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BUREAU OF THE CENSUS

W. M. STEUART, *Director*

FINANCIAL STATISTICS OF STATES

1925

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REPORTS ON PUBLIC FINANCE ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1925

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1925 (Annual)
FINANCIAL STATISTICS OF STATES: 1925 (Annual)

LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., September 3, 1926.

SIR:

I transmit herewith the annual report of the Bureau of the Census on Financial Statistics of States, showing the financial transactions of the 48 States for the fiscal year 1925, the assessed valuation of taxable property in those States and the taxes levied thereon during that year, and their indebtedness and specified assets at the close of that year. The financial transactions have been analyzed and are so presented as to show, both for the whole State and for its important departments, the revenue collected, the cost of conducting State business, and the indebtedness incurred for meeting this cost. The form of this presentation has been approved by a census advisory committee chosen from the National Association of State Auditors, Comptrollers, and Treasurers.

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

Respectfully,

W. M. STEUART,
Director of the Census.

HON. HERBERT HOOVER,
Secretary of Commerce.

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FINANCIAL STATISTICS OF STATES

1925

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FINANCIAL STATISTICS OF STATES: 1925

INTRODUCTION

Scope of report.—The statistics herewith presented relate to the financial transactions of the 48 States for the fiscal year 1925 and to the financial condition of each State at the close of its fiscal year. The report presents statistics of (1) the total and per capita receipts of States from revenues and from the principal classes thereof; (2) the total and per capita payments of States for expenses, for interest, and for each of the principal classes of expenses, and the total for outlays; (3) the total value of State properties; (4) the total and per capita indebtedness of States; and (5) the total and per capita assessed valuation of property subject to taxation, and the total and per capita levy of taxes.

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

DESCRIPTION OF GENERAL TABLES

Number and character of general tables.—The statistics of this report are presented in 21 general tables and in supplementary tables and statements contained in the accompanying text. Table 1 gives certain statistics relating to population and area; Table 2 gives the date of the close of the fiscal year of the funds of the governments of the States and the totals of their revenue and nonrevenue receipts and governmental-cost and nongovernmental-cost payments, together with their cash balances at the beginning and close of the year; Tables 3 and 4 summarize the revenue receipts and governmental-cost payments and make certain comparisons between those receipts and payments; Table 5 presents per capita averages and Table 6 the per cent distribution of the receipts and payments shown in Tables 3 and 4; Tables 7 to 10 present in detail the revenue receipts from the different sources; Tables 11, 14, and 15 give similar detailed statistics of governmental-cost payments; Table 12 summarizes certain groups of these payments and presents per capita averages therefor, and Table 13 gives the per cent distribution of these payments; Tables 16 and 17 relate to the assets of States and the value of their permanent properties; Tables 18 to 20 relate to State indebtedness; and Table 21 presents statistics of the taxable valuation of property subject to taxation and the amounts and rates of tax levies.

TABLE 1

Year of admission as a State.—In the first column of Table 1 are given the years in which the several States were admitted to the Union, except that for the thirteen original States the years given are those in which their assemblies ratified the Federal Constitution.

Population.—The estimated population as of the middle of the fiscal year reported and the population determined by the decennial censuses of January 1, 1920, and April 15, 1910, are shown for each of the 48 States, for each of the

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geographic divisions, and for the 48 States as a whole. The medial date, as of which the estimate is made, is also shown in the table. The estimated population at the middle of the year is used as the basis of per capita data presented in the tables of this report, because its use results in more accurate statements of per capita financial transactions than would be secured by using the estimated population as of the close of the fiscal period.

The estimates of population shown in the table are based upon the assumption that the increase in the population of any State during the period from January 1, 1920, to the date of the estimate was at the same rate as the increase between the census enumeration of April 15, 1910, and that of January 1, 1920. For Vermont, Mississippi, and Nevada, no estimates of population were made, the enumerated population of January 1, 1920, being used instead in this report. These States showed an actual decrease in population between the enumeration of April 15, 1910, and that of January 1, 1920. For the States of Florida, Iowa, Kansas, Massachusetts, New York, North Dakota, Rhode Island, and South Dakota the estimates of population for 1925 are based upon the returns from recent State censuses.

Area.—The area of each State and the total area of all the States are shown, as well as the land area and water area.

Rank of States in population and area.—The rank, in both area and estimated population, is shown for each State.

TABLE 2

Summary of receipts and payments.—Table 2 presents for the 48 States and for their several funds, a summary of their receipts classified as revenue and nonrevenue and of their payments classified as governmental-cost and nongovernmental-cost. In the column for receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several States as having been received on revenue account. They represent amounts of moneys or other wealth received by or placed to the credit of the State governments for governmental purposes, under such conditions that they increase the assets without increasing the debt liabilities or decrease the debt liabilities without decreasing the assets. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." These amounts are included in State accounts and must be set up to secure a complete statement, although they do not result in an increase in the net value of assets. In the column for payments headed "Governmental-cost" are summarized all amounts recorded in the books of the several States as having been paid on account of expenses, interest, and outlays. In the second column for payments are summarized all other payments under the heading "Nongovernmental-cost." These payments do not result in a decrease in the net value of assets. The revenue receipts and governmental-cost payments summarized as here stated are given in considerable detail in Tables 3, 4, 7, 8, 9, 10, 11, 12, 14 and 15. No detail is shown for nonrevenue receipts and nongovernmental-cost payments but they include (1) receipts from the issue and payments for the cancellation of debt obligations; (2) receipts for and payments to other civil divisions; (3) receipts and payments on account of private trusts; (4) receipts and payments on account of investments; (5) receipts and payments on account of supplies; (6) receipts on account of sales, or insurance, or services performed that are offsets to the cost of construction, and payments for construction that are offset by receipts from sales or adjustments; (7) receipts and payments on account of refunds; and (8) receipts and payments on account of general transfers.

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

Funds of State government.—The wide diversity of State organization is shown, in its principal features, by the number of funds employed in accounting for the services usually provided by the States.

The table shows separately the transactions of the general treasury and those funds which are kept wholly separate from other funds and the transactions of which are usually recorded by State officials in independent systems of accounts, the general administrative funds being combined and shown on one line. Sinking, investment, and trust funds are, however, always shown separately, whether the State officials record the transactions of these funds with other State accounts or maintain separate systems of accounts therefor. A large number of funds indicates that many State transactions are not under a central accounting control, and that responsibility is divided among several officials. Judging from the experience of the commercial world it is believed that the best financial administration is possible only when all financial transactions are brought within one accounting system and when one official is held responsible for its proper conduct.

The term "general treasury" is applied to the aggregate of the principal State funds, other than investment, trust, and sinking funds, over which the State auditor or comptroller exercises authority, and the term "general administrative funds," to those funds other than investment, trust, and sinking funds, that are independently administered by boards or commissions, not under the authority of the State auditor or comptroller.

Date of close of fiscal year.—The table shows the dates on which the fiscal years of all State funds close. The widely varying dates complicate the work of compiling statistics and render the results much less comparable than they would be if a uniform date were adopted. Not only do the various States close their fiscal years on many different dates, but often the fiscal years of funds and accounts of the same State close on different dates. A uniform date for the close of the fiscal years of all funds and accounts of States would greatly facilitate the compilation of comparable State statistics.

TABLE 3

Revenue receipts.—Table 3 is designed to present for each of the 48 States a summary of the revenue receipts. The term "revenue" is defined in the text for Table 2 and the significance of the terms employed in Table 3 as designations of the several sources of revenue receipts is set forth in the paragraphs which follow.

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

Special taxes.—Special taxes are direct taxes which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness or on any basis other than the valuation of all the property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the valuations of their policies. Special taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record; inheritance taxes and taxes on individual incomes; taxes on investments, choses in action, bonds and notes for specified periods of time, and on

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corporation bonds held by residents; and all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

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

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

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

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

Special charges for outlays differ somewhat from special assessments. Such a charge is made when the cost of a public improvement, the payment for which is classified as an outlay, is made a charge against the benefited person or property, and the amount of the charge is the amount of the actual cost to the State of the improvement, the charge being made against the beneficiary without any levy against others.

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

Subventions and grants, donations, and pension assessments.—Subventions and grants are amounts contributed by one civil division to another to aid in the support of specified functions. The amounts of subventions received by the States from the Federal Government were principally for purposes of education and road construction. Donations and gifts consist of gratuitous contributions received from private persons and corporations, the principal or income of which can be expended for State uses, which in most cases are designated by the donor.

Pension assessments are amounts received by or for pension or retirement funds that are contributed by the State employees, as dues, percentages of salaries, or so-called assessments for the establishment or maintenance of such funds.

Highway privileges, rents, and interest.—Highway privilege dues is the designation applied by the Bureau of the Census to amounts received from individuals and corporations enjoying a special privilege of using the streets and roads of the States in providing public services, such as those furnished by electric railway, electric light, telephone, or water companies, when such receipts are in the nature of compensation for the use of or privilege in the streets and roads and are collected under the terms of the original or a subsequent franchise.

The receipts from rents tabulated in Table 3 comprise all amounts received by the various funds of the State government from the rental of real property held principally or wholly for investment purposes.

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

Earnings of general departments.—General departments, as the term is used by the Bureau of the Census, include all departments of administration which have charge of State activities, except those charged with the administration of public service enterprises. The revenue receipts of general departments are derived from fees, charges, minor sales, and allied sources. The fees and charges here included are those which represent the actual compensation for services performed. They are to be distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of doing something, such as license fees and permits which are tabulated as receipts from business and nonbusiness license taxes. They are shown by departments in Table 10.

Earnings of public service enterprises.—Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of State service which are established and maintained by State governments for the purpose of providing the public, or the public and the State, with some utility or service, such as docks and wharves, toll bridges, and canals.

TABLE 4

Governmental-cost payments.—Under the general heading "Governmental-cost payments" are included all costs of State governments, consisting of the costs of the services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for administering the general government, protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services, and carrying on other activities for which those governments have authority. These costs are readily separable into three classes—expenses, interest, and outlays.

Expenses.—State expenses are the costs and losses of States from which no permanent or subsequently convertible value is received or receivable. They are the costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by States on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts. Expenses are shown under two heads—general departments and public service enterprises—the former being presented by departments in Tables 11 and 12.

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Interest charges.—The term "State interest charges" is a designation of interest costs incurred by States for the use of credit capital. All payments on account of such charges are shown in a single column of Table 4, but in Table 14 are shown the amounts paid on each class of debt.

Outlays.—State outlays are the costs of land and other properties and public improvements more or less permanent in character, which are owned and used by States in the exercise of their State functions or in connection with the business undertakings conducted by them. In the column for outlays are shown the aggregates of all payments for the purchase and improvement of land, the erection of new buildings, the acquisition and extension of public service enterprises, the purchase of equipment more or less permanent in character, purchases to increase the collections of libraries, museums, and art galleries, and payments on account of all other acquisitions which add to the number and value of the permanent possessions of the State. Payments for outlays for the general departments are shown separately in Table 15, as are also the total payments for outlays for public service enterprises.

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

In the last three columns of Table 4 are shown the results of comparisons between revenue receipts and governmental-cost payments. In the first of these columns is shown the excess of governmental-cost payments over revenue receipts for each of the States in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the States in which revenue receipts were greater. Of the 48 States, 31 made governmental-cost payments in excess of their revenue receipts and 17 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 4 shows the excess of revenue receipts over payments for expenses and interest. The payments for expenses and interest correspond approximately to the costs of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. All of the 48 States received from revenues amounts in excess of payments for expenses and interest.

Comparative summary of revenue receipts and governmental-cost payments of the 48 States for specified years: 1915–1925.—Table I, which follows, shows the aggregate revenue receipts and the aggregate payments for expenses, interest, and outlays for specified years from 1915 to 1925.

As shown in the table, the revenue receipts increased in the period 1915 to 1925 from $458,232,597 to $1,485,242,240, or 224.1 per cent. During the period the corresponding percentage of increase for expenses was 173.9, for interest, 264.8, and for outlays, 428.4. The revenue receipts and the payments for expenses and interest for the years shown make an unbroken series of increases, the receipts and payments of each year being greater than the corresponding ones in the next earlier year. The payments for outlays show a percentage of decrease for the years 1917 and 1919, reflecting the curtailment of expenditures

for improvements because of war conditions. In 1925 the percentage of increase in payments for outlays over those in 1915 was 428.4. The total governmental-cost payments increased from $404,907,084 in 1915 to $1,614,562,230 in 1925, or 226.2 per cent. Only the percentage of increase in governmental-cost payments for expenses is lower than the percentage of increase in revenue, and the percentage of increase in payments for outlays is so marked as to increase the proportion of outlay payments to be met from nonrevenue receipts on account of increased indebtedness, which represents a burden upon future revenue.

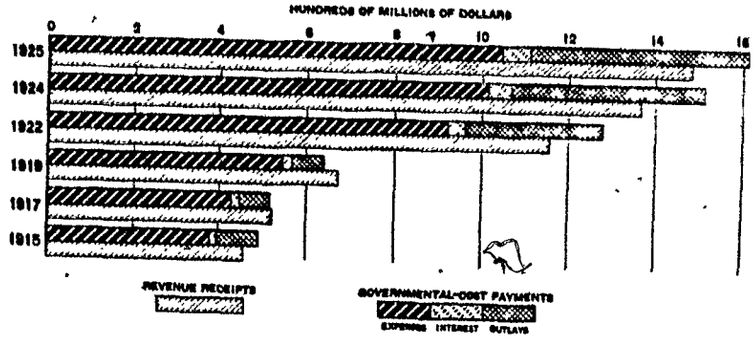
Table I

YEAR	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS			
			Total		For expenses	
	Amount	Per cent of increase over 1915	Amount	Per cent of increase over 1915	Amount	Per cent of increase over 1915
1925	$1,485,242,240	224.1	$1,614,562,230	226.2	$1,043,876,311	173.9
1924	1,370,066,018	199.0	1,513,028,021	205.8	1,012,504,396	165.6
1923	1,160,527,103	153.0	1,280,319,931	158.7	920,966,853	141.6
1919	670,217,202	47.4	640,403,134	29.4	545,177,890	43.0
1917	522,024,733	14.1	517,503,220	4.6	423,439,312	12.4
1915	458,232,597	.....	404,907,084	.....	381,103,330	.....

YEAR	GOVERNMENTAL-COST PAYMENTS—continued				PER CENT OF—	
	For interest		For outlays			
	Amount	Per cent of increase over 1915	Amount	Per cent of increase over 1915	Governmental-cost payments represented by revenue receipts	Revenue receipts represented by payments for expenses and interest
1925	$97,691,949	264.8	$503,023,971	428.4	92.0	74.8
1924	85,847,987	201.1	445,275,636	367.8	90.5	78.0
1923	41,305,039	122.7	318,045,039	234.1	90.6	83.0
1919	24,079,806	29.8	71,145,432	[1] 25.3	103.4	84.3
1917	21,153,001	14.1	67,910,847	[1] 28.7	101.0	86.0
1915	18,545,955	.....	93,192,799	.....	92.0	87.2

[1] Decrease.

DIAGRAM 1.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925



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

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

Table II

GEOGRAPHIC DIVISION AND STATE	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
	Net	Transfer	Net	Transfer
Grand total	$1,478,742,827	$6,499,413	$1,608,062,817	$6,499,413
NEW ENGLAND	118,110,078	203,300	111,763,215	203,300
Maine	15,337,070	90,974	15,450,071	90,974
New Hampshire	7,218,152	45,668	7,296,438	45,668
Vermont	6,758,067	30,194	6,791,241	30,194
Massachusetts	50,635,342	10,675	46,171,424	10,675
Rhode Island	8,874,710	106,595	9,310,416	106,595
Connecticut	29,204,837	200	26,734,625	200
MIDDLE ATLANTIC	350,173,740	1,649,159	304,763,567	1,649,159
New York	170,071,876	274,760	214,489,957	274,760
New Jersey	60,355,840	937,032	69,086,721	937,032
Pennsylvania	119,746,024	437,367	111,186,889	437,367
EAST NORTH CENTRAL	246,637,897	1,316,481	287,435,696	1,316,481
Ohio	47,124,911	325,256	47,158,050	325,256
Indiana	40,490,739	17,000	35,801,917	17,000
Illinois	57,083,794	358,202	93,482,778	358,202
Michigan	65,467,207	478,504	79,131,080	478,504
Wisconsin	36,365,156	137,459	31,861,273	137,459
WEST NORTH CENTRAL	184,855,848	453,685	197,260,711	453,685
Minnesota	54,902,920	288,363	48,757,422	288,363
Iowa	33,377,541		33,490,431	
Missouri	36,307,033	63,212	52,582,003	63,212
North Dakota	17,031,261		16,357,401	
South Dakota	15,910,115		17,638,551	
Nebraska	12,485,360		13,470,955	
Kansas	14,841,618	102,110	14,760,888	102,110
SOUTH ATLANTIC	160,776,860	948,674	189,003,378	948,674
Delaware	7,252,280	59,704	7,270,218	59,704
Maryland	22,527,019	250,373	23,502,332	250,373
Virginia	30,072,303	189,558	32,771,093	189,558
West Virginia	16,271,204		24,567,251	
North Carolina	28,379,625	36,836	47,387,903	36,836
South Carolina	16,948,066	21,964	16,347,196	21,964
Georgia	22,401,463	33,461	21,227,306	33,461
Florida	16,834,720	320,688	15,634,079	320,688
EAST SOUTH CENTRAL	83,518,587	709,431	92,139,520	709,431
Kentucky	26,025,933	218,307	27,210,988	218,307
Tennessee	21,504,782	158,907	23,303,305	158,907
Alabama	19,944,882	272,617	25,813,922	272,617
Mississippi	16,042,990	149,640	15,809,605	149,640
WEST SOUTH CENTRAL	134,592,366	410,940	141,526,101	410,940
Arkansas	17,662,171	77,902	19,706,745	77,902
Louisiana	24,104,226	55,927	25,476,935	55,927
Oklahoma	28,349,668	78,402	27,195,184	78,402
Texas	64,476,301	198,715	69,147,237	198,715
MOUNTAIN	68,305,337	468,415	70,962,400	468,415
Montana	7,246,603	120,030	7,435,182	120,030
Idaho	7,055,698	14,596	7,414,323	14,596
Wyoming	8,453,532	105,569	8,065,993	105,569
Colorado	15,776,460	111,656	16,533,190	111,656
New Mexico	7,595,606	11,940	8,621,552	11,940
Arizona	6,571,902		7,643,063	
Utah	10,776,580	35,255	10,545,635	35,255
Nevada	4,529,956	69,367	4,683,448	69,367
PACIFIC	131,863,105	159,316	123,141,921	159,316
Washington	31,253,556		29,501,999	
Oregon	20,352,350	50,580	18,660,172	50,580
California	80,257,199	108,736	74,980,050	108,736

The amounts shown in the foregoing table as transfer receipts and payments comprise (1) service transfers, which are amounts paid as expenses or outlays by one department or enterprise to another from which it receives services or the use of quarters; and (2) interest transfers, which represent payments made by the State to one of its funds on account of interest on State securities held by that fund. Of the total transfer receipts and payments reported, $4,043,552 represented interest transfers and $2,455,861 service transfers.

Federal expenditures.—The following summary of the expenditures of the Federal Government for the fiscal year closing June 30, 1925, giving comparative figures for the years 1924 and 1923, was furnished by the Director of the Budget. These statistics are not presented in the same form as those for the State governments, but certain interesting comparisons may be made.

TOTAL EXPENDED AND OBLIGATED BY THE FEDERAL GOVERNMENT, BY CHARACTER AND OBJECTS OF EXPENDITURE: 1925, 1924, AND 1923

	1925 (000 omitted)	1924 (000 omitted)	1923 (000 omitted)
Total, general government	$3,985,061	$4,006,893	$4,089,529
Current expenses	1,593,996	1,515,957	1,505,295
Fixed charges	1,562,253	1,618,268	1,707,203
Interest	681,995	940,844	1,050,169
Pensions, retirement salaries, annuities, and World War allowances	554,003	568,177	544,745
Grants, subsidies, and contributions	125,655	109,247	96,379
Acquisition of property	156,141	165,577	152,526
Plant and equipment	72,015	80,576	73,135
Lands and interest in land	2,405	865	1,076
Structures and parts and nonstructural improvements to land	67,499	65,857	55,632
Stores purchased for resale	1,302	1,069	70
General stores	12,830	16,010	21,704
Payments of debt	464,530	456,344	402,082
Payments for rights and obligations	208,135	250,747	232,333

TABLE 5

Per capita revenue receipts and specified governmental-cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Tables 3 and 4. The population on which the per capita amounts are based is the estimated population of the State at the middle of the fiscal year reported, as shown in the fourth column of Table 1, with the exception noted in the text discussion of Table 1, page 11.

Comparative summary of per capita revenue receipts and specified governmental-cost payments of the 48 States for specified years: 1915-1925.—Table III, which follows, presents a summary of the per capita revenue receipts and per capita governmental-cost payments for specified years from 1915 to 1925.

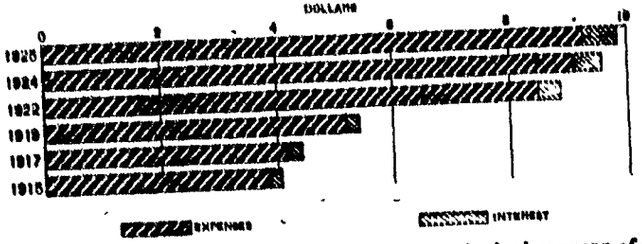
The per capita payments for expenses and for interest as shown in the table increased uniformly as did the per capita revenue receipts.

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Table III

YEAR	PER CAPITA REVENUE RECEIPTS			PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND INTEREST		
	Total	From taxes	From all other revenue	Total	For expenses	For interest
1925	$13.19	$9.82	$3.36	$9.87	$9.27	$0.60
1924	12.32	9.14	3.18	9.60	9.10	0.50
1922	10.71	7.03	3.70	8.80	8.50	0.38
1919	6.43	5.02	1.40	5.42	5.18	0.23
1917	5.14	4.02	1.11	4.42	4.21	0.21
1915	4.66	3.71	0.94	4.06	3.87	0.19

DIAGRAM 2.—PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND INTEREST, BY PRINCIPAL CLASSES, OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925



Comparative summary of per capita receipts from principal sources of revenue of the 48 States for specified years: 1915–1925.—In Table IV, which follows, are shown the per capita revenue receipts from the principal sources thereof for specified years from 1915 to 1925. The revenue receipts which are included in the column headed "All other revenues" are those from special assessments and special charges for outlays, from fines, forfeits, and escheats, from highway privileges, from rents of investment properties and interest, and from earnings of public service enterprises.

The general property tax is the principal source of revenue from 1915 to 1922, inclusive, but for 1924 and 1925, it is exceeded by receipts from business and nonbusiness license taxes. The per capita receipts from the latter source increased from $0.95 in 1915 to $4.52 in 1925. Under this heading are included various taxes upon motor vehicles and the sales tax on gasoline.

The highest percentage of increase in per capita receipts from any source is that which appears in the receipts on account of subventions and grants, donations, and pension assessments which increased from $0.08 in 1915 to $1.27 in 1925. This is due largely to a marked increase in receipts by States from the Federal Government of grants of money to be expended upon highway construction and would be reflected in a correspondingly high increase in the per capita outlays on account of highways if such per capitas were shown.

Table IV

YEAR	Total	TAXES				Earnings of general departments	Subventions and grants, donations, and pension assessments	All other revenues
		General property	Special	Business and nonbusiness license	Poll			
1925	$13.19	$3.18	$2.09	$4.52	$0.03	$1.05	$1.27	$1.07
1924	12.32	3.16	2.04	3.91	0.03	1.02	1.20	0.96
1922	10.71	3.22	1.81	2.82	0.08	1.08	1.02	0.69
1919	6.43	2.26	1.17	1.07	0.02	0.70	0.16	0.45
1917	5.14	1.80	1.08	1.13	0.02	0.61	0.11	0.39
1915	4.66	1.80	0.84	0.95	0.03	0.51	0.08	0.35

DIAGRAM 3.—PER CAPITA REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925

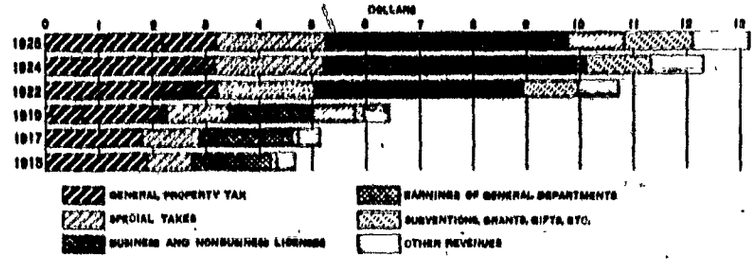


TABLE 6

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

Per cent relation of revenue receipts to governmental-cost payments.—Of the total revenue receipts of the 48 States, 70.3 per cent was required for meeting expenses, 4.6 per cent was required for meeting interest payments, and the remainder, 25.1 per cent, was available for outlays or other purposes.

The last five columns of the table show the per cent of governmental-cost payments applied on expenses of general departments, expenses of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that was represented by revenue receipts. For 17 of the 48 States the revenue receipts were greater than the governmental-cost payments, while for the remaining 31 States the revenues were not sufficient to meet the costs of the year for expenses, interest, and outlays.

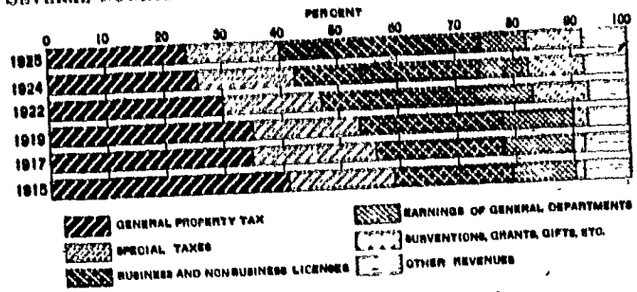
Comparative summary of the per cent distribution of revenue receipts of the 48 States for specified years: 1915–1925.—Table V, which follows, shows the per cent distribution of the aggregate revenue receipts of the 48 States for specified years from 1915 to 1925.

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Table V

YEAR	PER CENT OF TOTAL REVENUE RECEIPTS OBTAINED FROM— Taxes: General property	Taxes: Special	Taxes: Poll	Taxes: Business and nonbusiness license	Earnings of general departments	Subventions and grants, donations, and pension assessments	All other revenues
1925	24.1	15.9	0.3	34.3	8.0	9.7	7.8
1924	25.7	16.6	0.3	31.8	8.3	9.8	7.7
1922	30.0	16.9	0.7	26.3	10.1	6.5	6.3
1919	35.1	18.2	0.3	24.6	12.3	2.5	7.0
1917	34.0	21.2	0.4	21.0	12.0	2.1	7.5
1915	40.6	18.2	0.7	20.3	11.0	1.6	7.6

DIAGRAM 4.—PER CENT DISTRIBUTION OF RECEIPTS OF THE 48 STATES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1915–1925



The table discloses for 1925 as compared with 1915 a marked decrease in the proportion of revenue receipts derived from the general property tax and a corresponding increase in that derived from business and nonbusiness license taxes. While the receipts from the general property tax represented the highest percentage of total revenue for each of the years reported except for 1924 and 1925 the proportion of revenue from this source decreased from 40.6 per cent in 1915 to 24.1 in 1925. Conversely, the proportion of receipts on account of business and nonbusiness licenses increased from 20.3 per cent in 1915 to 34.3 per cent in 1925.

A relatively great increase is shown in the proportion of revenue derived from subventions and grants, donations, and pension assessments, which increased from 1.6 per cent in 1915 to 9.7 in 1925, due principally to the increase in receipts by States of grants of money by the Federal Government for the development of highways.

Comparative summary of the per cent distribution of governmental-cost payments of the 48 States for specified years: 1915–1925.—Table VI, which follows, shows the per cent distribution of the aggregate governmental-cost payments of the 48 States for specified years from 1915 to 1925. The table discloses for 1925, as compared with 1915, an increase in the proportion of payments for interest and outlays and a decrease in that for payments for expenses. It is apparent, therefore, that the cost of improvements is becoming a relatively greater burden as compared with that of expenses.

Table VI

YEAR	PER CENT DISTRIBUTION OF GOVERNMENTAL-COST PAYMENTS: For expenses	For interest	For outlays	YEAR	PER CENT DISTRIBUTION OF GOVERNMENTAL-COST PAYMENTS: For expenses	For interest	For outlays
1925	64.6	4.2	31.2	1919	85.1	3.8	11.1
1924	66.9	3.7	29.4	1917	82.8	4.1	13.1
1922	71.0	3.2	24.8	1915	77.0	3.7	19.2

DIAGRAM 5.—PER CENT DISTRIBUTION OF GOVERNMENTAL-COST PAYMENTS OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925

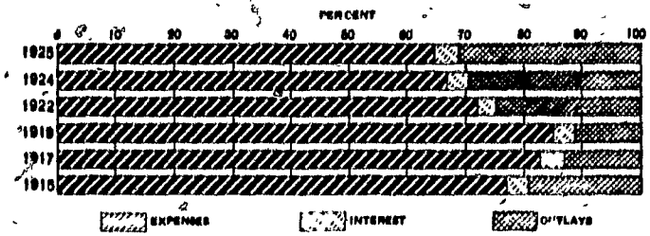


TABLE 7

Receipts from the general property tax.—The receipts of the several States from the general property tax are shown in Table 7 in three columns. The first column gives the total amount collected in each of the States; the second, the amount of taxes collected as parts of the original levies; and the third, the amount received as penalties and interest on deferred payments.

One State, Pennsylvania, reported no receipts from the general property tax in 1925; California and North Carolina reported only receipts from levies of prior years; Delaware made no use of the general property tax except for the support of its schools; and New York imposed it only for State debt service, support of common schools, and refunds for expenses of armories, courts, and stenographers; several States reported relatively small amounts from this source, while in others the receipts from this tax constitute by far the larger portion of their total revenues. These facts indicate the varying degree to which States depend upon the general property tax for revenue.

Receipts from special taxes.—Receipts from special taxes are shown in four columns. Forty States reported receipts from special property taxes. The total revenue from this source in 1925 was $90,158,498. Of this total, 75.7 per cent was reported by six States, Massachusetts, New York, Pennsylvania, Ohio, Michigan, and California. Other States reporting receipts of $1,000,000 or more were Vermont, Rhode Island, Connecticut, New Jersey, Missouri, Delaware, West Virginia, and Texas.

Forty-five States reported revenues from the inheritance tax, while only 13 derived revenue from the tax on individual incomes.

The amounts reported in the column "All other," under the heading "Special taxes," were derived chiefly from incorporation or organization taxes, taxes on stock transfer, and on the recording of wills, deeds, and mortgages, and on express, telegraph, and sleeping-car companies.

An analysis of the amounts included under "Special taxes" in the column headed "Property" is presented in Table VII, which follows.

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Table VII

GEOGRAPHIC DIVISION AND STATE	SPECIAL PROPERTY TAXES				
	Total	Bank and other corporation stock	Savings banks	Insurance companies	All other
Grand total	$90,158,408	$68,807,141	$8,226,264	$1,357,832	$11,767,261
NEW ENGLAND	12,998,795	5,485,430	4,038,091	1,357,832	1,217,442
Maine	650,307	440,808	209,499		
New Hampshire	60,157		45,154	15,003	
Vermont	1,195,526		[1] 1,098,585	93,964	2,977
Massachusetts	5,661,386	2,443,899	1,797,350	1,182,419	237,712
Rhode Island	2,453,292	1,337,922	635,290		480,080
Connecticut	2,972,127	1,256,741	1,152,267	66,446	496,673
MIDDLE ATLANTIC	44,619,998	31,301,941	3,186,250		10,131,807
New York	12,303,150	4,017,876	3,186,250		4,499,024
New Jersey	3,135,367	3,135,367			
Pennsylvania	29,181,481	23,548,698			5,632,783
EAST NORTH CENTRAL	11,867,219	11,775,133			92,086
Ohio	5,745,618	5,745,618			
Indiana	86,932	85,711			1,221
Michigan	6,034,669	5,943,804			90,865
WEST NORTH CENTRAL	1,902,820	1,898,425			4,395
Minnesota	3,840				3,840
Missouri	1,416,016	1,416,016			
South Dakota	555				555
Nebraska	132,521	132,521			
Kansas	349,888	349,888			
SOUTH ATLANTIC	5,297,783	5,108,686	101,023		87,174
Delaware	1,340,142	1,320,513			25,629
Maryland	490,073	388,150	101,923		
Virginia	595,688	595,688			
West Virginia	1,257,509	1,254,221			3,287
North Carolina	763,854	739,111			24,743
South Carolina	449,558	449,558			
Georgia	361,445	361,445			
Florida	33,515				33,515
EAST SOUTH CENTRAL	1,345,894	1,159,600			186,294
Kentucky	308,214	308,214			
Tennessee	209,022	161,435			47,587
Alabama	658,622	643,943			14,679
Mississippi	170,036	46,018			124,018
WEST SOUTH CENTRAL	1,992,295	1,992,295			
Arkansas	383,971	383,971			
Oklahoma	301,994	301,994			
Texas	1,306,330	1,306,330			
MOUNTAIN	475,644	473,817			1,827
Idaho	83,313	83,313			
Colorado	182,517	182,517			
New Mexico	24,842	24,842			
Utah	179,570	179,570			
Nevada	5,402	3,575			1,827
PACIFIC	9,658,050	9,611,804			46,246
Washington	17,827				17,827
Oregon	323,720	306,395			17,325
California	9,316,503	[2] 9,305,409			11,094

[1] Includes $158,554 tax on deposits in national banks. [2] Includes tax on savings banks.

Receipts from poll taxes.—Twelve States reported receipts from poll taxes, amounting to $3,929,940. If other States levied and collected poll taxes, they were not set up separately in the State reports and are, therefore, included with general property taxes in this table.

Receipts from business taxes.—In 1925 the revenue derived from business taxes, exacted with or without the issue of licenses, amounted to $301,177,892 and constituted 20.3 per cent of the total revenue. They are shown in two columns, "Motor fuel" and "All other."

The sales tax on motor fuel is of comparatively recent origin but a considerable amount of revenue was realized from this source in 1925. The amounts shown in the table do not represent the total revenue collected from this source for the reason that in some States, a portion of such receipts is credited to county revenues, and in other States the entire amount of such tax is paid into the county treasuries.

The amounts shown in the column "All other" consist chiefly of taxes exacted from insurance and other incorporated companies.

Receipts from nonbusiness license taxes.—The receipts from nonbusiness license taxes are tabulated under two headings, "General licenses" and "Permits," the latter including receipts from marriage licenses. The most important item of general licenses is the tax on motor vehicles, which is given in a separate column. With the receipts from licenses granting the operation of motor vehicles are included also the receipts from licenses or permits granted to the operators of such vehicles other than those granted to persons engaged in business as chauffeurs.

Table VIII, which follows, shows for each State the kinds of licenses included in the column "All other," and the amounts reported from each source:

Table VIII

GEOGRAPHIC DIVISION AND STATE	ALL OTHER GENERAL LICENSES			
	Total	Hunting and fishing	Dog	All other
Grand total	$8,826,207	$7,952,366	$859,912	$13,929
NEW ENGLAND	714,093	607,291	100,476	6,326
Maine	124,977	120,577		4,400
New Hampshire	131,334	130,324		1,010
Vermont	73,654	73,654		
Massachusetts	168,712	168,712		
Rhode Island	20,561	20,561		
Connecticut	194,855	93,463	100,476	916
MIDDLE ATLANTIC	2,182,147	1,520,439	657,475	4,233
New York	453,981	378,804	75,177	
New Jersey	239,474	235,241		4,233
Pennsylvania	1,488,692	906,394	582,298	
EAST NORTH CENTRAL	1,903,407	1,878,141	25,266	
Ohio	368,545	368,545		
Indiana	234,784	209,518	25,266	
Illinois	396,416	396,416		
Michigan	568,433	568,433		
Wisconsin	335,229	335,229		
WEST NORTH CENTRAL	1,135,958	1,135,958		
Minnesota	202,950	202,950		
Iowa	151,818	151,818		
Missouri	288,050	288,050		
North Dakota	54,766	54,766		
South Dakota	107,169	107,169		
Nebraska	144,727	144,727		
Kansas	126,478	126,478		
SOUTH ATLANTIC	642,820	572,862	69,926	32
Delaware	17,943	17,911		32
Maryland	113,776	113,776		
Virginia	221,971	152,045	69,926	
West Virginia	167,399	167,399		
North Carolina	80,927	80,927		
South Carolina	40,571	40,571		
Georgia	233	233		
Florida	207,428	200,659	6,769	
EAST SOUTH CENTRAL	80,753	74,026	6,727	
Kentucky	52,725	52,725		
Tennessee	73,950	73,908	42	
Alabama	425,828	425,815		13
WEST SOUTH CENTRAL	51,469	51,469		
Arkansas	120,323	120,310		13
Louisiana	95,732	95,732		
Oklahoma	158,304	158,304		
Texas	757,859	757,859		
MOUNTAIN	121,264	121,264		
Montana	144,794	144,794		
Idaho	88,953	88,953		
Wyoming	242,555	242,555		
Colorado	43,434	43,434		
New Mexico	31,992	31,992		
Arizona	84,867	84,867		
Utah	856,667	853,342		3,325
PACIFIC	81,145	80,620		525
Washington	379,040	376,840		2,800
Oregon	395,882	395,882		
California				

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Receipts from special assessments, and special charges for outlays.—Special assessments and charges do not constitute an important source of State revenues and are of infrequent occurrence. Receipts from these sources are shown separately in the table as for expenses and for outlays.

Five States reported receipts from special assessments for expenses. In Massachusetts, Colorado, and Utah the amounts tabulated as received from special assessments for expenses are chiefly the costs for highway care and repair assessed to minor civil divisions by the State, the amount in Oregon is for a forest-fire patrol, and the amount in California, for maintenance of drainage districts.

When a State defrays the cost of a public improvement benefiting minor civil divisions and reimburses itself by assessing against each division benefited a proportionate amount of these costs, the amounts so received have been classified in this report as receipts from special assessments for outlays, although they are not in all cases set up as such on the State's books.

In some States there are receipts like those from special assessments for outlays except that they are not collected under that name nor by methods similar to those by which special assessments are collected. Such receipts in compensation for constructing some public improvement are included as special charges for outlays.

A large portion of the receipts shown as assessments and charges for outlays are contributions from the counties as their portion of the cost of road construction. This appears only in those States in which the assessments against the county governments are paid into the State highway fund and disbursed through this fund. In other States similar assessments are paid direct by the county governments to the contractors, and such amounts, not passing through the State accounts, can not, of course, be incorporated in the revenues and expenditures of the State governments.

Receipts from fines, forfeits, and escheats.—Receipts from fines and forfeits are classified in Table 7 as receipts from court fines and forfeits and from commercial forfeits, or forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts. Receipts from the latter source are comparatively infrequent in States.

TABLE 8

Receipts from subventions and grants.—The total amount received as subventions and grants from the United States Government was $121,846,816, of which 9.7 per cent was for education. The amounts included for education represent contributions made by the Federal Government toward the support of State universities and agricultural and mechanical colleges. Subventions for education were reported for all States. An analysis of the amounts given in the column headed "All other" is presented in Table IX which follows:

Table IX

GEOGRAPHIC DIVISION AND STATE	ALL OTHER SUBVENTIONS AND GRANTS				
	Total	Highways	Agriculture	Health	All other
Grand total	$109,199,097	$92,084,710	$7,473,832	$1,044,511	$8,596,044
NEW ENGLAND	4,703,773	4,247,633	391,030	33,135	31,975
Maine	1,222,278	1,128,754	89,218	182	4,124
New Hampshire	634,450	554,464	57,160	13,093	9,733
Vermont	607,733	563,080	35,000	5,083	4,570
Massachusetts	898,560	814,321	71,235		13,004
Rhode Island	374,348	307,774	51,580	14,450	544
Connecticut	966,404	879,240	86,837	327	
MIDDLE ATLANTIC	16,065,017	9,883,552	704,309	233,540	5,243,616
New York	8,515,286	4,814,044	226,548	62,477	3,412,217
New Jersey	2,066,816	1,889,721	110,774	32,031	34,290
Pennsylvania	5,482,915	3,179,787	366,987	139,032	1,797,109
EAST NORTH CENTRAL	10,056,539	14,816,304	1,067,452	119,852	3,032,931
Ohio	5,940,069	2,642,343	258,775	18,661	3,020,290
Indiana	3,842,942	3,619,412	197,087	26,443	
Illinois	3,879,551	3,021,055	258,496		
Michigan	3,843,813	3,606,417	169,914	45,452	
Wisconsin	1,550,184	1,325,077	183,180	29,296	12,661
WEST NORTH CENTRAL	14,824,748	13,554,096	1,131,290	107,137	32,225
Minnesota	3,355,038	3,115,851	180,319	30,013	28,255
Iowa	2,005,234	1,839,908	200,597	24,729	
Missouri	4,352,507	4,068,634	240,921	22,952	
North Dakota	1,019,210	909,493	98,694	7,053	3,970
South Dakota	2,176,276	2,067,106	96,176	12,994	
Nebraska	1,675,521	1,533,104	133,621	8,796	
Kansas	160,962		180,962		
SOUTH ATLANTIC	12,126,706	10,560,212	1,348,072	167,332	51,090
Delaware	451,201	385,737	50,742	14,722	
Maryland	875,197	735,541	114,991	19,194	5,471
Virginia	2,141,122	1,878,842	211,805	29,498	20,977
West Virginia	308,589	138,947	155,015	14,627	
North Carolina	2,372,512	2,071,658	257,356	18,856	24,642
South Carolina	1,724,515	1,517,146	180,014	21,355	
Georgia	2,921,228	2,630,757	267,781	22,690	
Florida	1,332,342	1,201,584	104,368	26,390	
EAST SOUTH CENTRAL	10,609,483	9,464,910	976,695	123,445	44,233
Kentucky	2,170,596	1,595,259	247,191	28,146	
Tennessee	3,379,138	3,119,524	221,414	26,015	12,185
Alabama	2,650,313	2,330,779	233,202	54,284	32,048
Mississippi	2,409,436	2,119,348	275,088	15,000	
WEST SOUTH CENTRAL	12,128,721	11,001,293	931,930	116,698	18,800
Arkansas	2,046,178	1,836,574	193,576	16,028	
Louisiana	1,014,723	792,854	172,964	30,105	18,800
Oklahoma	3,058,476	2,842,224	194,375	21,877	
Texas	6,009,344	5,589,641	371,015	48,688	
MOUNTAIN	13,732,144	13,053,389	562,700	86,527	29,528
Montana	1,300,571	1,184,729	70,064	18,400	27,378
Idaho	1,241,584	1,168,422	65,368	7,794	
Wyoming	2,360,412	2,291,164	62,532	6,716	
Colorado	1,560,727	1,443,055	108,572	8,500	
New Mexico	2,977,890	2,890,501	71,035	14,257	1,794
Arizona	833,350	759,605	62,761	10,838	86
Utah	1,657,410	1,579,844	64,566	13,000	
Nevada	1,800,200	1,735,106	57,802	7,022	270
PACIFIC	5,951,946	5,443,321	340,154	50,845	111,626
Washington	1,260,403	1,094,597	103,868	10,000	51,940
Oregon	1,113,776	977,013	81,225	18,110	35,428
California	3,579,765	3,371,711	155,061	28,735	24,258

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Receipts from donations.—The receipts from donations are arranged in three classes: Those for (1) expenses, (2) outlays, and (3) principal of public trust funds. Thirty-eight States reported receipts from donations for expenses, including those for agricultural, educational, charitable, and health activities, teachers' pensions, soldiers' homes, protection and propagation of fish and game, and control of forest fires. Twenty-eight States reported receipts from donations for outlays for schools, armories, correctional institutions, and other government buildings and equipment. Receipts from donations for establishing or adding to the principal of public trust funds were reported for 23 States and were, principally, for endowment funds for universities and colleges, scholarship funds, and students' loan funds.

Receipts from pension assessments.—The receipts from pension assessments were contributed by the various classes of persons participating in the benefits of the pension funds, as State employees or as public-school teachers in States maintaining teachers' retirement and pension funds.

TABLE 9

Receipts from highway privileges.—Receipts from highway privileges granted to corporations and individuals are not of frequent occurrence in States. Only five States reported receipts of this nature—Connecticut, New York, New Jersey, Maryland, and New Mexico—and they were, principally, from electric railways for paving between tracks and for use of State bridges.

Receipts from rents of investment properties.—The receipts from rents tabulated in Table 9 comprise all amounts collected as compensation for the use of lands or other properties not employed for general departmental purposes and are shown in two classes—those from the properties of sinking funds and public trust funds and those from all other properties.

Receipts from interest.—Table 9 includes all interest receipts of the general treasury and of the separate funds of the State except (1) interest on taxes and (2) accrued interest on original loans.

The first column of the interest section of Table 9 shows the total revenue receipts from interest—that is, the total receipts from interest less receipts in error, later corrected by refund payments—and accrued interest on original sales of debt obligations. These revenue receipts are arranged in four groups—those received by sinking funds, by public trust funds, by investment funds and from investments, and those received on current deposits. With the interest here tabulated are the amounts received by sinking funds, public trust funds, and investment funds that were paid by other State funds as interest on their debt obligations held as investments. The aggregate of such interest transfer receipts was $4,043,552. If this amount be deducted from the total interest receipts, there remains $51,856,000, which amount is the actual interest, or that received from the public by the States in 1925.

Receipts from public service enterprises.—Of the total receipts from public service enterprises of States, $10,096,333, two States, North Dakota and California, reported $8,023,644, or 79.5 per cent. The receipts shown in the table were from the following enterprises: Maine, Connecticut, and Alabama, docks and wharves and ferries; Massachusetts and Rhode Island, docks and wharves; Ohio, Illinois, and Louisiana, canals; Michigan, ferry; North Dakota, mills and elevators, home-building association, and trolley; South Dakota, cement plant, oil stations, and coal mine; Kansas, schoolbook publishing house; Maryland, docks and wharves, toll bridge, warehouse, and scales; North Carolina, warehouses; Oregon, irrigation project and lime plant; and California, docks and wharves, vineyard, and land settlement.

TABLE 10

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

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

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

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

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

Classification of general departmental receipts.—The total amount of the receipts from fees, charges, rents, sales, and allied sources is shown in this table, and its distribution to the divisions of government by which the services were rendered. When, however, a State conducts a manufacturing enterprise in connection with a penal or charitable institution and keeps the accounts in such a manner that the receipts from the sale of manufactured articles and the payments for material used in manufacturing can be identified, such amounts have been eliminated and the receipts do not appear as revenues of the institution nor the payments as costs of its operation and maintenance. The divisions of Table 10 correspond to the classification employed in tabulating the general departmental expenses and outlays, as given in Tables 11 and 15.

