSTRUCTION	19 730	12 761	8 727	50 082
LAND AND EXISTING STRUCTURES	2 196	3 226	1 806	19 796
EQUIPMENT	1 780	754	1 170	4 098
ASSISTANCE AND SUBSIDIES	40 307	-	-	14 535
INTEREST ON GENERAL DEBT	3 749	1 787	982	5 223
BY FUNCTION:				
EDUCATION	2 025	55	9 577	96 986
LOCAL SCHOOLS	2 025	55	-	95 074
CITY-OPERATED SCHOOLS ONLY	-	-	-	94 229
INSTITUTIONS OF HIGHER EDUCATION	-	-	9 577	1 912
HIGHWAYS	9 767	12 299	5 611	41 942
PUBLIC WELFARE	61 074	-	1 197	35 106
CATEGORICAL CASH ASSISTANCE	38 390	-	-	13 756
OTHER CASH ASSISTANCE	1 917	-	-	779
VENDOR PAYMENTS FOR MEDICAL CARE	6 737	-	-	3 671
VENDOR PAYMENTS, OTHER	33	-	-	-
WELFARE INSTITUTIONS	99	-	-	6 676
OTHER PUBLIC WELFARE	13 898	-	1 197	10 224
HOSPITALS	22 661	35	-	51 546
OWN HOSPITALS	21 738	-	-	29 620
OTHER HOSPITALS	923	35	-	21 926
HEALTH	6 248	3 026	1 265	13 382

See footnotes at end of table .

Table 6.-FINANCES OF THE 43 LARGEST CITIES. IN DETAIL: 1965-66--Continued

(Thousands of dollars)

Item	San Francisco	Seattle	Toledo	Washington, D.C.
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED				
POLICE PROTECTION	20 347	9 982	4 462	30 826
FIRE PROTECTION	17 602	7 519	3 838	14 534
SEWERAGE	5 316	10 550	4 624	13 489
SANITATION OTHER THAN SEWERAGE	3 165	4 521	2 883	9 303
OTHER THAN CAPITAL OUTLAY	3 105	4 387	2 582	8 842
PARKS AND RECREATION	18 242	8 765	2 162	15 651
OTHER THAN CAPITAL OUTLAY	11 828	5 536	1 666	13 686
HOUSING AND URBAN RENEWAL	1 784	459	2 874	9 635
CITY HOUSING PROJECTS	-	-	-	-
CAPITAL OUTLAY ONLY	-	-	-	-
URBAN RENEWAL PROJECTS	1 784	459	2 874	9 635
CAPITAL OUTLAY ONLY	791	149	2 258	7 006
OTHER	-	-	-	-
LIBRARIES	2 947	2 715	-	6 328
FINANCIAL ADMINISTRATION	5 689	1 245	658	6 045
GENERAL CONTROL	9 085	1 943	1 067	13 140
COURTS	4 882	548	459	9 324
OTHER	4 203	1 395	608	3 816
GENERAL PUBLIC BUILDINGS	4 579	108	252	4 920
INTEREST ON GENERAL DEBT	3 749	1 787	982	5 223
ALL OTHER	26 122	4 664	3 238	32 269
AIRPORTS	9 891	-	604	-
OTHER THAN CAPITAL OUTLAY	4 541	-	191	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER THAN CAPITAL OUTLAY	-	-	-	-
CORRECTION	4 616	500	250	16 115