TABLE 11

Payments for general departmental expenses.—In Table 11 are presented statistics showing payments for the expenses of the several States during 1925 for objects or purposes other than the operation and maintenance of public service enterprises, which are here referred to as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of State governments, comprising 64.1 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 11 in sufficient detail to show the relative expenses of the several departments and branches of work in each State and to provide data for comparing the expense payments for a given object in one State with the corresponding payments in other States.

These payments, like the receipts in Table 10, are arranged in nine general divisions, to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose.

In making comparisons of the data for individual States from Table 11 it should be noted that while the payments shown for the main groups of depart-

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ments or divisions are fairly accurate, and hence comparable, those for some of the individual objects of expenditure are less exact. Where a segregation of the items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditure here mentioned, that a blank in Table 11 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of States made payments in 1925 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for expenses of this class among those of the health department as part of the total payments for the prevention and cure of communicable diseases; and for most States these payments are so tabulated, although in several cases some of them are included with payments for outdoor poor relief and for hospitals.

Payments for expenses of miscellaneous financial offices and accounts.—Such payments for financial offices and accounts as could not be assigned to one of the several main headings of the table in the subdivision "Financial" are shown in the column headed "Other financial" and include expenses of sinking fund commissions, budget commissions, boards of finance, and expense of floating loans.

Payments for expenses of miscellaneous general executive offices.—One of the difficulties met with in the compilation of comparable State statistics is the difference in organization of the local governments, involving a distribution of executive powers in a great variety of ways to a number of different offices given various designations.

The payments for expenses of a number of these offices, and also payments for certain lesser items of expense, that are properly recorded in Division I of Table 11 are shown in the column "Other general executive." These payments include expenses of such miscellaneous executive boards as industrial commissions, statistical bureaus, and boards of public works, and also the expenses incident to constitutional amendments and the entertainment of guests of the State.

Payments for expenses of protection to person and property.—Division II of Table 11 shows in considerable detail the expenditures of States for the protection of the property and persons of their citizens. Such payments are tabulated in Table 11 under six headings: (1) Police, (2) Fire marshal or commissioner, (3) Militia and armories, (4) Fish and game warden, (5) Regulation, and (6) Other protection to person and property. The relation of the several subordinate classes to each other and to the major groups is readily apparent, and the nature of the amounts given in detail is in nearly every instance clearly indicated by the column heading. The paragraphs which follow set forth the nature of such miscellaneous or indistributable amounts as are shown in the several columns without specific headings.

The payments shown in the column headed "All other" under the caption "Other corporations" were largely on account of the regulation of investment companies as required by so-called "blue sky" laws.

The payments shown in the column headed "All other" under "Professional occupations" were for the examination of architects, engineers, and court stenographers.

In the column headed "All other" under the major heading "Labor" are tabulated miscellaneous expenses for the regulation of labor, including those for free employment agencies, industrial insurance commissions, boards of mediation and arbitration, wage commissions, enforcement of labor laws affecting women and children, mine rescue, and other industrial welfare work.

Under the caption "Regulation of —," in the column headed "Other activities," are shown such expenses as are incident to the inspection of hotels, tenements, boilers, and steamboats, moving-picture censorship, and examination of plumbers, electricians, engineers, and chauffeurs.

In the last column of Division II, under the heading "All other," are tabulated such payments as those for animal bounties, for damages by dogs and wild animals, contributions to humane societies, maintenance of reservoirs, dams, and other flood protection, for enforcement of motor-vehicle laws and drug acts, for regulation of freight and gas rates, for brand commissions, and for travelers' aid.

Payments for expenses of development and conservation of natural resources.—The nature of the amounts shown in Division III of the table is in most instances revealed by the column headings. The payments shown in the column headed "All other," under the major heading "Agriculture," include payments for introducing improved methods of storing, packing, and marketing agricultural products, inspection and grading of such products, soil analysis, extermination of insects harmful to agriculture, weather service and reports, and for the dissemination of information on a variety of agricultural subjects.

Because of similarity of purposes served by the activities of State and private agricultural societies, experiment stations, and extension agencies, payments for these services have been combined and are shown in one column. Payments for agricultural extension cover the expenses connected with those activities which are recognized by the United States Department of Agriculture as properly chargeable to cooperative agricultural extension work authorized by the Smith-Lever Act of 1914, the principal of which are payments for county and home demonstration agents, short-term schools for farmers, and boys' and girls' club work.

In the column "Other development and conservation" are shown payments for expenses of water boards or engineers, conservation commissions, topographical surveys, drainage of lowlands, exhibiting State products, advertising State resources, and for the encouragement of manufacturing and other industries.

Payments for expenses of conservation of health, and sanitation.—The amounts shown in the column "All other," under the major heading "Prevention and treatment of communicable diseases," are payments for antitoxin and Pasteur treatments, for examination of barbers, for control of venereal diseases and of epidemics, including quarantine expenses and expenses for the extermination of mosquitoes, and for laboratory and other research expense for the study and prevention of communicable diseases.

In the column "Other health and sanitation" are tabulated the payments for expenses of sanitary engineer, hotel and other sanitary inspection, rural sanitation, water analysis, and health laboratories, and for publicity and education along health lines.

Payments for expenses of highways.—The nature of the amounts shown in Division V of the table is clearly revealed by the column headings. It is desired, however, to call attention to the amounts shown under "Apportionments." In reporting those amounts recorded in State accounts as apportionments to counties or other minor civil divisions for highways, the Census Bureau has attempted to classify as outlay all amounts that were for the construction of highways, and as expense only such amounts as were for the repair and upkeep of highways.

In the text discussion of Table 7 attention has been called to the lack of uniformity among the States in the methods of handling the charges against the counties for road construction, and the resulting lack of comparability in the figures presented. If, as in some States, the assessments against the county governments are paid into the State highway fund and disbursed through this fund, they are included in the figures compiled by the bureau. If, as in other

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States, similar assessments are paid by the county governments to the contractors, and do not pass through State accounts, they are not, of course, included in the reports of the financial transactions of the States.

Payments for expenses of charities, hospitals, and corrections.—The column headings in this division of the table indicate clearly the nature of the payments, except those appearing in the two columns under the heading "Other charities." These are chiefly for the care of certain classes of dependents and for temporary homes for women and girls. As has been stated in the text discussion of Table 10, when a State conducts a manufacturing enterprise in connection with a penal or charitable institution, and the accounts of the institution are so kept that the receipts from the sale of manufactured articles and the payments for material used in manufacturing can be identified, such amounts have been eliminated and the receipts do not appear in this report as revenues of the institution nor the payments as costs of its operation and maintenance.

Payments for education.—Of the total payments for education, $256,060,528, or 64.4 per cent, is shown under "Apportionments." These amounts represent contributions from State revenues, derived from various sources, to counties, cities, and other minor civil divisions for the support of the public schools, and are based upon the number of teachers or pupils or average daily attendance. If, however, amounts of taxes or other revenues collected in minor civil divisions are apportioned to those divisions on the basis of the amounts collected, the collections and disbursements are regarded as agency transactions and are not included in State costs. The amounts shown in the column "All other," under the heading "Schools," include such miscellaneous educational expenses as those for teachers' training courses, scholarships, and for Americanization work.

Payments for recreation.—The payments for recreational facilities fostered by States constitute but a small proportion of expenses of general departments, the greatest amount being for maintenance of parks and reservations, reported by 25 States.

Payments classified as miscellaneous.—In division IX of Table 11 are shown (1) payments for pensions and gratuities; (2) payments for relief to special classes, which it is desirable to present together even though a part of them might readily be assigned to other divisions of the table; (3) payments for objects which can not properly be assigned to any of the other principal divisions of the table; and (4) payments which, with perfect accounting for statistical reports, would be distributed to the various other columns.

In the column "Other relief" under the caption "Soldiers and sailors" are included payments by States as adjusted compensation to veterans of the World War.

The amounts shown in the column headed "All other," under the major heading "Relief to special classes," were for miscellaneous pensions and gratuities, including annuities for teachers in those States which have assumed the duties of administering the retirement funds for teachers in the public schools.

The undistributable operating expenses are grouped under two headings: (1) "Printing and stationery" and (2) "All other." The items constituting the second class are payments for supplies purchased for all departments by a purchasing agent, for undistributed insurance, for undistributed premiums on compensation insurance, and for undistributed postage, telephone, and freight.

The payments under "Judgments and losses" include payments by States in settlements for personal injury to the public and those in satisfaction of judgments for such injuries, losses by defalcation, and unbalanced refunds.

The payments which did not admit of classification under any of the headings of the table have been tabulated together under "Unclassified," and include such items as aid to counties, cities, and towns, and donations to historical, patriotic, and other societies.

Comparative summary of payments for general departmental expenses of the 48 States for specified years: 1915–1925.—In Table X, which follows, there is presented by principal divisions of the departments of State government a summary of the aggregate payments for general departmental expenses of the 48 States for specified years from 1915 to 1925.

An examination of the table shows that the total general departmental expenses of the State governments increased from $379,030,094 in 1915 to $1,035,478,035 in 1925, or 173.2 per cent.

Table X

GENERAL DEPARTMENTAL EXPENSES	1925	1924	1923
Total	$1,035,478,035	$1,001,465,258	$918,269,400
General government	85,569,451	74,582,627	71,288,483
Protection to person and property	55,834,462	50,996,100	52,738,711
Development and conservation of natural resources	56,385,840	53,188,817	42,021,912
Health and sanitation	24,838,411	23,057,132	21,995,742
Highways	144,279,502	123,306,148	106,337,199
Charities, hospitals, and corrections	168,754,521	165,215,701	162,468,927
Schools	395,696,520	368,907,579	329,863,282
Libraries	2,001,769	1,888,092	2,002,778
Recreation	2,745,860	2,516,843	1,869,609
Miscellaneous	99,369,999	137,802,219	127,682,757

GENERAL DEPARTMENTAL EXPENSES	1919	1917	1915
Total	$542,661,141	$426,329,432	$379,030,094
General government	52,151,603	45,414,183	44,508,417
Protection to person and property	34,102,524	30,297,595	26,294,691
Development and conservation of natural resources	24,359,455	18,906,976	16,558,685
Health and sanitation	14,403,578	11,256,898	9,453,673
Highways	61,628,466	33,630,777	22,767,766
Charities, hospitals, and corrections	134,050,498	103,433,762	89,189,400
Schools	183,200,125	160,066,465	145,832,324
Libraries	1,292,725	1,206,486	1,331,923
Recreation	1,211,967	1,091,387	878,646
Miscellaneous	36,264,200	20,912,903	22,214,569

TABLE 12

Payments for general departmental expenses.—Total and per capita.—In Table 12 are presented the governmental-cost payments, total and per capita, for expenses other than those of public service enterprises, arranged according to the main groups of State departments, offices, and accounts given in Table 11, and for some divisions showing separately the expenses of the most important individual departments, such as militia and armories, agriculture, prevention and treatment of communicable diseases, and schools.

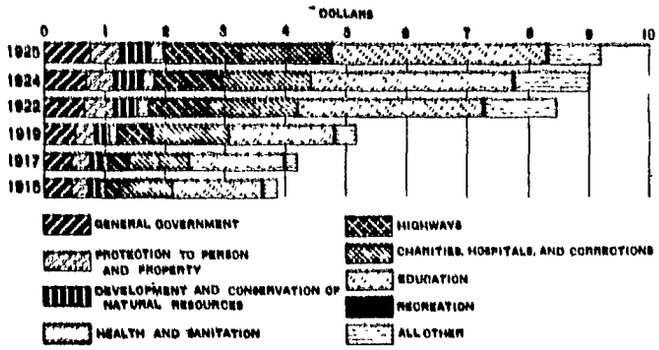
Comparative summary of the per capita payments for general departmental expenses of the 48 States for specified years: 1915–1925.—In Table XI, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for the 48 States for the years specified.

Table XI

YEAR	All general departments	General government	Protection to person and property	Development and conservation of natural resources	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
								Schools	Libraries		
1925	$9.20	$0.76	$0.49	$0.50	$0.22	$1.28	$1.50	$3.51	$0.02	$0.02	$0.88
1924	9.00	0.67	0.46	0.48	0.21	1.11	1.49	3.32	0.02	0.02	1.24
1922	8.48	0.66	0.49	0.39	0.20	0.98	1.50	3.05	0.02	0.02	1.18
1919	5.16	0.50	0.33	0.23	0.14	0.59	1.28	1.74	0.01	0.01	0.35
1917	4.19	0.45	0.30	0.19	0.11	0.33	1.02	1.57	0.01	0.01	0.21
1915	3.85	0.45	0.27	0.17	0.10	0.23	0.91	1.48	0.01	0.01	0.22

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DIAGRAM 6.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL EXPENSES OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925



The total per capita payments for expenses other than for public service enterprises increased from $3.85 in 1915 to $9.19 in 1925, or 138.7 per cent.

TABLE 13

Per cent distribution of payments for general departmental expenses, by object of payment.—Table 13 shows, by principal divisions of the general departmental service, the per cent distribution of payments for expenses, other than of public service enterprises. This distribution represents, broadly, the relative importance of the principal classes of expenses for the several States. For the States as a whole, for 8 of the 9 groups of States, and for 43 States individually, the expenditures for schools constituted the largest single item of payments. Expenditures for charities, hospitals, and corrections appear from the table to be next in importance, though they are of chief importance in the New England group and in 2 individual States. The largest percentage of the total expenses of certain States consists of payments on account of highways, and for the States as a whole this item becomes third in relative importance. Expenses on account of general government form an important item in all States, constituting the second or third largest percentage of the total payments for departmental expenses in some of the States.

Comparative summary of the per cent distribution of general departmental expenses of the 48 States for specified years: 1915–1925.—Table XII, which follows, gives a comparative summary of the per cent of governmental-cost payments for the expenses of the general departments represented by those of the principal divisions of such expenses for the years specified. An inspection of the table shows that for each year for which figures are given the expenses for schools constituted more than one-third of the total of departmental expenses.

Table XII OBJECT OF PAYMENT	1925	1924	1922	1919	1917	1915
General government	8.3	7.4	7.8	9.6	10.7	11.7
Protection to person and property	5.4	5.1	5.7	6.3	7.1	6.9
Development and conservation of natural resources	5.5	5.3	4.6	4.5	4.6	4.4
Health and sanitation	2.4	2.3	2.4	2.7	2.6	2.4
Highways	13.9	12.3	11.6	11.4	7.9	6.0
Charities, hospitals, and corrections	16.3	16.5	17.7	24.7	24.3	23.5
Schools	38.2	36.8	35.9	33.8	37.5	38.5
Libraries	0.2	0.2	0.2	0.2	0.3	0.4
Recreation	0.3	0.3	0.2	0.2	0.3	0.2
Miscellaneous	9.6	13.8	13.9	6.7	4.9	5.9

DIAGRAM 7.—PER CENT DISTRIBUTION OF GENERAL DEPARTMENTAL EXPENSES OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925

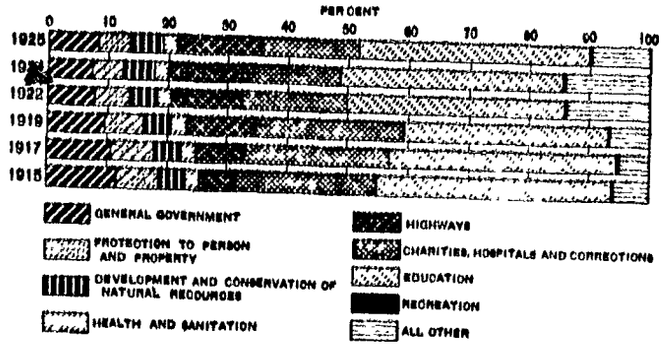


TABLE 14

Character of table.—The data presented in Table 14 pertain to two distinct subjects which are in no way related, but the small number of columns required to present the data for each subject makes it convenient to consolidate them into a single table.

Payments for interest on State debts.—In their accounting for the construction of permanent properties States may, in accordance with the practice in commercial accounting, charge as a part of the cost of the property the interest accruing during the construction period on the money borrowed for the improvement. If any amounts were so charged to outlay account, they are small and are included in Table 15 of this report as a part of the costs of the permanent properties and improvements of the States. In other States such amounts are included in Table 14 in the total payments of such States for the use of credit capital.

The interest payments of Table 14 are classified as payments for interest on (1) funded debt, (2) floating debt, and (3) other debt, which includes revenue loans and miscellaneous debt obligations. They are all exclusive of payments in error and later repaid to the State and of payments of interest which balance amounts previously received as accrued interest on the original issue of State debt obligations.

The aggregate of all interest payments was $67,661,948. Of this amount, $4,043,552, or 6 per cent, represents transfers or amounts of money paid by the various funds of the governments of the States as interest on State securities held by the sinking funds, investment funds, and public trust funds.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 90.4 per cent of the total interest payments was on funded debt, 5.3 per cent on floating debt, and 4.2 per cent on revenue loans and miscellaneous debt obligations.

The relatively small amount of interest reported as paid by the State of Massachusetts as compared with the debt of that State, as reported in Tables 18 and 20, is due to the fact that the receipts from cities and towns in the metropolitan district on account of interest and the payments of such interest are treated as agency transactions on the part of the State, as is more fully explained in the text to Table 19.

In the State of Minnesota there is presented a condition in contrast to that described as existing in Massachusetts. The State is obligated to pay both principal and interest of bonds which are not issued in the name of the State and

which, consequently, are not included in the debt obligations of the State as reported in Tables 18, 19, and 20. These bonds, known as "county reimbursement road bonds," are issued by the counties and the proceeds are turned over to the State for road construction.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 3. Only 15 of the States reported payments for enterprises of this character.

The expenses shown in the column headed "All other" were for ferry in Maine, Connecticut, and Michigan; home-building association, electric railway, and mills and elevators in North Dakota; cement plant and oil stations in South Dakota; a schoolbook publishing house in Kansas; a tobacco warehouse and hay scale in Maryland; warehouses in North Carolina; a lime plant and irrigation project in Oregon; and land settlement and vineyard in California.

TABLE 15

Payments for outlays.—The payments for outlays included in Table 15 comprise the amounts paid by the several States for the acquisition and construction of more or less permanent properties and public improvements including payments for additions made to those previously acquired or constructed, but exclusive of payments in error, for the correction of which counterbalancing amounts were later received. In the case of three States—Massachusetts, Delaware, and Virginia—the payments for outlays shown in Table 15 exceed the amounts shown in Table 4, in the column headed "For outlays," by the amount of those payments for outlays recorded in Table 15 which were offset by receipts from the public on outlay account but which could not be deducted from outlays for the individual department with which they are identified because such outlays were smaller than the offsets. The payments of Table 15 are thus the total payments on outlay account less payments in error and the larger part of payments offset by receipts, while in the preparation of Table 4 it was possible to eliminate the remaining payments offset by receipts on outlay account. Table 4, therefore, shows the governmental-cost payments for outlays, or the amount by which the value of the permanent properties and public improvements was increased as a result of the cash transactions of the year.

Payments for outlays included in the column of Table 15, headed "All other" under the general heading "Protection to person and property," were for lands, buildings, and equipment of protective boards and offices which could not be assigned to any one of the more specific columns of the table.

The payments shown in the column headed "All other," under the general heading "Development and conservation of natural resources," were chiefly for drainage, and development of water resources.

Payments for outlays shown in the column headed "Other health and sanitation" were principally for equipment employed in the study of malignant diseases, water analysis, dairy and food control, and regulation of dentistry.

The payments for outlays shown in the column headed "All other" under the title "Miscellaneous" include those on account of buildings and equipment for commission of public lands, for purchasing agent and for general stores, for printing offices, and for war memorials.

Outlays for public service enterprises are shown in the last column of Table 15 and were reported for nine States.

TABLE 16

Amount of specified assets and value of public properties at close of year.—Table 16 shows, for each State, the assets, at the close of the year reported, of

the sinking, public trust, and investment funds of the government of the State, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year, as well as the value of certain other public properties. All cash on hand at the close of the year except that which is held in private trust funds is shown in the four columns, as will be observed by comparing these items for any State with the statement of cash on hand at the close of the year as shown in Table 2 of this report. The data for real property and securities are shown only in Table 16. The valuations shown for the investments of the funds are the book values. The figure for real property may represent its cost to the fund or its valuation at a recent appraisement. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any State they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

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

Assets in public trust funds.—Public trust funds are established by States for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, health and hospital services, care of the defective, and pensions for employees of the State government. Table 16 shows the amount of the assets of these funds under four heads—"Cash," "State securities," "Real property," and "Other investments."

Assets in investment funds, and miscellaneous investments.—Under this heading are shown all assets of funds other than sinking and trust funds and all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than those of the departments and enterprises of the States. Although the term "investment fund" is seldom employed by State officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as a miscellaneous investment. In some instances the assets in investment funds consist of bonds or stocks acquired by the State in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real property temporarily held for securing rents or for the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

In most States reporting investment funds or investments the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the State to dispose of them, when the proceeds are to be turned over to the general treasury. Funds provided for the purchase, construction, or equipment of buildings or the permanent properties of the State, which are invested during the period of accumulation, are also treated as investment funds. Table 16 shows the amounts of all such funds as are described above.

Cash in general administrative funds.—General administrative funds, as the term is here used, are all funds administered by the State, except the sinking, public trust, investment, and private trust funds. The cash shown in Table 16 as belonging to the general administrative funds at the close of the year reported includes that of the general treasuries and of all the independently administered funds other than sinking, public trust, and investment funds.

The cash and other assets belonging to private trust funds are omitted from this presentation of the assets of the States for the reason that the obligations on private trust accounts, of which these assets constitute a part, are no longer included in Table 18 as an item in the gross debt of the States.

The figures in the last column of Table 16 represent the total value of the public properties shown in detail in Table 17. The term "public properties" as here used comprises the land belonging to the State and used for governmental purposes, together with all the structures upon such land, including buildings, machinery, and all appliances and equipment used for carrying on the work of the State departments and the various public service enterprises operated by the State. These properties are to be distinguished from "public improvements," a term employed by the Census Bureau in referring to those permanent structures used by the States for community purposes, which have a value in use but not in exchange.

TABLE 17

Value of properties employed or held for specified purposes.—The value of all permanent public properties, except those held in funds with investments, is shown in Table 17. For convenience in treatment, these properties are classified as "Land, buildings, and equipment of general departments" and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first heading are essential to the conduct of governmental affairs and are unproductive; that is, any income that may be derived from them is merely incidental. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Value of State properties.—The importance of carefully and accurately estimating the value of public properties is not sufficiently appreciated by many State officials. The amounts given for some States represent the book value of lands and buildings equal to their original cost, less depreciation and plus improvement and appreciation, while for others the values given for 1925 are only estimates. The result is that the values of public possessions included in this report for different States do not furnish entirely reliable data for comparison.

Value of properties of general departments.—Of the total value reported for departmental properties, amounting to $1,613,007,162, $585,720,452, or 36.3 per cent, represents the value of charitable and correctional institutions and hospitals.

The amounts given in the column headed "All other" under "Miscellaneous" are the values of such properties as printing plants, miscellaneous real estate, and other properties not covered by the other headings of Table 17.

Value of properties of public service enterprises.—Sixteen States reported value for public service enterprises, aggregating $88,284,558.

TABLE 18

Gross and net indebtedness of States.—Table 18 shows both the gross and net indebtedness of the several States at the close of the fiscal year reported. The term "gross indebtedness" is here used as the designation of the aggregate of all outstanding debt obligations, except those on account of private trust funds and accounts, and the term "net indebtedness" is used as the designation of the total amounts representing the funded and floating debt less the assets of sinking funds accumulated for their amortization.

Of the amount shown for Massachusetts in the column "Revenue bonds and notes," $82,341,412 represents the indebtedness of the State contracted for the most part, in the interests of certain cities and towns in the metropolitan district, from which the State exacts payments for interest and sinking fund accumulations. The State's indebtedness on account of this district, resting ultimately upon the cities and towns benefited, is classed by the State as contingent. For the sake of comparability it seems desirable to eliminate the amount of this contingent debt from any statement of net debt, and for this reason the bureau no longer classifies it as funded debt but gives it the classification of special assessment debt, as indicated by the footnote. As an offset to this contingent debt, the State holds sinking fund assets amounting to $38,829,630.

Similar to the contingent debt of Massachusetts is the amount reported under "Revenue bonds and notes" for Arizona. It represents the Territorial debt of counties and cities assumed by the State on its admission to statehood. But inasmuch as the payments for the liquidation of this debt and for the interest thereon are a charge on the cities and counties, the bureau classifies the debt as special assessment, and no longer includes it in the net debt of the State.

The largest per capita net debt reported was for Oregon. Nebraska reported no funded or floating debt at the close of the year.

Gross debt, total and per capita, at the close of the year for specified years.—The following statement shows the aggregate gross debt, total and per capita, of the 48 States for specified years 1915 to 1925. In the years prior to 1925 the amount of obligations on trust account was included as a part of the gross debt; but the statement has been revised by eliminating the amount of such obligations for the years shown.

YEAR	Amount	Per capita	YEAR	Amount	Per capita
1925	$1,745,650,787	$15.50	1919	$693,623,384	$8.60
1924	1,592,642,946	14.32	1917	632,308,954	6.21
1922	1,162,647,719	10.74	1915	532,712,780	5.41

Indebtedness classified by character of outstanding debt obligations.—The indebtedness of the States is classified by character of obligation under three principal headings—"Funded or fixed," "Floating," and "Current." The second class is further divided into two subclasses—"Debt to public trust funds" and "All other"—and the current indebtedness is classified under two subheadings—"Revenue bonds and notes," and "Warrants."

In years previous to 1925 current debt carried a third subheading—"Obligations on trust account." But inasmuch as but few States recognize these obligations as part of their indebtedness, such amounts are no longer included in the totals of gross debt. And, as has been noted in the text discussion of Table 16, the assets belonging to private trust funds, which are an offset to obligations on private trust account, have been eliminated from the statement of the assets of the States.

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The kinds of debt included under each of the major headings are described in the following paragraphs:

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

Indebtedness classified as floating.—Floating debt includes (1) all debts evidenced by revenue bonds, warrants, and accounts payable, to be redeemed from the levies of a succeeding year; (2) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term obligations; (3) all final judgments against the State outstanding at the close of the year; and (4) all indebtedness to public trust funds and private trust funds due to the conversion to general public uses of all or a part of the money or other property received for creating public trust funds or permanent private trust funds where the State assumes the annual payment of interest on the amounts so converted without issuing to the funds its formal bonds or certificates of indebtedness.

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

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

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

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 18 is separated into two classes, that which was owing (1) to the public, and (2) to State funds with investments. In the column headed "State funds with investments" is included the par value of all State securities held by sinking, public trust, and investment funds. Of this total debt, $89,790,404, or 5.1 per cent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other State debt obligations outstanding.

Indebtedness classified by purpose for which incurred.—A third classification of Table 18 segregates debt obligations of States into debts incurred for (1) purposes of general departments and (2) purposes of public service enterprises and investments. Of the total debt recorded in the table, only 11.8 per cent was incurred for public service enterprises and investments. These debts, as a rule, do not rest as burdens upon the general taxpayers, but are paid from revenues derived from those specially benefited.

Increase during the year in two classes of debt and in sinking fund assets.—Under the general title "Increase during year in —" there are given under descriptive headings the increase in (1) the total of funded and floating debt, (2) the sinking fund assets, and (3) the net debt. Twenty-one States show increases during the year in net debt, amounting to $132,255,118; 26 States show decreases in such debt, aggregating $13,572,583.

Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments, (3) the gross debt incurred for public service enterprises, and (4) the net debt. No segregation of net indebtedness corresponding to that of gross indebtedness was practicable. It should be noted, therefore, that in these figures for the net funded and floating debt the indebtedness on account of public service enterprises is included, and hence, in any comparison of the indebtedness of individual States, it should be remembered that the debts of these enterprises are usually due to the acquisition of properties that have earning capacities sufficient to enable them to take care of the obligations on their account.

Comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, for specified years: 1915–1925.—The following table presents for all the States a comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, total and per capita, at the close of the year for specified years. The amounts for the years prior to 1925 have been revised, eliminating the contingent debt of Massachusetts and Arizona described on page 39. It will be noted that the net debt has been more than trebled in the period from 1915 to 1925.

Table XIII

YEAR	Funded or fixed and floating debt[1]	SINKING FUND ASSETS[2]		NET DEBT[3]	
		Amount	Per capita	Amount	Per capita
1925	$1,755,658,074	$307,055,738	$2.73	$1,248,602,336	$11.09
1924	1,403,951,362	273,787,861	2.46	1,130,004,601	10.16
1922	1,021,926,551	194,346,318	1.79	833,580,233	7.70
1919	588,005,308	121,731,374	1.16	456,875,024	4.44
1917	520,838,786	82,974,936	0.81	446,853,961	4.39
1915	436,061,192	67,564,852	0.69	368,516,340	3.75

[1] For a description of floating debt see text discussion of Table 18, p. 39.
[2] Exclusive of assets in special assessment sinking funds.
[3] Net debt is funded and floating debt less assets in general sinking funds.
[4] Excess of sinking fund assets over funded and floating debt in one State.

DIAGRAM 8.—PER CAPITA NET DEBT, AT THE CLOSE OF THE YEAR, OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925

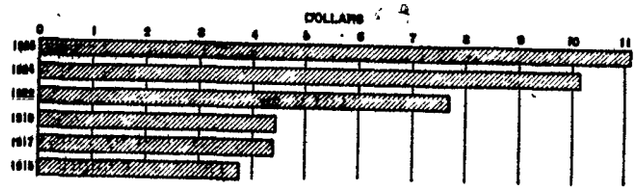
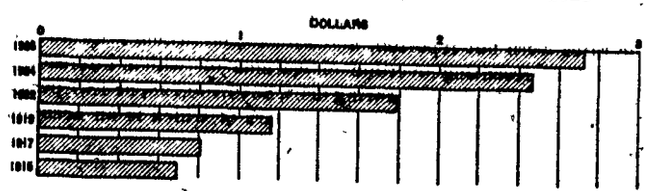


DIAGRAM 9.—PER CAPITA SINKING FUND ASSETS, AT THE CLOSE OF THE YEAR, OF THE 48 STATES FOR SPECIFIED YEARS: 1915–1925



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TABLE 19

Funded and floating indebtedness, classified by purpose for which incurred.—Table 19 presents a summary of that portion of the total State indebtedness to which, in the text description of Table 18, have been given the designations "funded debt" and "floating debt," classified according to the reported purpose for which the outstanding obligations were issued.

The total of the debt shown under the heading "Miscellaneous" represents only 1 per cent of the debt incurred for general purposes. For an explanation of the omission from Table 19 of the amount previously shown in this column for Massachusetts and Arizona, see the text discussion of Table 18, p. 39.

The classification for many States is more or less imperfect owing to the defective records of those States. Of the debt incurred for general purposes, the segregation is thoroughly made for but few States, as is evidenced by the fact that the amount tabulated as incurred for "Combined or unreported purposes" forms 7.8 per cent of the total. This column includes only such debt as could not be distributed among the several more descriptive headings of the table.

Attention is called to the amount of debt for combined and unreported purposes shown for Oklahoma. This is the amount of public building bonds outstanding at the close of the year which can not be segregated so as to show separately the amounts incurred for various State institutions. This debt is more than offset by the value of land granted to the State to be sold and the proceeds used toward erecting its public buildings. It is possible that other States have similar trust funds the proceeds of which are applied to indebtedness. The net debt of States as shown in Table 18, however, is funded and floating debt, less only such assets as are held in sinking funds.

Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced was incurred whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading in Table 19, representing 4.2 per cent of the grand total of funded and floating debt, includes only what could not be so classified.

The designation "funding" is applied to bonds issued to meet unpaid claims, judgments, and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt obligations reported as issued for funding purposes amounted in all to less than 1 per cent of the grand total.

TABLE 20

Funded and floating debt and revenue loans, classified by rate of interest.—The debt for which statistics are presented in Table 20 comprises the funded and floating debts, which are shown in Table 19, together with the outstanding revenue loans; it is the sum of the indebtedness shown in the first four columns under the heading "Classified by character of outstanding debt obligations" in Table 18. The total interest-bearing debt for which the rates were reported was $1,704,068,834. In addition to this amount Table 20 shows $403,721, for which the rates were not reported, and $10,664,597 which bore no interest, the latter amount representing overdue obligations on which interest had ceased. Of the total amount of interest-bearing debt, $319,160,798, or 18.7 per cent, is the debt of the State of New York, the greater part of which is on account of roads and canals.

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

The rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus, the rate of interest which a State will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the average actual or net rates reported in Table 20 are not absolute measures of the credit of the State, since these rates must be considered with reference to the date of sale and other circumstances not evident from the table.

TABLE 21

Assessed valuation of property.—The valuations given in Table 21 are the taxable values of property which is subject to the general property tax for the uses of State governments. In certain States these valuations differ somewhat from the valuations on which taxes of other civil divisions are levied. This difference results largely from the fact that certain classes of property, especially property of corporations, are in some States subject to State taxation only.

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

Tax rates.—The rates of levy of the general property tax per $1,000 of assessed valuation and estimated true value are shown for each State. In the case of States in which taxes are levied at two or more rates on different classes of property, the figures shown in Table 21 for the State as a whole represent average rates based on the total levy and the total taxable valuations of property within the State, the specific rates of levy for the various classes of property of such States being shown in Table XIV.

States with two or more tax rates.—In a number of the States all classes of property subject to the general property tax are taxed at the same rate. In many States, however, this tax is levied at different rates upon different classes of property. So far as the data collected were sufficiently definite, they have been so arranged in Table XIV, which follows, as to show for each class of property in the States last referred to, the assessed valuations of the property taxed at each rate, and the amount of taxes levied at such rates.

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Table XIV

STATE, AND PARTS OF STATE OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
ARIZONA	$652,444,309	$3,699,066	[1] $5.67	[1] $5.67
Property in general	649,879,308	3,639,324	5.60	5.60
Private-car lines	2,565,001	59,764	23.30	23.30
CONNECTICUT	2,258,265,601	1,762,709	[1] 0.78	[1] 0.78
Property in general	2,257,807,901	1,753,555	0.78	0.78
Shellfish lands	457,700	9,154	20.00	20.00
FLORIDA	475,197,304	5,122,308	[1] 10.78	[1] 5.39
Property in general	475,197,304	5,107,281	10.75	5.37
Real property of drainage district	15,071,980	15,072	1.00	0.50
IDAHO	478,686,747	2,376,751	[1] 4.97	[1] 2.48
Property in general	455,265,406	2,209,355	4.85	2.43
Sheep	10,390,172	91,994	8.85	4.43
Cattle	7,918,464	46,354	5.85	2.93
Horses	4,729,463	26,496	5.60	2.80
Other livestock	384,240	1,950	5.35	2.68
IOWA	1,710,783,546	13,446,579	[1] 7.86	[1] 1.81
Property in general	1,083,303,916	12,457,192	11.50	1.83
Money and credits	627,053,114	947,322	1.51	1.51
Freight lines and transportation companies	426,516	42,065	98.62	24.66
KANSAS	3,559,435,948	8,348,984	[1] 2.34	[1] 2.34
Property in general	3,552,226,023	8,196,861	2.31	2.31
Private-car lines	7,199,926	152,073	21.12	21.12
KENTUCKY	2,852,011,457	10,037,191	[1] 3.52	[1] 2.62
Real property	1,429,302,841	4,288,088	3.00	2.44
Personal property	1,081,613,536	5,408,068	5.00	3.48
Bank deposits	341,095,080	341,085	1.00	0.65
MAINE	700,439,297	5,068,422	[1] 7.24	[1] 7.24
Property in general	700,439,297	4,903,075	7.00	7.00
Forestry districts	73,457,360	165,347	2.25	2.25
MARYLAND	2,060,596,615	5,213,634	[1] 2.53	[1] 2.53
Property in general	1,720,210,116	4,703,054	2.73	2.73
Securities	340,386,499	510,580	1.50	1.50
MICHIGAN	6,936,601,622	24,610,750	[1] 3.60	[1] 3.60
Property in general	6,470,614,432	14,500,000	2.24	2.24
Public service corporations	365,987,200	10,110,750	27.63	27.63
MINNESOTA	2,357,576,143	11,497,617	[1] 4.88	[1] 2.04
Property in general	1,409,137,267	8,144,814	5.78	2.16
Money and credits	405,490,155	202,740	0.50	0.20
Telegraph companies	780,730	43,435	55.00	16.15
Property outside cities of Minneapolis, St. Paul, and Duluth	542,168,971	3,106,628	5.73	2.14
MONTANA	441,274,763	1,995,164	[1] 4.52	[1] 1.43
Property in general	423,423,024	1,863,061	4.40	1.40
Livestock	17,851,739	132,103	7.40	2.22
NEBRASKA	3,189,188,337	5,806,398	[1] 1.82	[1] 1.26
Property in general	3,184,855,428	5,732,739	1.80	1.24
Rolling stock	4,332,909	73,659	17.00	15.30
NEVADA	199,318,674	1,263,211	[1] 6.44	[1] 3.86
Property in general	187,460,017	1,162,262	6.20	3.72
Sheep and other livestock	11,858,657	120,959	10.20	6.12
NEW HAMPSHIRE	645,001,661	2,790,286	[1] 4.33	[1] 4.33
Property in general	597,035,634	1,500,000	2.51	2.51
Public service corporations	47,966,027	1,290,286	26.90	26.90
NEW JERSEY	5,062,950,215	32,291,485	[1] 6.38	[1] 4.59
Property in general	4,800,779,334	22,517,755	4.69	3.32
Property of railroad and canal	262,170,881	9,773,730	37.28	37.28
NEW MEXICO	311,661,655	1,529,498	[1] 4.91	[1] 3.58
Property in general	283,120,103	1,274,040	4.50	3.30
Cattle	21,435,733	139,332	6.50	4.55
Sheep	5,141,731	64,272	12.50	8.75
Other livestock	110,669	885	8.00	5.60
Private-car line	1,853,419	50,969	27.50	19.25

[1] Average rate.

Table XIV—Continued

STATE, AND PARTS OF STATE OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
NEW YORK	$17,846,635,443	$28,031,835	[1] $1.62	[1] $1.36
Property in the city of New York	10,324,647,641	16,425,814	1.52	1.26
Property outside the city of New York	6,521,987,802	11,606,021	1.78	1.50
SOUTH CAROLINA	430,062,366	3,018,137	[1] 7.02	[1] 1.77
Property in general	430,062,366	2,366,453	5.50	1.39
Foreign corporations	91,321,000	182,642	2.00	2.00
Domestic corporations	166,680,050	470,042	3.00	3.00
SOUTH DAKOTA	1,876,112,767	4,426,260	[1] 2.36	[1] 1.90
Property in general	1,804,286,521	4,366,262	2.42	1.94
Money and credits	71,287,337	53,540	0.75	0.75
Private-car line	496,909	8,458	17.30	13.84
UTAH	665,451,862	4,894,343	[1] 7.35	[1] 7.35
Property in general	644,538,707	4,705,060	7.30	7.30
Sheep and goats	12,178,722	107,173	8.80	8.80
Range horses and cattle	5,513,651	45,764	8.30	8.30
Domestic cattle	3,066,551	34,675	11.30	11.30
Other livestock	163,231	1,671	10.30	10.30
VERMONT	317,346,427	1,532,577	[1] 4.83	[1] 2.20
Property in general	269,154,097	923,198	3.43	2.23
Railroads and telephones	47,129,000	589,112	12.50	9.37
Unorganized towns and gores	1,063,330	21,267	20.00	13.00
VIRGINIA	2,039,821,969	7,326,742	[1] 3.61	[1] 1.75
Real estate, personal tangible, and bank stock	1,471,081,200	3,677,578	2.50	1.04
Rolling stock	85,304,221	967,826	17.50	7.00
Personal intangible—				
Bonds of cities and counties of Virginia, and bonds, notes, etc.	192,788,612	674,760	3.50	3.50
Capital	155,480,981	1,221,065	8.50	8.50
Money	92,436,239	184,916	2.00	2.00
Shares of stock	62,749,646	501,997	8.00	8.00
WISCONSIN	5,468,977,317	15,067,064	[1] 2.77	[1] 2.77
Property in general	4,990,462,117	7,078,664	1.43	1.43
Public service corporations	339,089,200	7,548,527	21.02	21.02
Public service corporations	139,475,000	439,853	3.15	3.15

[1] Average rate.

Total and per capita tax levies.—In the text discussion of Table 7, attention has been called to the varying degree to which States depend upon the general property tax as a source of revenue. As is disclosed by an inspection of Table 21, three States—Pennsylvania, North Carolina, and California—made no levy of the general property tax for State purposes.

In the last column of Table 21 there are shown for the individual States and for the nine geographic divisions the per capita levies of the general property tax. These figures furnish a fairly comparable measure of the tax burden on account of State purposes and should be considered in connection with the other per capita figures of this report, including those given in Tables 5, 12, and 18.

Special property taxes.—In prior years there was also shown in Table 21 the valuation of all property in the State subject to special property taxes, and the total and per capita levy of such taxes. But for 1925 the data pertaining to special property taxes are presented separately in Table XV, which follows. Forty States, in varying degrees, made use of this tax as a source of revenue, receipts on account of which are shown in detail in the text discussion of Table 7, page 23. The per capita levy for the 48 States as a whole was $0.82.

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Table XV

STATE	Assessed valuation	LEVY	
		Total	Per capita
Total	$86,100,710,140	[1] $901,883,879	$0.83
Alabama	(2)	[3] 658,622	0.27
Arkansas	396,618,000	396,618	0.21
California	545,467,639	[4] 9,606,276	2.42
Colorado	(2)	[5] 182,469	0.18
Connecticut	124,088,391	[6] 2,972,289	1.96
Delaware	(2)	[7] 1,521,454	6.51
Florida	(2)	[8] 33,515	0.08
Georgia	(2)	[9] 361,445	0.12
Idaho	(2)	[10] 83,213	0.17
Indiana	4,550,000	[11] 92,221	0.03
Kansas	(2)	[12] 349,838	0.19
Kentucky	598,570,252	316,545	0.13
Maine	(2)	730,848	0.94
Maryland	206,498,718	[13] 735,955	0.51
Massachusetts	2,890,742,550	[14] 5,714,773	1.38
Michigan	35,420,771	[15] 6,084,608	1.47
Minnesota	(2)	[16] 28,624	0.01
Mississippi	197,343,731	[17] 173,894	0.10
Missouri	(2)	[18] 1,416,016	0.41
Nebraska	(2)	[19] 132,521	0.10
Nevada	(2)	[20] 5,402	0.07
New Hampshire	(2)	61,476	0.14
New Jersey	(2)	4,079,595	1.17
New Mexico	(2)	[21] 24,815	0.06
New York	(2)	[22] 12,303,150	1.11
North Carolina	(2)	[23] 732,422	0.27
Ohio	12,106,841	[24] 5,750,208	0.92
Oklahoma	(2)	[25] 301,994	0.14
Oregon	(2)	[26] 328,720	0.33
Pennsylvania	(2)	[27] 29,080,133	3.14
Rhode Island	606,948,407	[28] 2,465,207	3.62
South Carolina	235,716,910	451,444	0.26
South Dakota	(2)	555	[29]
Tennessee	(2)	[30] 208,723	0.09
Texas	(2)	[31] 1,306,330	0.26
Utah	(2)	[32] 179,662	0.36
Vermont	161,638,981	[33] 1,195,325	2.39
Virginia	(2)	[34] 598,688	0.24
Washington	(2)	17,827	0.01
West Virginia	(2)	[35] 1,267,508	0.79

[1] Includes $64,809,771 collections of special property taxes for which no assessed valuation is reported.
[2] Not reported.
[3] Collections of special property taxes for which no assessed valuation is reported.
[4] Includes $1,326,675 collections of special property taxes for which no assessed valuation is reported.
[5] Includes $2,475,878 collections of special property taxes for which no assessed valuation is reported.
[6] Includes $61,703 collections of special property taxes for which no assessed valuation is reported.
[7] Includes $1,221 collections of special property taxes for which no assessed valuation is reported.
[8] Includes $274,983 collections of special property taxes for which no assessed valuation is reported.
[9] Includes $206,424 collections of special property taxes for which no assessed valuation is reported.
[10] Includes $5,946,019 collections of special property taxes for which no assessed valuation is reported.
[11] Includes $124,437 collections of special property taxes for which no assessed valuation is reported.
[12] Includes $42,160 collections of special property taxes for which no assessed valuation is reported.
[13] Includes $5,604,992 collections of special property taxes for which no assessed valuation is reported.
[14] Includes $20,413 collections of special property taxes for which no assessed valuation is reported.
[15] Less than one-half of 1 cent.
[16] Includes $2,976 collections of special property taxes for which no assessed valuation is reported.

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

Only six States reported a levy of poll taxes for 1925. For six additional States, which as shown in Table 7, reported receipts from such taxes, the collections were based on levies made in a previous year.

Table XVI

STATE	POLL TAXES		STATE	POLL TAXES	
	Rate of levy	Levy		Rate of levy	Levy
Total		$5,164,617	Texas	$1.50	$2,036,525
Georgia	$1.00	379,245	Vermont	(1)	[1] 65,236
Indiana	1.50	757,146	Virginia	1.00	1,554,067
			West Virginia	1.00	371,498

[1] Polls are "set in the list" and given a valuation of $100 as though property. The valuation of polls in the State is $19,019,300 at the rate of $3.43 per $1,000.

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TABLE 1.—YEAR OF ADMISSION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA OF STATES: 1925

[For a text discussion of this table, see p. 11]

GEOGRAPHIC DIVISION AND STATE	Year of admission as a State	Date of middle of fiscal year	POPULATION				AREA IN SQUARE MILES			
			Rank	Estimated as of middle of fiscal year	Decennial census		Rank	Total	Land	Water
					Jan. 1, 1920	Apr. 15, 1910				
Grand total				112,614,877	105,273,049	91,641,197		3,026,719	2,973,714	53,005
NEW ENGLAND			7	7,925,988	7,400,909	6,552,681	9	66,434	61,976	4,458
Maine	1820	Dec. 31, 1924	35	781,220	768,014	742,371	39	33,040	29,895	3,145
New Hampshire	[1] 1788	Dec. 31, 1924	42	449,528	443,083	430,572	43	9,341	9,031	310
Vermont	1791	Dec. 31, 1924	45	[2] 352,428	352,428	355,956	42	9,564	9,124	440
Massachusetts	[1] 1788	May 31, 1925	6	4,144,396	3,852,356	3,366,416	44	8,266	8,039	227
Rhode Island	[1] 1790	May 31, 1925	36	661,027	604,397	542,610	45	1,248	1,067	181
Connecticut	[1] 1788	Dec. 31, 1924	29	1,817,562	1,380,631	1,114,756	46	4,965	4,820	145
MIDDLE ATLANTIC			1	23,831,280	22,261,144	19,315,892	8	102,554	100,000	2,554
New York	[1] 1788	Dec. 31, 1924	1	11,102,287	10,385,227	9,113,614	29	49,204	47,654	1,550
New Jersey	[1] 1787	Dec. 31, 1924	9	3,474,581	3,155,900	2,537,167	45	8,224	7,514	710
Pennsylvania	[1] 1787	Nov. 30, 1924	2	9,254,381	8,720,017	7,665,111	33	45,126	44,832	294
EAST NORTH CENTRAL			2	23,142,354	21,475,543	18,250,621	6	248,105	245,564	2,541
Ohio	1803	Dec. 31, 1924	4	6,270,435	5,759,394	4,767,121	35	41,040	40,740	300
Indiana	1816	Mar. 31, 1925	12	3,054,505	2,930,390	2,700,876	37	36,354	36,045	309
Illinois	1818	Dec. 31, 1924	3	6,921,342	6,485,280	5,638,591	23	56,665	56,043	622
Michigan	1837	Dec. 31, 1924	7	4,110,423	3,668,412	2,810,173	22	57,980	57,480	500
Wisconsin	1848	Dec. 31, 1924	13	2,785,649	2,632,067	2,333,960	25	56,066	55,256	810
WEST NORTH CENTRAL			4	12,915,726	12,544,249	11,637,921	2	518,379	510,804	7,575
Minnesota	1858	Dec. 31, 1924	15	2,547,511	2,387,125	2,075,708	11	84,682	80,858	3,824
Iowa	1846	Dec. 31, 1924	19	2,419,927	2,404,021	2,224,771	24	56,147	55,586	561
Missouri	1821	June 30, 1925	10	3,486,781	3,404,055	3,293,335	18	69,420	68,727	693
North Dakota	1889	Dec. 31, 1924	28	641,463	646,872	577,056	16	70,837	70,183	654
South Dakota	1889	Dec. 31, 1924	37	678,486	636,547	583,888	14	77,615	76,868	747
Nebraska	1867	Dec. 31, 1924	31	1,250,015	1,206,372	1,192,214	15	77,520	76,808	712
Kansas	1861	Dec. 31, 1924	24	1,811,575	1,799,257	1,690,949	13	82,158	81,774	384
SOUTH ATLANTIC			5	14,626,620	12,552,[illegible]	[illegible]	5	282,540	266,011	13,529
Delaware	[1] 1787	Dec. 31, 1924	48	223,654	[illegible]	202,322	47	2,370	1,965	405
Maryland	[1] 1788	Mar. 31, 1925	26	1,583,110	1,449,661	1,295,346	42	12,327	9,941	2,386
West Virginia	1863	Dec. 31, 1924	18	2,436,082	2,309,187	2,061,612	32	42,627	40,262	2,365
North Carolina	[1] 1789	Dec. 31, 1924	27	1,599,[illegible]	1,442,701	1,221,119	40	54,170	48,022	148
South Carolina	[1] 1788	June 30, 1925	14	2,740,[illegible]	2,559,123	2,206,287	27	[illegible]	48,740	2,686
Georgia	[1] 1788	June 30, 1925	26	1,[illegible]	1,682,794	1,515,400	28	[illegible]	58,495	494
Florida	1845	Dec. 31, 1924	32	3,[illegible]	2,895,832	[illegible]	21	[illegible]	54,861	3,805
EAST SOUTH CENTRAL			6	9,151,026	[illegible]	[illegible]	7	181,482	179,509	1,974
Kentucky	1792	Dec. 31, 1924	16	2,461,986	2,416,630	2,289,905	36	40,598	40,181	417
Tennessee	1796	Dec. 31, 1924	20	2,416,725	2,337,[illegible]	2,184,789	34	42,022	41,687	335
Alabama	1819	Mar. 31, 1925	17	2,461,779	2,348,174	[illegible]	26	51,998	51,279	719
Mississippi	1817	Mar. 31, 1925	26	[2] 1,790,535	1,790,618	1,707,[illegible]	31	46,865	46,362	502
WEST SOUTH CENTRAL			8	11,013,[illegible]	[illegible]	[illegible]	3	437,794	[illegible]	5,048
Arkansas	1836	Dec. 31, 1924	22	1,843,[illegible]	1,[illegible]	[illegible]	26	53,335	[illegible]	810
Louisiana	1812	June 30, 1925	22	1,878,[illegible]	[illegible]	[illegible]	30	[illegible]	[illegible]	3,097
Oklahoma	1907	Dec. 31, 1924	21	2,219,[illegible]	[illegible]	[illegible]	17	[illegible]	[illegible]	643
Texas	1845	Feb. 28, 1925	5	5,071,[illegible]	[illegible]	[illegible]	5	[illegible]	[illegible]	3,498
MOUNTAIN			9	3,713,535	[illegible]	[illegible]	1	[illegible]	[illegible]	6,028
Montana	1889	Dec. 31, 1924	39	537,904	[illegible]	[illegible]	3	[illegible]	[illegible]	886
Idaho	1890	Mar. 31, 1925	41	499,333	[illegible]	[illegible]	12	[illegible]	[illegible]	534
Wyoming	1890	Mar. 31, 1925	47	220,894	194,402	[illegible]	8	97,914	97,548	366
Colorado	1876	May 31, 1925	33	1,018,078	[illegible]	[illegible]	7	103,948	103,658	290
New Mexico	1912	Dec. 31, 1924	44	352,690	[illegible]	[illegible]	4	122,691	122,508	121
Arizona	1912	Dec. 31, 1924	43	401,016	[illegible]	[illegible]	5	113,956	113,810	146
Utah	1896	Dec. 31, 1924	40	498,089	[illegible]	[illegible]	10	84,990	82,184	2,806
Nevada	1864	June 30, 1925	46	[illegible]	[illegible]	[illegible]	6	110,690	109,821	869
PACIFIC			8	6,263,[illegible]	[illegible]	[illegible]	4	[illegible]	[illegible]	[illegible]
Washington	1889	Mar. 31, 1925	30	1,472,[illegible]	1,356,621	1,141,990	19	69,127	63,536	2,391
Oregon	1859	Mar. 31, 1925	34	843,210	783,389	672,765	9	96,699	95,607	1,092
California	1850	Dec. 31, 1924	3	3,967,275	[illegible]	2,377,549	31	158,297	155,652	2,645

[1] Year of ratification of the Constitution; one of the original thirteen States.

[2] Population as of Jan. 1, 1920.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY FUNDS OF STATE GOVERNMENT: 1925

[For a text discussion of this table, see p. 12]

GEOGRAPHIC DIVISION AND STATE, AND FUNDS OF GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
		Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
Grand total		$1,465,242,240	$1,027,384,207	$576,677,757	$3,069,304,204	$523,295,215	$1,614,582,220	$951,446,820
NEW ENGLAND								
Total		118,412,264	66,284,785	24,502,541	209,199,710	22,719,249	112,956,521	74,423,940
MAINE		15,428,944	2,495,070	2,683,379	20,517,393	2,671,972	15,541,045	2,304,376
General treasury	June 30, 1925	14,767,540	1,677,567	2,567,369	19,012,476	2,557,089	14,498,192	1,957,215
General administrative funds	June 30, 1925	502,214	615,018	78,488	1,195,320	74,949	960,449	160,431
Public trust funds	June 30, 1925	144,427	378		144,805		82,324	62,481
Investment funds	June 30, 1925	14,863	110,050	2,606	127,519	5,169	80	122,120
Private trust funds	June 30, 1925		2,057	35,416	37,473	34,564		2,819
NEW HAMPSHIRE		7,283,820	2,232,177	2,695,450	12,121,447	2,163,255	7,242,106	2,615,986
General treasury	June 30, 1925	6,494,090	1,517,015	2,445,635	10,366,670	1,922,924	6,550,706	1,893,040
General administrative funds	June 30, 1925	344,116	578,091	8,491	930,698	11,300	735,005	184,393
Sinking fund	June 30, 1926	415,813	19,004	126,416	561,233	198,309	33,238	331,511
Public trust funds	June 30, Sept. 5, 1925	76,322	120,867	36,041	233,230	28,765	22,072	177,485
Investment fund	June 30, 1926	20,539			20,539			29,539
Private trust funds	June 30, 1925		9,200	877	10,077	877		9,200
VERMONT		6,786,261	1,218,867	1,613,006	9,619,934	1,501,140	6,821,435	1,297,359
General treasury	June 30, 1925	6,632,829	962,288	1,584,914	9,211,131	1,462,090	6,705,731	1,043,310
General administrative fund	June 30, 1925	36,329	119,045	19,881	166,255	10,044	103,626	52,853
Public trust funds	June 30, 1925	114,901	65,455	8,211	191,567	29,006	12,076	150,485
Investment funds	June 30, 1925	4,202	46,777		50,979			50,979
Private trust fund	June 30, 1925		2		2			2
MASSACHUSETTS		50,655,017	51,967,703	8,674,977	111,297,697	8,933,317	46,191,099	56,173,281
General treasury	Nov. 30, 1925	44,742,351	48,495,986	8,321,447	101,542,796	8,351,908	44,695,191	48,502,702
General administrative funds	Nov. 30, 1925	80,090	66,092	33,897	150,590	36,372	114,056	162
Sinking funds	Nov. 30, 1925	2,764,996	1,141,645	44,178	3,940,809	24,409		3,916,400
Public trust funds	Nov. 30, 1925	2,666,096	1,089,853	267,880	3,873,828	437,840	1,035,432	2,400,556
Investment funds	Nov. 30, 1925	461,585	11,201	1,811	464,597	13,632	353,490	97,675
Private trust funds	Nov. 30, 1925		1,209,213	55,764	1,324,977	69,171		1,255,806
RHODE ISLAND		8,961,305	1,070,657	4,626,792	14,660,754	1,701,904	9,426,011	3,532,749
General treasury	Nov. 30, 1925	8,763,304	508,262	4,348,140	13,621,827	1,691,636	9,129,803	2,800,388
General administrative fund	Nov. 30, 1925	104,749	284,123	41,093	429,974	37,909	292,171	100,894
Sinking funds	Nov. 30, 1925	94,896	262,930	215,089	573,865	45,289	2	528,564
Public trust funds	Nov. 30, 1925	18,356	206	26,580	47,204	14,177	4,085	28,982
Private trust fund	Nov. 30, 1925		3,914	3,970	7,884	2,913		4,971
CONNECTICUT		29,205,087	7,379,511	4,288,427	40,961,985	5,747,471	26,734,825	8,489,689
General treasury	June 30, 1925	27,760,426	4,085,166	3,702,976	35,498,568	5,295,915	25,251,455	4,951,198
General administrative funds	June 30, Sept. 30, Nov. 30, Dec. 21, 1925.	295,598	1,126,832	165,113	1,586,508	189,515	1,256,320	151,693
Sinking fund	June 30, 1925	486,956	1,715,698	40,536	2,223,150	1,448		2,221,702
Public trust funds	June 30, 1925	771,442	408,238	324,226	1,504,102	204,555	238,698	1,071,539
Investment funds	June 30, 1925	654		4,908	5,557	5,515	42	
Private trust funds	June 30, Dec. 31, 1925		75,522	48,563	124,105	50,523		73,582
MIDDLE ATLANTIC								
Total		351,822,908	215,566,119	163,267,251	730,655,278	141,575,388	306,412,736	192,666,959
NEW YORK		179,346,636	127,286,982	111,160,041	417,893,659	73,556,333	214,764,717	129,572,589
General treasury	June 30, 1925	165,078,467	58,905,301	95,166,857	319,052,715	58,782,966	171,299,685	88,980,064
General administrative funds	June 30, Dec. 31, 1925	2,479,414	27,075,220	1,776,122	31,330,756	1,889,698	28,568,859	872,204
Sinking funds	June 30, 1925	4,088,287	23,754,976	4,737,839	32,561,053	3,226,912	13,098,493	16,275,647
Public trust funds	June 30, July 31, 1925	7,696,018	5,006,915	2,285,159	14,988,092	2,307,221	1,837,680	10,843,091
Investment funds	June 30, Dec. 31, 1925	34,300	75,170		109,670			109,670
Private trust funds	Mar. 31, June 30, Dec. 31, 1925.		12,096,380	7,192,064	19,288,324	7,388,531		12,499,793
NEW JERSEY		61,292,881	37,550,982	25,566,771	124,410,584	33,117,799	70,023,753	21,269,032
General treasury	June 30, 1925	55,992,802	30,982,674	22,748,616	109,686,092	31,148,027	66,144,987	12,493,078
General administrative funds	Apr. 9, May 31, June 30, Oct. 31, Dec. 31, 1925.	2,123,292	1,681,560	333,563	4,148,445	118,467	877,238	3,152,740
Sinking fund	June 30, 1925	268,264	2,896,219	889,726	4,184,211	833,165	1,337,681	2,013,365
Public trust funds	June 30, 1925	2,696,282	1,904,124	1,212,581	5,814,057	662,910	1,663,847	3,486,300
Investment funds	June 30, 1925	71,171	5,727	48,102	125,000	17,808		107,192
Private trust funds	June 30, 1925		110,598	332,181	442,779	336,312		106,467
PENNSYLVANIA		111,183,391	50,627,255	26,540,439	188,351,085	34,901,461	111,624,256	41,825,368
General treasury	May 31, 1925	98,773,408	28,697,531	25,003,945	152,474,879	31,685,472	95,532,940	25,256,467
General administrative funds	May 31, June 30, 1925	6,523,188	8,883,157	398,475	15,804,820	551,027	14,550,372	703,421
Sinking fund	May 31, 1925	99,309	2,526,590	326,821	2,952,810	1,452,810		1,500,000
Public trust funds	May 31, June 30, 1925	5,761,328	7,145,214	590,515	13,497,057	938,147	1,449,636	11,118,262
Investment funds	May 31, 1925	26,073	11,000	124,810	161,883	61,567	100,316	
Private trust fund	Dec. 31, 1925		3,363,763	95,873	3,459,636	212,438		3,247,198

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY FUNDS OF STATE GOVERNMENT: 1925—Continued

[For a text discussion of this table, see p. 12]

GEOGRAPHIC DIVISION AND STATE, AND FUNDS OF GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
		Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
EAST NORTH CENTRAL								
Total		$247,854,378	$148,962,304	$131,810,554	$528,627,236	$106,741,653	$268,752,179	$132,123,404
OHIO		47,450,167	24,210,415	31,999,444	113,630,026	22,850,139	47,493,906	43,285,981
General treasury	June 30, 1925	41,392,024	8,146,620	27,215,140	76,754,794	20,963,524	44,984,048	10,757,212
General administrative funds	June 30, 1925	4,708	20,227	466,100	491,035	264,778	184,516	41,747
Sinking funds	June 30, 1925	8,373	2,125,272	666,648	3,810,293	225	1,310,066	2,500,000
Public trust funds	June 30, Aug. 31, 1925	6,044,052	1,897,223	1,517,703	9,459,078	900,707	1,005,280	7,553,091
Private trust funds	June 30, 1925		21,010,973	2,103,853	22,114,836	709,915		22,413,911
INDIANA		40,513,739	11,535,325	7,760,959	59,810,023	10,644,404	35,818,917	13,346,702
General treasury	Sept. 30, 1925	25,295,844	6,904,721	5,629,869	47,830,434	8,856,709	26,827,174	10,145,551
General administrative funds	July 31, Aug. 31, Sept. 30, Dec. 31, 1925.	2,593,239	4,257,795	1,131,212	7,982,236	811,962	6,600,232	570,142
Public trust funds	June 30, Sept. 30, 1925	2,624,586	365,832	985,254	3,975,652	954,132	391,511	2,630,009
Private trust fund	Sept. 30, 1925		6,977	14,624	21,601	21,601		
ILLINOIS		57,441,996	28,258,865	40,140,143	135,841,004	27,856,766	98,840,980	14,143,258
General treasury	June 30, 1925	51,612,782	30,526,469	37,343,250	119,785,521	23,878,581	84,508,753	11,403,187
General administrative funds	June 30, 1925	1,457,161	5,658,201	828,038	7,963,509	818,863	6,982,201	152,436
Sinking fund	June 30, 1925	3,816,133	9,187	1,027,809	4,853,129	1,952,455	1,611,477	1,289,187
Public trust funds	June 30, 1925	554,920	757,377	354,172	1,666,469	619,195	743,549	303,725
Private trust funds	June 30, 1925		1,006,511	576,874	1,582,385	587,662		994,723
MICHIGAN		65,945,861	54,825,450	32,451,209	153,222,520	25,151,634	79,609,644	48,461,242
General treasury	June 30, 1925	61,842,099	19,286,230	14,959,208	96,087,573	7,019,329	49,894,892	39,173,352
General administrative funds	June 30, 1925	2,894,502	8,299,289	191,124	11,174,905	284,534	10,452,190	287,991
Sinking funds	June 30, 1925	222,499	9,700,884	1,532,952	11,457,055	1,672,028	3,741,886	6,043,131
Public trust funds	June 30, Sept. 30, 1925	1,187,980	15,080,690	15,474,822	31,743,492	15,567,848	15,490,843	804,791
Investment funds	June 30, 1925	97,830	23,894	18,806	150,222	3,417	123	146,782
Private trust funds	June 30, 1925		2,235,103	274,180	2,609,283	414,178		2,195,105
WISCONSIN		36,502,615	10,122,249	19,486,609	66,123,553	20,236,700	31,996,732	13,886,121
General treasury	June 30, 1925	32,548,502	7,278,940	17,164,202	56,991,644	18,479,781	31,550,684	6,961,179
Public trust funds	June 30, 1925	3,447,582	1,980,022	2,282,284	7,710,288	1,455,024	441,235	5,813,979
Investment fund	June 30, 1925	506,281	143,089	21,527	670,897	128,641	6,813	535,443
Private trust funds	June 30, 1925		720,198	20,596	750,794	165,254		585,539
WEST NORTH CENTRAL								
Total		155,309,533	135,692,226	79,535,360	400,537,619	64,273,806	197,720,396	138,543,417
MINNESOTA		55,191,262	21,814,857	23,589,570	100,595,740	14,445,262	49,045,785	37,075,892
General treasury	June 30, 1925	46,274,156	8,237,046	12,005,054	66,516,256	11,941,300	46,660,265	7,894,553
General administrative funds	June 30, Nov. 30, Dec. 31, 1925.	538,081	55,378	145,615	739,074	182,429	428,257	128,398
Sinking fund	June 30, 1925	1,504,085	7,701,318	9,201,396	18,406,749	556,232	1,645,286	16,205,131
Public trust funds	June 30, 1925	6,795,035	4,661,175	2,108,949	13,565,150	1,781,380	391,557	11,411,913
Investment funds	June 30, 1925	79,974	1,159,970	99,565	1,339,509	3,832		1,335,677
IOWA		33,377,541	10,177,019	9,108,682	52,663,243	7,490,418	33,490,431	11,682,394
General treasury	June 30, 1925	28,639,905	1,440,867	7,191,146	37,261,919	6,011,168	21,688,622	9,562,129
General administrative funds	June 30, Nov. 30, 1925	2,655,263	8,600,102	770,789	12,026,274	689,317	10,656,994	710,068
Sinking fund	June 30, 1925	1,730,378		1,000,655	2,740,053	743,921	806,142	1,100,000
Public trust funds	June 30, Dec. 31, 1925	351,278	130,215	144,322	625,815	64,353	248,093	313,369
Investment fund	June 30, 1925	1,596	500	1,069	3,165	1,057	580	1,498
Private trust fund	June 30, 1925		5,335	672	6,007	672		5,335
MISSOURI		36,370,245	20,184,766	11,870,021	68,425,032	9,697,804	52,645,215	6,082,013
General treasury	Dec. 31, 1925	30,159,867	15,532,801	10,022,797	55,706,265	6,124,816	45,731,298	3,840,151
General administrative funds	Aug. 31, Sept. 30, Dec. 31, 1925.	1,795,538	4,299,936	486,438	6,582,202	872,819	4,977,799	701,894
Sinking funds	Dec. 31, 1925	4,289,275	342,742	1,074,610	5,706,627	2,401,126	1,881,499	1,424,000
Public trust funds	Dec. 31, 1925	125,565	16,020	26,831	170,116	30,201	54,634	85,281
Private trust fund	Dec. 31, 1925		32,477	257,345	289,822	268,940		20,982
NORTH DAKOTA		17,031,261	32,616,663	13,125,215	62,773,139	13,851,177	16,257,461	32,564,501
General treasury	June 30, 1925	8,487,916	2,846,523	1,973,209	13,307,728	2,781,226	7,476,601	3,049,311
General administrative funds	June 30, July 31, Aug. 31, Dec. 31, 1925.	5,571,026	3,618,002	246,223	9,435,251	465,352	7,782,857	1,157,082
Sinking funds	June 30, Dec. 31, 1925	1,126,319	6,959,588	408,904	8,499,781	929,134	986,691	6,583,956
Public trust funds	June 30, 1925	1,835,780	2,615,827	588,945	5,040,252	1,789,097	111,302	3,139,853
Investment fund	June 30, 1925	220	5,000		5,220			5,220
Private trust funds	June 30, Dec. 31, 1925		16,572,063	9,912,344	26,484,897	7,885,768		18,599,129
SOUTH DAKOTA		15,910,115	17,129,326	8,908,080	42,087,523	6,317,413	17,838,551	17,931,559
General treasury	June 30, 1925	11,982,777	7,424,453	3,299,281	22,706,511	1,473,266	14,421,046	6,412,197
General administrative funds	June 30, July 31, Sept. 30, Dec. 31, 1925.	160,470	35,160	37,342	232,972	44,007	179,560	9,405
Sinking funds	June 30, 1925	2,363,409	4,221,563	5,239,738	11,824,710	4,356,650	3,230,575	4,237,485
Public trust funds	June 30, 1925	1,710,642	1,971,466	55,712	3,737,820	85,062		3,649,126
Investment funds	June 30, 1925	82,817	1,512,703	255,445	1,851,026	247,823	7,370	1,595,132
Private trust funds	June 30, 1925		1,963,923	120,562	2,084,485	107,283		1,977,202
NEBRASKA		12,485,360	5,920,272	4,536,918	22,944,551	3,506,014	13,479,955	5,959,582
General treasury	June 30, 1925	11,221,186	2,150,878	4,102,707	17,474,771	3,450,082	13,277,212	726,536
General administrative funds	June 30, Dec. 31, 1925	173,685	112,456	1,770	287,913	6,822	202,742	78,369
Public trust funds	June 30, 1925	1,090,489	3,581,201	410,618	5,082,408	29,713		5,052,695
Private trust funds	June 30, 1925		75,636	23,823	99,459	9,477		89,982

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY FUNDS OF STATE GOVERNMENT: 1925—Continued

[For a text discussion of this table, see p. 12]

GEOGRAPHIC DIVISION AND STATE, AND FUNDS OF GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
		Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
WEST NORTH CENTRAL—Continued								
KANSAS		$14,942,728	$27,949,269	$8,234,273	$51,127,291	$8,976,617	$14,882,988	$27,267,776
General treasury	June 30, 1925	11,540,113	2,564,156	2,340,428	16,443,654	2,671,697	12,644,127	1,127,849
General administrative funds	Feb. 28, June 30, Dec. 31, 1925.	263,126	75	68,260	448,460	30,313	417,681	886
Sinking funds	June 30, 1925	2,444,291	16,642	1,668,641	4,679,774	1,785,456	1,223,676	1,655,642
Public trust funds	June 30, 1925	567,194	1,221,920	554,220	2,443,434	411,448	542,594	1,488,892
Private trust funds	June 30, 1925		22,946,635	2,702,524	27,720,119	4,067,203		23,032,956
SOUTH ATLANTIC								
Total		141,725,324	219,168,410	53,208,543	434,274,467	51,082,286	198,612,622	186,289,149
DELAWARE		7,312,674	1,689,057	3,685,738	12,686,471	2,787,285	7,336,662	1,686,524
General treasury	June 30, 1925	6,988,386	1,111,779	2,988,317	11,088,482	2,648,556	6,962,711	388,347
General administrative funds	June 30, Dec. 31, 1925	196,663	374,262	26,689	598,464	27,671	427,967	125,426
Sinking funds	June 30, 1925	47,927	208,814	44,049	282,790	33,916		248,874
Public trust funds	June 30, 1925	25,735	13,682	3,175	42,592	2,734	5,234	32,324
Investment funds	June 30, 1925	32,788			32,788			32,788
MARYLAND		22,813,262	15,252,734	9,989,254	48,105,250	9,271,434	24,986,705	14,642,411
General treasury	Sept. 30, 1925	13,977,495	4,878,588	3,786,119	22,642,202	2,488,118	18,124,616	1,013,588
General administrative funds	Apr. 30, Sept. 30, Dec. 31, 1925.	4,792,639	8,187,238	2,701,306	15,680,725	1,834,419	12,542,288	1,213,698
Sinking funds	Sept. 30, 1925	3,982,891	1,908,688	3,326,977	9,179,881	4,842,886	1,405,889	2,930,986
Public trust funds	Sept. 30, 1925	14,273	14,685	1,648	32,221	4,239	13,982	14,000
Investment funds	Sept. 30, 1925	94,784	14,688		109,784			109,784
Private trust funds	Sept. 30, 1925		248,878	119,914	368,792	286,642		254,150
VIRGINIA		28,261,951	18,234,620	3,208,445	51,945,695	2,288,196	32,988,651	16,486,188
General treasury	June 30, 1926	26,714,610	8,434,197	1,792,991	36,851,798	882,416	23,887,776	12,981,694
General administrative funds	Feb. 28, June 30, July 31, Sept. 30, Dec. 31, 1925.	2,080,724	6,998,131	905,982	10,264,987	700,863	7,988,676	1,975,338
Sinking funds	Feb. 28, June 30, 1925	126,429	286,241	44,708	431,464	169,514	17	268,933
Public trust funds	Feb. 28, May 31, June 30, 1925.	722,976	2,648,982	439,982	4,008,676	642,739	2,234,182	1,126,755
Investment funds	Feb. 28, June 30, 1925	5,211	48,814	8,426	54,451	9,104		45,347
Private trust funds	June 30, 1925		92,295	46,461	138,749	52,537		86,212
WEST VIRGINIA		16,271,294	35,454,482	15,616,501	70,342,277	9,588,754	24,557,251	36,286,262
General treasury	June 30, 1925	15,134,927	24,582,798	14,723,586	54,441,311	8,742,689	22,702,845	22,988,267
Sinking funds	June 30, 1925	1,092,492	7,923,680	774,791	9,790,973	622,841	1,888,988	7,288,126
Public trust funds	June 30, 1925	53,875	623,768	4,725	682,368	38,377	288	622,081
Private trust fund	June 30, 1925		5,414,236	108,399	5,517,635	83,397		5,434,118
NORTH CAROLINA		28,416,461	113,196,988	10,988,701	152,538,142	10,662,276	47,424,739	95,686,126
General treasury	June 30, 1925	19,642,671	68,220,885	7,886,162	98,688,718	1,822,987	12,668,821	78,787,210
General administrative funds	Feb. 20, Apr. 20, May 31, June 30, July 15, Oct. 15, Nov. 22, Dec. 31, 1925.	7,513,791	40,720,233	3,015,061	51,249,085	5,670,981	26,289,969	19,287,204
Sinking funds	June 30, 1925	94,459	2,225,518	18,224	2,448,192	2,448,192		
Public trust funds	June 30, 1925	447,402	249,942	89,939	787,283	97,091	86,171	563,981
Investment funds	June 30, 1925	718,147	6,674,995	91	7,393,234	97	97	7,393,287
Private trust funds	June 30, 1925		5,246	11,294	16,539	13,677		2,862
SOUTH CAROLINA		16,976,630	12,431,126	2,598,915	31,981,654	4,765,502	16,288,189	10,926,963
General treasury	Dec. 31, 1925	16,028,894	7,225,305	1,415,244	25,264,734	2,979,545	12,662,731	9,622,458
General administrative funds	June 30, Dec. 31, 1925	900,019	3,779,682	267,698	4,947,214	348,895	3,782,217	944,902
Sinking funds	Dec. 31, 1925	19,787	25,649	269,478	315,226	311,202	267	103,288
Public trust funds	June 30, Dec. 31, 1925	26,419	262	27,441	54,142	24,697	3,975	15,570
Private trust funds	June 30, Dec. 31, 1925		698,916	479,128	1,169,169	300,893		868,166
GEORGIA		22,534,934	12,746,919	3,000,000	38,271,852	3,219,476	21,209,767	13,792,709
General treasury	Dec. 31, 1925	14,900,908	3,446,678	2,246,796	20,595,387	2,436,627	7,886,688	10,268,654
General administrative funds	Apr. 30, May 31, June 19, June 30, July 31, Aug. 19, Aug. 31, Sept. 30, Oct. 31, Dec. 31, 1925.	6,900,664	8,984,543	668,243	16,492,550	686,660	13,304,382	2,492,418
Sinking fund	Dec. 31, 1925		100,000	100,500	200,500	200,000		300,000
Public trust funds	May 31, June 30, 1925	63,849	73,735	26,436	167,019	26,342	480	140,209
Investment funds	Dec. 31, 1925	570,105	53,579		623,687			623,687
Private trust funds	Dec. 31, 1925		32,782	15,135	47,916	14,327		33,441
FLORIDA		17,155,498	6,945,494	5,051,694	29,152,686	8,699,262	16,694,767	3,758,457
General treasury	June 30, 1925	15,781,905	2,580,435	3,439,412	21,801,752	5,731,270	13,386,130	2,416,352
General administrative funds	June 30, Aug. 3, Nov. 30, Dec. 31, 1926.	425,854	2,366,708	188,986	2,776,548	198,866	1,678,959	898,724
Sinking funds	June 30, 1925	879,540	472,433	394,705	1,746,678	961,618	861,148	923,912
Public trust funds	June 30, 1925	148,429	388,698	30,486	567,609	36,415	148,594	382,601
Investment funds	June 30, Aug. 3, 1925	7,670	926,916	332,751	1,267,337	305,477	80,862	882,228
Private trust funds	June 30, 1925		530,304	643,382	1,174,286	413,397		760,889
EAST SOUTH CENTRAL								
Total		84,315,018	48,216,981	19,585,440	152,119,540	20,271,770	92,988,251	38,908,519
KENTUCKY		26,244,240	15,295,586	5,829,112	47,368,938	7,988,740	27,438,205	12,088,993
General treasury	June 30, 1925	25,130,105	11,916,490	5,342,496	42,389,089	6,988,197	23,846,585	11,832,645
General administrative funds	June 30, Dec. 31, 1925	865,720	3,073,709	42,133	3,981,562	64,914	3,270,085	546,563
Sinking fund	June 30, 1925	372	309,201	226,324	535,897	65,325	219,084	251,388
Public trust funds	June 30, 1925	238,742	6,320	2,956	248,018	3,137	2,306	242,573
Investment funds	June 30, 1925	9,301	28,680		38,340			38,340
Private trust funds	June 30, 1925		12,677	6,301	18,851	7,157		11,724

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY FUNDS OF STATE GOVERNMENT: 1925—Continued

[For a text discussion of this table, see p. 12]

GEOGRAPHIC DIVISION AND STATE, AND FUNDS OF GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year[1]	Cash on hand at close of year	PAYMENTS	
		Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
EAST SOUTH CENTRAL—Continued								
TENNESSEE		$21,083,749	$3,613,914	$9,041,334	$34,219,197	$7,121,823	$23,464,272	$3,728,982
General treasury	June 30, 1925	19,274,939	2,641,793	7,660,289	29,576,912	6,480,922	20,979,649	1,096,440
General administrative funds	Mar. 31, June 30, July 19, July 31, Aug. 31, Dec. 31, 1925.	2,057,819	1,473,973	1,115,921	4,647,709	465,250	2,236,238	1,647,092
Public trust funds	June 30, 1925	221,087	120,661	26,413	367,871	15,792	154,364	200,975
Investment fund	Mar. 31, 1925	3	2,562		2,565			2,565
ALABAMA		29,217,269	19,662,269	1,986,969	49,946,508	2,349,662	26,686,439	12,532,586
General treasury	Sept. 30, 1925	18,689,282	14,063,981	291,639	33,044,902	1,167,345	26,655,821	10,732,536
General administrative funds	Apr. 12, May 31, June 30, July 31, Aug. 31, Sept. 30, Oct. 30, Nov. 30, Dec. 31, 1925.	1,725,556	5,028,275	688,549	7,473,271	1,083,973	5,267,712	363,686
Public trust funds	May 31, June 30, Aug. 31, Sept. 30, 1925.	491,294	461,208	45,145	997,647	115,928	13,233	778,686
Investment funds	Sept. 30, Nov. 30, 1925	47	127,473	10,321	149,841	52,412	79,143	17,686
Private trust funds	June 30, Sept. 30, 1925		1,112	25	1,137	25		1,112
MISSISSIPPI		16,192,699	9,611,322	3,085,934	28,889,795	3,729,433	15,958,265	9,210,195
General treasury	Sept. 30, 1925	14,294,449	2,494,692	2,738,758	19,456,861	3,276,472	11,332,654	4,949,435
General administrative funds	June 30, Sept. 30, Dec. 31, 1925.	1,744,699	2,794,318	196,419	5,735,267	252,569	3,849,557	1,885,689
Sinking fund	Sept. 30, 1925		3,128,462	660,697	3,789,159	157,428	735,477	2,916,674
Public trust funds	June 30, Sept. 30, 1925	153,627	55	6,756	159,598	5,739	69,157	99,882
Investment funds	June 30, 1925	315	2,120		2,435			2,435
Private trust funds	June 30, Sept. 30, 1925		282,652	92,192	372,879	127,644		245,232
WEST SOUTH CENTRAL								
Total		135,608,312	62,302,599	20,130,343	227,445,244	33,432,175	141,987,967	52,056,822
ARKANSAS		17,740,873	4,708,782	3,446,351	25,955,156	4,148,235	13,754,647	8,057,284
General treasury	June 30, 1925	14,782,465	3,026,134	3,224,442	21,033,041	3,874,589	13,066,672	1,730,480
General administrative funds	May 31, June 30, Aug. 31, Dec. 31, 1925; Jan. 11, Jan. 22, 1926.	780,989	1,054,628	126,190	1,965,807	90,131	1,653,195	192,713
Sinking fund	June 30, 1926	113,852	42,000	22,230	178,111	4,724	123,367	50,000
Public trust funds	June 30, 1925	182,347	22,886	77,826	283,275	178,787		82,488
Investment funds	June 30, 1925		500	5,461		6,151		6,151
Private trust fund	June 30, 1925			5,830	1,432	7,491	2,194	5,297
LOUISIANA		24,190,153	26,065,614	4,790,021	55,054,788	6,586,113	25,522,987	22,875,687
General treasury	Dec. 31, 1925	19,448,576	13,791,567	1,894,270	33,926,813	3,282,486	19,348,724	14,295,603
General administrative funds	Mar. 31, May 31, June 30, Dec. 31, 1925.	5,095,985	8,988,115	1,295,695	15,715,688	1,042,366	5,955,474	5,717,839
Public trust funds	Dec. 31, 1925	111,885			643,649		228,664	118,467
Investment funds	Dec. 31, 1925		145,426	386,418	2,152	286,518		2,152
Private trust funds	Dec. 31, 1925	537	8,615		4,730,516			2,288,785
			3,249,898	1,589,626		1,975,731		
OKLAHOMA		25,428,670	20,640,189	14,733,697	59,821,916	13,472,124	27,273,586	19,076,206
General treasury	June 30, 1925	24,974,355	13,411,285	8,388,734	46,794,374	9,698,588	24,949,582	12,214,234
General administrative funds	June 30, 1925	466,469	389,855	130,129	986,535	126,356	476,173	388,994
Sinking fund	June 30, 1925		879,488	717,788	1,597,191		172,127	1,285,684
Public trust funds	June 30, 1925	2,967,315	6,166,883	1,428,586	10,562,886	3,622,186	1,675,784	5,195,914
Private trust fund	June 30, 1925		1,063	78,257	80,020	80,020		
TEXAS		64,675,016	10,795,064	11,140,274	86,613,354	9,289,307	68,345,952	7,986,895
General treasury	Aug. 31, 1925	57,783,122	7,389,917	9,965,647	75,188,686	7,686,987	65,385,612	2,126,086
General administrative funds	Aug. 31, Dec. 31, 1925	3,225,582	1,580,873	838,821	5,615,281	695,695	4,088,249	972,137
Public trust funds	Aug. 31, 1925	3,658,971	1,824,945	185,482	5,661,489	942,678	16,089	4,787,541
Investment funds	Aug. 31, Dec. 31, 1925	15,331	2,715	99,804	116,850			116,850
Private trust funds	Aug. 31, 1925		2,028	49,519	71,118	64,827		6,291
MOUNTAIN								
Total		68,773,752	55,265,632	25,425,715	149,445,099	24,880,144	71,438,821	53,115,134
MONTANA		7,366,433	11,426,367	2,776,531	21,561,331	2,782,663	7,555,212	11,263,476
General treasury	June 30, 1925	5,374,580	6,821,455	2,026,475	14,222,510	1,602,855	5,092,176	6,909,589
General administrative funds	June 30, 1925	198,943	1,886,789	107,197	1,967,930	68,734	1,609,911	241,185
Sinking funds	June 30, 1925	406,464	357,488	255,828	908,780	450,824	256,443	201,288
Public trust funds	June 30, 1925	1,379,346	1,552,348	304,982	3,136,695	353,633	4,082	2,778,573
Investment funds	June 30, 1925	12,318	181,372	12,498	206,188	21,450		184,739
Private trust funds	June 30, 1925		626,914	190,631	1,018,545	150,736		867,809
IDAHO		7,870,286	5,089,567	2,847,735	15,617,618	2,533,083	7,438,921	5,685,614
General treasury	Sept. 30, 1925	5,360,394	2,467,394	455,289	9,313,367	1,250,645	5,804,422	2,458,320
General administrative fund	Dec. 31, 1925	278,594	804,980	24,042	1,105,536	133,586	933,589	38,432
Sinking fund	Sept. 30, 1925	563,915	609,151	636,933	1,809,999	680,550	256,193	891,247
Public trust funds	Sept. 30, 1925	856,780	915,851	586,218	2,343,529	364,662	626,241	1,338,626
Investment funds	Sept. 30, 1925	12,633	187,398	5,974	190,000	5,970	4,476	175,554
Private trust fund	Sept. 30, Dec. 31, 1925		711,908	143,980	855,877	114,721		741,156
WYOMING		8,550,101	9,570,700	4,080,474	22,700,275	5,970,255	8,191,582	8,636,658
General treasury	Sept. 30, 1925	7,114,313	1,915,465	1,057,422	10,137,200	1,054,420	7,388,113	1,143,667
General administrative funds	Mar. 31, June 30, Sept. 30, 1925.	85,280	41,221	20,223	155,834	23,333	95,606	36,895
Sinking fund	Sept. 30, 1925	498,267		35,473	533,740	23,540		510,200
Public trust funds	June 30, Sept. 30, 1925	871,241	5,573,408	2,969,630	9,748,088	3,437,323	796,841	5,514,924
Private trust funds	June 30, Sept. 30, 1925		1,715,586	506,317	2,221,913	801,339		1,422,574

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY FUNDS OF STATE GOVERNMENT: 1925—Continued

[For a text discussion of this table, see p. 12]

GEOGRAPHIC DIVISION AND STATE, AND FUNDS OF GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
		Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
MOUNTAIN—Continued								
COLORADO		$15,808,116	$10,207,260	$5,700,261	$22,383,737	$5,919,704	$16,644,588	$16,119,267
General treasury	Nov. 30, 1925	13,594,996	3,590,585	4,267,750	21,222,291	4,626,688	12,295,931	4,992,767
General administrative funds	June 30, Nov. 30, 1925	930,775	2,015,682	274,287	2,120,168	250,884	2,741,121	138,885
Sinking fund	Nov. 30, 1925	588,705	821,510	208,214	1,618,522	277,220	813,456	889,747
Public trust funds	June 30, Nov. 30, 1925	948,516	2,767,615	665,028	4,381,153	578,714	1,954,422	2,470,017
Investment funds	June 30, Nov. 30, 1925	14,178	764,285		778,463			778,463
Private trust funds	Nov. 30, 1925		556,361	218,791	1,680,152	282,884		285,168
NEW MEXICO		7,987,546	4,362,432	3,716,197	15,987,175	3,680,726	8,633,402	4,322,980
General treasury	June 30, 1925	6,138,686	1,529,362	2,930,205	9,598,213	1,467,152	6,871,157	1,311,304
General administrative funds	June 30, 1925	511,472	1,212,159	282,154	2,005,846	231,977	1,605,561	277,608
Sinking funds	June 30, 1925	30,363	464,513	354,649	849,545	164,733	196,212	388,300
Public trust funds	June 30, 1925	1,232,694	918,960	954,977	3,106,631	1,815,664	92,562	1,978,405
Investment funds	June 30, 1925	2,961	10,400	8	13,369	9		13,360
Private trust funds	June 30, 1925		227,039	194,073	421,112	141,730		199,382
ARIZONA		6,571,982	5,821,187	3,698,278	15,441,279	1,872,420	7,643,888	5,925,986
General treasury	June 30, 1925	5,685,688	3,315,288	2,689,482	11,290,794	771,278	7,494,367	2,874,289
General administrative funds	June 30, 1925	221,636	190,867	68,886	480,389	30,936	139,730	419,726
Sinking fund	June 30, 1925		1,903,686	686,245	2,589,251	677,282		1,911,969
Public trust funds	June 30, 1925	336,960	262,425	179,315	788,728	365,429	26,105	426,195
Investment funds	June 30, 1925	28,797	68,516	145,082	243,315	158,469		84,846
UTAH		10,511,615	5,962,120	1,263,510	17,987,774	1,588,956	10,588,988	5,567,988
General treasury	June 30, 1925	9,626,467	1,988,967	686,686	12,125,272	884,434	8,788,578	2,987,988
General administrative funds	June 30, 1925	558,992	1,355,747	139,454	2,054,188	85,648	1,484,986	983,484
Sinking fund	June 30, 1925	53,258	959,919	95,021	1,088,196	280,730		807,465
Public trust funds	June 30, 1925	261,211	1,211,226	165,123	2,677,562	356,633	382,646	1,220,283
Private trust funds	June 30, 1925		511,426	189,114	698,542	81,498		388,689
NEVADA		4,586,223	1,572,948	1,224,717	7,585,889	1,281,349	4,732,815	1,471,825
General treasury	Dec. 31, 1925	4,155,988	576,264	1,127,952	5,870,078	978,148	4,214,527	679,688
General administrative funds	June 30, Dec. 31, 1925	262,290	330,911	38,166	632,288	35,688	387,443	89,757
Public trust funds	June 30, Dec. 31, 1925	179,115	164,774	92,421	436,310	91,723	38,535	324,052
Investment fund	June 30, 1925	98	1,000		1,098			1,098
Private trust funds	Dec. 31, 1925		460,009	66,236	546,236	158,488		387,638
PACIFIC								
Total		122,022,421	75,965,151	49,822,510	257,808,082	58,288,570	123,388,287	75,388,275
WASHINGTON		31,252,558	14,915,632	13,228,947	59,399,155	15,983,171	29,588,889	13,964,385
General treasury	Sept. 30, 1925	17,488,781	2,584,618	9,349,565	29,374,982	9,663,688	18,795,782	566,128
General administrative funds	Mar. 31, Aug. 31, Sept. 30, Oct. 31, Dec. 31, 1925	2,286,579	888,467	344,733	3,588,779	388,728	622,705	2,467,342
Sinking fund	Sept. 30, 1925							
Public trust funds	Aug. 31, Sept. 30, 1925	1,137,727		511,116	1,648,843	1,613,843	635,000	
Investment funds	Sept. 30, 1925	9,636,878	2,581,647	825,677	12,973,682	2,628,229		
Private trust funds	Aug. 31, Sept. 30, 1925	722,688	885,884	826,456	2,155,022	1,138,657	8,457,982	2,588,422
			5,374,888	1,371,975	9,746,696	2,388,288	38,230	986,635
								7,442,788
OREGON		20,482,880	11,122,310	5,240,880	36,786,180	4,285,826	19,738,732	13,548,824
General treasury	Sept. 30, 1925	17,530,522	3,548,513	3,178,736	24,288,771	2,942,342	16,888,448	4,488,880
General administrative funds	June 30, Sept. 30, 1925	357,274	344,578	118,419	820,271	288,288	438,671	264,817
Sinking funds	Sept. 30, 1925	1,720,336	2,857,787	1,411,242	5,988,285	662,674	981,685	4,356,516
Public trust funds	June 30, Sept. 30, 1925	564,608	980,629	132,630	1,587,157	188,318	438,536	1,058,301
Investment fund	Sept. 30, 1925			200	200	200		
Private trust funds	Sept. 30, 1925			388,774	3,973,267	226,217		3,732,980
			3,578,463					
CALIFORNIA		90,365,985	48,917,199	30,551,708	169,834,892	38,188,875	75,688,786	47,585,186
General treasury	June 30, 1925	74,710,089	20,558,616	20,688,288	123,348,313	35,788,287	61,972,849	25,687,987
General administrative funds	June 30, 1925	3,425,911	7,315,016	278,237	11,018,264	228,287	8,319,476	2,470,321
Sinking funds	June 30, 1925	13,419	5,188,189	71,686	5,188,686	71,688	4,119,411	1,688,138
Public trust funds	June 30, 1925	1,771,621	1,218,736	187,973	3,158,344	152,688	452,741	2,584,887
Investment funds	June 30, 1925	445,755	8,488,165	1,488,736	10,394,628	1,562,882	225,189	8,626,688
Private trust funds	June 30, 1925		7,288,115	454,538	7,788,654	464,288		7,226,358

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

TABLE 3.—SUMMARY OF REVENUE RECEIPTS: 1925

[For a text discussion of this table, see p. 13]