PARKING FACILITIES	364	832	42	316
OTHER THAN CAPITAL OUTLAY	174	267	28	316
PROTECTIVE INSPECTION AND REGULATION	1 370	540	293	4 803
MISCELLANEOUS COMMERCIAL ACTIVITIES	27	20	134	387
OTHER AND UNALLOCABLE	9 854	2 772	1 915	10 648
UTILITY EXPENDITURE	64 486	67 786	5 286	10 886
EMPLOYEE-RETIREMENT EXPENDITURE ³	20 663	5 715	1 143	19 992
EXHIBIT/TOTAL EXPENDITURE FOR PERSONAL SERVICES	132 688	58 751	23 528	233 445
BORROWING, TOTAL	12 735	4 245	5 364	28 325
DEBT REDEMPTION, TOTAL	26 593	11 508	1 736	5 048
GROSS DEBT OUTSTANDING	224 740	251 179	42 044	236 186
NET LONG-TERM DEBT OUTSTANDING	199 874	233 028	28 106	159 809
LONG-TERM DEBT OUTSTANDING	201 210	246 682	31 832	159 809
GENERAL DEBT	112 305	53 452	27 207	137 691
EDUCATION	24 570	-	5 165	-
HIGHWAYS	3 665	24 189	4 371	43 125
HOSPITALS	5 290	-	-	-
SEWERAGE	17 080	6 284	10 446	34 299
PARKS AND RECREATION	22 152	14 426	144	19 800
HOUSING AND URBAN RENEWAL	-	-	4 161	1 120
AIRPORTS	24 838	-	-	-
WATER TRANSPORT AND TERMINALS	-	-	-	-
OTHER UNALLOCABLE	14 710	8 553	2 920	39 347
UTILITY DEBT	88 905	193 230	4 625	22 118
WATER SUPPLY SYSTEMS	88 905	26 600	4 625	22 118
ELECTRIC POWER SYSTEMS	-	166 630	-	-
GAS SUPPLY SYSTEMS	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-
LONG-TERM DEBT ISSUED	12 735	4 245	3 372	28 325
FULL FAITH AND CREDIT	12 690	4 245	981	26 775
GENERAL	5 690	4 245	981	26 775
UTILITY	7 000	-	-	-
NONGUARANTEED	45	-	2 391	1 550
GENERAL	45	-	2 391	-
UTILITY	-	-	-	1 550
LONG-TERM DEBT RETIRED	24 688	9 276	1 736	1 722
GENERAL	17 705	4 971	1 220	1 219
UTILITY	6 983	4 305	516	503
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-
CASH AND SECURITY HOLDINGS	495 056	196 257	21 707	6155 526
EMPLOYEE RETIREMENT	360 026	76 012	801	54 487
OTHER THAN EMPLOYEE RETIREMENT	135 030	120 245	20 906	6101 039
CASH AND DEPOSITS	127 107	5 214	5 703	21 433
SECURITIES	7 923	115 031	15 203	13 106
FEDERAL	7 873	114 375	14 632	3 661
STATE AND LOCAL GOVERNMENT	7	8	51	-
OTHER (NONGOVERNMENTAL)	43	648	520	9 445
BY PURPOSE:				
OFFSETS TO DEBT	1 336	13 654	3 726	-
BOND FUNDS	22 704	27 214	5 220	100
OTHER	110 990	79 377	11 960	6100 939