GEOGRAPHIC DIVISION AND STATE	REVENUE RECEIPTS										
	Total	Taxes				Special assessments, and special charges for *outlays* (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 9)
		General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and nonbusiness license (Table 7)						
Grand total	$1,455,242,240	$358,601,933	$235,863,817	$3,929,940	$508,974,355	$31,175,670	$7,314,116	$142,491,679	$67,062,732	$118,731,659	$10,096,333
NEW ENGLAND	118,412,384	23,676,773	26,072,264	466,974	40,937,929	2,296,626	1,577,924	8,034,665	5,091,739	9,731,568	525,922
Maine	15,428,944	4,701,814	2,185,867	3,479	5,243,103		46,311	1,324,674	210,739	1,543,874	169,093
New Hampshire	7,263,520	2,277,799	314,716	397,374	2,771,008		29,683	728,895	153,903	589,842	
Vermont	6,788,261	1,435,242	1,544,792	65,236	2,148,780		127,197	752,975	138,248	575,791	
Massachusetts	50,655,017	12,000,008	13,116,962	885	12,841,250	2,125,718	713,792	3,120,253	3,337,152	3,068,157	311,815
Rhode Island	8,981,306	1,452,536	2,932,232		3,043,619		223,400	476,389	234,270	583,363	25,187
Connecticut	29,295,087	1,809,079	5,977,696		14,889,569	170,908	427,532	1,612,449	1,017,437	3,370,541	19,827
MIDDLE ATLANTIC	351,822,908	57,447,320	119,857,270		117,754,214		1,212,902	25,880,530	10,847,804	18,822,868	
New York	179,346,636	28,011,896	65,563,816		58,825,579		533,354	12,780,880	6,797,537	6,833,574	
New Jersey	61,292,881	29,435,424	9,952,534		11,933,573		199,573	4,031,068	2,195,638	3,545,071	
Pennsylvania	111,183,391		44,340,920		46,995,062		479,975	9,068,582	1,854,629	8,444,223	
EAST NORTH CENTRAL	247,854,378	77,807,679	30,033,003	404,586	79,636,188	4,474,982	2,313,070	26,166,120	7,224,966	19,386,809	406,973
Ohio	47,450,167	3,254,617	8,000,227		20,393,279		1,178,192	8,086,637	2,508,797	3,776,966	251,432
Indiana	40,513,739	15,240,611	1,261,059	404,586	13,163,042		555,845	5,050,080	1,297,095	3,540,819	
Illinois	57,441,996	20,831,689	5,142,552		22,543,957		26,197	5,122,957	904,896	2,833,861	35,887
Michigan	65,945,861	25,036,905	10,161,990		14,101,198	4,474,982	35,507	4,791,435	1,328,137	5,896,053	119,654
Wisconsin	36,502,615	12,443,857	5,466,575		9,434,712		517,329	3,115,011	1,186,041	3,339,090	
WEST NORTH CENTRAL	155,309,532	55,704,337	10,590,004		55,854,961	550,597	117,188	17,635,904	16,055,430	22,851,148	5,959,964
Minnesota	55,191,262	15,573,495	1,155,348		28,324,867		10,223	4,796,537	6,302,275	5,027,536	
Iowa	33,377,541	11,834,909	1,196,967		12,164,894		5,454	2,383,539	469,079	5,420,399	
Missouri	36,370,245	4,724,858	6,638,994		14,019,307			4,774,357	568,447	5,624,282	
North Dakota	17,031,261	4,828,208	443,148		1,632,846		21,016	1,256,370	2,621,764	1,231,408	5,016,501
South Dakota	15,910,115	4,126,227	162,003		3,215,449		78,839	2,289,316	4,150,288	1,241,449	646,544
Nebraska	12,435,360	5,806,718	156,161		1,247,583	550,597		1,831,868	1,199,799	1,892,634	
Kansas	14,943,728	8,809,922	824,383		1,250,015		1,664	303,617	723,778	2,733,440	296,919
SOUTH ATLANTIC	161,725,534	20,910,734	19,215,775	1,372,961	67,013,050	6,696,661	962,404	14,842,007	4,713,554	15,905,201	93,137
Delaware	7,312,074	580,526	2,964,511		1,324,675	1,145,057	43,035	724,230	222,458	307,385	
Maryland	22,813,302	5,666,423	1,471,095		8,143,710	1,352,555	244,987	1,020,160	724,993	4,015,137	74,032
Virginia	30,261,951	7,070,449	3,447,272	693,593	12,307,102		471,405	2,686,052	728,798	2,657,290	
West Virginia	16,271,294	2,978,423	2,214,923	335,385	8,370,705		84,922	510,282	477,844	1,298,810	
North Carolina	28,416,461	3,749	5,264,069		14,023,089	1,466,130	5,007	2,883,923	1,572,067	3,189,322	19,105
South Carolina	16,970,030	3,137,980	2,541,909		7,943,335		11,267	2,053,907	51,699	1,229,913	
Georgia	22,534,926	6,059,763	604,545	343,983	8,076,868	1,216,048	748	3,327,104	670,349	2,135,516	
Florida	17,155,408	5,413,421	627,451		6,823,366	1,514,591	1,013	1,438,349	265,389	1,071,828	
EAST SOUTH CENTRAL	84,318,018	26,864,922	3,900,026		24,219,568	5,289,202	660,862	11,915,876	1,418,604	10,035,705	3,153
Kentucky	26,244,240	9,364,987	849,728		8,232,582	2,256,617	662,466	2,382,923	373,426	2,021,511	
Tennessee	21,663,749	5,092,079	850,092		8,406,614	800,539	7,543	3,650,055	351,614	2,475,212	
Alabama	20,217,369	6,703,265	1,079,046		4,308,672	288,243	19,467	3,248,160	433,482	4,133,891	3,153
Mississippi	16,192,630	5,704,571	1,121,159		3,171,500	1,923,803	1,386	2,534,738	230,062	1,405,091	
WEST SOUTH CENTRAL	135,008,312	43,530,497	5,109,821	1,682,291	47,216,511	7,763,361	28,960	13,234,344	7,964,277	8,080,039	86,211
Arkansas	17,740,073	5,081,372	1,801,455		7,195,527		46	2,204,964	226,850	1,223,859	
Louisiana	24,160,153	9,052,552	549,207		8,606,491	2,572,646	3,203	1,406,391	532,561	1,348,391	86,211
Oklahoma	28,426,077	4,130,890	660,360		9,029,005	5,190,715	7,081	3,273,387	3,221,578	2,115,286	
Texas	64,675,016	25,565,413	1,898,799	1,682,291	21,785,490		18,630	6,337,602	4,002,288	3,386,503	
MOUNTAIN	68,773,752	23,115,583	2,467,013	166	11,199,566	3,146,728	199,834	16,972,204	6,631,479	5,041,179	
Montana	7,366,632	2,272,080	213,645		1,206,348	164,298	25,044	1,409,077	1,459,063	618,128	
Idaho	7,070,206	2,285,567	114,490		1,414,606	590,671	37,252	1,334,533	897,489	396,518	
Wyoming	8,559,101	1,326,107	130,268		1,071,164		8,452	4,763,734	960,935	296,453	
Colorado	15,888,116	5,844,144	1,187,271	166	3,562,153	863,414	18,416	1,579,687	1,061,763	1,651,102	
New Mexico	7,907,546	1,687,111	63,367		720,764	355,109	31,401	3,076,353	1,100,989	872,452	
Arizona	6,671,902	3,627,304	179,586		1,002,182	32,935	8,758	962,368	395,466	353,323	
Utah	10,811,835	4,735,372	529,425		1,663,800	701,997	55,574	1,849,726	597,392	679,049	
Nevada	4,598,223	1,227,948	49,023		559,849	418,304	14,937	1,896,726	158,382	173,154	
PACIFIC	132,022,421	19,244,086	18,628,641	1,960	65,143,268	977,499	213,972	8,830,029	7,094,849	8,877,142	3,020,973
Washington	31,353,536	13,821,100	451,721	1,848	9,963,242		34,411	1,519,111	2,477,281	1,864,842	
Oregon	20,402,930	5,316,490	2,437,276		8,225,709	551,526	100,585	1,533,746	1,268,946	954,852	13,380
California	80,265,955	6,528	15,739,644	112	46,954,317	425,973	78,976	5,767,172	2,348,622	6,057,448	3,007,143

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS: 1925

[For a text discussion of this table, see p. 15]

GEOGRAPHIC DIVISION AND STATE	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
	All governmental costs	For expenses and interest				For outlays[1] (Table 15)		Governmental-cost payments	Payments for expenses and interest
		Total	Expenses of general departments (Table 11)	Expenses of public service enterprises (Table 14)	Interest (Table 14)				
Grand total	$1,614,562,286	$1,111,536,290	$1,085,478,085	$6,308,276	$67,661,948	$503,025,971	$120,319,980		$273,705,951
NEW ENGLAND	112,066,521	90,226,957	86,262,816	225,016	3,739,105	21,730,554		6,355,963	26,086,447
Maine	15,541,045	10,857,770	10,104,899	131,797	621,074	4,683,275	112,101		4,571,174
New Hampshire	7,342,106	5,563,742	5,453,704		110,038	1,778,364	78,206		1,700,158
Vermont	6,821,435	5,028,614	4,936,224		92,390	1,792,821	33,174		1,759,647
Massachusetts	48,191,089	40,497,889	36,532,953	134,501	1,754,288	5,693,449		4,462,918	10,163,288
Rhode Island	9,426,011	6,432,643	5,980,109		498,535	2,993,368	444,708		2,548,662
Connecticut	26,734,825	21,961,509	21,275,926	18,718	656,865	4,783,316		2,588,212	7,343,528
MIDDLE ATLANTIC	396,412,726	288,983,115	280,334,289		17,698,846	98,379,611	44,568,518		53,788,788
New York	214,764,717	179,159,146	166,082,171		13,076,975	35,605,571	35,418,681		187,890
New Jersey	70,028,753	41,772,685	39,827,994		1,944,691	28,251,268	8,728,572		19,522,696
Pennsylvania	111,634,256	77,101,284	74,444,104		2,657,180	34,522,772	446,265		34,081,007
EAST NORTH CENTRAL	208,732,179	182,322,270	172,787,057	294,018	9,531,295	108,229,889	40,887,691		65,232,098
Ohio	47,483,905	33,794,282	32,280,275	108,789	1,310,068	13,689,674	33,739		13,655,935
Indiana	35,818,917	22,429,282	22,290,501		139,641	13,389,635		4,694,822	18,694,457
Illinois	98,846,980	81,795,790	46,053,496	26,167	2,704,187	62,845,190	36,368,564		5,946,206
Michigan	79,609,644	47,982,452	43,681,260	82,122	4,219,040	31,616,192	12,663,753		17,952,439
Wisconsin	31,998,732	26,518,464	26,261,285		137,459	5,480,088		4,598,883	9,983,951
WEST NORTH CENTRAL	197,730,206	126,562,543	110,221,536	6,051,289	12,289,718	68,157,653	12,418,663		56,746,990
Minnesota	46,045,785	25,205,638	21,560,234		3,705,304	13,542,147		6,145,498	19,987,645
Iowa	23,460,431	19,268,794	18,340,120		889,674	14,201,637	112,898		14,138,737
Missouri	32,645,213	26,528,202	22,577,513		1,944,688	27,122,013	16,274,978		10,847,035
North Dakota	16,247,461	14,579,816	8,281,277	5,694,497	1,272,942	1,777,645		672,888	2,451,445
South Dakota	17,898,551	11,510,315	7,573,122	723,934	3,293,260	6,328,236	1,938,436		4,389,800
Nebraska	13,479,955	9,424,920	8,429,508		1,415	5,055,035	594,595		4,460,440
Kansas	14,952,906	14,071,858	12,511,586	302,908	1,257,334	791,140		80,730	871,870
SOUTH ATLANTIC	189,012,522	111,360,112	101,294,988	121,260	9,988,126	78,702,940	26,286,518		50,476,422
Delaware	7,336,012	4,408,211	4,099,578		308,633	2,927,801	22,908		2,905,893
Maryland	26,088,705	17,918,567	16,366,826	95,339	1,427,420	6,170,118	1,275,313		4,894,805
Virginia	22,960,851	20,419,780	19,675,760		744,020	12,540,871	2,606,709		9,942,121
West Virginia	24,567,251	12,783,622	10,979,627		1,803,995	11,783,629	8,285,967		3,497,672
North Carolina	47,434,730	21,127,789	16,879,744	26,051	4,421,994	26,306,940	19,008,278		7,298,672
South Carolina	16,368,188	12,217,081	11,885,257		331,774	4,132,129		660,870	4,792,999
Georgia	21,260,787	14,532,643	14,286,549		226,094	6,728,134		1,264,157	7,992,291
Florida	16,004,787	7,841,448	7,272,253		549,195	6,153,319		1,158,641	9,313,960
EAST SOUTH CENTRAL	92,980,351	56,819,634	53,295,375	10,500	3,408,760	36,319,627	8,621,233		27,698,394
Kentucky	27,436,295	16,920,284	16,288,473		631,811	10,518,011	1,194,055		9,323,956
Tennessee	23,464,272	12,842,322	12,037,809		804,913	9,621,750	1,800,522		7,821,227
Alabama	26,088,439	14,458,861	13,537,436	10,500	1,110,925	11,427,578	5,626,040		5,536,538
Mississippi	15,950,345	11,197,867	10,341,667		856,080	4,752,288		242,365	4,994,673
WEST SOUTH CENTRAL	141,927,047	100,822,736	99,588,126	72,280	1,172,354	41,104,269	6,683,735		34,170,534
Arkansas	19,784,647	11,308,554	11,236,257		126,507	8,417,783	2,044,574		6,373,219
Louisiana	25,532,892	17,616,273	16,905,706	72,280	638,287	7,916,589	1,372,709		6,543,880
Oklahoma	27,272,585	16,444,283	16,278,983		165,419	10,989,304		1,154,484	11,963,788
Texas	69,345,982	55,363,349	55,165,298		290,961	13,980,593	4,670,952		9,309,667
MOUNTAIN	71,430,821	46,512,709	41,174,457		2,338,252	34,918,112	2,657,089		32,261,043
Montana	7,555,212	5,546,408	5,057,238		489,151	2,008,803	199,579		1,809,224
Idaho	4,428,821	4,784,983	4,463,749		321,234	2,643,988	380,425		2,263,313
Wyoming	5,191,542	3,190,704	3,011,896		178,808	2,000,838		367,539	3,368,377
Colorado	16,644,846	11,251,082	10,708,929		542,154	5,393,763	736,456		4,657,307
New Mexico	5,623,492	4,056,360	3,655,532		399,718	4,577,342	225,946		4,351,396
Arizona	7,643,053	5,289,152	5,220,821		68,331	2,353,901	1,071,181		3,282,750
Utah	10,660,880	8,079,288	7,611,294		468,089	2,501,587		280,945	2,732,542
Nevada	4,732,815	2,314,835	2,225,598		89,287	2,437,860	154,982		2,282,498
PACIFIC	123,301,707	90,309,021	87,609,305	1,363,733	7,309,503	36,421,146		3,721,184	35,142,330
Washington	20,501,699	19,201,685	18,658,139		641,555	10,216,014		1,731,537	11,961,571
Oregon	13,710,752	12,636,426	10,101,973	9,625	2,546,826	6,652,236		1,002,178	7,744,804
California	73,088,756	64,929,960	58,947,193	1,574,156	4,408,128	10,236,896		5,277,149	15,435,955

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 15, see text discussion of Table 15, p. 36.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925

[For a text discussion of this table, see p. 19]

GEOGRAPHIC DIVISION AND STATE	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
	All revenues	Taxes			Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
		General property	Special	Poll											
Grand total	$12.19	$2.15	$2.69	$0.03	$4.52	$0.26	$0.06	$1.27	$0.60	$1.05	$0.69	$0.87	$0.19	$0.07	$0.69	$3.32
NEW ENGLAND	14.94	2.99	2.29	0.06	5.17	0.29	0.20	1.01	0.64	1.23	0.67	11.49	10.86	0.04	0.47	3.54
Maine	19.75	6.62	2.99	(1)	6.71		0.06	1.70	0.27	1.96	0.22	12.93	12.93	0.17	0.89	5.85
New Hampshire	16.16	5.07	0.70	0.88	6.17		0.07	1.62	0.34	1.21		12.28	12.13		0.25	3.78
Vermont	19.26	4.07	4.26	0.19	6.19		0.36	2.14	0.39	1.63		14.27	14.01		0.26	4.99
Massachusetts	12.22	2.90	2.17	(1)	2.19	0.51	0.17	0.76	0.81	0.74	0.66	9.77	9.20	0.04	0.42	2.45
Rhode Island	13.19	2.13	4.21		4.47		0.34	0.70	0.34	0.86	0.04	9.45	8.72		0.72	3.74
Connecticut	19.20	1.19	3.94		9.81	0.11	0.28	1.06	0.67	2.22	0.01	14.46	14.03	0.01	0.43	4.84
MIDDLE ATLANTIC	14.76	2.41	5.03		4.94		0.05	1.09	0.46	0.79		12.51	11.76		0.74	2.26
New York	16.15	2.52	5.91		5.20		0.05	1.15	0.61	0.62		14.14	14.96		1.18	2.02
New Jersey	17.64	3.47	2.86		2.43		0.06	1.16	0.63	1.02		12.02	11.46		0.56	5.62
Pennsylvania	12.01		4.79		5.65		0.05	0.95	0.29	0.91		8.33	8.04		0.29	3.68
EAST NORTH CENTRAL	10.71	3.26	1.20	0.02	2.44	0.19	0.19	1.13	0.31	0.84	0.62	7.89	7.47	0.01	0.41	2.82
Ohio	7.57	0.52	1.26		2.25		0.19	1.29	0.40	0.69	0.04	5.39	5.16	0.02	0.21	2.18
Indiana	13.26	4.99	0.41	0.12	4.31		0.18	1.65	0.42	1.16		7.24	7.39		0.85	5.92
Illinois	8.20	3.01	0.74		2.26		(1)	0.74	0.13	0.41	0.01	7.45	6.94	0.01	0.54	0.52
Michigan	16.04	6.09	2.47		2.42	1.09	0.01	1.17	0.22	1.43	0.05	11.65	10.63	0.02	1.01	4.37
Wisconsin	12.10	4.83	1.96		2.39		0.19	1.12	0.43	1.20		9.52	9.47		0.05	2.58
WEST NORTH CENTRAL	14.35	4.21	0.82		4.22	0.04	0.01	1.37	1.24	1.77	0.46	9.95	8.53	0.47	0.95	4.39
Minnesota	21.06	6.11	0.45		8.76		(1)	1.88	2.47	1.97		13.82	12.37		1.45	7.25
Iowa	13.79	4.89	0.50		5.02		(1)	0.99	0.19	2.20		7.95	7.58		0.37	5.84
Missouri	10.49	1.36	1.92		4.04			1.26	0.17	1.62		7.36	6.80		0.56	3.13
North Dakota	26.55	7.52	0.69		2.85		0.03	1.96	4.09	1.89	7.52	22.73	12.91	7.82	1.99	3.82
South Dakota	22.45	6.08	0.24		4.74		0.12	2.37	6.12	1.82	0.95	16.97	11.17	1.87	4.73	6.48
Nebraska	9.25	4.20	0.12		0.92	0.41		1.26	0.89	1.25		6.24	6.24		(1)	2.61
Kansas	8.25	4.86	0.46		0.69		(1)	0.17	0.40	1.51	0.15	7.77	6.91	0.17	0.69	0.48
SOUTH ATLANTIC	11.06	2.11	1.31	0.09	4.58	0.46	0.07	1.01	0.32	1.09	0.01	7.61	6.92	0.61	0.68	3.45
Delaware	31.29	2.48	12.69		5.67	4.90	0.15	3.10	0.95	1.32		19.87	17.29		1.58	12.42
Maryland	14.88	3.70	0.96		5.31	0.88	0.23	0.67	0.47	2.62	0.05	11.69	10.86	0.06	0.83	3.19
West Virginia	12.42	2.90	1.41	0.28	5.05		0.19	1.15	0.30	1.09		8.38	8.07		0.31	4.04
North Carolina	10.24	1.87	1.39	0.21	5.27		0.05	0.32	0.30	0.82		8.05	6.91		1.14	2.19
South Carolina	10.37	(1)	1.92		5.12	0.54	(1)	1.05	0.57	1.16	0.01	7.71	6.09	0.01	1.61	2.66
Georgia	9.54	1.76	1.43		4.46		0.01	1.15	0.09	0.69		6.87	6.68		0.19	2.67
Florida	7.37	1.98	0.23	0.11	2.64	0.40	(1)	1.09	0.22	0.70		4.75	4.67		0.08	2.61
	13.65	4.31	0.50		5.43	1.21	(1)	1.14	0.21	0.85		6.24	5.79		0.45	7.41
EAST SOUTH CENTRAL	9.21	2.94	0.43		2.85	0.58	0.08	1.30	0.15	1.10	(1)	6.19	5.81	(1)	0.37	3.02
Kentucky	10.57	3.77	0.34		2.36	0.91	0.27	0.96	0.15	0.81		6.82	6.56		0.25	3.76
Tennessee	8.96	2.11	0.35		3.48	0.33	(1)	1.51	0.16	1.02		5.73	5.39		0.33	3.24
Alabama	8.21	2.72	0.44		1.75	0.12	0.01	1.32	0.18	1.68	(1)	5.95	5.50	(1)	0.45	2.26
Mississippi	9.04	3.19	0.63		1.77	1.07	(1)	1.47	0.13	0.78		6.25	5.78		0.48	2.79
WEST SOUTH CENTRAL	12.26	3.98	0.46	0.15	4.29	0.70	(1)	1.20	0.72	0.73	0.01	9.16	9.04	0.01	0.11	3.10
Arkansas	9.62	2.76	0.98		2.90		(1)	1.29	0.12	0.67		6.17	6.10		0.07	3.45
Louisiana	12.86	4.82	0.29		4.58	1.37	(1)	0.73	0.38	0.72	0.05	9.38	9.00	0.04	0.34	3.48
Oklahoma	12.81	1.86	0.39		4.34	2.34	(1)	1.47	1.45	0.95		7.42	7.33		0.08	5.39
Texas	12.75	5.04	0.37	0.33	4.30		(1)	1.25	0.79	0.67		10.92	10.88		0.04	1.83
MOUNTAIN	18.46	6.20	0.66	(1)	3.01	0.84	0.05	4.36	1.78	1.35		12.49	11.86		0.63	5.98
Montana	11.55	3.56	0.33		1.89	0.26	0.04	2.21	2.29	0.97		8.69	7.95		0.74	2.85
Idaho	14.45	4.67	0.23		2.89	1.21	0.08	2.73	1.83	0.81		9.78	9.12		0.66	4.67
Wyoming	38.80	6.01	0.39		4.86		0.04	21.60	4.36	1.35		22.53	22.72		0.81	15.27
Colorado	15.61	5.74	1.17	(1)	3.50	0.87	0.02	1.65	1.04	1.62		11.05	10.53		0.53	4.55
New Mexico	20.70	4.42	0.17		1.89	0.98	0.08	8.05	2.88	2.28		10.62	10.09		0.53	10.08
Arizona	16.39	9.07	0.45		2.50	0.08	0.02	2.49	0.99	0.88		13.19	12.02		0.17	3.20
Utah	21.67	9.49	1.05		3.23	1.41	0.11	3.71	1.29	1.36		16.19	15.25		0.94	5.48
Nevada	39.40	17.16	0.63		7.22	5.49	0.19	24.50	2.85	2.24		26.90	25.75		1.15	20.50
PACIFIC	21.01	3.06	2.96	(1)	10.37	0.16	0.03	1.40	1.13	1.41	0.48	15.42	13.96	0.25	1.21	5.59
Washington	21.22	9.45	0.31	(1)	6.78		0.02	1.68	2.36	1.27		13.19	12.68		0.44	8.12
Oregon	24.20	6.31	2.89		9.76	0.65	0.12	1.82	1.59	1.13	0.02	15.01	11.98	0.01	2.02	9.18
California	20.36	(1)	2.97	(1)	11.83	0.11	0.03	1.45	0.39	1.53	0.76	16.37	14.36	0.49	1.11	3.99

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

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925

[For a text discussion of this table, see p. 23]

GEOGRAPHIC DIVISION AND STATE	REVENUE RECEIPTS: Per cent obtained from—: Taxes: General property	Taxes: Special	Taxes: Poll	Taxes: Business and nonbusiness license	Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent required for meeting—: Expenses	Per cent required for meeting—: Interest	Per cent available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—: Payments for—: Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	Revenue receipts
Grand total	26.1	15.9	0.3	34.2	2.1	0.5	2.7	4.5	8.0	6.7	70.2	4.6	25.1	64.1	0.5	4.2	31.2	92.6
NEW ENGLAND	20.0	22.0	0.4	34.6	1.9	1.3	6.8	4.2	8.2	0.4	73.1	3.1	23.8	77.6	0.3	3.3	19.4	105.7
Maine	20.5	14.2	(1)	34.6		0.2	8.5	1.4	10.0	1.1	66.3	4.6	29.7	65.0	0.8	4.0	30.1	99.3
New Hampshire	31.4	4.3	3.5	38.2		0.4	10.0	2.1	8.1		73.1	1.5	25.4	74.3		1.5	24.2	99.9
Vermont	21.1	22.6	1.0	31.7		1.9	12.1	2.0	8.5		72.7	1.4	25.9	72.4		1.4	25.3	99.5
Massachusetts	23.7	25.9	(1)	25.4	4.2	1.4	6.2	6.6	6.1	6.5	76.5	3.5	20.0	83.5	0.4	3.8	12.3	100.1
Rhode Island	16.2	22.6		33.9		2.6	5.3	2.6	6.5	0.3	66.1	5.5	28.4	63.0		5.2	31.8	95.3
Connecticut	6.2	20.4		58.8	0.6	1.5	5.5	3.5	11.5	0.1	72.7	2.2	25.1	79.6	0.1	2.5	17.9	100.0
MIDDLE ATLANTIC	16.3	34.1		33.5		0.3	7.4	2.1	5.4		79.7	5.0	15.3	79.7		4.5	24.8	88.8
New York	15.6	36.6		32.8		0.3	7.1	2.8	3.8		92.6	7.2	0.1	77.3		6.1	15.6	83.5
New Jersey	48.0	16.2		19.5		0.3	6.6	3.6	5.8		65.0	3.2	31.8	56.9		2.8	42.3	87.5
Pennsylvania		39.9		42.3		0.4	8.2	1.7	7.6		67.6	2.4	30.6	66.7		2.4	32.9	99.6
EAST NORTH CENTRAL	31.4	12.1	0.2	32.1	1.8	0.9	10.8	2.9	7.8	0.2	69.6	3.8	26.4	58.8	0.1	3.3	33.8	85.8
Ohio	6.9	16.9		42.0		2.5	17.0	5.3	8.0	0.5	66.5	2.8	30.7	68.2	0.2	2.8	29.8	99.9
Indiana	37.6	3.1	1.0	32.5		1.4	12.5	3.2	8.7		54.9	0.4	44.7	62.0		0.4	37.4	113.1
Illinois	36.3	9.0		30.2		(1)	8.9	1.6	4.9	0.1	53.7	0.4	45.9	51.2	(1)	3.9	35.8	61.2
Michigan	38.0	15.4		21.4	6.8	0.1	7.3	2.0	8.9	0.2	66.4	6.4	27.2	54.9	0.1	5.3	32.7	82.8
Wisconsin	36.8	15.0		25.9		1.4	8.5	3.2	9.1		72.3	0.4	27.3	82.4		0.4	17.1	114.1
WEST NORTH CENTRAL	30.1	5.7		30.1	0.2	0.1	9.5	8.7	12.3	3.2	62.7	0.0	30.7	55.7	0.1	6.2	35.0	91.7
Minnesota	28.2	2.1		40.4		(1)	8.7	11.4	9.1		77.1	0.1	22.8	64.2		7.6	28.2	112.5
Iowa	35.5	3.6		36.4		(1)	7.1	1.4	15.9		77.0	0.1	22.9	68.2		4.3	42.5	99.7
Missouri	13.0	18.3		38.5			13.1	1.6	15.5		64.8	0.3	29.0	74.3		2.1	51.5	69.1
North Dakota	28.3	2.6		9.6		0.1	7.4	15.4	7.1	29.5	78.1	2.5	14.4	56.0	30.7	2.8	10.9	194.1
South Dakota	25.9	1.0		20.2		0.5	14.4	26.1	7.8	4.1	77.2	20.2	2.6	42.5	4.1	1.9	33.5	89.2
Nebraska	46.5	1.3		19.0	4.4		14.7	9.6	12.6		61.5		33.5	69.5		4.0	37.5	92.6
Kansas	52.0	5.5		8.4		(1)	2.0	4.8	15.3	2.0	85.5	8.4	5.8	84.2	2.0	8.5	5.3	100.5
SOUTH ATLANTIC	19.1	11.9	0.8	41.4	4.1	0.6	9.2	2.9	9.8	0.1	62.7	0.1	31.2	53.3	0.1	5.2	41.5	85.1
Delaware	7.9	40.5		18.1	15.7	2.6	9.3	3.0	4.2		55.2	5.0	39.8	55.1		5.0	38.9	99.7
Maryland	24.8	6.4		32.7	5.9	1.5	4.5	3.2	17.6	0.3	72.3	6.3	21.4	68.1	0.4	5.9	25.6	94.7
Virginia	22.4	11.4	2.3	40.7		1.0	9.5	2.4	8.8		65.0	2.5	32.5	72.7		2.3	38.0	91.8
West Virginia	18.3	13.6	2.1	51.4		0.5	3.1	2.9	8.0		67.5	11.1	21.4	41.7		2.3	48.6	88.2
North Carolina	(1)	18.5		49.3	5.2	(1)	10.1	5.5	11.2	0.1	78.8	15.6	25.6	53.2	0.1	9.3	55.4	59.9
South Carolina	18.5	15.0		46.8		0.1	12.1	0.3	7.2		70.0	2.0	28.0	72.6		2.6	25.4	98.7
Georgia	26.9	3.1	1.5	35.9	5.4	(1)	14.8	3.9	9.5		63.5	1.0	35.5	67.2		1.1	31.6	105.9
Florida	31.6	3.7		30.8	8.8	(1)	8.4	1.5	6.2		42.4	3.3	54.3	45.4		3.6	51.0	107.2
EAST SOUTH CENTRAL	31.9	4.6		28.7	6.2	0.8	14.1	1.7	11.9	(1)	63.1	4.0	32.9	57.2	(1)	2.7	38.1	98.7
Kentucky	35.7	3.2		31.8	8.6	2.5	9.1	1.4	7.7		62.1	2.4	35.5	58.4		2.3	38.3	98.6
Tennessee	22.5	8.9		36.8	3.7	(1)	15.8	1.8	11.4		60.2	3.7	36.1	53.6		3.4	41.0	102.3
Alabama	33.2	5.3		21.3	1.4	0.1	15.1	2.1	20.4	(1)	67.0	5.5	27.5	51.9	(1)	4.3	42.8	97.5
Mississippi	35.2	6.9		19.6	11.9	(1)	16.3	1.4	8.7		63.9	5.3	30.8	64.8		5.4	29.8	101.5
WEST SOUTH CENTRAL	32.5	3.8	1.2	35.0	5.8	(1)	9.8	5.9	6.0	0.1	73.8	0.9	25.3	70.2	0.1	0.8	29.6	95.1
Arkansas	28.6	10.2		40.6		(1)	12.4	1.3	6.9		63.3	0.7	36.0	56.5		0.6	42.5	99.7
Louisiana	37.5	2.3		35.6	10.6	(1)	5.8	2.2	5.6	0.4	70.3	2.6	27.1	66.2	0.3	2.5	31.8	94.6
Oklahoma	14.5	3.0		33.9	13.3	(1)	11.5	11.3	7.4		57.3	0.7	42.0	59.7		0.7	39.6	104.2
Texas	39.5	2.9	2.6	33.7		(1)	9.8	6.2	5.2		85.3	0.3	14.4	72.6		0.3	20.1	98.3
MOUNTAIN	33.6	3.6	(1)	16.3	4.6	0.3	24.7	9.6	7.3		64.2	3.4	32.4	61.8		3.3	34.9	96.3
Montana	30.8	2.9		16.4	2.2	0.3	19.1	19.8	8.4		58.9	6.4	34.7	58.1		6.2	30.6	97.5
Idaho	32.3	1.6		20.0	8.4	0.5	18.9	12.7	5.6		63.1	4.5	32.4	57.2		4.3	35.6	95.2
Wyoming	15.5	1.5		12.5		0.1	55.7	11.2	3.5		58.6	2.1	39.3	68.1		2.2	30.6	104.5
Colorado	36.8	7.5	(1)	22.4	5.6	0.1	19.6	6.7	19.4		67.4	3.4	29.2	61.2		3.3	32.4	95.5
New Mexico	21.3	0.8		9.1	4.5	0.4	36.9	13.9	11.0		68.8	2.5	28.7	64.3		2.3	32.9	91.6
Arizona	53.3	2.7		15.2	0.5	0.1	14.6	6.0	5.4		79.4	1.0	19.6	44.7		2.3	52.9	98.0
Utah	42.8	4.9		15.4	6.5	0.5	17.1	5.5	6.3		70.4	4.3	25.3	66.3		0.9	30.8	102.2
Nevada	26.9	1.1		12.2	9.1	0.3	41.2	3.4	3.8		48.4	1.9	49.7	71.9		4.4	23.6	98.7
PACIFIC	14.6	14.1	(1)	40.3	0.7	0.2	6.7	5.4	6.7	2.3	67.6	5.8	26.6	71.1	1.3	6.2	21.4	107.1
Washington	44.5	1.4	(1)	31.9		0.1	4.9	11.1	6.0		59.7	2.1	38.2	63.3		2.2	34.6	105.9
Oregon	26.1	11.3		40.3	2.7	0.5	7.5	6.2	4.3	0.1	69.6	12.5	17.9	54.0	0.1	12.5	32.3	109.0
California	(1)	19.6	(1)	33.4	0.5	0.1	7.2	2.9	7.5	3.7	75.3	5.5	19.2	78.5	2.1	5.9	13.5	107.0

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

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925

[This table is presented in two sections, the second section beginning on p. 72. For a text discussion of this table, see p. 28]

GEOGRAPHIC DIVISION AND STATE	ASSESSMENTS	RECEIPTS FROM TAXES							
		Total	The general property tax			Special taxes			
			Total	Original levies	Penalties and interest	Property	Inheritance	Income	All other
Grand total	$1,145,960,837	$1,107,270,045	$328,671,983	$327,728,668	$943,315	$60,158,498	$85,804,089	$27,535,195	$32,276,145
NEW ENGLAND	95,028,450	91,152,940	22,676,772	22,675,541	1,232	12,598,726	11,254,815	971,487	1,137,147
Maine	12,180,574	12,134,263	4,791,814	4,790,624	1,190	670,207	1,379,273		158,187
New Hampshire	5,791,180	5,751,487	2,277,799	2,277,774	25	60,157	267,350		7,209
Vermont	5,221,247	5,194,699	1,435,242	1,435,242		1,156,506	228,249		28,977
Massachusetts	44,766,610	37,979,160	12,080,093	12,080,049	5	5,671,286	6,049,070	971,487	784,089
Rhode Island	7,982,095	7,428,827	1,452,826	1,452,782	44	2,473,292	422,915		46,995
Connecticut	23,274,783	22,676,343	1,808,979	1,808,979		2,972,127	2,906,758		138,840
MIDDLE ATLANTIC	288,271,708	286,088,894	87,447,220	87,447,220		44,619,908	42,734,154	10,488,922	22,913,185
New York	182,984,445	182,491,201	28,011,806	28,011,806		12,208,150	22,961,157	10,488,922	19,108,387
New Jersey	51,821,104	51,221,881	20,435,424	20,435,424		3,235,277	6,261,866		488,112
Pennsylvania	91,815,987	91,386,982				29,151,481	12,711,932		2,467,487
EAST NORTH CENTRAL	194,689,518	187,881,486	77,887,679	77,765,946	41,733	11,967,219	12,988,119	2,365,721	2,708,944
Ohio	32,926,315	31,648,123	3,254,617	3,254,617		5,745,818	1,511,287		743,222
Indiana	20,626,745	20,089,999	15,248,611	15,248,611		86,982	982,772		221,975
Illinois	49,544,205	49,515,196	28,321,699	28,321,699			5,978,251		64,294
Michigan	53,819,552	49,209,992	25,086,966	24,965,272	41,733	6,634,689	2,563,309		1,623,952
Wisconsin	28,982,473	28,343,144	13,443,867	13,443,867			2,943,249	2,365,721	157,514
WEST NORTH CENTRAL	122,807,097	122,139,202	55,764,237	55,553,416	150,921	1,902,820	2,859,927	2,982,635	825,229
Minnesota	30,064,925	29,964,730	15,573,486	15,573,486		3,849	1,899,122		122,286
Iowa	25,204,224	25,198,770	11,824,899	11,824,899			1,867,626		127,342
Missouri	25,263,159	25,253,159	4,724,538	4,724,538		1,414,019	1,199,045	2,686,374	447,559
North Dakota	6,925,218	6,894,202	4,628,288	4,628,288			46,543	285,454	18,651
South Dakota	7,562,518	7,508,679	4,126,227	4,056,660	69,627	555	150,407		11,041
Nebraska	7,761,059	7,719,462	5,898,718	5,725,424	81,294	132,521			22,649
Kansas	16,985,974	16,894,239	8,988,922	8,988,922		349,988	491,985		72,619
SOUTH ATLANTIC	126,171,695	118,512,539	30,918,734	30,486,892	434,842	5,287,783	3,673,491	2,377,892	2,867,489
Delaware	6,888,084	4,888,912	388,326	388,326		1,346,142	68,883	574,782	888,884
Maryland	18,979,679	15,281,228	5,086,423	5,578,045	88,378	488,873	847,557		132,495
Virginia	22,880,821	22,518,416	7,670,449	7,606,674	63,775	385,686	221,178	1,745,216	775,199
West Virginia	13,984,268	12,888,436	2,978,423	2,978,423		1,257,508	875,743		81,672
North Carolina	20,754,644	19,280,987	3,749	3,749		783,854	782,154	3,728,861	
South Carolina	13,624,511	13,623,224	3,137,980	3,137,980		448,558	437,726	1,208,113	336,512
Georgia	16,381,965	15,175,159	6,058,762	6,048,545	9,917	361,445	233,199		
Florida	14,379,842	12,864,226	5,412,421	5,138,649	262,772	32,515			388,986
EAST SOUTH CENTRAL	60,944,680	54,954,616	26,864,922	26,798,180	66,742	1,345,594	943,262	642,280	998,491
Kentucky	21,488,289	18,547,287	9,264,987	9,264,987		308,214	265,273		156,261
Tennessee	15,156,988	14,248,736	5,082,979	5,077,666	14,413	288,022	314,694		338,377
Alabama	12,288,713	12,091,698	6,788,295	6,650,956	52,329	652,822			428,424
Mississippi	11,922,719	9,987,530	5,704,571	5,704,571		176,686	363,275	642,280	65,449
WEST SOUTH CENTRAL	105,626,441	97,588,139	43,838,487	43,734,139	76,377	1,982,296	1,521,159	488,236	1,138,689
Arkansas	14,978,400	14,978,354	5,681,372	5,681,372		363,971	265,811	147,344	984,230
Louisiana	20,782,589	18,207,589	9,082,952	9,036,348	46,504		446,694		32,513
Oklahoma	19,817,819	14,620,228	4,138,960	4,130,869		301,994	98,178	319,962	143,288
Texas	50,046,633	50,082,968	25,565,413	25,535,549	29,873	1,316,330	302,469		
MOUNTAIN	49,126,980	36,782,338	22,115,383	22,983,535	122,038	675,644	1,498,630		382,730
Montana	3,880,365	3,681,028	2,272,080	2,272,080			97,665		116,380
Idaho	4,442,756	3,814,833	2,285,567	2,285,567		83,313	13,311		17,826
Wyoming	2,525,979	2,327,527	1,328,195	1,328,195			40,189		98,867
Colorado	11,485,564	10,286,784	5,844,144	5,765,854	5,921		911,088		98,715
New Mexico	2,857,752	2,471,242	1,057,111	1,056,788	78,289	192,517	36,535		
Arizona	4,809,745	4,819,082	2,537,304	2,537,304	20,318	24,842	98,204		81,362
Utah	7,885,988	6,938,887	4,725,372	4,717,872	17,499	179,570	288,057		62,706
Nevada	2,370,061	1,888,830	1,327,948	1,327,948		5,462	2,230		41,411
PACIFIC	104,209,428	103,017,967	19,244,088	19,244,088		9,658,050	7,428,511	1,538,139	20,939
Washington	24,302,322	24,257,911	13,927,109	13,927,109		17,827	433,884		
Oregon	16,631,556	15,979,445	5,316,480	5,316,480		223,739	572,476	1,538,139	20,939
California	63,185,550	62,880,601	6,538	6,538		9,316,588	6,422,141		

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 70. For a text discussion of this table, see p. 22]

GEOGRAPHIC DIVISION AND STATE	RECEIPTS FROM TAXES—continued						RECEIPTS FROM SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
	Poll taxes	Business license taxes		Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
		Motor fuel	All other	General licenses: Motor vehicles	General licenses: All other	Permits					
Grand total	$2,920,949	$87,353,194	$213,824,606	$198,710,310	$8,826,207	$250,946	$2,306,379	$28,869,207	$6,819,062	$53,141	$430,803
NEW ENGLAND	466,974	2,982,704	15,783,407	21,583,861	714,063	23,774	577,222	1,719,304	1,448,412	2,235	127,227
Maine	3,479	596,872	2,411,346	2,189,986	126,977				42,912		2,388
New Hampshire	207,374	729,476	387,231	1,542,467	121,234				28,262		220
Vermont	65,296	201,250	289,199	1,484,677	73,856				127,197		
Massachusetts	865		3,202,280	9,439,889	169,712	10,349	577,222	1,548,386	594,517	2,235	117,049
Rhode Island		196,665	1,085,573	1,746,860	20,561				221,520		1,879
Connecticut		1,115,421	8,427,698	5,125,280	194,855	13,425		170,908	422,802		4,689
MIDDLE ATLANTIC		7,058,477	61,685,784	46,821,708	2,182,147	26,118			1,133,631	20,976	58,205
New York			30,686,655	19,261,452	458,981	23,491			519,878	13,476	
New Jersey			5,281,989	6,460,483	239,474	2,627			190,544		30
Pennsylvania		7,058,477	17,286,180	21,139,792	1,483,692				414,209	7,500	58,205
EAST NORTH CENTRAL	404,588	9,919,247	20,934,050	36,794,826	1,908,407	84,649		4,474,982	2,244,465	97	85,508
Ohio		178,137	12,882,597	6,971,754	388,545	12,246			1,155,715	97	22,288
Indiana	404,588	6,682,075	2,916,050	3,377,510	224,784	1,014			522,350		3,486
Illinois			9,771,345	12,372,585	396,416	2,621			26,197		
Michigan		2,226,223	2,072,617	8,120,997	588,423	1,928		4,474,982	3,227		31,660
Wisconsin		779,512	2,310,841	5,942,000	335,239	66,930			536,367		19,962
WEST NORTH CENTRAL		6,388,169	20,966,250	27,382,523	1,125,958	2,061		550,597	89,555	20,500	12,133
Minnesota			13,556,628	8,205,289	202,950				6,714		3,511
Iowa			2,387,520	9,705,545	151,515				656		4,796
Missouri		4,146,278	2,289,219	7,153,761	299,050						
North Dakota		520,601	283,843	653,436	54,746				19,521		2,496
South Dakota		1,345,519	602,387	1,258,013	107,189	2,061			57,464	20,500	675
Nebraska		423,471	527,979	141,486	144,727			550,597			
Kansas			873,665	244,872	136,478						1,654
SOUTH ATLANTIC	1,372,961	18,575,061	23,778,217	23,925,855	842,330	91,987		6,986,661	981,628	3,333	27,443
Delaware		226,898	204,563	672,463	17,943	3,888		1,145,057	43,615		
Maryland		1,907,217	4,882,753	1,690,942	113,776	22		1,252,855	344,987		
Virginia	696,598	2,283,315	5,717,714	3,961,558	221,971	32,544			438,475		20,980
West Virginia	235,585	1,346,981	2,333,086	2,313,784	167,289	19,545			84,178		744
North Carolina		4,611,261	2,098,558	7,139,195		35,989		1,486,130	387	3,333	1,277
South Carolina		2,428,706	2,877,648	2,561,063	88,927				7,217		3,570
Georgia	343,983	2,746,198	2,228,648	3,089,538	40,571	18		1,216,648	706		42
Florida		3,020,561	1,265,250	2,498,222	283			1,514,591	132		889
EAST SOUTH CENTRAL		6,289,288	8,982,641	8,780,289	387,428			5,289,282	688,941	8,680	1,921
Kentucky		2,588,733	1,997,981	3,888,145	88,738			2,256,617	654,486	8,680	
Tennessee		2,586,648	2,875,371	2,911,970	52,726			880,529	7,432		91
Alabama			2,233,149	2,091,582	73,989			295,263	18,454		1,913
Mississippi		1,141,909	1,846,289	182,592				1,933,988	508		817
WEST SOUTH CENTRAL	1,983,291	11,886,321	18,871,785	16,236,695	425,338	14,772		7,783,361	17,482		3,388
Arkansas		2,798,741	1,439,382	2,868,143	51,989	14,772			46		
Louisiana		2,322,973	2,866,289	3,215,986	128,232			2,572,846	1,194		2,989
Oklahoma		2,615,539	6,439,478	488,954	95,732			5,190,515	532		6,549
Texas	1,983,291	3,918,068	8,155,636	9,588,532	158,384				15,630		
MOUNTAIN	166	5,944,437	2,315,516	3,054,273	737,559	17,467	1,518,367	1,636,461	189,375		98,439
Montana		462,464	638,867		121,264	783		164,266	23,944		
Idaho		738,786	298,512	270,922	144,794	862		598,671	3,889		28,382
Wyoming		364,700	139,687	484,256	88,953	3,535			7,371		1,681
Colorado	166	1,947,641	672,989	720,368	202,555	9,619	808,278	75,144	3,816		14,689
New Mexico		184,288	165,822	257,289	43,434	166		345,189	31,488		
Arizona		362,888	151,702	295,882	31,982			32,685	554		8,284
Utah		731,344	215,949	530,652	84,867	2,586	701,967		14,288		41,371
Nevada		361,304	32,253	206,903				418,384	9,126		5,511
PACIFIC	1,960	19,879,388	38,546,975	14,139,340	838,987	8	215,790	788,799	178,673		26,289
Washington	1,848	2,911,774	1,667,051	5,388,272	81,145				24,857		2,564
Oregon		2,797,572	1,039,439	4,619,050	378,640	8	73,388	478,258	84,194		16,381
California	112	13,969,922	27,840,485	4,526,038	395,982		145,522	308,451	69,622		9,254

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1925

[For a text discussion of this table, see p. 26]

GEOGRAPHIC DIVISION AND STATE	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY THE UNITED STATES GOVERNMENT				RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				Receipts from pension assessments
		Total	For education	For soldiers' and sailors' relief and homes	All other	Total	For expenses	For outlays	For principal of public trust funds	
Grand total	$143,491,679	$121,846,816	$11,792,781	$854,908	$109,199,087	$7,649,264	$2,049,303	$3,698,680	$1,901,401	$13,995,479
NEW ENGLAND	8,034,665	5,562,279	779,126	79,260	4,703,773	188,637	67,863	115,146	5,608	2,283,749
Maine	1,234,674	1,234,674	102,396		1,222,278					
New Hampshire	736,905	722,962	83,272	5,120	634,430	5,942	235		5,608	14,752
Vermont	752,975	682,918	71,705	3,480	607,733	55,205	28,000	27,205		1,770,988
Massachusetts	2,139,283	1,242,085	301,286	41,880	898,580	126,650	39,150	87,500		
Rhode Island	476,389	476,389	93,371	5,670	374,348					498,309
Connecticut	1,612,449	1,113,311	126,097	20,220	966,404	720	308	341		
MIDDLE ATLANTIC	25,860,520	17,723,308	1,545,308	112,983	16,065,017	571,684	108,859	368,648	95,527	7,566,188
New York	12,780,880	9,286,449	722,483	37,509	[1] 8,515,286	193,168	41,809	127,832	20,527	3,304,263
New Jersey	4,611,088	2,264,731	250,572	47,343	2,066,816					1,666,237
Pennsylvania	9,068,552	6,072,128	581,073	28,140	[2] 5,482,915	380,866	67,050	228,816	75,000	2,615,588
EAST NORTH CENTRAL	26,166,120	21,128,206	1,701,489	288,348	19,066,589	1,757,112	480,115	1,084,949	192,049	3,278,611
Ohio	5,064,637	6,428,345	419,606	68,670	[3] 5,940,069	11,543	10,463	1,080		1,646,749
Indiana	5,060,080	4,088,850	220,808	15,099	2,842,942	554,000	74,684	469,534	9,782	407,220
Illinois	5,122,957	4,671,085	647,867	244,157	2,879,561	179,855	122,479	57,385		271,497
Michigan	4,791,435	4,189,904	273,120	37,971	2,842,813	445,892	188,625	75,000	182,267	185,630
Wisconsin	3,115,011	1,789,992	224,958	14,550	1,550,184	565,823	83,873	481,950		750,496
WEST NORTH CENTRAL	17,635,904	16,089,762	1,117,984	117,088	14,894,748	1,347,670	143,471	132,238	1,071,941	228,472
Minnesota	4,796,587	3,877,473	196,615	26,820	3,654,038	1,301,554	30,213		1,071,341	117,519
Iowa	2,353,239	2,314,226	222,082	26,910	2,065,234	69,613	69,612			
Missouri	4,774,157	4,616,827	224,660	9,720	4,382,307	157,530	25,272	132,258		
North Dakota	1,285,270	1,122,759	112,679	870	1,019,210	12,649	12,049		600	110,982
South Dakota	2,269,216	2,262,902	94,776	11,940	2,176,276	6,324	6,324			
Nebraska	1,821,988	1,821,988	121,747	24,688	1,675,821					
Kansas	305,617	305,617	106,435	16,170	180,962					
SOUTH ATLANTIC	14,842,007	13,423,676	1,306,379		12,126,706	1,268,189	538,116	714,922	35,180	128,742
Delaware	734,230	542,756	91,585		451,201	181,474	12,834	166,575	1,065	
Maryland	1,020,160	996,972	121,175		875,197	23,788	9,013	14,775		
Virginia	2,886,052	2,361,254	220,132		2,141,122	404,056	199,131	204,925		120,742
West Virginia	510,262	489,796	181,207		308,589	20,486	20,486			
North Carolina	2,881,923	2,585,561	213,049		2,372,512	296,362	148,598	126,841	20,963	
South Carolina	2,053,907	1,874,141	149,626		1,724,515	179,766	75,316	104,450		
Georgia	3,227,104	3,145,972	224,744		2,921,228	181,132	70,653	97,357	13,122	
Florida	1,428,349	1,427,224	104,862		1,332,342	1,125	1,125			
EAST SOUTH CENTRAL	11,915,878	11,298,983	[4] 689,410		10,609,483	616,963	153,135	389,596	44,252	
Kentucky	2,382,923	2,370,468	199,872		2,170,596	12,455	8,850		3,605	
Tennessee	3,650,055	3,574,433	195,295		3,379,138	75,622	37,221		38,401	
Alabama	3,248,160	2,850,150	199,837		2,650,313	398,010	73,964	322,796	1,250	
Mississippi	2,634,738	2,503,942	94,406		2,409,436	130,896	63,100	66,800	996	
WEST SOUTH CENTRAL	13,224,344	12,923,165	789,337	5,107	12,128,721	297,465	127,538	169,927		3,714
Arkansas	2,204,964	2,196,899	148,721		2,046,178	6,351	4,213	2,138		3,714
Louisiana	1,408,391	1,168,550	153,827		1,014,723	239,841	87,832	151,989		
Oklahoma	3,272,387	3,238,122	174,539	5,107	3,058,476	35,265	19,465	15,800		
Texas	6,337,602	6,321,594	312,250		6,009,344	16,008	16,008			
MOUNTAIN	16,972,204	16,835,949	3,078,831	24,974	13,732,144	132,947	50,140	73,285	9,422	3,308
Montana	1,409,077	1,401,652	94,714	6,267	1,300,671	7,425	4,000	3,425		
Idaho	1,234,532	1,334,482	86,141	6,757	1,241,584	51			51	
Wyoming	4,763,734	4,760,326	[5] 2,398,474	1,440	2,360,412	100			100	3,308
Colorado	1,679,667	1,662,461	91,324	10,410	1,560,727	17,226	2,922	7,931	6,373	
New Mexico	3,076,353	3,059,789	81,899		2,977,890	16,564	15,214		1,350	
Arizona	962,368	962,368	129,018		833,350					
Utah	1,849,726	1,783,591	126,181		1,657,410	66,135	10,054	54,829	1,252	
Nevada	1,896,726	1,871,280	71,080		1,800,200	25,446	17,950	7,200	296	
PACIFIC	8,820,029	6,871,988	784,896	135,146	5,951,946	1,449,346	350,046	651,848	447,452	498,695
Washington	1,519,111	1,441,432	129,487	51,540	1,260,405	3,176			3,176	74,503
Oregon	1,533,746	1,236,312	101,807	12,729	1,111,776	307,434		236,387	71,047	
California	5,767,172	4,204,244	553,602	70,877	3,579,765	1,138,736	350,046	415,461	373,229	424,192

[1] Includes $2,825,757 from boards of education; and $566,810 from participating municipalities.
[2] Includes $1,792,708 from boards of education.
[3] Includes $3,017,915 from boards of education.

TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, INTEREST, AND EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1925

[For a text discussion of this table, see p. 26]

GEOGRAPHIC DIVISION AND STATE	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST					Earnings of public service enterprises
			Total	By sinking funds and public trust funds	All other	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits	
Grand total	$77,150,065	$118,220	$11,044,061	$8,920,398	$2,123,663	$55,508,452	$12,664,115	$26,422,207	$1,771,586	$12,041,892	$36,696,333
NEW ENGLAND	5,617,661	69,250	502,375	200	502,175	4,532,105	2,490,162	1,212,267	47,258	680,195	535,922
Maine	379,322		50,000		50,000	140,630		84,237	14,662	51,630	160,003
New Hampshire	153,908		1,700	200	1,500	132,288	21,430	67,264	20,529	42,971	
Vermont	126,248					138,248		89,651	4,282	44,296	
Massachusetts	2,648,967		482,967		482,967	2,884,285	2,618,571	667,527	7,710	222,577	311,815
Rhode Island	258,457		18,375		18,375	215,895	94,566	15,719		185,208	25,157
Connecticut	1,987,264	69,250	28,343		28,343	918,835	406,956	257,889	654	193,286	19,947
MIDDLE ATLANTIC	10,847,804	48,544	617,728	238,374	356,254	10,181,522	4,208,223	2,781,681	121,744	3,028,874	
New York	6,797,537	30,534	77,665		77,665	6,688,948	3,986,978	973,488	24,500	1,603,982	
New Jersey	2,196,636	18,010	540,673	238,374	281,299	1,636,365	172,240	788,186	71,171	602,378	
Pennsylvania	1,854,629					1,854,629	49,015	1,020,043	26,073	781,496	
EAST NORTH CENTRAL	7,631,930		98,481	75,564	17,917	7,131,455	231,882	3,895,026	121,474	2,882,121	488,973
Ohio	2,760,220		40,986	40,986		2,487,861	8,373	1,238,226		1,121,160	251,432
Indiana	1,257,095		5,312	4,600	712	1,291,782		1,069,303		222,480	
Illinois	940,732		10,984	4,000	6,984	988,912		171,469		722,443	35,855
Michigan	1,447,791		26,655	25,998	657	1,301,482	223,499	408,429	97,143	377,421	119,654
Wisconsin	1,186,041		9,534		9,534	1,176,507		712,499	24,331	438,677	
WEST NORTH CENTRAL	22,015,304		3,175,186	3,153,523	21,645	12,980,282	4,798,227	6,878,200	150,492	1,344,343	3,969,944
Minnesota	6,302,275		1,947,358	1,945,965	1,393	4,354,917	1,494,927	2,356,476	79,974	423,540	
Iowa	469,079		24,225	24,225		444,854		272,353	127	172,472	
Missouri	586,447		562	562		587,565	135,102	130,702		343,661	
North Dakota	7,638,265		208,319	208,319		2,413,445	815,009	1,513,228	220	84,988	5,644,581
South Dakota	4,798,832		556,742	552,918	3,824	3,588,546	2,323,159	1,113,065	79,171	51,151	646,544
Nebraska	1,198,739		338,695	323,695		806,104		696,666		109,438	
Kansas	1,020,667		44,287	27,839	16,448	678,511		519,908		158,703	298,919
SOUTH ATLANTIC	4,887,21	186	664,915	12,151	652,764	4,045,493	266,681	1,172,353	880,462	1,680,997	53,127
Delaware	222,455		9,250		9,250	213,196	47,927	24,065	52,788	87,511	
Maryland	799,025	186	8,429		8,429	716,378	422,985	16,373	94,784	172,283	74,652
Virginia	728,786		58,157		58,157	670,631	128,362	473,249	3,733	65,286	
West Virginia	477,844		6,614		6,614	471,230	248,423	58,875		163,932	
North Carolina	1,591,172		1,587		1,587	1,579,589	94,459	369,988	718,147	356,975	19,305
South Carolina	51,699		1,153		1,153	50,546	13,797	26,429		4,320	
Georgia	670,349		569,499	1,764	567,645	109,940		45,993	2,492	61,514	
Florida	265,350		16,367	16,367		253,602	14,733	126,821	7,562	103,546	
EAST SOUTH CENTRAL	1,421,757		94,212	66,527	27,685	1,324,302		901,209	9,014	414,109	3,153
Kentucky	373,426		3,172	2,510	662	370,254		222,617	8,649	138,988	
Tennessee	381,614		18,998	4,200	14,798	362,616		177,154	3	185,459	
Alabama	436,625		71,366	58,131	12,235	362,116		348,113	47	21,956	3,153
Mississippi	230,092		678	678		229,406		151,355	315	77,736	
WEST SOUTH CENTRAL	8,678,486		2,238,214	1,589,092	275,122	5,789,082		4,914,894	15,315	518,944	86,211
Arkansas	226,980		18,515	30	18,485	208,465		75,688	389	132,388	
Louisiana	618,772		296,538		296,538	247,022		108,661	537	138,485	86,211
Oklahoma	3,221,578		1,211,338	1,211,338		2,010,240		1,726,573		281,367	
Texas	4,602,268		718,823	648,724	70,099	3,262,486		3,002,247	14,278	286,949	
MOUNTAIN	6,631,479	240	2,208,464	2,222,125	17,339	4,399,775	73,289	3,726,478	67,542	532,826	
Montana	1,458,062		427,286	427,286		1,031,788	16,598	948,534	8,885	85,476	
Idaho	807,480		175,765	175,765		721,794		638,660	12,633	71,041	
Wyoming	960,265		216,188	216,188		744,787	4,661	648,349		91,337	
Colorado	1,861,782		548,730	548,730		521,083		384,439	14,138	122,443	
New Mexico	1,108,980	240	688,681	684,691		414,056		353,534	2,861	57,333	
Arizona	395,406		198,815	176,486	17,329	201,651		113,648	38,797	54,206	
Utah	397,302					397,302	53,257	491,620		52,488	
Nevada	158,382					158,382		151,988	56	6,202	
PACIFIC	10,115,822		1,420,494	1,388,832	150,662	5,674,355	705,101	3,258,797	348,167	1,561,330	3,020,973
Washington	3,477,261		1,243,937	1,108,865	135,072	2,233,344	12,002	1,961,647	52,708	187,585	
Oregon	1,262,776		51,500	51,500		1,217,336	679,690	415,425		122,251	13,930
California	5,355,785		124,957	108,357	15,600	2,223,655	13,419	882,325	296,477	1,051,504	3,007,143

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[For a text discussion of this table, see p. 29]

GEOGRAPHIC DIVISION AND STATE	All general departments	General government	Protection to person and property	Development and conservation of natural resources	Conservation of health, and sanitation	HIGHWAYS		Charities, hospitals, and correctives	EDUCATION			Miscellaneous
						Repair for compensation	Other		Schools	Libraries	Recreation	
Grand total	$118,771,650	$6,522,965	$19,375,469	$9,221,704	$9,229,631	$2,674,766	$2,438,123	$26,134,177	$34,458,510	$966,340	$830,265	$1,957,459
NEW ENGLAND	9,731,508	994,911	624,810	262,736	662,364	864,710	927,864	3,326,967	1,796,835	2,494	75,021	332,776
Maine	1,543,674	14,455	112,764	75,625	21,464	426,284	230,866	269,570	288,736	1,791		11,652
New Hampshire	688,842	20,125	26,517	24,965	19,215	5,824	117,723	132,734	246,243	56		1,609
Vermont	575,791	76,167	20,177	14,196	49,265	73,721	136,962	172,967	15,826			2,458
Massachusetts	3,068,157	224,228	265,141	42,681	414,967	7,855	5,424	1,497,222	526,553	27	5,235	4,043
Rhode Island	563,263	99,895	45,819	6,642	22,451	12,067	22	286,599	69,899		3,256	29,561
Connecticut	3,270,541	460,273	164,392	80,064	172,982	228,859	282,928	1,473,885	627,815	636	66,221	284,032
MIDDLE ATLANTIC	19,822,886	2,266,786	3,661,908	435,271	266,561	128,722	441,145	8,986,423	2,562,917	5,301	264,486	4,260
New York	6,923,574	1,417,246	1,746,524	318,695	204,067	72,259	225,585	1,954,540	671,567	2,165	230,457	438
New Jersey	2,545,071	411,247	486,569	75,917	142,982	56,463		2,258,961	65,501	1,237	34,029	
Pennsylvania	8,444,223	377,693	848,894	41,209	45,928		195,549	4,772,960	2,155,759	1,899		3,842
EAST NORTH CENTRAL	19,286,869	1,084,577	3,967,171	1,797,485	526,975	161,864	263,119	4,562,665	6,739,196	33,151	196,666	21,526
Ohio	2,776,996	347,120	356,265	456,547	110,426	12,179	872	1,435,129	1,063,137	468		15,264
Indiana	2,540,819	69,977	1,182,516	275,201	161,465	1,538	2,883	486,253	1,137,728	73	52,422	653
Illinois	2,833,861	75,482	769,248	192,686	72,234	74,265	152,239	457,819	1,114,382		14,274	
Michigan	5,896,053	421,585	1,161,466	774,289	178,748	737	4,798	1,954,667	2,677,686	549	29,202	5,095
Wisconsin	3,230,089	122,473	497,619	796,990	72,152	12,885	91,205	528,378	1,146,723	32,061	8,615	464
WEST NORTH CENTRAL	22,851,148	573,156	2,286,664	3,736,206	1,082,549		98,434	8,288,265	6,577,178	4,684	24,821	172,619
Minnesota	5,027,526	56,565	498,660	1,848,654	263,649		9,956	1,151,274	1,231,345	961	4,543	1,572
Iowa	5,220,289	207,412	231,664	562,514	274,227		2,399	2,155,274	1,734,248	398	12,755	68,966
Missouri	5,624,202	181,852	358,162	447,635	273,213		19,275	2,315,219	1,522,279		2,567	
North Dakota	1,211,498	21,694	168,664	220,168	82,465		1,650	457,819	286,451	265	710	13,151
South Dakota	1,241,449	27,487	162,676	222,308	57,356		3,735	367,368	261,723	215	4,196	6,965
Nebraska	1,682,634	24,639	207,829	308,475	28,986		21,429	288,733	794,644			9,561
Kansas	2,723,440	46,168	656,360	156,750	74,454		33,639	508,130	1,152,490	2,275		11,653
SOUTH ATLANTIC	15,985,281	1,313,865	4,641,980	686,777	699,629		585,389	3,699,281	5,184,243	12,255		22,673
Delaware	397,365	122,441	37,957	15,816	3,976		4,688	53,283	73,864			
Maryland	4,015,127	1,198,686	351,586	108,735	60,651		204,988	913,468	1,135,713			41
Virginia	2,857,280	134,576	382,988	139,782	208,888		173	415,438	1,347,249	19,349		482
West Virginia	1,288,818	212,461	45,597	33,201	109,451			338,446	288,431			13
North Carolina	3,188,222	63,444	1,886,883	104,886	163,466		324,753	535,888	827,812	1,047		1,387
South Carolina	1,220,913	72,749	416,225	138,484	16,173			195,230	322,888	649		20,135
Georgia	2,135,516	12,917	1,282,726	46,569	67,882			9,453	755,461	259		
Florida	1,071,838	33,196	425,917	28,194	69,408			373,231	198,618			175
EAST SOUTH CENTRAL	10,035,705	888,361	1,830,285	288,215	272,898	64,388	11,683	4,621,742	2,838,410			6,857
Kentucky	2,822,511	508,388	217,265	208,588	28,622		3,169	668,486	827,121			1,689
Tennessee	2,475,212	181,986	794,711	28,316	49,696		2,832	1,682,598	388,119			2,611
Alabama	4,132,986	187,176	588,585	32,686	82,534	64,388	4,982	2,268,256	888,616			548
Mississippi	1,606,691	15,888	153,444	16,880	108,248			698,672	417,563			2,498
WEST SOUTH CENTRAL	8,883,088	204,947	1,127,712	394,383	198,813	338,685	82,289	2,471,886	3,167,488	195		172,298
Arkansas	1,220,559	36,388	208,449	111,884	88,278		4,889	402,679	386,888			5,267
Louisiana	1,948,291	49,698	308,962	83,288	28,888	28,465	5,424	442,418	388,388	87		2,628
Oklahoma	2,115,266	75,813	268,433	37,277	70,655	306,589	71,915	698,189	572,286			132,815
Texas	3,598,592	52,936	281,988	182,987	14,581			1,678,988	1,718,388	108		30,695
MOUNTAIN	5,041,179	282,726	547,223	688,277	128,838	173,889	38,521	565,386	2,227,189	4,885	33,227	338,536
Montana	618,126	49,457	92,738	167,284	42,914	58,439		94,738	186,249	30		12,409
Idaho	395,518	28,755	28,857	84,363	1,883		732	13,731	171,732		18,448	45,888
Wyoming	289,453	9,228	26,611	35,348	3,242		17,888	124,894	88,447		6,939	12,885
Colorado	1,651,902	64,186	288,673	128,317	42,853		20,488	188,148	982,782		7,888	58,474
New Mexico	872,452	54,537	45,410	94,588	2,879	104,157		73,265	288,888			108,821
Arizona	333,223	2,562	8,432	148,522	7,883		388	14,882	146,888	4,356		18,273
Utah	678,949	28,221	87,947	51,979	15,913			57,588	426,857			10,748
Nevada	173,154	9,779	6,988	47,141	2,881	18,273		19,190	67,758	22		195
PACIFIC	8,877,142	573,557	988,687	988,985	220,988	51,588	54,788	2,613,641	3,873,951	6,462	15,621	19,683
Washington	1,864,842	174,294	208,488	215,785	28,456		850	378,535	981,635	221	2,624	6,458
Oregon	954,883	38,457	138,316	164,288	46,782	51,588	53,919	1,848	482,958	710	4,719	1,334
California	6,057,448	364,886	577,985	548,888	203,721			1,748,978	2,589,368	5,531	8,878	11,291

BUREAU OF THE CENSUS LIBRARY

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[Data for this table are presented in nine sections, as follows: "I. General government," pp. 80 to 83; "II. Protection to person and property," pp. 84 to 87; "III. Development and conservation of natural resources," pp. 88 and 89; "IV. Conservation of health, and sanitation," pp. 90 and 91; "V. Highways," pp. 92 and 93; "VI. Charities, hospitals, and corrections," pp. 94 to 97; "VII. Education," pp. 98 and 99; "VIII. Recreation," pp. 98 and 99; and "IX. Miscellaneous," pp. 100 and 101. For a text discussion of this table, see p. 29]

GEOGRAPHIC DIVISION AND STATE	Total	I.—GENERAL GOVERNMENT												
		Total	Legislative branch		Executive branch									
			Legislature	Legislative investigations	Chief executive	Financial								
						Auditor or comptroller	Special accounting and auditing		Treasurer	Assessment and levy of revenues	Collection of revenues	Other financial	Law offices and accounts
							State accounts	Accounts of minor civil divisions					
Grand total	$1,035,478,035	$85,569,451	$11,233,646	$195,211	$1,489,734	$2,998,627	$626,562	$1,276,175	$1,718,391	$6,345,024	$18,135,243	$916,483	$2,768,167
NEW ENGLAND	86,262,816	9,986,415	1,665,290	125,026	177,375	206,784	38,388	142,866	167,730	824,679	1,722,019	37,337	189,375
Maine	10,104,809	704,327	190,566	142	55,758	28,946		1,125	25,005	39,025	91,397		17,536
New Hampshire	5,453,704	569,941	195,505		16,284		18,925	1,700	15,925	26,900	102,760		26,132
Vermont	4,936,224	769,299	164,046		10,237	8,177	675		12,116	18,303	81,878	8,355	10,073
Massachusetts	38,552,955	4,534,661	713,089	108,581	58,363	118,251		140,041	58,447	605,813	875,010	13,232	88,154
Rhode Island	5,939,108	1,157,780	112,516	15,627	18,122	15,389			19,488	40,754	147,319	3,782	36,030
Connecticut	21,275,926	2,250,407	289,568	676	18,511	36,021	18,788		36,749	93,884	423,655	12,868	11,480
MIDDLE ATLANTIC	280,334,269	19,257,228	2,611,213	21,833	241,539	934,113	42,602	177,814	320,222	1,265,521	4,544,862	137,389	700,174
New York	186,062,171	10,531,926	1,379,907	21,833	159,889	285,155	42,602	127,472	64,651	961,163	2,727,578	109,712	511,927
New Jersey	39,827,904	2,853,620	177,096		34,733	75,538		50,342	33,728	216,776	739,471	22,026	58,447
Pennsylvania	74,444,194	5,871,682	1,054,210		46,917	573,420			221,843	87,582	1,077,813	5,651	129,790
EAST NORTH CENTRAL	172,767,057	13,176,864	2,051,706	11,665	234,226	542,527	87,808	444,271	354,099	660,408	2,642,965	101,675	631,857
Ohio	22,380,375	2,849,869	359,105	376	83,853	87,066		233,034	49,328	87,817	394,339	24,004	176,098
Indiana	22,260,591	1,283,381	132,847		22,759	34,994	40,058	15,835	23,132	66,146	195,375	7,386	24,224
Illinois	48,053,496	4,837,009	1,073,205	10,786	77,252	160,071	22,862		215,563	60,067	986,375	49,554	240,914
Michigan	43,601,800	2,203,205	234,944		21,476	240,396	25,388	40,638	34,955	112,467	673,073	5,523	112,022
Wisconsin	26,381,205	1,913,380	251,605	503	28,886	20,000		54,764	32,411	331,911	393,803	15,208	78,599
WEST NORTH CENTRAL	110,221,536	9,541,870	1,746,744	7,009	150,055	278,034	72,189	164,380	258,902	609,266	1,479,942	331,636	364,356
Minnesota	31,500,234	2,013,837	561,485	274	32,859	70,363	22,589	43,217	39,870	75,052	295,012	88,547	93,125
Iowa	18,349,120	1,391,346	256,991	2,405	15,941	27,226	653	97,358	30,992	24,497	243,755	29,902	39,863
Missouri	23,577,512	2,990,300	375,775		35,335	99,357	2,861		92,672	416,004	543,257	9,631	73,258
North Dakota	8,281,377	651,880	101,571	13	10,928	19,312	4,555		26,357	31,810	90,217	93,548	44,447
South Dakota	7,578,122	629,836	156,975		11,758	17,296	17,279	17,500	9,848	20,703	66,499	97,417	26,860
Nebraska	8,423,505	738,674	157,957		17,408	18,001	3,480	6,305	21,412	18,328		12,591	36,834
Kansas	12,511,566	1,125,997	135,990	4,317	25,826	26,479	20,772		37,751	22,843	231,202		49,869
SOUTH ATLANTIC	101,224,596	10,304,839	1,026,840	27,881	246,517	323,941	114,719	156,275	195,276	904,474	2,576,714	83,849	179,297
Delaware	4,039,578	336,358	99,411		11,771	11,964	1,500		17,312	33,892	19,013	1,047	16,959
Maryland	16,395,828	2,210,663	13,433	830	39,143	40,078	28,729		19,276	56,403	458,169	5,632	38,082
Virginia	19,675,760	1,822,862	17,043		38,399	80,759	11,908	12,926	28,756	344,705	578,787	828	20,280
West Virginia	10,979,627	1,427,304	371,710	8,601	33,283	55,481	9,801	51,629	30,893	103,058	196,639	14,146	32,917
North Carolina	16,679,744	1,453,460	203,400	10,577	53,417	56,954	29,973	65,262	34,182		469,997	42,360	28,555
South Carolina	11,885,257	972,442	152,015		25,079	26,356	4,906	14,993	24,681	241,352	184,571	16,675	16,667
Georgia	14,296,549	1,089,711	169,728	7,573	24,143	20,580	24,734		22,309	108,786	266,665	198	10,247
Florida	7,272,253	982,019	100		21,282	31,769	3,166	12,365	17,867	16,278	402,873	2,963	15,590
EAST SOUTH CENTRAL	53,205,375	6,028,634	236,508		99,361	121,168	45,243	69,914	67,254	805,019	1,394,491	17,116	103,200
Kentucky	16,288,473	2,921,040	23,130		18,459	39,902		15,050	15,148	450,209	590,570	1,277	23,789
Tennessee	13,037,809	1,121,041	193,902		13,912	23,879	16,504		14,847	26,262	246,960	7,297	17,337
Alabama	13,537,426	1,170,521	2,909		45,352	25,247	28,739	43,109	26,960	273,026	273,929	6,114	31,678
Mississippi	10,341,867	816,032	16,667		21,638	32,140		11,755	10,299	145,522	283,032	2,428	30,446
WEST SOUTH CENTRAL	99,588,124	7,999,927	605,103		87,325	188,822	154,161	27,216	127,841	848,038	1,781,465	9,986	233,560
Arkansas	11,238,257	868,829	158,673		16,250	39,073			23,525	108,335	236,250		26,884
Louisiana	16,905,706	1,295,063	14,304		19,806	28,144	99,286		29,296	175,285	304,153	3,000	45,137
Oklahoma	16,278,863	1,465,752	213,390		25,146	31,178	26,375	27,216	45,181	63,921	255,854	6,906	57,206
Texas	55,165,298	4,370,283	218,736		26,323	90,427	28,500		29,849	500,497	985,208		74,333
MOUNTAIN	44,174,457	4,173,492	739,494	1,163	148,486	165,851	22,129	80,217	143,442	241,985	535,971	33,415	185,360
Montana	5,077,228	774,808	170,600		18,001	24,807	3,790	22,101	23,917	44,516	37,269	16,774	30,473
Idaho	4,463,749	450,936	76,008		12,786	25,357			16,329	1,081	42,972	8,200	18,921
Wyoming	5,011,396	372,535	77,352	156	14,656	16,717	2,968	5,937	15,744	16,771	38,163		19,969
Colorado	10,706,929	926,138	151,792	499	20,053	20,846	10,606		28,073	25,659	212,301	6,097	48,720
New Mexico	3,855,532	402,257	53,185		13,943	28,154		26,607	14,737	34,944	45,974	1,186	12,150
Arizona	5,220,821	418,397	106,223		31,677	22,734		21,710	20,037	33,264	22,710	1,158	21,979
Utah	7,611,204	604,617	50,096	508	16,243	21,953	903		14,194	71,226	122,618		22,590
Nevada	2,225,596	223,804	54,238		19,107	8,283	3,862	3,862	10,411	14,524	12,964		10,558
PACIFIC	87,699,805	5,100,182	550,748	634	106,870	237,337	49,323	13,222	83,625	95,634	1,465,814	164,160	180,988
Washington	18,650,130	559,391	78,865		26,860	31,797	2,116	13,222	25,412	25,420	191,602	4,294	54,084
Oregon	10,101,973	997,945	111,371	34	20,871	42,697			26,863	10,625	256,642	76,866	24,151
California	58,947,702	3,542,846	360,512	600	59,139	161,843	47,207		31,350	59,589	1,017,480	82,000	102,753

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	I.—GENERAL GOVERNMENT—continued										
	Executive branch—Continued							Judicial branch		Elections	General government buildings
	General executive										
	Secretary of state	Engineer	Board of control	Civil service commission	Economy and efficiency commission	Architect	Other general executive	Supreme court	Other courts		
Grand total	$2,055,402	$122,558	$706,967	$490,319	$24,997	$281,331	$650,645	$4,781,198	$21,767,965	$572,166	$6,422,630
NEW ENGLAND	202,647		971	114,092			160,298	460,998	2,628,052	65,873	886,025
Maine	21,080						269	105,119	20,757	25,624	82,207
New Hampshire	13,000							42,280	60,706	8,256	41,169
Vermont	17,348						84,674	45,776	338,629	1,190	32,456
Massachusetts	89,714			114,092				128,560	986,087	3,896	398,637
Rhode Island	29,083						15,345	64,194	499,543	3,886	152,097
Connecticut	32,442		971					75,080	982,409	23,021	179,939
MIDDLE ATLANTIC	481,626	62,343	206,019	204,902		243,402	146,728	1,069,451	4,198,598	178,098	1,478,200
New York	226,700	62,343	206,019	105,230		70,888	48,900	309,442	2,241,422	120,017	739,015
New Jersey	72,719			99,672		172,514		382,885	466,938	58,081	271,044
Pennsylvania	171,205						97,778	377,094	1,540,237		468,141
EAST NORTH CENTRAL	466,427	13,428	24,473	118,787		19,200	121,855	604,755	2,704,152	27,743	1,262,877
Ohio	67,674			53,067		12,700	2,189	105,802	828,955	25,364	193,502
Indiana	18,015							73,745	511,446		60,135
Illinois	247,947			44,480		1,000	129,666	224,602	512,098		460,902
Michigan	98,124		24,473					102,288	834,275	1,000	234,950
Wisconsin	36,667	13,428		21,160		5,500		97,258	277,398	1,459	253,328
WEST NORTH CENTRAL	252,527	1,897	201,440		2,104	10,855	209,124	708,072	2,000,024	32,475	668,829
Minnesota	32,982		76,428					97,133	262,684	19,068	201,153
Iowa	21,187		67,980		2,104		52,849	97,414	296,127	211	83,961
Missouri	106,621						156,285	240,584	732,222	646	165,492
North Dakota	21,376		31,661					40,687	67,586	12,079	55,513
South Dakota	12,211	1,897						39,730	62,465	151	71,197
Nebraska	22,869		25,245					96,623	267,867		33,705
Kansas	34,331					10,855		95,901	312,053		117,808
SOUTH ATLANTIC	123,326		67,637		1,546		26,983	542,521	2,886,506	58,254	751,923
Delaware	17,027							44,717	13,198	20,360	18,187
Maryland	6,128						26,983	165,624	1,136,132	2,167	233,904
Virginia	16,291							82,764	512,101	364	77,271
West Virginia	22,831		63,497					74,702	238,065	911	118,740
North Carolina	22,317							62,379	209,758	14,629	149,700
South Carolina	11,735				1,546			43,087	137,918	8,724	51,535
Georgia	6,526							76,054	279,573	1,042	71,251
Florida	19,541		4,140					53,194	359,759	97	21,035
EAST SOUTH CENTRAL	58,369		17,674					265,619	2,401,243	23,982	212,473
Kentucky	18,330							74,053	1,553,858	11,719	85,596
Tennessee	18,720		17,674					69,002	408,114	1,168	45,563
Alabama	13,240							69,525	279,390	9,920	41,343
Mississippi	8,079							53,039	159,881	1,135	39,971
WEST SOUTH CENTRAL	139,354		72,849				10,473	442,018	2,972,037	83,299	215,490
Arkansas	23,557						10,473	74,082	110,553	122	41,052
Louisiana	57,304							73,282	343,370	50,079	52,217
Oklahoma	19,789		38,393					254,743	276,342	31,231	62,861
Texas	38,704		34,456					39,811	2,241,772	1,307	60,340
MOUNTAIN	160,861	9,419	11,398	17,159	1,344		25,224	358,012	834,108	52,112	401,462
Montana	18,656						4,007	56,805	209,203	51,844	45,045
Idaho	22,312		10,798					53,277	115,638	633	43,624
Wyoming	17,608						2,371	30,821	79,121	256	33,925
Colorado	49,207			17,159			116	75,422	121,705		137,883
New Mexico	9,230	9,419					1,535	38,444	88,595	3,412	20,742
Arizona	14,015						17,195	27,364	25,119	2,967	40,245
Utah	17,833		600					35,208	179,027		50,623
Nevada	11,000				1,344			38,676	5,700		29,375
PACIFIC	160,196	35,471	104,506	35,459	18,808	17,874		369,752	863,235	42,720	353,701
Washington	26,012		50,670		18,808			97,028	127,925	10,291	74,905
Oregon	18,727	19,307	12,854					78,219	192,553	28,992	76,173
California	115,457	16,164	40,982	35,459		17,874		134,510	542,757	3,437	412,683

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	II.—PROTECTION TO PERSON AND PROPERTY												
	Total	Regulation of—											
		Police	Fire marshal or commissioner	Militia and armories	Fish and game wardens	Other corporations				Professional occupations			Sale of land, seed, and fertilizer
						Financial institutions	Insurance companies	Public service corporations	All other	Law	Accounting	All other	
Grand total	$55,934,462	$6,053,051	$666,443	$10,637,215	$2,367,636	$4,547,067	$2,855,225	$5,306,124	$626,985	$131,519	$66,775	$127,711	$1,000,340
NEW ENGLAND	5,420,594	982,678	31,733	1,436,140	232,470	459,289	288,385	362,259	25,692	16,980	7,362		105,447
Maine	572,110	175,920		121,000	51,087	42,264	11,675	46,562		885	84		42,710
New Hampshire	207,575			65,200	42,520	17,289	10,200	22,720	1,675	300	2,665		6,101
Vermont	192,471	12,500	6,625	54,695	27,202	11,706	20,172	16,227	2,000	35	30		9,217
Massachusetts	2,910,692	472,443	24,695	712,705	82,117	264,726	157,674	158,273	20,225	9,412	3,995		22,456
Rhode Island	357,208	42,122	300	126,262	12,544	24,466	21,961	27,432		127			4,662
Connecticut	1,119,449	278,675		356,432	15,275	99,256	67,732	85,059			1,572		14,500
MIDDLE ATLANTIC	15,450,221	3,643,188	71,000	2,128,153	638,477	961,650	1,667,729	1,215,685	55,021	44,050	1,636	26,653	61,222
New York	6,191,261	1,455,695		2,005,277	278,967	446,626	885,442	130,250		44,050		4,770	35,158
New Jersey	2,433,250	412,861		470,714	70,000	238,486	150,695	286,695			1,636	13,263	45,511
Pennsylvania	4,825,721	1,174,632	71,000	622,662	231,530	284,586	222,209	481,662	55,021			8,620	
EAST NORTH CENTRAL	11,661,224	288,614	268,572	2,196,651	984,660	1,651,451	411,360	1,458,169	215,523	8,926	8,572	87,180	566,274
Ohio	2,508,756		105,942	603,419	173,435	309,478	80,693	212,605	65,209		2,485		30,565
Indiana	1,534,669		77,465	278,400	124,365	88,731	69,519	258,122			3,660	5,663	117,619
Illinois	3,611,204	11,151	142,334	792,598	139,259	417,663	126,157	579,265	65,152			21,336	266,205
Michigan	2,414,443	279,853	35,302	283,185	345,699	278,509	86,157	255,740	85,972	3,730	879	6,218	12,586
Wisconsin	1,540,202		26,529	238,123	137,902	167,173	51,654	214,346	99,190	5,111	2,274	348	29,294
WEST NORTH CENTRAL	5,264,479	118,429	155,663	1,615,699	446,465	724,257	153,271	638,928	68,790	22,647	2,065	5,485	364,660
Minnesota	1,465,520	257	52,957	393,664	122,020	165,258	73,342	191,326	38,196	6,421	978	1,564	42,962
Iowa	854,304	51,586	14,718	271,675	102,272	138,310	30,203	98,168	203	972	730	748	
Missouri	981,589	3,732		161,799	111,982	157,207	49,250	122,750	1,986	5,653	1,589		19,980
North Dakota	257,171	1,201	10,125	26,305	45,410	85,207	12,750	47,230	2,151	7,054	127	424	16,913
South Dakota	295,440	20,777	15,177	23,990	52,225	72,909	15,560	48,157	2,458		100	220	
Nebraska	381,985	27,698	13,200	77,353	18,824	75,414	20,200	57,734					1,655
Kansas	910,302		43,267	150,301		182,417	24,954	111,382	6,988	4,820			220,917
SOUTH ATLANTIC	5,661,960	563,286	63,651	615,735	215,771	388,425	201,987	112,215	33,915	2,736	9,249	13,356	403,488
Delaware	139,087	23,000		23,454		12,565	5,700				45		3,888
Maryland	808,761	62,539	1,900	139,722	73,000	38,673	42,704	122,146					
Virginia	962,970			105,341	122,063	46,726	52,264	77,417	6,000	5,464	5,264		
West Virginia	1,026,651	362,188	42,000	52,405	84,346	21,223	15,800	51,670	2,923	852		23,336	266,205
North Carolina	864,166	6,500		122,338	87,439	47,401	43,304	55,670	10,345	1,000	50	3,200	72,571
South Carolina	588,462	3,047		68,635	29,623	48,303	15,800	51,670				4,467	7,000
Georgia	554,988	3,416	12,371	57,719	36,000	24,588	12,100	47,865	11,596	450	530	2,600	21,000
Florida	236,944			17,000	15,700	36,656	6,200	44,760	2,051		2,354	220	15,000
EAST SOUTH CENTRAL	1,822,726	452,624	134,736	207,273	157,000	157,145	122,275	121,134	28,000	13,467	1,335	5,022	16,007
Kentucky	567,417	94,738	67,724	98,335	57,522	31,623	44,682	15,264	15,000	5,000		2,672	104,189
Tennessee	628,984	115,000	31,215	38,153	57,000	38,197	30,000	38,867	5,000	3,000	1,171		15,000
Alabama	600,308	242,222	35,279	30,823	42,000	57,325	27,593	17,000	8,000	5,467		2,672	14,134
Mississippi	176,776			34,962		30,000	19,000	19,203		130	164		17,000
WEST SOUTH CENTRAL	3,668,045	118,702	130,671	580,044	264,500	330,190	205,252	230,556	13,005	3,867	453	3,300	30,300
Arkansas	339,805	1,427		43,200	34,500	34,000	21,000	35,433	4,000		252		284,000
Louisiana	757,205	80,000	42,728	92,472	130,000	56,000	21,764	15,000	5,000				24,000
Oklahoma	772,128	20,272	39,197	134,439	65,000	80,164	32,000	47,000	4,000	3,867	201	3,300	6,000
Texas	1,301,908	16,103	47,742	309,933	34,000	155,757	130,487	112,123	4,005				8,300
MOUNTAIN	2,377,367	33,240	9,568	336,122	336,000	147,000	107,000	252,000	45,000	6,000	585	11,117	2,500
Montana	466,657	5,000	9,568	39,000	87,000	30,000	14,000	44,000	2,000	2,000		538	
Idaho	488,416	4,000		35,000	34,000	24,000	14,000	41,000	5,000				2,500
Wyoming	196,000			41,000	34,000	12,000	14,000	41,000		1,000			
Colorado	541,000	5,000		38,000	34,000	34,000	14,000	41,000	5,000				
New Mexico	188,000	1,000		17,000	34,000	15,000	14,000		3,000	1,000			
Arizona	208,000			47,000	34,000	15,000	14,000	41,000	3,000	2,000	585	8,000	
Utah	254,000	7,000		47,000	34,000	15,000	14,000		28,000	500			
Nevada	90,000	8,000		1,000	34,000	6,000	14,000	6,000	5,000	500	104	1,000	
PACIFIC	5,300,000	473,000	32,000	535,000	400,000	300,000	150,000	535,000	331,000	10,000	5,000	5,000	12,000
Washington	1,000,000	80,000	5,000	165,000	80,000	50,000	30,000	100,000	80,000	4,000	2,000	1,000	5,000
Oregon	800,000	6,000	26,000	80,000	80,000	50,000	30,000	80,000	80,000	4,000	2,000	1,000	5,000
California	3,500,000	387,000	1,000	290,000	240,000	200,000	90,000	355,000	171,000	2,000	1,000	3,000	2,000

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 85]

GEOGRAPHIC DIVISION AND STATE	II.—PROTECTION TO PERSON AND PROPERTY—continued											
	Regulation of—Continued							Other protection to person and property				
			Labor									
	Sale of oil and gas	Weights and measures	Board or commission	Statistics	Inspection		All other	Immigration	Other activities	Fire warden	Prohibition enforcement	All other
					Mines and quarries	Factories						
Grand total	$1,324,296	$469,528	$1,654,153	$363,805	$899,446	$1,670,261	$2,719,355	$234,479	$2,120,239	$1,605,318	$701,357	$4,027,667
NEW ENGLAND		85,945	81,213	49,118		187,069	412,509	42,502	226,008	109,785	26,659	251,576
Maine		12,710	11,095			10,315	27,247		500			31,832
New Hampshire		3,964	6,545				2,503			20,377	18,032	45,717
Vermont		64,453	11,020							17		5,720
Massachusetts		1,300	24,724	49,118		126,429	229,622	42,502	197,003	60,266	8,627	101,626
Rhode Island		2,318	13,290			15,355	4,132		14,251	3,368		37,432
Connecticut			14,538			34,980	99,005		14,239	25,737		29,228
MIDDLE ATLANTIC		103,832	463,650	173,265	324,514	869,798	1,265,321	18,363	943,459	702,865		258,081
New York		58,663	255,862	102,421	17,243	611,131	950,177	18,363	416,668	266,534		153,057
New Jersey		20,065	65,248	23,736	8,247	69,266	56,165		365,510	61,096		
Pennsylvania		25,114	142,740	46,108	299,024	189,401	278,979		131,261	375,235		74,344
EAST NORTH CENTRAL	291,151	68,188	703,678	41,979	156,049	317,331	508,200	18,326	159,708	305,878	329,037	595,810
Ohio		5,550	116,246	29,305	69,460	95,845	458,293		83,627	11,804	105,380	10,787
Indiana	132,551	9,653	55,150		22,580	13,559	34,439				6,654	288,137
Illinois		26,324	376,585		58,100	122,467	198,742		28,237			94,222
Michigan	29,470	10,000	115,193		2,521	28,620	28,333		13,271	275,071	162,077	172,675
Wisconsin	125,830	16,461	39,498	12,674	3,353	56,820	148,553	18,326	57,573	19,003	54,926	80,689
WEST NORTH CENTRAL	351,303	123,605	110,559	20,443	45,786	82,020	173,579	48,931	68,375	6,559	60,759	153,670
Minnesota	142,520	93,045	65,644	5,057		30,253	134,194	19,960		3,559		61,604
Iowa	27,019	17,731	7,265		12,550	10,014	20,986		14,508			
Missouri	80,879		26,614	15,386	14,996	31,512					8,712	1,096
North Dakota	20,980				5,238		7,982	7,668	3,860			59,575
South Dakota	26,600	7,423			3,030		4,577	21,302	6,210		20,776	32,679
Nebraska	28,014	15,406	11,086				1,720		6,402		31,230	7,516
Kansas	44,341				9,942	2,211	4,329		37,305	3,000	40	200
SOUTH ATLANTIC	220,085	12,716	98,714	53,919	146,756	44,289	129,176	18,942	361,058	65,532	175,632	505,887
Delaware			7,225				17,550		24,231			4,775
Maryland				51,493	17,990		15,786	18,942	220,925			65,780
Virginia		4,629	16,444	2,426	10,306	9,311	65,994		417	37,519	64,936	201,202
West Virginia		7,987	12,709		118,460	24,136	8,963			28,013	61,298	
North Carolina	62,223	100	1,437				14,480					112,332
South Carolina	4,759					9,400			4,289		49,406	119,747
Georgia	141,709		60,899			1,442	133					
Florida	11,344						2,936		111,096			2,671
EAST SOUTH CENTRAL	45,088	2,150	21,094		72,905	26,207	58,905	1,229	12,512		8,155	22,544
Kentucky			13,209		23,365		50,056	1,229				670
Tennessee	23,519		7,885		13,943	20,548	8,849		11,033			
Alabama	21,569	2,150			35,567				1,780		8,155	18,271
Mississippi						5,659						3,603
WEST SOUTH CENTRAL	355,309	13,992	26,529	20,405	25,222	32,058	130,022	7,271	33,903	29,897	11,194	791,737
Arkansas	47,719		10,674		6,387		4,175		11,573			
Louisiana	49,672		7,800	2,043				7,271	6,808			312,632
Oklahoma	116,498		8,055	2,423	15,644	16,119	62,380		12,109			46,064
Texas	141,320	13,992		15,939	3,191	15,939	63,447		3,203	29,897	11,194	430,041
MOUNTAIN	61,510	12,033	68,247		108,238	12,876	116,405	15,229	34,313	110,086	65,292	436,157
Montana	6,044				7,330	3,000	29,830		14,708		18,361	111,787
Idaho		5,463			8,513		24,096		3,330	110,086		48,651
Wyoming	7,777		7,388		13,972						36,534	36,793
Colorado	47,689		7,300		36,266	9,248	58,367	15,229	16,285		18,400	84,948
New Mexico					4,851							38,548
Arizona		4,400			18,625		2,500					14,995
Utah			49,264		1,415	628					1,997	27,822
Nevada		2,170	4,375		15,516		1,712					20,471
PACIFIC		37,367	80,269	24,676	21,946	97,623	544,979	63,666	250,427	274,786	24,389	1,012,855
Washington		23,017	18,800	7,154	13,108	56,244	305,080		52,383	80,057		26,945
Oregon		5,925	7,357			25,303	6,997		46,558	118,809	24,389	78,021
California		8,425	54,082	17,522	8,838	16,076	331,932	63,666	151,486	75,840		907,889

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 86]