-Represents zero. ¹For Washington, D.C., includes \$11,041,000, unemployment compensation revenue. ²City's share of locally collected and retained inheritance taxes, imposed by the State of Ohio. ³Exclusive of "city contributions," representing intragovernmental transactions rather than revenue. ⁴For Washington, D.C., includes \$8,078,000, unemployment compensation benefits. ⁵Comprises payments to beneficiaries (including withdrawal of contributions). ⁶Includes \$66,500,000 holdings of unemployment compensation funds of Washington, D.C., not shown separately in the distribution by type of holding. ⁷Mainly stock transfer taxes.

Table 7.—OPERATING STATEMENTS—UTILITIES OPERATED BY THE 43 LARGEST CITIES: 1965-66

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Total (57 utilities).....	1,353,916	1,045,186	19,208	308,730	(NA)	(NA)	60,556	54,408	178,915	176,225	2,690	(NA)
Water supply (40).....	533,701	281,646	12,786	252,055	(NA)	(NA)	21,442	18,183	78,776	77,534	1,242	(NA)
Electric power (6).....	316,124	183,261	5,443	132,863	(NA)	(NA)	13,601	12,865	32,602	31,476	1,126	(NA)
Gas supply (3).....	52,851	43,121	-	9,730	(NA)	(NA)	1,361	1,361	1	1	-	(NA)
Transit (8).....	451,240	537,158	979	185,918	(NA)	(NA)	24,152	21,999	67,536	67,214	322	(NA)
Atlanta:												
Water supply.....	8,863	4,314	-	4,549	(NA)	(NA)	62	62	836	836	-	(NA)
Baltimore:												
Water supply.....	12,650	5,307	-	7,343	(NA)	(NA)	-	-	2,706	2,706	-	(NA)
Birmingham:												
Water supply.....	7,792	2,891	-	4,901	1,361	3,540	368	358	1,812	1,812	-	2,096
Boston:												
Water supply.....	9,285	23,191	-	6,094	(NA)	(NA)	-	-	-	-	-	(NA)
Buffalo:												
Water supply.....	4,333	2,770	-	1,563	(NA)	(NA)	127	127	426	426	-	(NA)
Chicago:												
Water supply.....	55,988	27,161	-	28,827	(NA)	(NA)	364	241	5,757	5,757	-	(NA)
Cincinnati:												
Water supply.....	9,517	5,285	-	4,232	1,230	3,002	207	207	947	947	-	2,262
Cleveland:												
Water supply.....	18,527	11,897	-	6,630	2,317	4,313	622	622	1,546	1,546	-	3,389
Electric power.....	9,522	7,650	-	1,872	1,353	519	600	600	585	585	-	534
Transit.....	27,311	23,370	-	3,941	1,933	2,008	561	561	780	780	-	1,789
Columbus:												
Water supply.....	8,027	4,017	-	4,010	(NA)	(NA)	-	-	722	722	-	(NA)
Electric power.....	2,498	1,874	-	624	(NA)	(NA)	122	-	8	8	-	(NA)
Dallas:												
Water supply.....	21,967	6,522	-	15,445	(NA)	(NA)	1,134	1,134	394	394	-	(NA)
Transit.....	7,732	6,270	-	1,462	645	817	54	54	246	246	-	625
Denver:												
Water supply.....	13,254	4,966	-	8,288	2,581	5,707	397	386	4,405	4,405	-	1,699
Detroit:												
Water supply.....	26,146	11,688	-	14,458	7,118	7,340	2,978	2,978	4,504	4,504	-	5,814
Transit.....	30,915	28,527	367	2,388	2,067	321	171	171	345	345	-	147
Fort Worth:												
Water supply.....	7,026	3,107	-	3,919	1,299	2,620	413	381	983	981	2	2,050
Honolulu:												
Water supply.....	8,267	5,343	-	2,924	2,400	524	887	887	1,440	1,440	-	129
Houston:												
Water supply.....	16,749	8,046	-	8,703	2,179	6,524	544	544	2,807	2,807	-	4,261
Gas supply.....	595	347	-	248	(NA)	(NA)	-	-	-	-	-	(NA)
Kansas City, Missouri:												
Water supply.....	7,888	5,103	-	2,785	1,132	1,653	341	151	1,068	1,023	45	926
Long Beach:												
Water supply.....	5,614	3,718	6	1,896	921	975	312	-	215	215	-	1,072
Gas supply.....	18,624	14,654	-	3,970	871	3,099	118	118	1	1	-	3,216
Los Angeles:												
Water supply.....	48,449	29,839	1,299	18,610	10,677	7,933	1,512	876	5,209	4,677	532	4,236
Electric power.....	163,689	96,579	1,392	67,110	26,475	40,635	1,097	860	13,170	12,825	345	28,562
Louisville:												
Water supply.....	7,124	4,175	-	2,949	768	2,181	365	356	546	486	60	2,000
Memphis:												
Water supply.....	6,936	3,584	-	3,352	1,121	2,231	317	317	537	448	89	2,011
Electric power.....	43,776	26,499	-	17,277	4,376	12,901	7,886	7,675	12,277	11,644	633	8,510
Gas supply.....	33,632	28,120	-	5,512	1,502	4,010	1,243	1,243	-	-	-	5,253
Transit.....	6,143	5,052	-	1,091	708	383	15	15	130	130	-	268
Milwaukee:												
Water supply.....	13,739	5,868	11	7,871	1,606	6,265	758	758	1,677	1,677	-	5,346

See footnotes at end of table.