GEOGRAPHIC DIVISION AND STATE	III.—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES										
	Total	Agriculture						Forestry	Fish and game	Geological survey	Other development and conservation
		Total	Supervising department	Extension service, experiment stations, and agricultural associations	Livestock	Reclamation	All other				
Grand total	$56,205,540	$46,205,928	$1,476,177	227,961,856	$18,266,988	$2,651,651	$4,897,804	$2,662,644	$4,722,748	$962,355	$1,718,467
NEW ENGLAND	2,421,204	2,282,281	128,760	1,224,826	779,418		179,447	488,714	573,265	12,118	48,736
Maine	778,508	288,262	40,493	228,085	82,666		37,726	191,739	186,288	5,449	5,571
New Hampshire	419,618	256,161	9,765	113,215	125,565		7,616	78,202	78,135		15,688
Vermont	256,992	182,959	12,778	61,553	99,951		8,677	38,199	46,247	6,456	3,888
Massachusetts	1,008,149	726,902	26,924	388,888	289,576		180,354	176,275	180,520		15,942
Rhode Island	128,489	123,583	7,731	77,469	33,261		15,672	2,705	48,868		2,183
Connecticut	769,616	684,204	31,869	454,536	147,909			22,452	112,647	223	
MIDDLE ATLANTIC	9,797,109	7,223,780	371,689	3,561,922	2,627,764		272,425	1,226,617	705,164	119,268	427,951
New York	5,208,186	3,954,920	92,435	1,333,671	2,485,985		38,449	945,786	208,428	4,589	272,553
New Jersey	1,214,948	814,901	49,526	516,633	86,577		161,853	57,850	254,987	38,227	57,288
Pennsylvania	3,185,966	2,443,959	229,688	1,702,218	461,922		28,121	223,182	207,949	74,451	98,105
EAST NORTH CENTRAL	9,631,249	8,307,022	249,289	5,696,313	2,048,509	25,998	283,942	282,883	792,539	199,679	138,685
Ohio	2,006,878	1,668,695	49,940	1,279,949	222,054		62,552	28,288	136,284	13,250	28,269
Indiana	1,092,594	1,022,726		482,291	138,474		961	13,699	48,527	11,942	
Illinois	2,615,999	2,288,913	68,350	1,371,788	788,428		8,421		257,852	168,956	37,166
Michigan	1,672,455	1,245,288	58,967	782,645	373,708		42,988	138,220	264,791	33,146	
Wisconsin	2,243,683	2,021,400	72,013	1,280,625	468,534	25,998	273,019	22,734	84,675	40,674	68,698
WEST NORTH CENTRAL	9,588,898	8,588,920	177,949	5,412,215	1,272,114	54,746	1,550,897	211,726	677,432	51,134	54,452
Minnesota	2,469,458	2,239,951	27,781	1,371,771	488,402	16,386	1,615,721	211,726	378,149	20,148	19,681
Iowa	2,126,469	2,028,556	87,943	1,264,224	575,777		2,419		85,653	8,980	
Missouri	1,183,754	1,108,911	22,460	723,378	72,151		285,672		31,135	27,955	21,633
North Dakota	698,653	696,437	12,582	393,105	71,405	9,121	178,244		12,580	13,111	6,535
South Dakota	679,535	668,474	10,225	491,661	57,089		43,750		65,025	10,888	1,686
Nebraska	787,526	741,546	5,952	546,087	143,114	21,042	24,721		45,092		
Kansas	650,357	584,644	30,984	382,919	43,536	8,285			80,038	98	5,367
SOUTH ATLANTIC	6,119,565	5,422,233	179,118	3,209,408	1,084,980	1,771	827,441	57,046	192,192	208,917	227,677
Delaware	208,532	194,901	9,250	116,987	61,915		6,749		14,651		
Maryland	836,462	542,152	5,000	353,742	201,154		2,256	40,963		18,472	214,845
Virginia	914,199	788,653	27,387	614,203	45,198		191,085	15,258	81,915	23,683	4,000
West Virginia	562,931	367,695	28,424	271,208	46,941		120,003		45,224	26,298	2,763
North Carolina	927,221	809,727	9,861	564,652	137,489	1,771	96,953			114,494	3,000
South Carolina	705,977	751,995	19,732	542,996	88,781		98,547		15,979		
Georgia	918,557	898,221	26,910	640,251	125,922		107,022	835	2,580	17,881	
Florida	906,676	919,245	32,714	365,822	327,434		252,175		30,822	9,088	1,570
EAST SOUTH CENTRAL	2,527,906	2,283,416	72,496	1,983,634	157,826		120,260	71,925	63,852	32,189	26,564
Kentucky	870,451	797,388	26,764	638,405	95,319		15,720	8,143	28,235	41,985	
Tennessee	544,208	488,980	13,208	465,781	10,981			32,731		22,267	
Alabama	690,779	601,542	30,272	531,188	40,776		5,326	31,651	21,985	14,985	26,926
Mississippi	422,378	394,766	8,302	278,270	9,850		99,214		15,222	3,352	5,638
WEST SOUTH CENTRAL	4,134,212	3,115,984	63,542	1,908,305	674,537	86,449	452,781	76,436	454,222	145,532	341,986
Arkansas	621,567	509,417		353,311	81,042		72,964		33,080	2,903	77,186
Louisiana	750,822	465,197	15,289	309,825	60,823		22,040	76,436	131,535	17,133	
Oklahoma	714,802	520,726	23,145	356,134	73,582	925	64,940		57,275	80,447	65,354
Texas	2,047,221	1,619,394	24,986	788,735	457,410	85,524	312,837		232,108		204,326
MOUNTAIN	3,762,873	3,080,347	161,299	1,930,572	612,101	228,108	228,082	46,615	376,187	91,112	198,191
Montana	618,850	544,796	72,204	357,433	83,128	17,986	14,127	40,363	32,989		
Idaho	435,770	326,487	11,223	176,814	41,439	41,136	63,725	3,655	58,710	36,948	
Wyoming	333,902	260,303	17,299	198,771	30,988	34,622	7,908		47,512	3,674	16,183
Colorado	660,691	462,805		315,536	52,472	67,631	27,169	2,678	128,540	44,982	28,382
New Mexico	443,589	314,378		198,981	105,797	7,810			28,319		98,982
Arizona	537,207	511,989	9,509	301,113	146,622	6,442	48,264				25,298
Utah	455,379	388,261	50,964	298,438	78,434	35,927	12,498		57,135		
Nevada	250,015	221,053		123,886	53,305	36,630	2,290		27,169	1,127	605
PACIFIC	7,307,235	5,978,674	80,354	2,261,306	701,380	2,241,998	674,559	130,717	892,544	51,585	262,565
Washington	895,520	614,756	17,891	346,349	98,255	44,540	107,721	54,007	212,704	2,298	11,984
Oregon	1,234,302	727,204		566,741	58,096	4,467	97,900	58,429	418,265	167	28,287
California	5,267,404	4,637,084	62,463	1,348,265	543,018	2,192,989	468,938	68,281	269,575	49,440	222,424

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 89]

GEOGRAPHIC DIVISION AND STATE	IV.—CONSERVATION OF HEALTH AND SANITATION									
	Total	Supervising department	Vital statistics	Prevention and treatment of communicable diseases			Conservation of child life	Food regulation and inspection	Regulation of professional occupations	Other health and sanitation
				Tuberculosis		All other				
				In State institutions	All other					
Grand total	$24,838,411	$2,495,209	$697,570	$6,272,866	$1,994,807	$2,109,963	$2,261,531	$2,371,876	$1,121,450	$2,262,530
NEW ENGLAND	4,249,641	234,579	74,963	2,503,026	285,770	548,124	242,567	179,667	69,907	219,286
Maine	524,647	50,264		306,635	2,602	16,502	9,963	7,008	3,504	20,504
New Hampshire	210,969	24,241	5,953	90,236	42,908	4,953	26,068	2,524	3,514	4,152
Vermont	233,953	18,526	2,942	70,530	67,201	33,946	2,776	14,592	2,589	15,631
Massachusetts	1,796,252	68,770	44,023	909,865	172,989	226,804	24,208	78,063	36,329	120,806
Rhode Island	435,269	22,779	1,983	271,247		36,734	25,262	32,895	4,439	18,617
Connecticut	1,148,461	36,798	20,212	762,513		114,183	180,655	43,684	15,458	20,978
MIDDLE ATLANTIC	5,777,090	894,154	149,225	1,569,423	585,253	564,847	567,830	422,009	201,871	841,208
New York	2,182,088	209,692	67,889	286,552	52,182	226,663	257,046	272,441	81,565	522,026
New Jersey	1,211,060	23,089	26,000	299,502	467,553	121,625	75,000	22,000	31,780	82,531
Pennsylvania	2,383,992	651,398	53,356	981,379	45,638	112,539	135,784	128,568	88,526	235,749
EAST NORTH CENTRAL	3,625,014	473,541	121,522	699,507	422,584	470,358	268,707	862,004	263,127	238,664
Ohio	579,356	36,441	28,424	146,024	8,782	55,537	50,770	70,144	67,944	105,308
Indiana	411,546	21,172	9,537	128,029	12,194	76,153	51,107	80,555	35,221	3,478
Illinois	734,103	185,468	23,603		4,200	172,927	21,640	193,776	71,204	51,285
Michigan	916,842	180,620	23,908	240,119	41,881	108,809	74,336	136,680	52,871	55,638
Wisconsin	902,867	49,840	15,750	184,335	255,547	67,982	50,854	210,869	34,785	22,955
WEST NORTH CENTRAL	2,846,250	154,189	68,730	1,210,174	264,122	270,182	221,344	348,622	128,973	148,953
Minnesota	874,736	25,557	12,000	218,113	251,157	102,252	56,556	122,323	37,108	55,570
Iowa	478,233	14,132	8,981	240,647	5,000	47,421	95,988	28,510	17,406	19,999
Missouri	613,986	46,110	21,115	274,898	1,772	54,451	23,191	107,480	30,308	44,596
North Dakota	212,795	4,742	4,742	114,807	5,913	8,258	5,813	44,375	3,994	20,151
South Dakota	237,459	31,249	4,780	117,126		4,223	27,222	39,002	8,778	5,029
Nebraska	169,681	16,980	5,635	83,226		19,395	21,036	17,471	14,278	670
Kansas	259,460	15,438	11,496	161,423	350	42,042	7,500	9,191	9,041	3,000
SOUTH ATLANTIC	3,579,980	331,506	109,040	1,340,198	126,967	532,394	411,952	192,378	100,450	434,995
Delaware	108,573	3,000	2,450	29,298	15,000	14,224	41,557	1,144	2,210	
Maryland	667,065	91,969	14,374	289,198	60,500	54,490	31,517	32,456	21,273	91,298
Virginia	848,888	33,879	24,476	439,163	51,467	13,074	80,966	110,658	14,381	80,794
West Virginia	361,584	7,448	550	214,834		27,552	16,812	10,460	6,763	77,185
North Carolina	780,315	114,479	23,746	232,294		193,585	114,718	6,903	13,073	81,519
South Carolina	264,943	19,079	7,306	67,732		90,190	37,012		5,988	37,635
Georgia	354,450	22,482	16,329	67,648		41,576	41,615	16,300	10,561	37,949
Florida	273,762	39,190	19,799			97,703	47,727	14,457	26,251	26,625
EAST SOUTH CENTRAL	1,347,542	70,776	57,892	222,190	29,456	482,114	259,203	88,593	39,967	96,351
Kentucky	218,194	26,045	15,229		24,960	30,572	48,872	37,068	10,724	24,698
Tennessee	308,030	8,263	13,146			104,238	31,989	23,491	16,709	10,264
Alabama	489,220	16,028	16,902		4,496	299,992	113,402	23,419	7,991	6,989
Mississippi	432,118	20,420	12,614	222,190		48,312	65,029	4,600	4,543	54,410
WEST SOUTH CENTRAL	1,498,810	145,162	77,371	640,065		117,747	205,058	128,970	31,074	153,443
Arkansas	312,912	10,902	40,248	151,671		34,247	22,196		10,705	2,853
Louisiana	298,089	78,815	18,211	674		32,717	46,713	61,474	12,748	47,747
Oklahoma	414,776	26,652	11,496	213,105		27,102	40,577	43,496	7,821	44,920
Texas	472,033	28,803	7,217	244,535		23,981	85,772	24,001		57,924
MOUNTAIN	658,133	117,375	13,676	107,062	674	52,437	130,027	129,122	52,908	55,852
Montana	173,984	14,895	3,383	107,062		127	23,641	13,276	3,802	7,798
Idaho	41,885	21,108	1,500			3,746	8,804	3,918	2,809	
Wyoming	51,420	10,426	2,000				12,075	13,842	3,998	8,079
Colorado	151,534	23,346	917		674	35,733	20,364	43,330	20,862	7,290
New Mexico	58,407	6,814	2,576			2,207	16,134		2,571	26,105
Arizona	57,345	16,296					17,863	8,705	8,320	5,571
Utah	65,972	21,123	3,300			10,494	14,904	6,484	9,537	
Nevada	58,586	3,367					18,222	39,558	509	
PACIFIC	1,156,011	74,117	26,212	82,191	298,901	72,900	84,523	181,111	232,173	108,983
Washington	194,007	9,774	7,908		108,985	17,328	17,433	5,868	9,180	17,881
Oregon	200,573	14,632	3,370	82,191		15,296	31,306	22,375	23,867	7,494
California	761,431	49,691	14,339		189,916	39,869	35,784	152,868	199,096	73,628

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	V.—HIGHWAYS								
	Total	Supervising department	Roads			Other highway structures		Waterways	Repair for compensation
			Maintained by State	Not maintained by State		Bridges other than toll	Abolition of grade crossings		
				Apportionments to minor civil divisions	All other				
Grand total	$144,279,502	$5,886,559	$112,183,734	$18,083,188	$1,193,363	$1,316,226	$71,228	$3,312,562	$1,230,482
NEW ENGLAND	19,539,541	365,359	16,052,716	1,423,218	652,303	527,880	62,881	74,668	280,426
Maine	2,108,920	42,560	2,146,269			2,328		733	
New Hampshire	1,525,719	61,456	1,459,463			7,966			5,854
Vermont	1,764,477	77,152	200,568	1,404,718		4,539	1,409		75,791
Massachusetts	5,872,381	72,308	5,026,957		652,303	38,937		73,935	7,855
Rhode Island	737,461	17,964	665,959	18,500		22,631			12,067
Connecticut	7,440,583	86,899	6,552,470			450,883	61,472		278,859
MIDDLE ATLANTIC	40,243,592	1,061,808	29,555,184	9,943,619		434,079	8,377	3,121,509	128,722
New York	20,723,348	186,617	14,702,452	2,636,718		101,664	8,377	3,015,261	72,259
New Jersey	5,516,249	443,566	1,667,576	2,963,204		278,803		106,247	56,463
Pennsylvania	14,003,995	431,620	13,185,156	343,697		43,612			
EAST NORTH CENTRAL	19,052,233	734,191	11,922,380	6,179,187		35,853		79,618	101,604
Ohio	6,050,945	183,141	5,854,406					7,219	12,179
Indiana	4,045,587	52,919	2,978,310	1,000,000		5,640		2,150	1,738
Illinois	2,114,083	110,220	1,837,011			22,539		49,998	74,295
Michigan	3,264,166	256,362	1,110,140	1,839,532		7,674		5,451	707
Wisconsin	3,581,472	129,549	132,513	3,339,655				6,170	12,985
WEST NORTH CENTRAL	7,791,739	1,095,703	6,129,534	543,695		9,146		10,561	
Minnesota	3,835,985	137,617	3,150,523	543,695				4,050	
Iowa	210,592	69,962	136,471					4,139	
Missouri	2,654,801	519,994	2,054,645					252	
North Dakota	117,140	107,994				9,146			
South Dakota	304,471	98,929	703,632					1,510	
Nebraska	145,362	67,720	77,642						
Kansas	23,488	16,567	6,021						
SOUTH ATLANTIC	15,852,208	1,005,252	13,889,067	134,480	540,000	277,085		6,424	
Delaware	205,479	36,924	136,155	32,400					
Maryland	3,519,988	224,967	2,665,921	69,000	540,000				
Virginia	2,422,685	240,175	2,247,510					5,000	
West Virginia	1,754,077	94,586	1,626,283	33,080		128			
North Carolina	3,310,684	250,971	2,821,582			236,107		1,424	
South Carolina	2,116,986	55,362	2,021,374			40,250			
Georgia	1,850,014	67,616	1,782,308						
Florida	602,485	34,651	567,834						
EAST SOUTH CENTRAL	7,776,278	408,067	5,481,535	1,822,377					64,309
Kentucky	2,584,635	244,551	2,740,084						
Tennessee	3,102,321	68,926	1,213,218	1,822,377					
Alabama	386,341	96,580	435,452						64,309
Mississippi	1,092,781		1,092,781						
WEST SOUTH CENTRAL	15,113,086	336,670	14,432,636	12,745					330,035
Arkansas	1,511,816	16,966	1,494,850						
Louisiana	2,518,127		2,494,672						23,455
Oklahoma	1,941,364	30,303	892,636	12,745					306,580
Texas	10,040,879	289,401	9,780,478						
MOUNTAIN	7,018,424	606,853	4,681,874	1,513,534		42,289			173,880
Montana	140,155	19,912	69,793						50,450
Idaho	783,134	82,917	700,217						
Wyoming	853,177	128,179	534,111	189,887					
Colorado	2,635,880	97,001	1,594,355	932,434					
New Mexico	609,798	61,052	411,587						104,157
Arizona	643,353	36,851	419,123	187,379					
Utah	827,982	51,330	734,369			42,253			
Nevada	537,947	136,521	198,319	203,834					19,273
PACIFIC	11,883,311	289,671	11,028,518	510,333	2,970			20,313	51,506
Washington	1,259,198	79,584	669,281	510,333					
Oregon	2,131,414	170,207	1,906,731		2,970				51,506
California	8,492,699	19,880	8,452,506					20,313	

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS										
			Charities								
	Total	Supervising department	Outdoor poor relief	Poor in institutions		Care of children		Care of blind, deaf, and mute		Other charities	
				State	All other	In State institutions	All other	In State institutions	All other	In State institutions	All other
Grand total	$168,754,521	$1,645,633	$1,132,022	$16,119	$183,705	$2,262,619	$4,775,789	$7,663,262	$3,870,949	$30,945	$259,319
NEW ENGLAND	22,481,662	186,387	713,499		135,454	283,881	1,896,620	335,225	774,359		27,552
Maine	2,063,084	18,714			134,954		331,593	61,963	92,225		
New Hampshire	905,968	7,263			500		2,989		33,043		
Vermont	757,928	17,884				7,011	19,652		11,427		
Massachusetts	13,159,614	40,717	590,445			169,777	1,150,257	134,991	471,844		
Rhode Island	1,694,152	69,741	10,797			107,093	114,573	69,972	19,863		27,552
Connecticut	3,900,916	32,048	112,257				277,556	68,299	145,957		167,464
MIDDLE ATLANTIC	43,829,816	437,723	54,054		29,501	308,201	374,460	562,297	1,204,160		132
New York	24,505,409	149,288	54,054			308,201		198,661	660,023		167,332
New Jersey	6,783,484	95,965					126,084	291,670			
Pennsylvania	12,540,923	192,480			29,501		248,376	83,966	544,137		
EAST NORTH CENTRAL	32,799,222	636,918	348,481			418,331	467,475	1,582,914	555,032		
Ohio	7,043,062	197,473	340,248				403,065	310,866	182,593		
Indiana	3,664,397	50,984						217,329			
Illinois	9,747,280	240,053					63,949	485,745	3,115		
Michigan	8,239,530	56,872	8,233			223,099	441	320,561	125,782		
Wisconsin	4,104,653	91,536				195,232		248,113	243,542		
WEST NORTH CENTRAL	19,940,998	108,623	450		950	614,822	57,146	1,351,640	1,021,696	30,945	7,753
Minnesota	4,072,095	5,615				348,948	40,682	204,301	38,641		
Iowa	3,922,560					90,741		296,195	9,329		1,740
Missouri	5,338,741	33,662				35,764	8,470	283,149	963,017		
North Dakota	1,085,373						5,272	157,212			4,963
South Dakota	930,220	13,630					872	90,437			
Nebraska	1,761,993					47,722		126,915	2,530	30,945	
Kansas	2,820,516	55,707	450		950	91,647	1,850	193,431	8,181		1,050
SOUTH ATLANTIC	14,173,487	100,532	15,538	14,412	17,800	36,264	244,691	957,374	139,566		8,597
Delaware	339,530	2,312			3,500		1,833		24,777		
Maryland	2,573,730	5,432	7,123		14,300		95,500	75,878	106,000		3,500
Virginia	2,643,533	12,977	8,415				16,063	142,980			
West Virginia	1,498,915			14,412		36,264	38,990	149,020	4,389		5,097
North Carolina	3,051,175	39,592					57,290	253,325	400		
South Carolina	1,323,009	18,618					24,201	95,344	4,000		
Georgia	1,398,791	21,601						117,021			
Florida	1,344,804						10,794	93,796			
EAST SOUTH CENTRAL	8,315,059	74,944					139,040	674,014			10,002
Kentucky	2,152,771	59,611					114,040	209,225			10,002
Tennessee	2,190,050						25,000	248,996			
Alabama	2,376,410	15,333						116,411			
Mississippi	1,586,828							99,442			
WEST SOUTH CENTRAL	11,024,482	24,808				379,873		998,542	7,984		1,667
Arkansas	1,127,057	4,709						170,681	1,031		
Louisiana	2,760,812	6,018						126,803			1,667
Oklahoma	2,786,350	14,081				149,935		259,321	6,953		
Texas	4,350,263					229,938		409,737			
MOUNTAIN	4,990,778	31,338		1,707		221,247	64,816	608,063	163,376		2,400
Montana	907,394	12,362				90,788		135,769			
Idaho	407,617						8,850	63,819			
Wyoming	405,084	13,359		1,707		13,209			10,583		
Colorado	1,654,806	5,617				86,576		202,644	144,204		
New Mexico	412,481						13,641	81,172			
Arizona	485,609						20,325	33,400			
Utah	502,122						13,000	86,259	5,998		
Nevada	215,663					30,674			2,591		2,400
PACIFIC	11,199,017	44,350					1,511,541	628,193	4,774		33,884
Washington	1,955,947							128,372	157		
Oregon	1,504,111						139,440	109,717			33,884
California	7,738,959	44,350					1,392,101	390,104	4,617		

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued												
	Hospitals								Corrections				
	General		Special						Institutions for adults		Institutions for minors		Pardon and parole boards and officers
			Insane		Feeble-minded		Other special						
	State	All other	State	All other	State	All other	State	All other	State	All other	State	All other	
Grand total	$5,405,516	$2,674,835	$71,864,528	$2,867,645	$11,945,446	$295,260	$4,816,386	$31,386	$32,332,581	$537,902	$13,117,579	$346,406	$678,669
NEW ENGLAND	1,064,660	463,886	8,688,441	149,735	1,885,557	5,056	1,322,842		2,668,438	97,278	1,570,048	35,245	177,499
Maine		98,636	653,471		158,137				345,441		137,718		232
New Hampshire			575,213		153,348				81,855		51,737		
Vermont			253,206	90,000	60,390				177,684		114,764		5,910
Massachusetts	869,119		5,160,846	38,866	1,328,856		970,227		1,510,164		541,046	19,586	142,573
Rhode Island	175,541	16,500	542,492	12,500	154,526				236,228	2,000	138,701		22,325
Connecticut		348,750	1,502,213	8,369		5,056	352,615		317,066	95,278	566,082	15,359	6,459
MIDDLE ATLANTIC	975,736	1,782,338	22,668,953	1,031,783	3,196,600	267,331	1,445,366		6,282,080		2,727,176	200,000	114,423
New York			16,680,143		1,563,260		1,101,759		2,493,739		1,250,189		38,022
New Jersey		113,543	2,111,392	501,851	700,938		343,607		1,965,971		463,430		68,901
Pennsylvania	975,736	1,668,795	3,877,418	529,932	932,402	267,331			1,832,370		1,013,557	200,000	7,500
EAST NORTH CENTRAL	1,431,688		12,131,650	1,594,815	2,656,876		1,295,596		5,881,628	5,426	2,540,131	7,987	253,274
Ohio			3,045,499		581,125		450,826		960,672		527,251		13,424
Indiana			1,508,971		360,356		200,717		1,110,053		195,260	7,987	12,740
Illinois	276,563		5,086,594		627,262		431,904		1,375,781		1,023,748		133,566
Michigan	1,156,125		2,571,384	335,577	681,199		203,149		1,916,623	5,426	541,515		93,544
Wisconsin			919,202	1,259,238	406,934				488,499		252,357		
WEST NORTH CENTRAL	109,202	5,150	7,153,633	48,439	1,820,779	16,867	433,950		5,154,856		1,948,062		56,033
Minnesota			1,616,794	36,968	501,134	16,867	6,082		887,789		364,965		3,309
Iowa	20,721		1,327,137	1,165	406,286		204,107		1,266,063		267,371		31,655
Missouri			1,638,374		214,140				1,713,886		442,423		5,856
North Dakota			453,866		167,615				162,969		133,419		557
South Dakota			396,093		158,548				200,802		66,144		3,684
Nebraska	88,481		792,727		163,048				341,682		100,001		7,942
Kansas		5,150	926,642	10,306	210,008		223,761		572,644		512,739		3,000
SOUTH ATLANTIC	146,803	333,862	6,503,767	27,125	740,986	6,026	75,107	31,386	3,073,504	433,857	1,056,412	93,463	26,415
Delaware			205,894		31,844						54,989	12,000	2,861
Maryland		294,314	967,108	27,125	190,209				486,005		184,894	80,000	16,342
Virginia			950,984		138,868	6,026		31,386	722,821	433,857	179,136		
West Virginia	146,803	39,548	623,524						266,338		169,224		5,306
North Carolina			1,178,217		146,543		75,107		1,127,157		142,002		1,532
South Carolina			791,177		108,869				136,518		144,263	1,463	554
Georgia			1,053,562		24,827				119,571		62,209		
Florida			803,301		101,826				215,094		119,693		
EAST SOUTH CENTRAL	238,750	51,005	3,038,180		274,777				2,936,765		871,262	6,320	
Kentucky			912,609		109,447				556,755		182,082		
Tennessee			754,471		66,501				669,203		401,989		
Alabama			756,946		62,397				1,216,193		202,810	6,320	
Mississippi	238,750	51,005	614,154		33,432				455,614		84,431		
WEST SOUTH CENTRAL	1,354,235	18,000	2,876,559		279,210		252,525		3,195,854		651,017		14,208
Arkansas			522,104						267,203		160,329		
Louisiana	939,675	18,000	881,358		72,919				631,632		78,240		2,500
Oklahoma	414,560		809,141		118,102		68,249		793,990		152,075		4,953
Texas			1,662,956		98,189		184,276		1,503,039		260,373		6,755
MOUNTAIN	84,442	20,594	1,719,156		225,524				1,075,731	1,341	771,545	3,391	1,107
Montana			398,585						175,714		94,076		
Idaho			123,593		62,537				31,532		117,266		
Wyoming	55,161		94,878		47,396				106,244	1,341	57,815	3,391	
Colorado			514,858		115,591				273,301		312,017		
New Mexico	29,281	20,594	105,806						116,186		45,801		
Arizona			214,972						150,633		56,280		999
Utah			192,297						134,119		70,411		108
Nevada			74,167						88,002		17,859		
PACIFIC			4,994,189	15,748	865,047				2,063,725		981,926		35,640
Washington			995,026	15,748	197,761				373,250		229,721		15,912
Oregon			611,229		158,108				335,396		116,337		
California			3,387,934		509,178				1,355,079		635,868		19,728

BUREAU OF THE CENSUS LIBRARY

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	VII.—EDUCATION							VIII.—RECREATION				
	Total	Schools				Libraries		Total	Educational	General	Parks and reservations	Monuments and monument commissions
		Supervising department	State institutions	Apportionments to minor civil divisions	All other	State	All other					
Grand total	$397,700,289	$6,096,006	$125,967,202	$256,060,528	$7,554,784	$1,870,790	$130,979	$2,745,860	$746,362	$64,692	$1,803,789	$131,027
NEW ENGLAND	14,365,592	1,016,122	6,013,234	6,548,954	477,609	252,245	57,428	587,330	10,455	12,497	550,082	14,296
Maine	2,862,205	183,107	695,703	1,852,025	80,750	40,334	11,286	7,925	583		7,342	
New Hampshire	1,422,958	285,160	766,223	346,932	636	18,657	5,350	305	5	300		
Vermont	844,048	127,038	186,496	408,318	111,000	11,176		43				43
Massachusetts	4,847,096	151,041	2,234,314	2,178,062	207,431	52,246	24,002	408,497	4,315	3,326	387,365	13,491
Rhode Island	926,461	24,509	373,283	425,643	76,292	2,944	16,790	47,122	2,500	8,871	35,031	720
Connecticut	3,461,824	245,267	1,757,215	1,337,974	1,450	119,858		123,458	3,052		120,344	42
MIDDLE ATLANTIC	94,016,641	1,924,574	10,145,806	79,004,438	2,485,225	411,424	45,164	1,333,030	371,251	22,737	898,135	41,907
New York	48,657,209	1,342,637	4,802,041	41,368,746	842,158	256,433	45,164	972,732	181,366	22,737	732,676	34,953
New Jersey	17,559,345	167,140	1,358,071	15,230,678	35,000	67,456		149,179	15,572		130,653	2,954
Pennsylvania	27,800,087	414,797	3,984,694	21,705,014	1,608,047	87,535		211,119	174,313		32,806	4,000
EAST NORTH CENTRAL	67,538,865	669,560	27,819,397	37,314,775	1,333,953	410,139	41	343,045	150,337	2,849	139,194	49,645
Ohio	9,595,922	95,993	4,744,384	4,092,936	595,812	66,807		57,609	57,003			606
Indiana	9,458,681	72,041	4,224,926	5,056,716	39,595	65,392		86,690	1,000	1,898	42,818	40,974
Illinois	13,722,704	120,364	5,172,819	7,607,368	626,789	95,364		99,929	74,318		17,646	7,965
Michigan	23,730,427	168,427	7,881,612	15,408,172	22,758	49,458		79,079	17,946		61,033	100
Wisconsin	11,031,121	198,735	5,795,646	4,858,583	48,998	133,118	41	19,648		1,951	17,697	
WEST NORTH CENTRAL	48,079,402	563,011	26,895,543	20,244,033	273,447	303,063		211,920	68,967	11,081	131,834	38
Minnesota	14,535,818	123,006	5,186,196	9,038,547	136,841	51,224		64,493	11,088	6,906	46,499	
Iowa	7,569,589	81,282	6,630,306	639,478	103,367	114,966		100,904	36,150		64,666	38
Missouri	9,101,524	61,060	3,676,811	5,324,004	7,887	31,782		6,865	6,865			
North Dakota	3,871,645	75,305	2,216,119	1,570,578		9,643		11,776	9,994	1,500	282	
South Dakota	3,612,199	45,969	1,823,586	1,715,335	8,069	19,558		15,174		2,675	12,499	
Nebraska	4,073,861	48,105	2,680,962	1,310,052	17,282	17,459		5,914			5,914	
Kansas	5,314,786	128,492	4,481,789	646,044		58,451		6,794	4,840		1,954	
SOUTH ATLANTIC	29,493,519	778,110	15,301,400	22,430,230	780,080	188,259	15,490	35,934	16,405	12,028	5,347	5,154
Delaware	2,560,736	61,065	1,226,580	1,235,597	29,251	4,750	3,493	2,028		2,028		
Maryland	5,489,535	79,327	1,813,775	3,212,772	356,243	17,720	7,698	10,000		10,000		
Virginia	8,774,947	151,967	2,842,665	5,530,056	202,783	47,496		5,751	2,876			
West Virginia	4,184,742	128,624	2,022,636	1,915,399	39,843	8,240		3,679	2,000			2,875
North Carolina	5,233,447	160,962	3,072,413	1,842,788	83,104	69,931	4,249	11,092	8,245		2,847	1,679
South Carolina	5,099,315	78,378	1,536,578	3,411,421	52,154	10,784		2,460	2,460			
Georgia	6,596,554	74,436	1,762,635	4,715,423	14,722	29,338		824	824			
Florida	1,564,243	43,351	964,118	566,774				3,109			2,500	600
EAST SOUTH CENTRAL	21,724,569	312,235	5,562,728	15,720,919	74,630	54,066		41,700	23,428			18,272
Kentucky	6,243,081	76,232	1,390,635	4,758,244	5,114	13,856		15,250				15,250
Tennessee	4,649,725	41,623	1,262,150	3,319,322	236	20,374		3,022				3,022
Alabama	5,888,376	166,728	1,706,118	3,983,047	30,483			23,428	23,428			
Mississippi	4,949,387	25,652	1,204,825	3,660,297	38,777	19,836						
WEST SOUTH CENTRAL	48,464,954	274,215	12,510,846	34,046,126	1,577,461	56,306		56,538	46,193		10,345	
Arkansas	5,101,967	28,023	1,324,967	3,731,923	5,954	11,100		7,593	7,593			
Louisiana	5,461,880	96,223	1,534,321	3,808,419	25,570	7,357		22,518	22,518			
Oklahoma	7,914,026	59,428	3,410,708	3,318,018	1,110,194	15,678		16,082	16,082			
Texas	29,987,071	90,541	6,250,850	23,187,766	435,743	22,171		10,345			10,345	
MOUNTAIN	20,009,178	305,036	8,513,321	11,058,144	74,966	57,711		88,860	46,611	1,500	40,749	
Montana	1,923,246	75,931	1,023,571	815,219		5,529						
Idaho	1,735,576	30,207	1,035,460	683,709		6,200		23,016	3,308		19,708	
Wyoming	2,560,563	21,492	447,139	2,080,535	12,000	19,097		21,041			21,041	
Colorado	3,810,936	21,472	2,786,486	1,002,098		892		16,716	16,716			
New Mexico	1,643,000	39,522	754,664	838,866	9,265	1,683		25,557	25,557			
Arizona	2,755,026	50,589	890,123	1,799,927	9,096	14,991						
Utah	4,767,737	36,999	1,255,147	3,475,581				2,500	1,000	1,500		
Nevada	793,094	29,524	320,731	388,915	44,605	9,319						
PACIFIC	44,007,569	262,143	13,424,627	29,692,913	477,403	137,577	12,906	44,503	12,695		30,083	1,725
Washington	11,936,364	70,266	3,345,183	8,502,918		17,997		10,081			10,081	
Oregon	3,079,676	48,315	2,532,365	414,593	36,225	37,178	11,000	6,462	4,630		1,832	
California	28,991,529	143,562	7,547,079	20,775,402	441,178	82,402	1,906	27,960	8,065		18,170	1,725

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 80]

GEOGRAPHIC DIVISION AND STATE	IX.—MISCELLANEOUS										
	Total	Pensions and gratuities to former State employees	Relief to special classes				Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed	
			Soldiers and sailors		Mothers	All other				Printing and stationery	All other
			In State institutions	Other relief							
Grand total	$99,369,999	$2,343,668	$6,580,320	$73,274,479	$2,924,734	$7,396,036	$2,259,250	$722,190	$690,042	$1,402,364	$1,776,916
NEW ENGLAND	6,091,737	605,343	284,647	996,254	1,857,075	1,327,089	10,030	621,875	132,273	105,149	152,002
Maine	392,181	8,312	23,061	119,321	102,256	135,760	594		2,877		
New Hampshire	100,661		29,397	8,327	38,000	4,000			6,461		14,476
Vermont	127,053	320		47,495	13,596	2,999	500		9,716	44,534	7,803
Massachusetts	4,015,522	505,904		661,904	1,198,723	892,422		613,411	5,016	51,796	86,345
Rhode Island	396,088	44,232	53,249	37,250	89,873	76,204		3,859	39,870	8,819	41,632
Connecticut	1,061,232	46,575	178,940	121,857	414,627	215,704	8,936	4,605	68,333		1,655
MIDDLE ATLANTIC	50,629,611	948,224	854,199	42,248,628	939,227	3,796,028	544,821	45,254	90,423	413,831	748,976
New York	44,912,062	730,809	330,219	42,174,746		1,177,497	109,078	44,494			295,149
New Jersey	2,106,850	106,840	271,981	73,882		1,230,946	373,812	760	90	12,449	36,140
Pennsylvania	3,610,679	110,485	202,049		939,227	1,387,585	61,931		90,333	401,382	417,687
EAST NORTH CENTRAL	14,989,141	201,333	2,249,861	9,808,070	60,000	1,809,664	222,146	2,819	150,060	169,932	315,256
Ohio	1,699,826		741,279	15,561		662,667	51,468	2,500	9,947	76,954	129,452
Indiana	682,326	19,921	398,092	5,486		223,222	16,176			20,041	4,388
Illinois	10,581,235	27,022	621,847	9,144,953		540,023	12,167		119,242	58,268	57,613
Michigan	1,079,943	154,390	245,598	511,773			88,333		17,655	1,504	60,190
Wisconsin	955,809		243,045	130,297	60,000	383,752	53,502	319	3,236	13,065	63,598
WEST NORTH CENTRAL	6,926,891	5,800	1,526,811	4,243,211		166,279	411,095	12,563	2,717	335,249	220,166
Minnesota	1,138,300		216,150	464,225		122,898	291,589	4,500		7,412	31,466
Iowa	1,687,063		456,850	766,054			7,326		129	270,205	186,519
Missouri	808,132		172,508	617,157			2,886			13,581	
North Dakota	1,274,444		22,259	1,182,729		43,381	20,504		1,660	3,911	
South Dakota	264,779		133,404	40,381			51,369	6,245		33,380	
Nebraska	358,547		179,158	139,965			37,421	1,558	265	180	
Kansas	1,399,606	5,800	346,482	1,037,700				200	663	6,580	2,181
SOUTH ATLANTIC	6,580,124	57,377	212,440	5,509,052	68,432	221,206	58,490	14,409	109,956	241,691	87,072
Delaware	96,685			1,200	38,929	850	1,071		8,469	31,289	14,877
Maryland	177,724	14,229		26,144		81,727		100			55,524
Virginia	1,238,915	25,948	106,403	964,323		112,878	4,755			24,512	10,096
West Virginia	139,744			57,430		4,200	3,050	5,759	8,736	52,166	4,403
North Carolina	1,238,204	16,900	66,813	1,056,013	29,503	13,676	21,005		1,223	32,716	355
South Carolina	840,662	300	28,819	752,830		7,875	227		1,000	49,601	
Georgia	1,531,690			1,614,228			6,375	4,550		6,442	
Florida	1,216,500		10,405	1,046,789			21,996		90,528	44,965	1,617
EAST SOUTH CENTRAL	3,620,961	2,650	181,918	3,375,387		1,000	16,520	152	12,115	14,921	16,298
Kentucky	335,624	600	52,971	270,044					9,258	2,751	
Tennessee	776,998		28,528	742,124			1				11,335
Alabama	1,642,766	2,050	26,307	1,582,342		1,000	11,782	152		12,170	4,963
Mississippi	865,573		77,112	780,867			4,737		2,857		
WEST SOUTH CENTRAL	7,729,070	27,265	444,617	6,824,903			272,570	1,312	85,592	61,495	11,406
Arkansas	1,347,891	5,501	116,848	1,127,176			14,428		77,037		6,901
Louisiana	2,924,667	21,764	25,093	2,854,818			20,315		2,677		
Oklahoma	1,153,375		78,790	897,009			170,476	1,312	5,788		
Texas	2,303,137		223,886	1,945,900			67,351			61,495	4,505
MOUNTAIN	1,195,412	17,619	218,025	176,464		74,595	458,523	6,815	92,555	38,923	111,893
Montana	133,234		50,166	11,812			53,676				17,580
Idaho	165,397		28,691	19,478		550	110,832				5,846
Wyoming	219,533	3,010	21,247	136,637		525	57,740				374
Colorado	293,227	5,541	117,921	1,000			61,745		64,921	7,099	35,000
New Mexico	82,709						75,455	120	7,134		
Arizona	115,211	9,068		1,446		58,459	46,238				
Utah	130,811			5,949		2,392	42,755	6,695	20,500	9,496	43,024
Nevada	55,290			142		12,669	10,082			22,328	10,050
PACIFIC	1,605,052	478,057	607,802	87,510		175	265,056	16,991	14,421	21,173	113,867
Washington	514,973		245,350	59,195			172,267	11,461	7,467	2,100	17,133
Oregon	144,254	1,340	51,851	28,315			31,273	5,530	6,217	18,093	1,635
California	945,825	476,717	310,601			175	61,516		737	980	95,099

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925

[See also pp. 103 and 104. For a text discussion of this table, see p. 33]

GEOGRAPHIC DIVISION AND STATE	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY					
					Militia and armories		Regulation		All other	
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
Grand total	$1,035,478,035	$9.19	$85,569,451	$0.76	$10,037,216	$0.09	$28,453,792	$0.25	$17,343,451	$0.15
NEW ENGLAND	86,262,816	10.58	9,066,415	1.26	1,436,140	0.18	2,368,643	0.30	1,034,811	0.21
Maine	10,104,899	12.93	704,327	0.90	121,668	0.16	191,083	0.24	259,359	0.33
New Hampshire	5,453,704	12.13	569,941	1.27	65,209	0.15	104,710	0.23	127,656	0.28
Vermont	4,936,224	14.01	709,299	2.18	54,065	0.15	75,022	0.21	53,384	0.15
Massachusetts	38,552,955	9.30	4,534,661	1.09	713,765	0.17	1,454,859	0.35	742,059	0.18
Rhode Island	5,939,108	8.72	1,157,780	1.70	124,961	0.18	126,887	0.19	105,438	0.15
Connecticut	21,275,926	14.02	2,250,407	1.48	356,452	0.23	416,082	0.27	346,915	0.23
MIDDLE ATLANTIC	280,334,269	11.76	19,257,228	0.81	3,198,153	0.13	7,568,507	0.32	4,753,561	0.20
New York	166,062,171	14.96	10,531,926	0.95	2,005,377	0.18	3,993,001	0.36	2,182,863	0.20
New Jersey	39,827,994	11.46	2,853,620	0.82	470,714	0.14	1,418,588	0.41	543,957	0.16
Pennsylvania	74,444,104	8.04	5,871,682	0.63	652,062	0.07	2,156,918	0.23	2,026,741	0.22
E. NORTH CENTRAL	172,767,057	7.47	13,176,864	0.57	2,186,081	0.09	6,599,952	0.29	2,815,291	0.12
Ohio	32,380,375	5.16	2,849,889	0.45	643,419	0.10	1,449,039	0.23	408,328	0.07
Indiana	22,260,591	7.29	1,283,381	0.42	276,460	0.09	809,578	0.27	448,651	0.15
Illinois	48,053,496	6.94	4,837,009	0.70	782,904	0.11	2,460,333	0.36	367,967	0.05
Michigan	43,691,390	10.63	2,293,205	0.56	233,165	0.06	909,810	0.22	1,271,468	0.31
Wisconsin	26,381,205	9.47	1,913,380	0.69	250,133	0.09	971,192	0.35	318,877	0.11
W. NORTH CENTRAL	110,221,536	8.53	9,541,870	0.74	1,018,480	0.08	3,335,016	0.26	932,965	0.07
Minnesota	31,500,334	12.37	2,013,837	0.79	283,064	0.11	970,389	0.38	242,067	0.10
Iowa	18,349,120	7.58	1,391,346	0.57	271,075	0.11	422,540	0.17	170,689	0.07
Missouri	23,577,512	6.80	2,000,300	0.86	161,590	0.05	599,345	0.17	130,574	0.04
North Dakota	8,281,377	12.91	651,890	1.02	36,596	0.06	213,071	0.33	107,504	0.17
South Dakota	7,578,122	11.17	629,836	0.93	29,880	0.04	220,537	0.33	145,032	0.21
Nebraska	8,423,503	6.24	738,674	0.55	76,383	0.06	215,980	0.16	90,572	0.07
Kansas	12,511,566	0.91	1,125,997	0.62	160,901	0.09	703,154	0.39	46,527	0.03
SOUTH ATLANTIC	101,224,596	6.92	10,304,839	0.70	618,735	0.04	2,592,154	0.18	1,871,061	0.13
Delaware	4,039,578	17.29	336,358	1.44	22,454	0.10	76,608	0.33	80,975	0.35
Maryland	16,395,828	10.69	2,210,663	1.44	139,781	0.09	541,268	0.35	209,712	0.14
Virginia	19,675,760	8.07	1,822,882	0.75	106,341	0.04	391,969	0.16	435,660	0.18
West Virginia	10,979,627	6.91	1,427,304	0.90	52,408	0.03	358,723	0.23	615,520	0.39
North Carolina	16,679,744	6.09	1,463,460	0.53	132,858	0.05	325,447	0.12	206,341	0.08
South Carolina	11,885,257	6.68	972,442	0.55	60,625	0.03	194,165	0.11	251,673	0.14
Georgia	14,296,549	4.67	1,069,711	0.36	27,719	0.01	474,922	0.16	52,317	0.02
Florida	7,272,253	5.79	982,019	0.78	77,049	0.06	229,052	0.18	18,863	0.02
E. SOUTH CENTRAL	53,205,375	5.81	6,028,634	0.66	247,278	0.03	840,321	0.09	735,127	0.08
Kentucky	16,288,473	6.56	2,921,040	1.18	93,325	0.04	233,403	0.09	220,709	0.09
Tennessee	13,037,609	5.39	1,121,041	0.46	30,133	0.01	234,425	0.10	174,376	0.07
Alabama	15,537,426	5.50	1,170,521	0.48	89,813	0.04	233,333	0.09	336,439	0.14
Mississippi	10,341,867	5.73	816,032	0.46	34,007	0.02	139,160	0.08	3,903	(1)
W. SOUTH CENTRAL	99,588,124	9.04	7,999,927	0.73	550,044	0.05	1,671,151	0.15	1,316,850	0.12
Arkansas	11,238,257	6.10	868,829	0.47	43,260	0.02	253,356	0.14	42,009	0.02
Louisiana	16,905,706	9.00	1,295,083	0.69	52,472	0.03	248,220	0.13	572,206	0.30
Oklahoma	16,278,863	7.33	1,405,752	0.66	184,420	0.08	449,730	0.20	138,277	0.06
Texas	55,165,298	10.88	4,370,263	0.86	299,883	0.06	719,845	0.14	564,358	0.11
MOUNTAIN	44,174,457	11.80	4,173,402	1.12	286,322	0.08	999,611	0.27	991,374	0.27
Montana	5,077,228	7.96	774,806	1.21	20,436	0.03	152,036	0.24	233,185	0.37
Idaho	4,463,749	9.12	450,936	0.92	25,595	0.05	125,410	0.26	249,413	0.51
Wyoming	5,011,396	22.72	372,535	1.69	41,101	0.19	64,837	0.29	90,143	0.41
Colorado	10,708,929	10.52	926,138	0.91	80,740	0.09	314,166	0.31	140,687	0.14
New Mexico	3,855,532	10.09	402,257	1.05	17,040	0.05	49,438	0.13	113,618	0.30
Arizona	5,220,821	13.02	418,397	1.04	44,994	0.11	122,241	0.30	41,538	0.10
Utah	7,611,204	15.25	604,617	1.21	47,959	0.10	112,304	0.23	93,751	0.19
Nevada	2,225,598	28.75	223,804	2.89	1,851	0.02	59,179	0.76	29,039	0.38
PACIFIC	87,699,805	13.96	5,100,162	0.81	535,974	0.09	2,478,437	0.39	2,292,414	0.36
Washington	18,650,130	12.66	859,391	0.58	165,923	0.11	617,377	0.42	241,240	0.16
Oregon	10,101,973	11.98	997,945	1.18	102,070	0.12	267,057	0.32	434,109	0.51
California	58,947,702	14.86	3,242,846	0.82	267,981	0.07	1,594,003	0.40	1,617,065	0.41

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

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[See also pp. 102 and 104. For a text discussion of this table, see p. 33]

GEOGRAPHIC DIVISION AND STATE	III.—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES				IV.—CONSERVATION OF HEALTH AND SANITATION				V.—HIGHWAYS	
	Agriculture		All other		Prevention and treatment of communicable diseases		All other			
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
Grand total	$43,295,926	$0.41	$10,089,614	$0.09	$13,477,746	$0.12	$11,360,665	$0.10	$144,279,502	$1.26
NEW ENGLAND	2,303,281	0.29	1,118,023	0.14	3,328,920	0.42	1,020,721	0.13	19,539,541	2.47
Maine	380,362	0.50	380,188	0.50	415,829	0.53	108,818	0.14	2,196,920	2.81
New Hampshire	256,161	0.57	163,457	0.36	142,097	0.32	68,862	0.15	1,525,719	3.39
Vermont	162,959	0.46	93,903	0.27	176,677	0.50	57,276	0.16	1,764,477	5.01
Massachusetts	726,902	0.18	281,247	0.07	1,411,638	0.34	384,714	0.09	5,872,381	1.42
Rhode Island	133,593	0.20	54,876	0.08	309,963	0.46	125,286	0.18	737,461	1.06
Connecticut	634,304	0.42	135,312	0.09	872,696	0.58	275,765	0.18	7,440,583	4.90
MIDDLE ATLANTIC	7,223,780	0.30	2,573,320	0.11	2,699,633	0.11	3,077,397	0.13	40,243,592	1.69
New York	3,964,920	0.36	1,431,266	0.13	670,397	0.06	1,511,641	0.14	20,723,348	1.87
New Jersey	814,901	0.23	400,047	0.12	868,680	0.26	322,380	0.09	5,516,249	1.59
Pennsylvania	2,443,959	0.26	742,007	0.08	1,140,556	0.12	1,243,376	0.13	14,003,995	1.51
E. NORTH CENTRAL	8,307,022	0.36	1,324,327	0.06	1,597,449	0.07	2,027,565	0.09	19,062,223	0.82
Ohio	1,808,605	0.29	198,273	0.03	210,323	0.03	369,033	0.06	6,066,945	0.97
Indiana	1,022,726	0.33	70,268	0.02	210,376	0.07	201,470	0.07	4,045,587	1.32
Illinois	2,208,913	0.32	407,056	0.06	177,127	0.03	546,976	0.08	2,114,062	0.31
Michigan	1,245,298	0.30	428,157	0.10	391,809	0.10	525,033	0.13	3,264,168	0.79
Wisconsin	2,021,480	0.73	220,573	0.08	607,814	0.22	385,053	0.14	3,581,472	1.29
W. NORTH CENTRAL	8,568,939	0.66	1,024,957	0.08	1,744,528	0.14	1,101,822	0.09	7,791,729	0.60
Minnesota	2,839,951	1.11	629,690	0.25	571,622	0.22	303,114	0.12	3,835,885	1.51
Iowa	2,029,556	0.84	94,853	0.04	293,078	0.12	185,255	0.08	210,592	0.09
Missouri	1,103,011	0.32	80,743	0.02	332,046	0.10	281,840	0.08	2,654,801	0.77
North Dakota	666,457	1.04	32,196	0.05	126,978	0.20	53,817	0.13	117,140	0.18
South Dakota	603,474	0.89	76,661	0.11	121,359	0.18	116,100	0.17	804,471	1.19
Nebraska	741,846	0.55	45,692	0.03	93,531	0.07	76,050	0.06	145,362	0.11
Kansas	584,644	0.32	65,713	0.04	203,814	0.11	55,646	0.03	23,488	0.01
SOUTH ATLANTIC	5,433,533	0.37	686,032	0.05	1,999,559	0.14	1,580,321	0.11	15,882,286	1.08
Delaware	194,901	0.83	14,651	0.06	58,512	0.25	50,361	0.22	205,479	0.88
Maryland	562,182	0.37	274,290	0.18	404,178	0.26	282,887	0.18	3,519,868	2.30
Virginia	788,653	0.32	125,536	0.05	503,704	0.21	345,184	0.14	2,492,065	1.02
West Virginia	507,606	0.32	78,325	0.05	242,366	0.15	119,198	0.08	1,754,077	1.10
North Carolina	809,727	0.30	117,494	0.04	425,879	0.16	354,436	0.13	3,310,684	1.21
South Carolina	751,998	0.42	16,979	0.01	157,973	0.09	106,970	0.06	2,116,986	1.19
Georgia	899,221	0.29	20,336	0.01	109,224	0.04	145,226	0.05	1,850,014	0.60
Florida	919,245	0.73	41,431	0.03	97,703	0.08	176,059	0.14	602,485	0.48
E. SOUTH CENTRAL	2,283,416	0.25	244,490	0.03	724,760	0.08	612,782	0.07	7,776,278	0.85
Kentucky	797,208	0.32	73,243	0.03	55,532	0.02	162,652	0.07	2,984,635	1.20
Tennessee	490,900	0.20	54,398	0.02	104,238	0.04	103,782	0.04	3,102,521	1.28
Alabama	601,842	0.24	89,237	0.04	304,488	0.12	184,732	0.08	596,341	0.24
Mississippi	394,766	0.22	27,612	0.02	270,502	0.15	161,616	0.09	1,092,781	0.61
W. SOUTH CENTRAL	3,115,934	0.28	1,018,278	0.09	757,832	0.07	740,978	0.07	15,112,066	1.37
Arkansas	509,417	0.28	112,150	0.06	215,918	0.12	96,994	0.05	1,511,816	0.82
Louisiana	465,197	0.25	285,425	0.15	33,391	0.02	265,698	0.14	2,518,127	1.34
Oklahoma	530,726	0.24	184,076	0.08	240,207	0.11	174,569	0.08	1,041,264	0.47
Texas	1,610,594	0.32	436,627	0.09	268,316	0.05	203,717	0.04	10,040,879	1.98
MOUNTAIN	3,080,347	0.83	682,526	0.18	160,173	0.04	497,960	0.13	7,018,424	1.88
Montana	544,795	0.85	74,052	0.12	107,189	0.17	66,795	0.10	140,155	0.22
Idaho	336,497	0.69	99,273	0.20	3,746	0.01	38,139	0.08	783,134	1.60
Wyoming	200,593	1.18	72,369	0.33			51,420	0.23	852,177	3.86
Colorado	492,808	0.49	197,283	0.19	36,407	0.04	115,127	0.11	2,623,880	2.58
New Mexico	314,378	0.82	128,221	0.34	2,207	0.01	54,200	0.14	609,796	1.60
Arizona	511,909	1.28	25,238	0.06			57,245	0.14	643,353	1.60
Utah	398,251	0.80	57,128	0.11	10,624	0.02	55,348	0.11	827,962	1.66
Nevada	221,053	2.86	28,962	0.37			59,686	0.77	537,947	6.95
PACIFIC	5,979,674	0.93	1,417,661	0.23	454,892	0.07	701,119	0.11	11,883,311	1.89
Washington	614,786	0.42	280,843	0.19	126,488	0.09	67,519	0.05	1,250,198	0.86
Oregon	727,204	0.86	507,098	0.60	97,579	0.12	102,994	0.12	2,131,414	2.53
California	4,637,684	1.17	629,720	0.16	230,825	0.06	530,606	0.13	8,492,699	2.14

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[See also pp. 102 and 103. For a text discussion of this table, see p. 33]

GEOGRAPHIC DIVISION AND STATE	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION: Schools		VII.—EDUCATION: Libraries		VIII.—RECREATION		IX.—MISCELLANEOUS	
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
Grand total	$168,754,521	$1.50	$393,698,520	$3.51	$2,001,709	$0.02	$2,745,860	$0.02	$99,389,999	$0.88
NEW ENGLAND	22,481,662	2.84	14,055,910	1.77	309,673	0.04	587,350	0.07	6,091,737	0.77
Maine	2,063,084	2.64	2,811,583	3.60	51,630	0.07	7,925	0.01	392,181	0.50
New Hampshire	903,968	2.02	1,398,951	3.11	24,007	0.05	305	(1)	100,661	0.22
Vermont	757,928	2.15	832,872	2.36	11,176	0.03	43	(1)	137,033	0.38
Massachusetts	13,159,614	3.18	4,770,848	1.15	76,248	0.02	408,497	0.10	4,015,522	0.97
Rhode Island	1,604,152	2.49	899,727	1.32	26,734	0.04	47,122	0.07	303,088	0.58
Connecticut	3,900,916	2.57	3,341,936	2.20	119,883	0.08	123,458	0.08	1,061,232	0.70
MIDDLE ATLANTIC	43,829,816	1.84	93,560,053	3.93	456,588	0.02	1,333,030	0.06	50,629,611	2.12
New York	24,503,409	2.21	43,355,612	4.36	301,597	0.03	972,732	0.09	44,912,082	4.05
New Jersey	6,783,484	1.95	17,491,880	5.03	67,456	0.02	149,179	0.04	2,105,850	0.61
Pennsylvania	12,540,923	1.36	27,712,552	2.99	87,535	0.01	211,119	0.02	3,610,679	0.39
E. NORTH CENTRAL	32,799,222	1.42	67,126,685	2.90	410,180	0.02	343,045	0.01	14,989,141	0.65
Ohio	7,043,062	1.12	9,526,125	1.52	69,807	0.01	57,099	0.01	1,699,828	0.27
Indiana	3,664,397	1.20	9,303,289	3.08	65,392	0.02	86,690	0.03	682,326	0.22
Illinois	9,747,380	1.41	13,627,340	1.97	95,364	0.01	99,929	0.01	10,581,235	1.53
Michigan	8,239,830	2.00	23,680,969	5.76	49,458	0.01	79,079	0.02	1,079,943	0.26
Wisconsin	4,104,553	1.47	10,997,962	3.91	133,159	0.05	19,648	0.01	935,809	0.34
W. NORTH CENTRAL	19,940,998	1.54	47,776,339	3.70	303,063	0.02	211,920	0.02	6,928,891	0.54
Minnesota	4,072,095	1.60	14,484,594	5.69	51,224	0.02	64,493	0.03	1,158,300	0.45
Iowa	3,922,560	1.62	7,454,623	3.08	114,966	0.05	100,904	0.04	1,667,083	0.70
Missouri	5,338,741	1.54	9,069,762	2.62	31,762	0.01	6,865	(1)	806,132	0.23
North Dakota	1,085,873	1.69	3,862,002	6.02	9,643	0.02	11,776	0.02	1,274,444	1.99
South Dakota	939,230	1.38	3,592,641	5.30	19,558	0.03	15,174	0.02	264,779	0.39
Nebraska	1,761,903	1.31	4,056,402	3.00	17,459	0.01	5,914	(1)	358,347	0.27
Kansas	2,820,516	1.56	5,256,315	2.90	58,451	0.03	6,794	(1)	1,399,606	0.77
SOUTH ATLANTIC	14,173,487	0.97	39,289,820	2.69	203,699	0.01	38,934	(1)	6,580,124	0.45
Delaware	339,830	1.45	2,552,493	10.92	8,243	0.04	2,028	0.01	96,685	0.41
Maryland	2,573,790	1.68	5,464,117	3.56	25,418	0.02	10,000	0.01	177,724	0.12
Virginia	2,643,533	1.08	8,727,451	3.58	47,490	0.02	5,751	(1)	1,238,915	0.51
West Virginia	1,498,915	0.94	4,176,502	2.63	8,240	0.01	3,679	(1)	139,744	0.09
North Carolina	3,051,178	1.11	5,159,267	1.88	74,190	0.03	11,092	(1)	1,238,204	0.45
South Carolina	1,323,009	0.74	5,078,531	2.85	10,784	0.01	3,460	(1)	840,662	0.47
Georgia	1,396,791	0.46	6,567,216	2.15	29,338	0.01	824	(1)	1,631,690	0.53
Florida	1,344,504	1.07	1,504,243	1.25			3,100	(1)	1,216,500	0.97
E. SOUTH CENTRAL	8,315,059	0.91	21,670,503	2.37	54,066	0.01	41,700	(1)	3,620,961	0.40
Kentucky	2,152,771	0.87	6,229,225	2.51	13,856	0.01	15,250	0.01	335,624	0.14
Tennessee	2,199,050	0.91	4,623,351	1.91	20,374	0.01	3,022	(1)	770,998	0.32
Alabama	2,370,410	0.97	5,868,376	2.39			23,428	0.01	1,642,766	0.67
Mississippi	1,586,828	0.89	4,929,551	2.75	19,836	0.01			865,573	0.48
W. SOUTH CENTRAL	11,024,482	1.00	48,408,648	4.40	56,306	0.01	56,538	0.01	7,729,070	0.70
Arkansas	1,127,057	0.61	5,090,867	2.76	11,100	0.01	7,693	(1)	1,347,891	0.73
Louisiana	2,760,812	1.47	5,454,333	2.90	7,357	(1)	22,518	0.01	2,924,667	1.56
Oklahoma	2,786,350	1.20	7,896,348	3.55	15,678	0.01	16,062	0.01	1,133,375	0.52
Texas	4,350,263	0.86	29,964,900	5.91	22,171	(1)	10,345	(1)	2,303,137	0.45
MOUNTAIN	4,990,778	1.34	19,951,467	5.36	57,711	0.02	88,960	0.02	1,195,412	0.32
Montana	907,294	1.42	1,917,717	3.01	5,529	0.01			133,234	0.21
Idaho	407,617	0.83	1,749,376	3.58	6,200	0.01	23,016	0.05	163,397	0.34
Wyoming	405,084	1.84	2,541,466	11.52	19,097	0.09	21,041	0.10	219,533	1.00
Colorado	1,634,806	1.63	3,810,044	3.74	892	(1)	16,716	0.02	293,227	0.29
New Mexico	412,481	1.08	1,541,317	4.30	1,683	(1)	25,587	0.07	82,709	0.22
Arizona	488,509	1.21	2,740,035	6.83	14,991	0.04			115,211	0.29
Utah	502,192	1.01	4,767,737	9.55			2,500	0.01	130,811	0.26
Nevada	215,605	2.79	783,775	10.13	9,319	0.12			55,290	0.71
PACIFIC	11,199,017	1.78	43,857,066	6.98	150,483	0.02	44,503	0.01	1,605,062	0.26
Washington	1,935,947	1.33	11,918,367	8.09	17,997	0.01	10,081	0.01	514,973	0.35
Oregon	1,504,111	1.78	5,031,496	3.60	48,178	0.06	6,462	0.01	144,254	0.17
California	7,758,959	1.93	26,907,221	7.29	84,308	0.02	27,960	0.01	945,835	0.24

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

TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[For a text discussion of this table see p. 34]

GEOGRAPHIC DIVISION AND STATE	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY: Militia and armories	II.—PROTECTION TO PERSON AND PROPERTY: Regulation	II.—PROTECTION TO PERSON AND PROPERTY: All other	III.—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES: Agriculture	III.—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES: All other	IV.—CONSERVATION OF HEALTH, AND SANITATION: Prevention and treatment of communicable diseases	IV.—CONSERVATION OF HEALTH, AND SANITATION: All other	V.—HIGHWAYS	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION: Schools	VII.—EDUCATION: Libraries	VIII.—RECREATION	IX.—MISCELLANEOUS
Grand total	8.3	1.0	2.7	1.7	4.5	1.0	1.3	1.1	13.9	16.3	38.2	0.2	0.3	9.6
NEW ENGLAND	11.6	1.7	2.7	1.9	2.7	1.3	3.9	1.2	22.7	26.1	16.3	0.4	0.7	7.1
Maine	7.0	1.2	1.9	2.6	3.9	3.9	4.1	1.1	21.8	26.4	27.8	0.5	0.1	3.9
New Hampshire	10.5	1.2	1.9	2.3	4.7	3.0	3.6	1.3	28.0	16.6	25.7	0.4	(1)	1.8
Vermont	14.6	1.1	1.5	1.1	3.3	1.9	3.7	1.2	35.7	15.4	16.9	0.3	(1)	2.6
Massachusetts	11.8	1.9	3.8	1.9	1.9	0.7	3.7	1.0	15.2	34.1	12.4	0.5	1.1	10.4
Rhode Island	19.5	2.1	2.1	1.8	2.2	0.9	5.2	2.1	12.4	28.5	15.1	0.5	0.8	6.7
Connecticut	10.6	1.7	2.0	1.6	3.0	0.6	4.1	1.3	35.0	18.3	15.7	0.6	0.6	5.0
MIDDLE ATLANTIC	6.9	1.1	2.7	1.7	2.5	0.9	1.0	1.1	14.4	15.6	32.4	0.2	0.5	18.1
New York	6.3	1.2	2.4	1.3	2.4	0.9	0.4	0.9	12.5	14.8	29.1	0.2	0.6	27.0
New Jersey	7.2	1.2	3.6	1.4	2.0	1.0	2.2	0.9	13.9	17.0	43.9	0.2	0.4	5.3
Pennsylvania	7.9	0.9	2.9	2.7	3.3	1.0	1.5	1.7	18.8	16.8	37.2	0.1	0.3	4.9
EAST NORTH CENTRAL	7.6	1.3	3.8	1.6	4.8	0.8	0.9	1.2	11.0	16.0	38.9	0.2	0.2	8.7
Ohio	8.8	2.0	4.5	1.3	4.6	0.6	0.6	1.1	18.7	21.8	29.4	0.2	0.2	5.2
Indiana	5.8	1.2	3.6	2.0	4.6	0.3	0.8	0.9	18.2	16.5	42.2	0.4	0.2	3.1
Illinois	10.1	1.6	5.1	0.8	4.9	0.8	0.4	1.1	4.4	20.3	42.2	0.2	0.2	22.0
Michigan	5.2	0.5	2.1	2.9	7.7	1.0	0.9	1.2	7.5	18.9	28.4	0.1	0.3	2.5
Wisconsin	7.3	0.9	2.7	1.2	7.7	0.8	2.3	1.5	13.6	13.6	41.3	0.5	0.1	2.6
WEST NORTH CENTRAL	8.7	0.9	3.0	0.8	7.8	0.9	1.6	1.0	7.1	18.1	43.3	0.3	0.2	6.3
Minnesota	6.4	0.9	3.1	0.8	9.0	2.6	1.8	1.0	12.2	12.9	43.4	0.3	0.2	3.6
Iowa	7.6	1.5	2.3	0.9	11.7	0.5	1.8	1.2	1.1	21.4	40.6	0.5	0.5	0.2
Missouri	12.7	0.7	2.5	0.6	7.1	0.3	1.4	1.0	11.3	22.6	38.5	0.1	(1)	3.4
North Dakota	7.9	0.4	2.6	1.3	8.0	0.4	1.8	1.0	1.4	13.1	46.6	0.1	0.1	15.4
South Dakota	8.3	0.9	2.9	1.9	8.3	1.0	1.8	1.5	10.6	12.4	47.4	0.3	0.2	3.5
Nebraska	8.8	0.9	2.6	1.1	8.8	0.5	1.1	0.9	1.7	20.9	43.2	0.2	0.1	4.3
Kansas	9.0	1.3	3.6	0.4	4.7	0.5	1.6	0.4	0.2	22.5	42.0	0.5	0.1	11.2
SOUTH ATLANTIC	10.2	0.6	2.6	1.8	5.4	0.7	2.0	1.6	15.7	14.0	33.8	0.2	(1)	6.5
Delaware	8.3	0.6	2.9	2.0	4.6	0.4	1.4	1.2	5.1	8.4	63.2	0.2	0.1	2.4
Maryland	13.5	0.9	1.9	1.8	3.4	1.7	2.5	1.7	21.8	15.7	29.3	0.2	0.1	1.1

TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For a text discussion of this table see p. 24]

GEOGRAPHIC DIVISION AND STATE	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		IV.—CONSERVATION OF HEALTH, AND SANITATION		V.—HIGHWAYS	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
		Militia and armories	Regulation	All other	Agriculture	All other	Prevention and treatment of communicable diseases	All other			Schools	Libraries		
SOUTH ATLANTIC—Continued.														
Virginia	9.3	0.5	2.0	2.2	4.0	0.6	2.6	1.8	12.7	13.4	44.4	0.2	(1)	6.3
West Virginia	13.0	0.5	3.3	5.6	4.6	0.7	2.6	1.1	16.0	13.7	28.0	0.1	(1)	1.3
North Carolina	8.8	0.8	2.0	1.2	4.9	0.7	2.6	2.1	19.8	18.3	30.9	0.4	0.1	7.4
South Carolina	8.2	0.5	1.6	2.1	6.3	0.1	1.3	0.9	17.8	11.1	42.7	0.1	(1)	7.1
Georgia	7.6	0.2	3.3	0.4	6.3	0.1	0.8	1.0	12.9	9.8	45.9	0.2	(1)	11.4
Florida	13.5	1.1	3.1	0.3	12.6	0.6	1.3	2.4	8.3	18.5	21.5			16.7
EAST SOUTH CENTRAL														
Kentucky	11.3	0.5	1.6	1.4	4.3	0.5	1.4	1.2	14.6	15.6	40.7	0.1	0.1	6.8
Tennessee	17.9	0.6	1.4	1.4	4.9	0.4	0.3	1.0	18.3	13.2	28.2	0.1	0.1	2.1
Alabama	8.6	0.2	1.8	1.3	2.8	0.4	0.8	0.8	23.8	16.9	25.5	0.2	(1)	6.0
Mississippi	7.9	0.3	1.7	2.5	4.4	0.7	2.2	1.4	4.4	17.6	49.5		0.2	12.1
			1.3	(1)	2.8	0.3	2.6	1.6	10.6	15.3	47.7	0.2		8.4
WEST SOUTH CENTRAL														
Arkansas	8.0	0.6	1.7	1.3	3.1	1.0	0.8	0.7	15.2	11.1	48.6	0.1	0.1	7.8
Louisiana	7.7	0.4	2.3	0.4	4.5	1.0	1.9	0.9	12.5	10.0	45.3	0.1	0.1	12.0
Oklahoma	9.0	0.3	1.5	3.4	2.8	0.4	0.2	1.2	14.9	16.3	32.3	(1)	0.1	17.3
Texas	7.9	0.5	2.8	0.8	3.3	1.1	1.5	1.1	6.4	17.1	48.5	0.1	0.1	7.1
			1.3	1.0	2.9	0.8	0.5	0.4	18.2	7.9	54.3	(1)		4.2
MOUNTAIN	9.4	0.6	2.3	2.2	7.0	1.5	0.4	1.1	15.9	11.3	45.2	0.1	0.2	2.7
Montana	15.3	0.4	3.0	4.6	10.7	1.5	2.1	1.3	2.8	17.9	37.8	0.1		2.6
Idaho	10.1	0.6	2.8	5.6	7.5	2.2	0.1	0.9	17.5	9.1	39.2	0.1		3.7
Wyoming	7.4	0.8	1.3	1.8	5.2	1.4		1.0	17.0	8.1	50.7	0.4	0.5	4.4
Colorado	8.6	0.8	2.9	1.3	4.6	1.8	0.3	1.1	24.5	15.5	35.6	(1)	0.4	2.7
New Mexico	10.4	0.5	1.3	2.9	8.2	3.3	0.1	1.4	15.9	10.7	42.6	(1)	0.2	2.1
Arizona	8.0	0.9	2.3	0.8	9.8	0.5		1.1	12.3	9.8	52.5	0.3	0.7	2.2
Utah	7.9	0.6	1.5	1.2	5.2	0.8	0.1	0.7	10.9	6.6	62.6			1.7
Nevada	10.1	0.7	2.7	1.3	10.0	1.3		2.7	24.2	9.7	35.2	0.4	(1)	2.5
PACIFIC														
Washington	5.8	0.6	2.8	2.6	6.8	1.6	0.5	0.8	13.5	12.8	50.0	0.2	0.1	1.8
Oregon	4.6	0.9	3.3	1.3	3.3	1.5	0.7	0.4	6.8	10.5	53.9	0.1	0.1	2.8
California	9.9	1.0	2.6	4.3	7.2	5.0	1.0	1.0	21.1	14.9	30.0	0.5	0.1	1.4
	5.5	0.5	2.7	2.7	7.9	1.1	0.4	0.9	14.4	13.1	49.0	0.1	(1)	1.6

(1) Less than one-twentieth of 1 per cent.

TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR INTEREST, AND FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925

[For a text discussion of this table, see p. 35]

GEOGRAPHIC DIVISION AND STATE	PAYMENTS FOR INTEREST				EXPENSES OF PUBLIC SERVICE ENTERPRISES			
	Total	On funded debt	On floating debt	On other debt	Total	Canals	Rocks, wharves, and landings	All other
Grand total	$67,661,948	$61,195,442	$3,596,897	$2,869,609	$8,398,270	$214,176	$1,661,097	$6,523,003
NEW ENGLAND	3,728,105	3,631,442	77,821	18,842	335,016		266,515	68,501
Maine	621,074	574,860	33,195	13,019	131,797		82,014	49,783
New Hampshire	110,038	65,412	44,626					
Vermont	92,390	86,567		5,823				
Massachusetts	1,754,203	1,754,203			184,501		184,501	
Rhode Island	493,535	493,535						
Connecticut	656,865	656,865			18,718			18,718
MIDDLE ATLANTIC	17,698,846	17,633,444	44,707	20,695				
New York	13,096,975	13,058,493	37,887	595				
New Jersey	1,944,491	1,938,691	5,800					
Pennsylvania	2,657,380	2,636,260	1,020	20,100				
EAST NORTH CENTRAL	9,531,295	8,530,874	914,375	86,046	224,018	141,896		82,122
Ohio	1,310,066	979,688	330,380		103,789	103,789		
Indiana	159,641	57,095	17,000	85,546				
Illinois	3,704,187	3,614,736	89,451		38,107	38,107		
Michigan	4,219,940	3,741,896	477,544	500	82,122			82,122
Wisconsin	137,459	137,459						
WEST NORTH CENTRAL	12,289,718	10,698,828	1,526,281	64,609	6,051,280			6,051,280
Minnesota	[1] 3,703,304	2,240,222	[1] 1,463,069	13				
Iowa	809,674	809,456		218				
Missouri	1,945,690	1,882,076	63,212	402				
North Dakota	1,273,942	1,244,859		29,083	5,024,497			5,024,497
South Dakota	3,206,369	3,174,891		33,478	723,824			723,824
Nebraska	1,415			1,415				
Kansas	1,257,324	1,257,324			302,958			302,958
SOUTH ATLANTIC	9,903,126	8,001,403	126,153	1,775,570	121,390			121,390
Delaware	368,633	368,633						
Maryland	1,427,420	1,417,919		9,501	95,339			95,339
Virginia	744,020	621,866	97,319	24,835				
West Virginia	1,803,990	1,803,990						
North Carolina	4,421,994	3,339,311	7,500	1,075,183	26,051			26,051
South Carolina	331,774	209,324	15,020	107,430				
Georgia	236,094	222,307	6,314	7,473				
Florida	569,195	18,047		[2] 551,148				
EAST SOUTH CENTRAL	3,403,749	2,190,061	774,507	439,181	10,500		10,500	
Kentucky	631,811	2,400	218,307	411,104				
Tennessee	804,913	653,500	150,950	457				
Alabama	1,110,935	828,678	254,837	27,420	10,500		10,500	
Mississippi	856,090	705,477	150,413	200				
WEST SOUTH CENTRAL	1,172,354	1,015,619	76,566	80,169	72,280	72,280		
Arkansas	128,597	128,597						
Louisiana	638,287	556,182	76,566	5,539	72,280	72,280		
Oklahoma	185,419	172,127		13,292				
Texas	220,051	158,713		61,338				
MOUNTAIN	2,338,252	1,934,755	19,000	384,497				
Montana	469,181	258,443		210,738				
Idaho	321,234	258,193		63,041				
Wyoming	179,308	142,755		36,553				
Colorado	542,154	513,456		28,698				
New Mexico	200,718	198,252		2,466				
Arizona	68,331	49,269		19,062				
Utah	468,069	444,150		23,939				
Nevada	89,237	70,237	19,000					
PACIFIC	7,596,503	7,559,016	37,487		1,583,783		1,384,082	199,701
Washington	641,555	635,000	6,555					
Oregon	2,546,825	2,546,825			9,628			9,628
California	4,408,123	4,377,191	30,932		1,574,155		1,384,082	190,073

[1] Includes $1,463,069, as interest on county reimbursement road bonds, not shown as a debt obligation of the State at the close of the year.
[2] Interest on special assessment debt.

TABLE 15.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925

[This table is presented in two sections, the second section beginning on p. 110. For a text discussion of this table, see p. 36]

GEOGRAPHIC DIVISION AND STATE	Total [1]	GENERAL GOVERNMENT	PROTECTION TO PERSON AND PROPERTY		DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES				CONSERVATION OF HEALTH, AND SANITATION			HIGHWAYS		
			Militia and armories	All other	Agriculture	Forestry	Fish and game	All other	Prevention and treatment of communicable diseases: Tuberculosis	Prevention and treatment of communicable diseases: All other	Other health and sanitation	Roads	Other highway structures	Waterways
Grand total	$503,099,821	$7,244,012	$2,146,698	$777,800	$1,374,989	$847,442	$573,496	$1,438,611	$1,428,959	$53,170	$148,582	$388,503,500	$24,023,539	$6,233,184
NEW ENGLAND	21,772,006	758,664	267,037	70,199	9,271	170,408	28,387		193,105		852	14,246,776	1,519,674	163,116
Maine	4,683,275	103,914				7,106			62,841			3,315,130	835,037	
New Hampshire	1,778,364	4,120				2,994						1,324,635	49,491	
Vermont	1,792,821	30,044	79,739	383			341		1,746			1,438,260	13,360	
Massachusetts	5,740,862	45,261		23,654		152,583	665		88,700			3,775,474	15,505	163,116
Rhode Island	2,993,368	435,113	109,694	14,496	3,520							1,770,738	133,270	
Connecticut	4,783,316	140,212	77,604	31,666	5,751	7,725	27,381		39,878		852	2,622,539	473,011	
MIDDLE ATLANTIC	98,379,611	1,247,773	315,172	208,328	23,110	604,260	52,946	116,592	157,548	6,959	122,813	67,923,162	11,691,085	5,551,761
New York	35,605,571	41,568	205,310	8,745	23,110	417,069	9,456		88,571	6,959	122,813	23,226,329	246,695	5,072,779
New Jersey	28,251,268	170,071	109,862	40,484		16,000	19,797		68,977			16,129,011	8,402,645	447,431
Pennsylvania	34,522,772	1,036,134		159,099		171,191	23,693	116,592				28,567,823	3,041,745	31,551
E. NORTH CENTRAL	103,229,809	256,438	1,477,273	71,162	634,720	68,173	164,920	57	69,102		1,886	81,057,438	2,792,665	460,895
Ohio	13,689,674	16,949	218,145		405,729	61,951	32,649		13,879		1,886	8,628,436		
Indiana	13,398,685	10,211	12,011	6,708	125,290	4,671	75,835	57	42,670			9,128,499	1,417,359	
Illinois	42,045,190	46,067	906,092	20,014	74,602		12,675					36,508,873		460,895
Michigan	31,616,192	133,201	339,025	38,534	7,774		30,444					23,390,856	1,260,596	
Wisconsin	5,480,068	49,990		5,906	21,325	1,551	13,317		12,553			3,400,774	114,710	
W. NORTH CENTRAL	69,157,853	901,104	33,895	33,051	263,287		115,199		162,394	219	1,306	57,077,414	1,862,746	
Minnesota	13,842,147	27,026	29,328	27,484	124,555		43,571		58,596	219	845	9,949,695	663,791	
Iowa	14,241,637		3,919		88,712		510		25,312			11,427,846	38,108	
Missouri	27,122,013	117,460			653		10,907		5,300			26,198,275		
North Dakota	1,777,645	71,136	648	2,771	5,424		2,708		8,407		461	1,312,092	175,151	
South Dakota	6,328,236	11,744		2,684	4,936		48,865		44,779			4,560,091	844,335	
Nebraska	5,055,035	655,158			27,827		8,638					3,532,544	138,361	
Kansas	791,140	18,580		112	11,180				20,000			96,871	3,000	
SOUTH ATLANTIC	78,797,368	987,664	2,145	254,266	128,143		29,617	1,316,218	615,399	38,477	6,047	63,956,232	3,430,846	
Delaware	2,931,856	5,694		1,477					151,497	966	1,097	2,719,675		
Maryland	6,170,118	19,302		21,862	12,584			7,467	3,235		432	5,313,580	186,394	
Virginia	12,571,244	11,916		26,360	9,789				86,391			11,207,655	403,732	
West Virginia	11,733,628	575,956	2,059	17,862	48,068		24,447		114,981			9,195,904	172,416	
North Carolina	26,296,950	237,924		175,172	9,231				136,500	37,200	1,520	19,295,891	2,606,000	
South Carolina	4,152,129	119,446	86	5,748	12,716		5,170		29,603	123	374	3,489,712	37,804	
Georgia	6,728,124	12,259		5,785	10,316				93,142	168	2,624	6,305,628		
Florida	8,163,319	5,167			25,439			1,308,751				6,428,187	24,500	
E. SOUTH CENTRAL	36,319,627	748,542		2,280	68,555	840	5		81,298		224	31,511,919	32,621	
Kentucky	10,518,011	25,332			61,860							9,439,468		
Tennessee	9,621,750	628,617			1,674						11	8,466,312	32,621	
Alabama	11,427,578	92,394		2,280	1,421	840	5				213	9,135,019		
Mississippi	4,752,286	2,199			3,600				81,298			4,471,120		
W. SOUTH CENTRAL	41,104,289	179,700	19,592	104,510	67,100		36,242	5,744	111,056	6,695	7,485	32,194,945	2,257,202	
Arkansas	8,417,723	33,429	3,613	2,400	2,294		2,610	1,298	25,337	4,543	650	8,048,735		
Louisiana	7,916,589	3,668		10,375	24,726		3,900	2,272		2,152		5,837,506		
Oklahoma	10,809,304	135,173	15,979	14,147	11,348		29,732	2,174	59,003		3,535	7,369,823	2,257,202	
Texas	12,960,673	7,430		77,588	28,732				26,716		3,000	10,938,881		
MOUNTAIN	24,918,112	48,878	6,451	11,382	71,333	1,431	63,851		12,560	409	2,519	20,345,364	347,234	
Montana	2,008,803	5,781	7	1,816	10,524	1,431	5,406		12,580		296	1,338,713		
Idaho	2,643,928	8,220	1,937	7,550	7,269		11,219			409	1,269	2,064,138		
Wyoming	3,000,858	25,431	4,507		155		7,365					2,549,851		
Colorado	5,393,763				22,778		31,379					3,761,659		
New Mexico	4,577,242	2,025										4,420,713		
Arizona	2,353,931	2,284		999	6,657						173	1,941,369	10,000	
Utah	2,501,597	4,637		1,017	22,950		8,483				781	1,987,633	337,234	
Nevada	2,437,990	500										2,281,288		
PACIFIC	26,421,146	2,115,249	25,133	22,622	109,470	2,330	82,329		26,417	417	5,450	20,190,250	89,466	37,412
Washington	10,210,014	998,884	5,094	9,111	7,948		10,896				109	8,362,848		34,964
Oregon	6,052,326	6,910	10,962	4,093	29,587		55,213		26,138			5,408,059		
California	10,158,806	1,109,455	9,077	9,418	71,935	2,330	16,220		279	417	5,341	6,419,343	89,466	2,448

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see p. 36.

TABLE 15.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 108. For a text discussion of this table, see p. 36]

GEOGRAPHIC DIVISION AND STATE	CHARITIES, HOSPITALS, AND CORRECTIONS							EDUCATION		RECREATION			MISCELLANEOUS		
	Charities			Hospitals		Corrections		Schools	Libraries	Educational	Parks and reservations	Monuments	Soldiers' and sailors' homes	All other	Public service enterprises
	Care of children	Care of blind, deaf, and mute	All other	General	Special	Institutions for adults	Institutions for minors								
Grand total	$633,509	$1,260,521	$1,395	$2,255,747	$15,606,931	$3,548,950	$2,093,101	$35,830,384	$242,477	$214,166	$2,533,729	$637,036	$429,766	$39,578	$2,978,543
NEW ENGLAND	8,109	110,567	128	58,797	1,950,902	408,575	181,707	795,518	29,072	10,621	700,099	1,831	46,407	15,338	26,786
Maine					145,464	163,183	2,349	25,432			518	831			21,470
New Hampshire					237,927			154,197	5,000						
Vermont			128		48,467	89,884	1,726	86,638	2,103						
Massachusetts	581			194	522,057	50,347	13,511	297,084	15,008	8,622	567,500	1,000			
Rhode Island	7,528			58,603	136,276	105,161	31,064	11,745			118,395		42,407	15,338	
Connecticut		110,567			860,711		133,035	220,422	6,961	1,999	13,686		4,000		5,316
MIDDLE ATLANTIC	96,202	298,683		60,000	6,369,209	580,630	363,784	1,158,145	33,965	12,241	1,172,649	164,486	48,108		
New York	96,202	20,755			4,250,561	300,573	94,209	283,141	33,965	12,241	993,716	31,486	19,318		
New Jersey		277,928			1,705,950	39,232	178,534	476,712			94,844	45,000	28,790		
Pennsylvania				60,000	412,698	240,825	91,041	396,292			84,089	88,000			
EAST NORTH CENTRAL	245,258	193,310		1,724,305	2,598,627	1,379,827	505,003	11,269,756	84,667	135,791	245,694	368,474	211,299		193,069
Ohio		18,930			779,040	190,888	100,737	2,837,643	16,211	120,091		18,953	134,566		92,991
Indiana		82,725			362,499	181,113	48,193	1,433,741	15,379		92,796	349,521	11,417		
Illinois		2,945		376,389	399,348	286,381		2,732,788	13,322	15,700	101,763		65,316		
Michigan	200,226	54,630		1,347,916	809,427	644,300	316,856	2,882,957	11,637		47,735				100,078
Wisconsin	45,032	34,080			248,323	77,145	41,217	1,382,627	28,118		3,400				
WEST NORTH CENTRAL	220,479	154,122			1,530,793	479,412	251,302	5,250,453	23,740	7,530	324,255	3,119	53,445	255	408,333
Minnesota	201,888	126,300			535,601	89,331	102,735	1,781,231			78,276	1,675			
Iowa	11,437				404,521	84,123	20,246	2,023,614		1,475	89,026		22,788		
Missouri	6,154	1,154			102,618	36,823	1,393	482,116	6,039	5,787	134,306	1,344	11,684		
North Dakota		8,770			54,215		86,663	47,704	741	268			231	255	
South Dakota		280			33,621	123,185	487	214,065	1,990		22,647	100	6,094		408,333
Nebraska					247,562	43,216		390,747	8,334				2,648		
Kansas	1,000	17,618			152,655	102,734	39,778	310,976	6,636				10,000		
SOUTH ATLANTIC	1,683	277,302	123	15,584	1,238,223	144,186	299,561	6,016,488	17,632	29		11,713	3,790	6,000	
Delaware					10,913		23,068	16,589	880						
Maryland					56,452	54,502	51,183	437,075						6,000	
Virginia		36,001			117,827	3,563		666,266					1,744		
West Virginia	1,634	146,946		15,584	402,417		100,596	954,914	1,489			8,355			
North Carolina		30,564			495,219	41,528	56,536	3,155,602	14,763			3,200			
South Carolina	49	32,613	123		50,259	4,476	12,453	349,413	389	29			1,543		
Georgia		3,051			52,646	5,130	19,802	216,939	111				503		
Florida		28,027			52,490	34,987	35,923	219,690				158			
EAST SOUTH CENTRAL		74,642			79,206	43,622	16,951	2,310,584	1,701				4,549	8,342	1,333,744
Kentucky		60,000						931,351							
Tennessee		9,706			37,328	836	7,614	436,004					1,027		
Alabama		3,749			2,061		9,337	834,651					3,522	8,342	1,333,744
Mississippi		1,187			39,819	42,786		108,578	1,701						
WEST SOUTH CENTRAL	47,790	86,011	1,144	395,453	809,499	314,832	89,885	4,249,732	13,518	4,063	29,506	32,000	8,793	974	30,796
Arkansas		4,894			22,000	15,349	47,825	198,727	100	739			3,000	250	
Louisiana		5,905		342,248	91,918	205,588	5,017	1,341,503	1,951			7,000		72	30,796
Oklahoma	16,304	74,929	1,144	53,205	160,770	23,821	20,714	541,373	9,338	3,344			5,294	652	
Texas	31,486	293			534,811	70,074	16,329	2,168,129	2,129		29,506	25,000	499		
MOUNTAIN	13,852	57,800		1,608	75,830	148,623	100,347	3,353,327	3,479	43,871	34,391	54,390	23,042	6,120	
Montana	9,507	43,812			24,242	7,019	77,106	455,649	241				13,877	796	
Idaho		2,839			22,407	19,926	38,734	423,209	238	1,200	29,582	1,000	2,792		
Wyoming	78			1,608	6,925	639	55,004	344,114		172	4,809				
Colorado					708	37,951		1,532,915					6,373		
New Mexico		949			6,766		6,672	139,023		1,094					
Arizona		8,600				54,038		321,555	3,000					5,256	
Utah		1,600			13,642	410	12,331	55,922				53,390		68	
Nevada	4,267				1,140	28,440		80,940		41,405					
PACIFIC	136	8,084			954,640	49,243	194,561	1,426,391	34,703		27,135	1,023	30,333	2,549	985,813
Washington		1,640			115,925	2,181	2,463	630,524	11,866		2,807		12,646	108	
Oregon		6,116			97,528	20,142	152,172	235,061							345
California	136	328			741,187	26,920	39,926	560,796	22,837		24,328	1,023	17,687	2,441	985,468

TABLE 16.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925

[This table is presented in two sections, the second section beginning on p. 114. For a text discussion of this table, see p. 36]

GEOGRAPHIC DIVISION AND STATE	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS				
		Total	Cash	State securities (par value)	Other investments	Total	Cash	State securities (par value)	Real property	Other investments
Grand total	$3,750,360,031	$346,686,961	$34,232,660	$15,402,265	$296,951,036	$1,196,578,213	$42,599,055	$72,872,533	$538,495,631	$531,610,884
NEW ENGLAND	289,642,362	72,518,229	269,555	913,545	72,335,129	28,198,065	715,343	3,749,222	121,550	23,611,950
Maine	19,179,142					1,779,560		1,692,655		86,914
New Hampshire	13,998,071	849,730	198,369	186,545	462,786	1,725,213	29,765	980,696	121,550	593,582
Vermont	9,194,253					2,014,567	29,006	561,532		1,404,029
Massachusetts	172,735,269	57,845,213	24,409		57,820,804	16,684,620	437,840	478,000		15,768,780
Rhode Island	20,745,653	2,668,848	45,299	725,000	1,896,549	350,977	14,177	12,000		224,800
Connecticut	53,799,773	12,156,448	1,448		12,155,000	5,643,130	204,555	5,000		5,433,564
MIDDLE ATLANTIC	632,209,096	100,020,054	5,512,887	2,837,000	90,670,167	77,164,028	2,909,378	1,786,076	1,123,324	70,345,250
New York	354,576,850	90,996,479	2,226,912	2,202,000	85,567,567	29,103,146	2,307,321	1,053,076		25,742,749
New Jersey	100,713,609	5,722,765	833,155	135,000	4,765,600	19,535,256	602,910	215,000	1,123,324	17,532,024
Pennsylvania	176,918,547	3,280,810	1,452,810	1,500,000	327,000	28,525,654	948,147	517,000		27,079,507
EAST NORTH CENTRAL	556,203,399	10,929,418	3,624,718		7,304,700	99,557,167	12,566,906	10,362,941	2,846,099	60,781,221
Ohio	149,806,165	225	225			31,134,610	900,707	5,435,312	1,781,467	23,017,124
Indiana	87,390,397					20,342,671	254,132	340,000	208,866	19,786,673
Illinois	116,221,180	1,952,465	1,952,465			3,768,461	612,195	1,597,908	50,000	1,501,318
Michigan	118,494,377	8,976,728	1,672,028		7,304,700	25,359,643	15,657,848	7,125,961	455,704	2,020,130
Wisconsin	84,290,280					18,944,782	1,455,024	1,863,700	260,062	15,365,976
WEST NORTH CENTRAL	648,554,764	110,299,467	10,782,621		99,516,846	266,570,848	4,174,574	11,898,839	112,539,219	130,637,916
Minnesota	215,319,569	27,140,743	556,232		26,584,511	104,112,807	1,761,380	7,500,000	44,382,535	50,468,792
Iowa	59,255,219	743,921	743,921			6,084,951	64,373		74,700	5,945,898
Missouri	51,666,759	2,401,128	2,401,128			5,009,116	30,201	4,398,839	167,176	412,900
North Dakota	93,590,534	22,791,630	929,134		21,862,496	50,608,132	1,789,097		22,804,665	26,014,370
South Dakota	112,898,856	45,526,589	4,356,650		41,169,939	52,942,294	88,682		29,781,461	23,072,251
Nebraska	65,533,404					35,644,447	29,713		22,109,897	13,504,837
Kansas	50,298,423	1,795,456	1,795,456			12,162,001	411,448		538,665	11,211,888
SOUTH ATLANTIC	318,032,638	25,007,302	9,315,709	8,015,088	7,676,505	25,924,520	923,774	6,592,177	4,649,498	13,759,071
Delaware	14,786,478	1,328,416	33,916	1,215,000	79,500	494,199	2,754	83,000		408,445
Maryland	43,822,717	12,560,645	4,842,896	6,219,000	1,498,750	407,279	4,359	125,817		277,103
Virginia	39,523,647	1,936,828	100,514	88	1,836,226	11,639,709	642,739	4,524,294		6,502,676
West Virginia	38,819,517	4,534,041	623,841		3,910,200	1,124,977	59,377			1,065,600
North Carolina	72,164,056	2,994,192	2,448,192	546,000		4,243,194	97,091	335,200	1,032,455	2,778,448
South Carolina	29,012,092	370,561	311,232	35,000	24,329	528,072	34,697	367,597	20,000	105,778
Georgia	38,518,510	103,500	103,500			1,004,226	26,342	554,702	56,651	366,531
Florida	41,385,621	1,179,118	851,618		327,500	6,452,864	56,415	601,567	3,540,382	2,254,500
EAST SOUTH CENTRAL	146,706,634	232,963	232,963			15,580,187	140,496	12,439,540	1,419,653	1,580,498
Kentucky	22,449,608	65,335	65,335			2,665,678	3,137	2,480,627	20,000	161,914
Tennessee	31,805,248					2,217,370	15,792	2,527,176	50,000	624,402
Alabama	53,354,876					7,420,622	115,828	5,052,650	1,221,453	1,030,691
Mississippi	29,096,902	167,628	167,628			2,556,517	5,739	2,379,087	128,200	43,491
WEST SOUTH CENTRAL	278,986,795	4,724	4,724			138,808,460	4,989,371	8,167,935	20,961,221	104,689,933
Arkansas	17,520,519	4,724	4,724			2,607,948	118,787	1,447,167	1,041,744	250
Louisiana	34,378,197					5,637,556	295,518	2,361,468	1,940,000	1,040,600
Oklahoma	80,245,516					47,194,612	3,632,158	357,100	7,241,755	35,963,539
Texas	146,842,563					83,368,314	942,878	4,002,200	10,757,602	67,665,544
MOUNTAIN	528,835,636	4,258,618	2,844,496	1,028,132	386,000	416,954,616	6,573,231	9,913,563	221,552,420	78,585,402
Montana	92,310,456	598,156	480,024	118,132		75,781,067	383,633	2,738,354	53,535,351	19,103,749
Idaho	45,704,439	660,559	660,559			34,279,319	384,682	297,942	21,007,722	12,588,973
Wyoming	55,584,758	23,840	23,840			45,837,250	3,437,323	2,164,877	29,861,497	10,373,553
Colorado	194,292,038	377,329	377,329			157,875,300	878,714	3,301,390	140,861,177	12,934,019
New Mexico	42,281,985	104,733	104,733			34,550,765	1,035,094	114,000	22,892,104	10,509,567
Arizona	62,947,454	677,251	677,251			51,521,851	305,429	10,000	47,299,886	3,906,536
Utah	27,592,155	1,816,750	520,750	910,000	386,000	13,108,452	356,633		6,061,231	6,690,588
Nevada	8,122,351					3,950,592	91,723	1,387,000	33,452	2,438,417
PACIFIC	360,088,707	22,316,176	1,745,997	1,608,500	18,961,679	117,540,272	2,265,692	1,962,539	65,912,347	47,379,694
Washington	137,676,558	1,013,843	1,013,843			82,988,676	2,024,278		57,713,398	23,251,000
Oregon	55,349,279	20,897,253	661,074	1,264,500	18,961,679	11,252,414	108,318		3,559,162	7,584,934
California	167,062,870	415,080	71,080	344,000		23,299,182	153,096	1,962,539	4,639,817	16,543,730