Table 7.-OPERATING STATEMENTS-UTILITIES OPERATED BY THE 43 LARGEST CITIES:
1965-66-Continued

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Minnneapolis:												
Water supply.....	6,564	4,191	-	2,373	718	1,655	-	-	92	92	-	1,563
Newark:												
Water supply.....	4,984	5,029	-	145	1,025	1,070	212	209	330	330	-	1,188
New Orleans:												
Water supply.....	6,918	5,543	-	1,375	(NA)	(NA)	213	177	350	350	-	(NA)
New York City:												
Water supply.....	50,750	28,970	7,991	21,780	(NA)	(NA)	5,059	4,747	22,803	22,803	-	(NA)
Transit.....	343,944	431,578	-	187,634	(NA)	(NA)	23,055	320,929	65,936	65,614	322	(NA)
Norfolk:												
Water supply.....	5,308	1,635	-	3,673	(NA)	(NA)	-	-	463	463	-	(NA)
Oklahoma City:												
Water supply.....	8,437	2,320	-	6,117	(NA)	(NA)	487	484	3,567	3,563	4	(NA)
Philadelphia:												
Water supply.....	20,589	13,000	-	7,589	(NA)	(NA)	226	226	3,451	3,451	-	(NA)
Phoenix:												
Water supply.....	10,789	4,396	-	6,393	2,603	3,790	400	400	2,460	2,215	245	1,730
Pittsburgh:												
Water supply.....	8,483	5,948	-	2,535	572	1,963	61	61	-	-	-	2,024
Portland, Oreg.:												
Water supply.....	6,690	3,471	225	3,219	1,041	2,178	333	183	476	476	-	2,035
Rochester:												
Water supply.....	5,001	2,142	541	2,859	328	2,531	5	5	76	76	-	2,460
St. Louis:												
Water supply.....	7,295	5,441	362	1,854	1,355	499	606	400	451	451	-	654
St. Paul:												
Water supply.....	4,901	3,001	-	1,900	(NA)	(NA)	-	-	519	519	-	(NA)
San Antonio:												
Water supply.....	6,593	2,720	-	3,873	1,496	2,377	211	211	775	775	-	1,813
Electric power.....	52,654	24,487	-	28,167	7,039	21,128	1,078	1,078	1,622	1,615	7	20,584
Transit.....	5,477	4,234	-	1,243	571	672	32	32	99	99	-	605
San Diego:												
Water supply.....	14,177	7,305	89	6,872	2,496	4,376	316	177	795	622	173	3,897
San Francisco:												
Water supply ²	29,168	13,550	1,250	15,618	4,649	10,969	1,201	130	1,841	1,770	71	10,329
Electric power.....	20,351	28,622	555	18,271	771	19,042	126	113	-	-	-	18,916
Seattle:												
Water supply.....	7,121	4,321	1,012	2,800	1,762	1,038	187	171	956	935	21	269
Electric power.....	43,985	26,172	4,051	17,813	8,603	9,210	2,818	2,652	4,940	4,799	141	7,088
Transit.....	9,367	9,505	57	113	395	533	138	124	-	-	-	1,395
Toledo:												
Water supply.....	3,787	2,432	-	1,355	(NA)	(NA)	216	216	111	111	-	(NA)
Washington, D.C.:												
Water supply.....	8,005	7,439	-	566	(NA)	(NA)	1	1	723	723	-	(NA)

Note: Terms and concepts used in this table differ from those relating to utilities which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available, while data on utility "revenue" and "expenditure" generally are derived from the city's central accounts and records.

-Represents zero.
NA Not available.

¹Deficit.

²Excludes \$5,364,000, Metropolitan District assessments. Amounts involved are classified under "Other general expenditure."

³Includes \$17,704,000 Transit Sinking Fund and Transit Unification Sinking Fund interest earnings.

⁴Includes gas supply (segregation not available); not counted as a separate system.

⁵Includes Hatch-Hetchy Water Supply and Power Project (not counted separately).

Definitions of Selected Terms

ASSISTANCE AND SUBSIDIES. --For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

BOND FUNDS. --Funds established to account for the proceeds of bond issues pending their disbursement.

CAPITAL OUTLAY. --Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

CASH AND SECURITY HOLDINGS. --Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables and the value of real property and other fixed assets.

CASH ASSISTANCE. --See Public Welfare.

CITY-OPERATED SCHOOLS. --See Education.

CONSTRUCTION. --Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

CORRECTION. --Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CURRENT CHARGES. --Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

CURRENT OPERATION. --Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

DEBT. --All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement-funds.

DEBT ISSUED. --See Long-Term Debt Issued.

DEBT OFFSETS. --See Long-Term Debt Offsets.

DEBT OUTSTANDING. --All debt obligations remaining unpaid on the date specified.

DEBT RETIRED. --See Long-Term Debt Retired.

DIRECT EXPENDITURE. --Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i. e., all expenditure other than Intergovernmental Expenditure.

EDUCATION. --Schools and other educational facilities and services. Local Schools includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related school administered facilities and services, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

EMPLOYEE-RETIREMENT EXPENDITURE. --Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

EMPLOYEE-RETIREMENT REVENUE. --Revenue from contributions required of employees for financing city-administered employee-retirement systems and earnings on investments

held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

EQUIPMENT.--Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE.--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

FINANCIAL ADMINISTRATION.--Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

FIRE PROTECTION.--City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

FULL FAITH AND CREDIT DEBT.--Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

GENERAL CONTROL.--The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

GENERAL DEBT.--All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

GENERAL EXPENDITURE.--All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure and employee-retirement or other insurance trust expenditure.

GENERAL PUBLIC BUILDINGS.--Public buildings not allocated to particular functions.

GENERAL REVENUE.--All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

GENERAL SALES OR GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

HEALTH.--Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS.--Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

HOSPITALS.--Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

HOUSING AND URBAN RENEWAL.--City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For certain cities in Arizona, Kentucky, Michigan, New York, Virginia, and Wisconsin, includes data for municipal housing authorities. Housing authorities for other cities are classified as independent governments and data for them are not included in city finance statistics.

INTEREST EARNINGS.--Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

INTEREST EXPENDITURE.--Amounts paid for use of borrowed money.

INTERGOVERNMENTAL EXPENDITURE.--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes.

Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e. g., contributions to the Federal Government for old-age, survivors' and disability insurance for city employees).

INTERGOVERNMENTAL REVENUE. --Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e. g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services. All intergovernmental revenue is classified as general revenue.

INTERGOVERNMENTAL REVENUE FOR GENERAL LOCAL GOVERNMENT SUPPORT. --Fiscal aid revenue that is unrestricted as to function or purpose to which amounts may be applied by the receiving government.

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT. --Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT. --All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

LIBRARIES. --Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

LICENSE TAXES. --Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, professional examinations and licenses, etc. --as well as license taxes producing substantial revenues.

LOCAL SCHOOLS. --See Education.

LONG - TERM DEBT. --Debt payable more than one year after date of issue.

LONG-TERM DEBT ISSUED. --The par value of long-term debt obligations incurred during the fiscal period concerned, including funding

and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

LONG - TERM DEBT OFFSETS. --Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

LONG - TERM DEBT RETIRED. --The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

NET LONG-TERM DEBT. --Long-term debt outstanding minus long-term debt offsets.

NONGUARANTEED DEBT. --Long-term debt payable solely from pledged specific sources--e. g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

OWN HOSPITALS. --See Hospitals.

PARKING FACILITIES. --Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off-street parking meters.

PARKS AND RECREATION. --Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

PERSONAL SERVICES. --Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION. --Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES. --Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Definitions of Selected Terms

PUBLIC WELFARE.--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; provision and operation by the city of Welfare Institutions; any city payments to other governments for welfare purposes; and amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

PURCHASE OF LAND AND EXISTING STRUCTURES.--Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

REVENUE.--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

SALE OF PROPERTY.--Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

SALES AND GROSS RECEIPTS TAXES.--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes.--Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes.--Sales and gross receipts taxes imposed on sales of particular commodities or services or gross

receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

SANITATION.--Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

SANITATION OTHER THAN SEWERAGE.--Street cleaning, and collection and disposal of garbage and other waste.

SECURITIES.--Stocks and bonds, notes, mortgages and other formal evidences of indebtedness.

SELECTIVE SALES AND GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

SEWERAGE.--Municipal sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

SHORT-TERM DEBT.--Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

SPECIAL ASSESSMENTS.--Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as inter-governmental revenue.

UTILITY.--A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

UTILITY DEBT.--Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

UTILITY EXPENDITURE.--Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

UTILITY REVENUE.--Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue--not utility revenue.

VENDOR PAYMENTS.--See Public Welfare.

WATER TRANSPORT AND TERMINALS.--Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.