TABLE 16.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 112. For a text discussion of this table, see p. 36]

GEOGRAPHIC DIVISION AND STATE	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
	Total	Cash	State securities (par value)	Real property	Other investments		
Grand total	$114,229,466	$4,025,608	$1,515,306	$60,196,457	$48,492,005	$410,573,671	$1,701,291,720
NEW ENGLAND	8,783,268	24,246	20,000	7,985,123	753,899	21,551,767	157,591,008
Maine	263,288	5,109	20,000		238,179	2,632,009	14,504,277
New Hampshire	230,907				230,907	1,934,214	9,247,907
Vermont	91,252				91,252	1,479,134	5,616,400
Massachusetts	8,190,606	13,622		7,985,123	191,861	9,388,275	81,636,655
Rhode Island						1,639,605	16,088,223
Connecticut	17,215	5,515			11,700	5,485,430	20,497,541
MIDDLE ATLANTIC	2,739,550	79,465			2,660,085	124,155,582	328,129,852
New York	602,000				602,000	60,652,569	173,222,656
New Jersey	1,161,598	17,898			1,143,700	31,266,514	43,016,564
Pennsylvania	975,952	61,567			914,385	32,236,499	111,890,632
EAST NORTH CENTRAL	2,841,909	142,058		601,611	2,098,240	81,498,361	361,476,544
Ohio						21,249,312	97,425,018
Indiana						9,868,671	57,372,055
Illinois						24,807,444	85,802,790
Michigan	1,895,818	3,417		601,611	1,290,790	7,404,153	74,858,035
Wisconsin	946,091	138,641			807,450	18,479,781	46,018,646
WEST NORTH CENTRAL	4,526,785	252,442	285,000	235,778	3,753,565	36,734,626	230,323,038
Minnesota	3,254,552	3,832	285,000		2,965,720	12,123,819	58,667,648
Iowa	4,587	1,087			3,500	6,670,385	45,751,375
Missouri						7,007,635	37,250,880
North Dakota	5,000				5,000	3,247,178	16,938,594
South Dakota	1,262,646	247,523		235,778	779,345	1,517,275	11,642,952
Nebraska						3,465,834	28,423,133
Kansas						2,702,510	33,628,456
SOUTH ATLANTIC	59,488,849	604,581	863,829	35,258,898	22,761,541	38,734,312	168,877,655
Delaware	1,353,407		182,785		1,168,622	2,670,625	7,999,831
Maryland	2,889,671		47,144		2,842,527	4,317,557	23,647,584
Virginia	153,344	9,104		26,090	118,210	1,583,301	24,180,465
West Virginia						8,742,059	24,418,440
North Carolina	16,188,856		632,900		15,555,956	7,508,918	41,233,808
South Carolina						3,919,630	24,198,839
Georgia	20,020,490			19,959,564	60,926	2,075,107	14,315,187
Florida	18,883,081	595,477		15,273,304	3,014,300	5,922,135	8,948,423
EAST SOUTH CENTRAL	183,956	52,612			131,344	19,710,582	110,718,646
Kentucky	99,575				99,575	6,985,111	22,632,909
Tennessee	2,000				2,000	7,116,131	21,469,747
Alabama	73,112	52,612			20,500	2,181,218	43,679,934
Mississippi	9,269				9,269	3,428,422	22,935,056
WEST SOUTH CENTRAL	1,118,357			960,000	158,357	26,335,378	112,719,876
Arkansas	12,251				12,251	3,977,720	10,917,876
Louisiana	1,075				1,075	4,224,850	24,414,696
Oklahoma						9,759,916	23,200,098
Texas	1,105,031			960,000	145,031	8,372,892	54,096,206
MOUNTAIN	2,617,113	189,087	284,513	200,567	1,942,946	13,259,898	91,745,391
Montana	508,542	21,459	170,573		316,210	1,726,789	13,715,862
Idaho	140,810	8,970	57,328		74,512	1,384,151	9,239,600
Wyoming						1,707,753	8,015,915
Colorado	212,905		35,000		177,905	4,278,677	31,548,827
New Mexico	99,283	9			99,274	1,749,129	5,778,075
Arizona	1,653,273	158,649	21,612	200,567	1,272,745	831,101	8,193,978
Utah						550,080	12,116,873
Nevada	2,300				2,300	1,031,218	3,128,241
PACIFIC	31,929,679	2,681,207	61,964	14,954,480	14,232,028	48,592,865	139,709,715
Washington	16,862,948	1,138,057		13,436,872	2,288,019	9,453,726	27,357,366
Oregon	280	280				2,209,626	19,999,697
California	15,066,442	1,542,861	61,964	1,517,608	11,944,009	35,929,514	92,352,652

TABLE 17.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925

[This table is presented in two sections, the second section beginning on page 118. For a text discussion of this table, see p. 38]

GEOGRAPHIC DIVISION AND STATE	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS												
	Total	General government	Protection to person and property		Development and conservation of natural resources						Conservation of health, and sanitation		Highways
			Armories	All other	Agriculture			Forestry	Fish and game	All other	Tuberculosis hospitals	All other	
					State fair	Experiment stations	All other						
Grand total	$1,613,007,162	$241,931,487	$46,938,302	$2,952,276	$22,498,435	$12,429,634	$1,297,946	$20,449,546	$8,077,373	$659,127	$26,974,684	$3,534,146	$50,218,330
NEW ENGLAND	130,591,614	19,167,200	10,484,590	152,892	65,000	784,345	1,000	1,716,206	586,992	35,542	5,049,802	85,996	2,704,137
Maine	12,662,901	1,317,545	82,562	27,060		168,000		257,106	76,200		626,068	5,320	1,655,543
New Hampshire	9,247,907	1,004,120	217,000	15,000				220,000	85,000		230,000		350,000
Vermont	5,616,400	1,270,000	600,000	7,000	65,000		1,000	124,000	79,000	25,000	250,000	22,000	460,000
Massachusetts	58,455,180	8,500,000	5,453,131	6,500		190,910		1,033,226	170,064		1,633,869		46,700
Rhode Island	15,152,190	3,818,555	1,336,074	14,496					39,608		568,124		158,000
Connecticut	29,437,036	3,256,980	2,795,813	82,816		425,435		81,874	137,120	10,542	1,441,711	58,676	1,033,894
MIDDLE ATLANTIC	328,129,852	53,256,133	18,651,708	1,560,999	2,544,200	655,300	205,000	16,681,230	2,513,450		4,729,068	676,277	5,065,000
New York	173,222,656	31,506,000	8,878,411	420,999	2,469,200	330,300	205,000	9,540,230	475,156		763,000	676,277	385,000
New Jersey	43,016,564	2,750,133	4,707,297	34,000	75,000	325,000		141,000	257,294		839,068		200,000
Pennsylvania	111,890,632	19,000,000	5,066,000	1,106,000				7,000,000	1,781,000		3,127,000		4,500,000
E. NORTH CENTRAL	237,215,833	41,480,376	8,329,707	310,758	8,370,156	3,263,202	415,802	1,007,644	1,992,631	80,633	2,112,961	181,027	12,342,118
Ohio	79,170,632	10,208,009	1,877,781		1,473,910	744,672	114,828		192,180		851,915	3,200	4,750,000
Indiana	57,372,035	5,030,000	40,000		2,860,720	848,145		69,600	196,800		379,583		4,061,700
Illinois	80,189,995	6,875,429	4,075,715	120,258		1,000,073	229,878		126,240	35,633		62,583	2,251,312
Michigan	74,464,504	8,576,938	1,836,211	190,500	2,980,526	199,012	61,176	766,544	1,064,411	45,000	350,463	115,254	1,179,106
Wisconsin	46,018,646	10,790,000	500,000		1,055,000	471,300		261,500	413,000		532,000		
W. NORTH CENTRAL	224,804,364	33,479,040	1,737,343	2,900	7,495,966	2,700,095	114,534	138,556	975,921	69,061	3,939,232	561,551	3,801,518
Minnesota	58,687,648	6,630,147	1,408,728		2,630,858	1,267,754	84,100	138,556	442,760	56,061	577,436	58,351	1,716,274
Iowa	45,751,275	5,502,450	363,715		1,737,200	275,000			90,200		785,245		1,066,862
Missouri	37,250,890	8,300,000			1,300,565	119,592			41,128		696,250	3,200	205,417
North Dakota	12,820,421	1,517,750				210,412			17,908		301,166		56,238
South Dakota	9,477,451	1,280,362	7,500	2,900	441,845	112,658			124,007		773,759		200,263
Nebraska	26,422,123	3,611,421	12,400		1,213,000	253,262	30,434		98,138		294,356		520,434
Kansas	33,393,456	5,646,910			82,500	361,417			161,780	13,000	519,000	500,000	
SOUTH ATLANTIC	167,273,655	26,618,609	2,635,759	213,922		1,403,040	221,675	133,621	152,057	212,888	4,383,472	673,062	6,841,807
Delaware	7,939,831	488,431	176,460	5,070		50,000	3,550		1,700		180,700	14,590	119,049
Maryland	22,093,584	2,182,699	1,758,199	98,399		120,985	13,625	133,621	37,500	167,858	1,626,085	61,018	225,487
Virginia	24,180,465	5,250,000	60,000			35,000			10,000		250,700	150,000	750,000
West Virginia	24,418,440	5,496,200	50,000	38,500		208,200	119,500		62,940		720,000		1,788,200
North Carolina	41,183,996	4,516,700	125,000	50,953		250,000					1,027,506	29,500	950,000
South Carolina	24,193,829	5,332,292	56,500						16,800		280,000		1,500,000
Georgia	14,315,187	1,331,105	12,500			661,389			11,750		198,481	47,143	891,219
Florida	8,948,423	1,021,182	397,100			77,566	85,000		11,367	45,000		370,531	607,542
E. SOUTH CENTRAL	109,107,541	14,597,081	43,210		853,175	465,015	48,853	56,110	48,866	13,280	1,280,832	953,662	5,215,686
Kentucky	22,633,909	5,775,000	43,210		853,175	295,015	48,853	56,110	42,866	13,280		892,405	577,685
Tennessee	21,469,747	3,472,081											4,064,000
Alabama	42,068,819	2,100,000				20,000						30,000	374,000
Mississippi	22,935,066	3,250,000				150,000			6,000		1,280,832	31,257	200,000
W. SOUTH CENTRAL	110,953,446	16,388,704	648,181	42,879		1,098,756	12,718		283,567	76,530	4,767,656	200,870	1,049,625
Arkansas	10,917,876	2,596,101	15,962	2,348		52,300	12,718		21,999		315,132		152,060
Louisiana	22,648,256	1,610,470	70,850			175,850				76,530		200,870	600,000
Oklahoma	23,290,968	3,088,473	52,508			194,922			200,507		990,966		222,856
Texas	54,096,326	9,091,660	508,861	40,531		745,684			63,361		3,461,558		34,700
MOUNTAIN	91,745,391	22,633,361	1,577,955	40,358	944,184	718,606	91,503		539,703	2,287	410,510	92,610	7,038,333
Montana	13,715,882	2,877,700	45,200		112,063	123,202	15,263		117,200		410,510		172,252
Idaho	9,239,600	2,590,000		2,500		40,000	2,100		85,000				1,500,000
Wyoming	8,015,915	764,808	39,507		123,300	155,155			48,965				1,243,163
Colorado	31,546,827	9,601,953	992,325	37,858	200,569	93,175	31,968		171,336	2,287		92,610	496,991
New Mexico	5,778,075	750,000	100,000			23,542			15,000				730,000
Arizona	8,193,978	635,510	103,523		228,724	226,842							1,201,709
Utah	12,116,873	4,789,021	305,400		279,508	58,780			102,202				1,422,390
Nevada	3,138,241	574,369	13,000				42,172						231,778
PACIFIC	113,185,466	15,310,983	2,779,859	627,568	2,225,754	1,341,185	186,771	626,179	981,886	168,906	300,121	109,061	5,240,317
Washington	27,357,366	5,747,891	1,107,713	213,835	126,104	106,516		297,472	262,422			5,770	49,277
Oregon	19,470,127	1,407,020	657,310	9,155	467,893	215,000			390,421		300,121	4,811	1,209,700
California	66,357,973	8,156,072	1,014,836	404,558	1,631,757	1,019,669	186,771	328,707	329,043	168,906		98,480	3,921,340

TABLE 17.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 116. For a text discussion of this table, see p. 38]

GEOGRAPHIC DIVISION AND STATE	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued											Land, buildings, and equipment of public service enterprises
	Charities, hospitals, and corrections					Schools	Libraries	Recreation		Miscellaneous		
	Charities	Hospitals			Correctional institutions			Parks and reservations	All other	Soldiers' and sailors' homes	All other	
		General	Special									
			Insane	All other								
Grand total	$45,653,180	$19,140,769	$265,926,310	$71,464,464	$63,535,729	$490,454,147	$19,812,691	$25,990,552	$19,274,891	$18,210,013	$15,483,130	$88,284,558
NEW ENGLAND	2,259,016	2,809,025	29,287,616	9,835,557	15,503,404	20,148,554	4,255,565	2,004,322	210,900	669,149	1,774,814	26,999,389
Maine	900,904		3,153,085		1,500,354	2,173,643	620,000	40,000	60,000		19,471	1,821,376
New Hampshire			1,709,000	550,000	650,000	3,482,787	505,000		5,000	125,000		
Vermont	30,000		990,000	280,000	1,195,000	167,000	24,400		27,000			
Massachusetts	572,922	2,017,060	16,015,499	7,479,176	6,499,864	8,131,771	222,669	247,114			34,705	23,181,475
Rhode Island	574,787	791,965	1,340,534	472,312	1,820,003	996,000	180,000	1,186,433		134,351	1,720,638	936,033
Connecticut	180,403		6,079,198	1,054,069	3,838,183	5,197,353	2,703,496	530,775	118,900	409,798		1,060,505
MIDDLE ATLANTIC	3,772,514	2,500,000	75,836,037	21,122,273	44,441,989	35,861,205	4,526,965	17,527,216	1,974,600	3,799,372	10,209,316	
New York	1,594,586		49,741,500	10,677,800	21,037,362	17,205,150	1,001,965	11,351,200	1,405,600	1,557,900	2,000,000	
New Jersey	1,777,928		10,294,537	4,744,473	4,129,607	6,558,423	300,000	626,016	381,000	666,472	4,209,316	
Pennsylvania	400,000	2,500,000	15,800,000	5,700,000	19,275,000	12,097,632	3,225,000	5,550,000	188,000	1,575,000	4,000,000	
EAST NORTH CENTRAL	11,124,366	7,483,924	49,944,976	19,568,631	40,811,301	103,669,231	4,236,183	2,653,530	12,001,990	5,686,369	56,917	24,280,711
Ohio	2,251,012		15,126,578	6,224,176	10,163,003	22,053,934	1,112,150		885,591	1,083,223	54,061	18,254,395
Indiana	3,869,177		8,706,700	2,730,291	6,653,202	11,624,905		418,796	8,210,436	1,672,000		
Illinois	1,260,033	3,759,244	15,775,316	5,040,397	11,638,151	21,776,992	541,902	665,611	2,871,401	1,970,911	2,856	5,612,796
Michigan	2,428,869	3,724,680	7,358,107	3,194,267	7,885,889	30,769,900	77,131	1,066,023	34,262	580,235		366,531
Wisconsin	1,315,215		2,978,175	2,379,500	4,471,056	17,443,500	2,525,000	503,400		380,000		
WEST NORTH CENTRAL	7,515,591	156,270	33,750,254	9,640,792	22,951,145	85,896,050	2,800,994	2,007,150	1,839,591	4,095,110	85,700	5,518,674
Minnesota	2,450,107		8,480,520	2,377,239	6,358,932	21,203,079	816,000	733,048		1,152,900	80,700	
Iowa	1,346,507		6,780,900	3,029,000	5,210,010	16,385,596	645,700		1,102,700	1,306,920		
Missouri	1,018,489		6,874,432	900,920	3,167,939	13,808,943	76,000	189,887	61,344	336,584	5,000	
North Dakota	356,170		2,900,341	490,771	1,311,208	6,330,096	34,154	3,000	175,000	53,267		3,118,178
South Dakota	219,871		871,876	450,146	753,827	3,468,244	4,490	621,649	10,175	133,679		2,165,501
Nebraska	670,547	156,270	4,325,785	949,006	1,636,774	10,356,488	1,061,266	450,000		693,552		
Kansas	1,443,900		3,516,400	1,443,700	4,512,455	14,293,304	163,384	9,566	490,372	336,768		235,000
SOUTH ATLANTIC	5,371,474	893,444	25,493,378	3,210,156	11,616,422	74,970,159	502,261	550,000	317,158	348,230	511,251	1,604,000
Delaware			1,350,563	155,120	308,672	4,925,626					160,000	
Maryland	596,461	463,444	4,535,110	694,045	4,423,956	4,664,620	9,761		200,000	53,730	15,951	1,554,000
Virginia	200,000		1,965,000	336,700	1,552,500	12,000,565	210,000		15,000	235,000	60,000	
West Virginia	538,000	430,000	3,475,000		1,814,100	9,580,700			32,000		65,100	
North Carolina	2,256,000		9,478,000	1,458,121	1,310,995	18,890,921	250,000	450,000	60,000		50,200	50,000
South Carolina	872,704		2,668,110	225,711	1,079,703	11,910,009	32,500			59,500	160,000	
Georgia	445,051		954,915	116,834	441,172	9,203,628						
Florida	483,258		1,066,680	193,625	685,324	3,794,090		100,000	10,158			
EAST SOUTH CENTRAL	2,936,182	807,867	11,183,845	1,053,176	13,986,915	52,710,052	1,441,092		886,209	485,834	40,000	1,611,105
Kentucky	993,908		3,409,371	411,295	2,458,577	5,425,708	369,092		808,709	119,350	40,000	
Tennessee	887,009		2,326,670	260,299	2,712,713	7,534,192			40,000	172,883		
Alabama	559,540		1,851,059	132,920	3,631,782	33,239,610			37,500	42,408		1,611,105
Mississippi	495,725	807,867	3,596,845	248,662	5,133,543	6,511,142	1,072,000			151,193		
WEST SOUTH CENTRAL	5,980,210	3,128,196	13,299,454	2,125,206	16,755,739	40,864,906	374,152	181,136	842,601	964,715	1,865,315	1,766,430
Arkansas	817,695		1,636,958		1,574,267	3,049,313			429,000	220,014	20,000	
Louisiana	352,230	2,535,306	3,078,130		4,065,100	9,229,140	104,300		335,480	64,000	150,000	1,766,430
Oklahoma	1,685,748	592,890	3,019,920	603,960	2,991,256	9,356,381	38,464		23,121	253,981	5,015	
Texas	3,124,537		5,564,446	1,521,226	8,125,116	19,230,072	231,388	181,136	55,000	426,720	1,690,300	
MOUNTAIN	3,422,968	216,608	7,234,285	1,354,537	8,033,766	34,934,514	338,266	336,809	1,014,253	464,648	235,217	
Montana	1,233,060		1,530,356		1,200,408	5,673,990				204,648		
Idaho	160,000		836,000	385,000	840,000	2,275,000	10,000	25,000	326,000	163,000		
Wyoming	30,078	156,608	365,400	214,725	776,543	3,569,582	37,000	311,809	82,272	97,000		
Colorado	1,169,403		2,027,466	754,812	2,789,648	12,858,995	11,215		230,885		6,331	
New Mexico	230,000	60,000	511,919		470,620	2,795,900			101,094			
Arizona	195,400		766,256		672,866	3,819,154	128,814				165,120	
Utah	326,856		758,557		847,044	3,079,125			150,000			
Nevada	148,171		438,331		436,637	862,778	151,237		124,002		63,766	
PACIFIC	3,200,839	1,145,435	19,896,465	3,554,136	9,435,048	41,398,576	1,337,213	730,069	187,589	1,696,586	704,600	26,524,249
Washington	1,516,924		3,561,188	1,004,372	2,176,539	10,007,803	235,911	135,541		800,944	1,124	
Oregon	608,339		3,370,000	768,976	1,690,524	7,867,331	180,499	7,000	30,000	176,075	43,952	529,570
California	1,075,576	1,145,435	12,965,277	1,780,788	5,567,985	23,523,742	914,803	587,548	157,589	719,567	659,524	25,994,679

TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925

[This table is presented in two sections, the second section beginning on p. 122. For a text discussion of this table, see p. 39]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT AT CLOSE OF YEAR								
			Classified by character of outstanding debt obligations					Classified by creditor	
	Total	Per capita	Funded or fixed	Floating		Current		The public	State funds with investments [1]
				Debt to public trust funds	All other	Revenue bonds and notes	Warrants		
Grand total	$1,745,650,787	$15.50	$1,508,127,279	$46,305,872	$1,224,923	$159,479,078	$30,513,635	$1,655,860,383	$89,790,404
NEW ENGLAND	176,245,180	22.24	91,016,232	2,447,095		82,733,523	48,330	171,562,412	4,682,768
Maine	15,789,189	20.21	14,061,200	1,467,059		192,500	48,330	14,076,534	1,712,655
New Hampshire	2,515,536	5.60	1,535,500	980,036				1,346,955	1,168,581
Vermont	1,842,532	5.23	1,842,532					1,261,000	581,532
Massachusetts	[2] 126,767,823	30.59	44,226,800			[3] 82,541,023		126,299,823	478,000
Rhode Island	13,039,000	19.15	13,039,000					12,302,000	737,000
Connecticut	16,291,100	10.74	16,291,100					16,286,100	5,000
MIDDLE ATLANTIC	445,522,983	18.69	443,771,331	821,576	21,559	286,727	621,760	439,899,907	5,623,076
New York	319,168,176	28.75	318,456,000	688,576		16,222	7,378	315,913,100	3,255,076
New Jersey	57,234,358	16.47	57,100,000	116,000			18,358	56,883,358	251,000
Pennsylvania	69,120,449	7.47	68,215,331	17,000	21,559	270,505	596,024	67,103,449	2,017,000
EAST NORTH CENTRAL	256,357,701	11.08	233,211,580	14,499,241		2,198,281	6,448,599	239,994,760	16,362,941
Ohio	24,969,764	3.98	18,751,665	5,435,312			782,787	19,534,452	5,435,312
Indiana	4,132,260	1.35	1,334,615	340,000		2,117,870	339,775	3,792,260	340,000
Illinois	132,192,050	19.10	127,791,600	1,597,968			2,802,482	130,594,082	1,597,968
Michigan	93,199,927	22.67	83,470,000	7,125,961		80,411	2,523,555	86,073,966	7,125,961
Wisconsin	1,863,700	0.67	1,863,700						1,863,700
WEST NORTH CENTRAL	253,742,669	19.65	241,701,000	4,398,839	491,700	534,396	6,616,744	241,558,830	12,183,839
Minnesota	[4] 53,311,063	20.93	51,858,000				1,453,063	45,526,063	7,785,000
Iowa	21,328,027	8.81	19,805,000				1,523,027	21,328,027	
Missouri	58,372,011	16.84	53,679,000	4,398,839		61,794	232,378	53,973,172	4,398,839
North Dakota	27,706,149	43.19	26,859,000			472,592	374,557	27,706,149	
South Dakota	62,931,853	92.76	61,000,000		491,700		1,440,153	62,931,853	
Nebraska	842,937	0.62					842,937	842,937	
Kansas	29,250,629	16.15	28,500,000				750,629	29,250,629	
SOUTH ATLANTIC	260,018,143	17.78	211,030,967	9,062,217	631,428	37,477,233	1,816,278	244,547,049	15,471,094
Delaware	8,641,285	36.98	8,641,285					7,159,500	1,481,785
Maryland	34,553,405	22.54	34,363,581			189,824		28,161,444	6,391,961
Virginia	28,807,299	11.82	19,539,443	8,596,679	11,860	184,776	474,514	24,282,917	4,524,382
West Virginia	42,941,612	27.03	42,941,612					42,941,612	
North Carolina	118,156,415	43.11	94,515,600	125,000		22,526,844	988,971	116,642,315	1,514,100
South Carolina	10,734,162	6.03	5,321,599	250,339	79,538	5,000,000	82,686	10,331,565	402,597
Georgia	5,775,444	1.89	5,106,000	90,202	540,000	39,089	153	5,220,742	554,702
Florida	10,408,521	8.28	601,567			[5] 9,537,000	269,954	9,806,954	601,567
EAST SOUTH CENTRAL	77,580,976	8.51	52,835,044	11,997,539		11,810,993	1,237,400	65,441,436	12,439,540
Kentucky	14,036,899	5.66	41,394	2,490,627		11,514,478	400	11,556,272	2,480,627
Tennessee	17,893,459	7.40	14,550,000	2,527,176		136,533	679,750	15,366,283	2,527,176
Alabama	28,929,516	11.75	23,663,400	4,610,649		158,745	490,722	23,576,866	5,052,650
Mississippi	17,021,102	9.51	14,574,250	2,379,087		1,237	66,528	14,642,015	2,379,087
WEST SOUTH CENTRAL	37,007,496	3.36	22,583,585	2,044,668		3,502,884	8,876,059	28,839,561	8,167,935
Arkansas	5,231,554	2.84	2,447,999				2,783,555	3,784,387	1,447,167
Louisiana	16,724,812	8.90	12,327,520	2,044,668		2,352,624		14,363,344	2,361,468
Oklahoma	5,632,965	2.54	3,395,800			107,899	2,129,266	5,275,965	357,100
Texas	9,418,165	1.86	4,412,566			1,042,361	3,963,238	5,415,965	4,002,200
MOUNTAIN	53,093,430	14.25	40,554,572	380,000		10,677,893	1,480,965	41,867,222	11,226,208
Montana	9,097,614	14.26	4,917,000			3,947,281	233,333	6,070,255	3,027,359
Idaho	7,483,863	15.29	5,713,000			1,557,763	213,100	7,128,593	355,270
Wyoming	4,165,842	18.88	2,427,000			1,738,289	553	2,000,965	2,164,877
Colorado	13,256,077	13.02	11,712,100			1,311,492	232,485	10,019,687	3,236,390
New Mexico	4,345,002	11.37	4,019,500			6,759	318,743	4,231,002	114,000
Arizona	[3] 3,010,410	7.51	[illegible]			[6] 2,100,303	162,135	2,979,098	31,312
Utah	9,870,644	19.78	9,660,000			16,006	194,638	8,960,644	910,000
Nevada	1,863,978	24.08	1,358,000	380,000			125,978	476,978	1,387,000
PACIFIC	185,782,209	29.57	171,422,649	654,697	80,206	10,257,158	3,367,500	182,149,206	3,633,003
Washington	11,683,693	7.93	11,000,000		80,206		603,487	11,683,693	
Oregon	61,352,866	72.76	60,589,690			2,050	761,126	60,088,366	1,264,500
California	112,745,650	28.42	99,832,958	654,697		10,255,108	2,002,887	110,377,147	2,368,503

[1] Sinking, public trust, and investment funds.
[2] Includes contingent debt of States. For explanation, see text, p. 39.
[3] Includes $82,341,412 special assessment or contingent debt. For explanation, see text, p. 39.
[4] Does not include county reimbursement road bonds.
[5] Includes $9,507,000 special assessment debt for drainage district.
[6] Special assessment or contingent debt. For explanation, see text, p. 39.

TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 120. For a text discussion of this table, see p. 39]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT AT CLOSE OF YEAR—continued				NET DEBT[1] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
	Classified by purpose for which incurred								
	General departments		Public service enterprises and investments		Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt[1]
	Total	Per capita	Total	Per capita					
Grand total	$1,539,670,623	$13.67	$205,960,164	$1.83	$1,248,602,336	$11.09	$151,067,400	$32,404,865	$118,682,535
NEW ENGLAND	115,203,249	14.53	61,041,931	7.70	58,774,718	7.42	[2] 734,695	1,173,449	[2] 1,908,144
Maine	14,639,189	18.74	1,150,000	1.47	15,548,359	19.90	578,311		578,311
New Hampshire	2,515,536	5.60			1,665,806	3.71	[2] 84,000	385,483	[2] 469,483
Vermont	1,842,532	5.23			1,842,532	5.23	[2] 92,000		[2] 92,000
Massachusetts	67,851,892	16.37	58,915,931	14.22	25,211,217	6.08	[2] 1,485,006	23,684	[2] 1,508,690
Rhode Island	12,063,000	17.71	976,000	1.43	10,372,152	15.23	348,000	267,360	80,640
Connecticut	16,291,100	10.74			4,134,652	2.72		496,922	[2] 496,922
MIDDLE ATLANTIC	445,522,983	18.69			344,544,442	14.46	47,900,000	7,135,317	40,764,683
New York	319,168,176	28.75			223,148,097	20.55	9,940,000	4,164,391	5,775,609
New Jersey	57,234,358	16.47			51,432,235	14.80	20,000,000	1,844,937	18,155,063
Pennsylvania	69,120,449	7.47			64,964,110	7.02	17,960,000	1,125,989	16,834,011
EAST NORTH CENTRAL	256,345,701	11.08	12,000	(3)	236,781,403	10.23	33,768,852	2,657,279	31,111,573
Ohio	24,969,764	3.98			24,186,752	3.86	[2] 2,490,116	[2] 666,423	[2] 1,823,693
Indiana	4,132,260	1.35			1,674,615	0.55	[2] 26,000		[2] 26,000
Illinois	132,180,050	19.10	12,000	(3)	127,437,103	18.41	26,436,100	924,656	25,511,444
Michigan	93,199,927	22.67			81,619,233	19.86	9,948,868	2,399,046	7,549,822
Wisconsin	1,863,700	0.67			1,863,700	0.67	[2] 100,000		[2] 100,000
WEST NORTH CENTRAL	139,560,541	10.81	114,162,128	8.84	136,192,072	10.54	22,924,250	18,863,926	9,060,324
Minnesota	16,123,115	6.33	37,187,948	14.60	14,717,257	5.78	4,949,000	6,747,048	[2] 1,798,048
Iowa	21,328,027	8.81			19,061,079	7.88	[2] 1,158,450	[2] 256,764	[2] 901,686
Missouri	58,372,011	16.84			55,670,711	16.06	13,763,000	1,326,518	12,436,482
North Dakota	377,059	0.59	27,329,090	42.60	4,067,370	6.34	6,450,000	6,453,341	[2] 3,341
South Dakota	13,266,763	19.55	49,665,090	73.20	15,965,111	23.53	[2] 1,079,300	[2] 591,832	[2] 487,468
Nebraska	842,937	0.62							
Kansas	29,250,629	16.15			26,704,544	14.74		185,615	[2] 185,615
SOUTH ATLANTIC	254,727,643	17.42	5,290,500	0.36	196,568,923	13.44	32,304,735	5,900,560	26,464,175
Delaware	8,641,285	36.98			7,312,889	31.30	932,394	245,867	706,527
Maryland	34,066,405	22.22	487,000	0.32	21,803,235	14.22	61,000	979,919	[2] 918,919
Virginia	28,807,299	11.82			26,211,181	10.76	2,119,040	66,461	2,052,579
West Virginia	42,941,612	27.03			38,407,671	24.18	4,537,748	2,139,969	2,397,784
North Carolina	118,150,415	43.11			91,646,408	33.44	25,336,000	2,429,968	22,906,032
South Carolina	10,734,162	6.03			5,280,915	2.97	7,053	[2] 58,974	66,027
Georgia	971,944	0.32	4,803,500	1.57	5,632,702	1.84	[2] 648,500		[2] 648,500
Florida	10,409,521	8.28			274,042	0.22		97,355	[2] 97,355
EAST SOUTH CENTRAL	75,980,976	8.30	1,900,000	0.21	64,599,620	7.06	7,580,616	[2] 853,058	8,233,674
Kentucky	14,036,899	5.66			2,456,696	0.99	[2] 5,000	[2] 159,989	154,989
Tennessee	17,893,459	7.40			17,077,176	7.07	[2] 203,333		[2] 203,333
Alabama	27,029,516	10.98	1,900,000	0.77	28,290,049	11.49	8,054,199		8,054,199
Mississippi	17,021,102	9.51			16,785,709	9.37	[2] 265,250	[2] 493,069	227,819
WEST SOUTH CENTRAL	36,007,496	3.35	100,000	0.01	24,623,829	2.24	[2] 283,008	[2] 735,323	452,315
Arkansas	5,231,554	2.84			2,443,275	1.33	[2] 59,000	[2] 17,535	[2] 41,465
Louisiana	16,724,812	8.90			14,372,198	7.65	374,092		374,092
Oklahoma	5,632,965	2.54			3,395,800	1.53	[2] 532,100	[2] 717,788	185,688
Texas	9,318,165	1.84	100,000	0.02	4,412,566	0.87	[2] 66,000		[2] 66,000
MOUNTAIN	53,093,430	14.25			36,675,954	9.85	[2] 848,200	348,729	[2] 1,196,929
Montana	9,097,614	14.26			4,318,844	6.77	43,700	115,963	[2] 72,263
Idaho	7,483,863	15.29			5,052,441	10.33	73,000	23,626	49,374
Wyoming	4,165,842	18.88			2,403,160	10.89	[2] 510,000	[2] 10,633	[2] 499,367
Colorado	13,256,077	13.02			11,334,771	11.13	13,100	17,013	[2] 3,913
New Mexico	4,345,002	11.37			3,914,767	10.25	[2] 521,000	[2] 473,016	[2] 47,984
Arizona	3,010,410	7.51			70,721	0.18	[2] 25,000	72,006	[2] 97,006
Utah	9,870,644	19.78			7,843,250	15.72		603,750	[2] 603,750
Nevada	1,863,978	24.08			1,738,000	22.45	78,000		78,000
PACIFIC	162,328,604	25.84	23,453,605	3.73	149,841,375	23.85	8,414,850	2,713,986	5,700,864
Washington	11,683,693	7.93			10,066,363	6.84	[2] 27,550	502,727	[2] 530,277
Oregon	60,902,866	72.23	450,000	0.53	39,702,437	47.06	297,700	2,147,185	[2] 1,849,485
California	89,742,045	22.62	23,003,605	5.80	100,072,575	25.22	8,144,700	64,074	8,080,626

[1] Net debt is funded and floating debt less sinking fund assets.
[2] Decrease.
[3] Less than one-half of 1 cent.

TABLE 19.—FUNDED AND FLOATING DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925

[This table is presented in two sections, the second section beginning on p. 126. For a text discussion of this table, see p. 42]

GEOGRAPHIC DIVISION AND STATE	Total	INCURRED FOR GENERAL PURPOSES									
		Total	General government buildings [1]	Armories	Agricultural purposes	Tuberculosis hospitals	Highways		Charities, hospitals, and corrections		
							State roads	Other highway purposes	Charitable institutions	Hospitals	Correctional institutions
Grand total	$1,555,658,074	$1,323,768,704	$13,312,061	$4,603,500	$2,850,940	$1,279,000	$623,268,559	$205,751,226	$2,130,000	$13,110,200	$6,190,748
NEW ENGLAND	93,463,327	77,005,527	3,618,000	3,642,500		670,000	17,006,500	8,172,000	376,000	7,552,200	3,070,550
Maine	15,548,359	14,398,359					9,362,500	300,000		50,000	
New Hampshire	2,515,536	2,515,536					1,000			245,000	
Vermont	1,842,532	1,842,532	100,000								
Massachusetts	44,226,800	30,495,000	1,273,000	2,012,500		465,000	5,680,000	0,572,000		6,352,200	1,929,550
Rhode Island	13,030,000	12,063,000	2,245,000	730,000		205,000	1,763,000	1,300,000	376,000	905,000	1,141,000
Connecticut	16,291,100	16,291,100									
MIDDLE ATLANTIC	444,614,496	444,614,496					171,288,000	192,256,000			
New York	319,144,576	319,144,576					99,400,000	152,256,000			
New Jersey	57,216,000	57,216,000					5,000,000	40,000,000			
Pennsylvania	68,253,920	68,253,920					67,888,000				
EAST NORTH CENTRAL	247,710,821	247,698,821			975,000		123,970,000	5,615		200,000	
Ohio	24,186,977	24,186,977									
Indiana	1,674,615	1,674,615			975,000			5,615		200,000	
Illinois	129,389,568	129,377,568					74,000,000				
Michigan	90,595,961	90,595,961					49,970,000				
Wisconsin	1,863,700	1,863,700									
WEST NORTH CENTRAL	246,591,539	133,207,539		873,000			40,650,000	491,700			
Minnesota	51,858,000	14,683,000		873,000							
Iowa	19,805,000	19,805,000									
Missouri	58,077,839	58,077,839					35,000,000				
North Dakota	26,859,000										
South Dakota	61,491,700	12,141,700					5,650,000	491,700			
Nebraska											
Kansas	28,500,000	28,500,000									
SOUTH ATLANTIC	220,724,632	183,619,109	801,061			609,000	126,504,309	4,663,000	1,524,000	4,862,000	872,000
Delaware	8,641,285	8,291,285					7,680,000			175,000	
Maryland	34,363,881	32,009,000				40,000	17,040,000	4,663,000		1,400,000	
Virginia	28,148,009	9,677,320					6,784,309				
West Virginia	42,941,612	42,941,612					25,000,000				
North Carolina	24,640,600	88,990,600	713,000			569,000	60,000,000				
South Carolina	5,651,476	776,590	88,061						1,524,000	3,287,000	872,000
Georgia	5,736,202	932,702									
Florida	601,567										
EAST SOUTH CENTRAL	64,832,583	33,955,583	1,090,000				13,165,000		200,000	250,000	40,000
Kentucky	2,522,021	2,522,021									
Tennessee	17,077,176	5,804,176	1,090,000								
Alabama	28,280,049	17,823,049							200,000	250,000	40,000
Mississippi	16,953,337	7,716,587					13,165,000				
WEST SOUTH CENTRAL	24,628,553	16,842,886									
Arkansas	2,447,999	580,832					556,000				2,036,198
Louisiana	14,372,188	14,372,188									580,832
Oklahoma	3,395,800	1,579,500					556,000				1,145,000
Texas	4,412,566	310,366									
MOUNTAIN	40,934,572	37,433,400	3,983,000	88,000			23,615,000	83,000	30,000	246,000	310,366
Montana	4,917,000	4,017,000	650,000								172,000
Idaho	5,713,000	5,593,500	1,404,000								
Wyoming	2,427,000	2,427,000	27,000				3,235,000	83,000	30,000	60,000	5,000
Colorado	11,712,100	9,391,400					2,400,000				
New Mexico	4,019,500	3,818,500	284,000	88,000			7,000,000				
Arizona	747,972	38,000	18,000				2,300,000				
Utah	9,660,000	9,660,000	1,600,000							20,000	
Nevada	1,738,000	1,598,000					7,260,000				
PACIFIC	172,157,551	148,791,093	3,820,000		1,875,940		106,313,750	79,911		166,000	167,000
Washington	11,080,206	11,080,206									
Oregon	60,580,690	60,139,690			1,875,940		37,263,750	79,911			
California	100,487,655	77,571,197	3,820,000				69,050,000				

[1] Exclusive of school and other departmental buildings.

TABLE 19.—FUNDED AND FLOATING DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 124. For a text discussion of this table, see p. 42]

GEOGRAPHIC DIVISION AND STATE	INCURRED FOR GENERAL PURPOSES—continued								Incurred for purposes of public service enterprises and investments	Incurred for refunding [1]	Incurred for funding [2]
	Schools			Parks and reservations	Soldiers' and sailors' relief and homes	War loans	Miscellaneous	Combined or unreported purposes			
	Universities	Agricultural colleges	Other schools								
Grand total	$9,595,171	$3,205,600	$16,689,340	$16,670,750	$281,171,100	$7,693,288	$13,587,314	$102,059,907	$159,910,758	$61,490,512	$10,458,100
NEW ENGLAND	218,300	135,500	446,032	4,315,750	6,550,000	2,745,500		19,086,695	15,857,800		
Maine	218,300				2,100,000	900,500		1,467,059	1,150,000		
New Hampshire					789,000	300,000		980,536			
Vermont		135,500	446,032		1,161,000						
Massachusetts				3,765,750		1,345,000			13,731,800		
Rhode Island				550,000	2,500,000			348,000	976,000		
Connecticut								16,291,100			
MIDDLE ATLANTIC		207,600		12,200,000	55,200,000			13,462,896			
New York				12,100,000	43,200,000			13,188,576			
New Jersey				100,000	12,000,000			116,000			
Pennsylvania		207,600						158,320			
EAST NORTH CENTRAL	217,000				102,461,100	3,500,000	1,665	16,368,441	12,000		
Ohio					18,750,000		1,665	5,435,312			
Indiana	154,000							340,000			
Illinois	63,000				53,711,100			1,603,468	12,000		
Michigan					30,000,000	3,500,000		7,125,961			
Wisconsin								1,863,700			
WEST NORTH CENTRAL	945,000		794,000	50,000	84,425,000		580,000	4,398,839	113,384,000		
Minnesota	750,000		790,000	50,000	11,649,000		580,000		37,175,000		
Iowa	5,000				19,500,000						
Missouri	190,000		4,000		18,485,000			4,398,839			
North Dakota									26,859,000		
South Dakota					6,000,000				49,350,000		
Nebraska											
Kansas					28,500,000						
SOUTH ATLANTIC	3,668,174	2,562,500	12,713,908	35,000		682,288	12,223	11,878,809	5,290,500	25,526,923	6,288,100
Delaware			386,285				50,000			350,000	
Maryland	50,000		1,200,000			682,000		6,904,000	457,000	817,881	1,050,000
Virginia	380,174		458,423					2,054,414		18,470,689	
West Virginia							7,941,612				
North Carolina	3,228,000	2,562,500	10,657,200	35,000			3,930,000	1,612,900		550,000	5,100,000
South Carolina						288	14,448	673,793		4,736,756	138,100
Georgia			12,000				257,000	633,702	4,503,500		
Florida										601,567	
EAST SOUTH CENTRAL	912,000		950,900				394	17,347,532	1,900,000	28,976,750	
Kentucky			35,000				394	2,456,627			
Tennessee	912,000		875,000					2,527,176		11,183,000	
Alabama			40,900					4,617,149	1,900,000	8,557,000	
Mississippi								7,716,587		9,236,750	
WEST SOUTH CENTRAL		300,000			500,000			13,450,688	100,000	5,869,367	1,816,300
Arkansas										1,867,167	
Louisiana					500,000			12,171,188			
Oklahoma		300,000						1,279,500			1,816,300
Texas									100,000	4,002,200	
MOUNTAIN	544,000		158,000	105,000		765,500	781,900	6,662,000		1,117,472	2,383,700
Montana	75,000		33,000	105,000				4,267,000			
Idaho								503,500		119,500	
Wyoming											
Colorado			125,000			765,500	725,900				2,320,700
New Mexico								961,500		201,000	
Arizona	300,000									646,972	63,000
Utah	169,000							500,000			
Nevada							56,000	430,000		150,000	
PACIFIC	3,070,697		1,626,500		32,000,000		295	4,000	23,366,458		
Washington					11,000,000		295				
Oregon					21,000,000				450,000		
California	3,070,697		1,626,500					4,000	22,916,458		

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

TABLE 20.—FUNDED AND FLOATING DEBT OBLIGATIONS AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925

[For a text discussion of this table, see p. 42]

GEOGRAPHIC DIVISION AND STATE	Total	3 per cent	3½ per cent	4 per cent	4½ per cent	5 per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
Grand total	$1,715,137,152	$76,140,903	$95,057,162	$403,952,468	$393,726,915	$242,777,942	$71,759,325	$18,710,856	$273,054	$401,670,209	$403,721	$10,664,597
NEW ENGLAND	176,196,850	29,766,362	75,013,050	41,958,236	14,261,000	11,152,119	2,022,372			1,823,000	193,480	7,231
Maine	15,740,859			7,663,500		6,491,119	1,595,740					500
New Hampshire	2,515,536		246,000	900,036	1,289,000		80,000					500
Vermont	1,842,532			334,900	1,101,000		346,632					
Massachusetts	126,767,823	27,316,362	70,267,050	16,529,800	7,961,000	2,671,000				1,823,000	193,480	6,131
Rhode Island	13,039,000	2,450,000	1,545,000	5,194,000	3,850,000							
Connecticut	16,291,100		2,955,000	11,336,000		2,000,000						100
MIDDLE ATLANTIC	444,901,223	22,000,000		166,015,000	51,000,000	74,056,176	287,505			131,400,000	1,222	141,320
New York	319,160,798	22,000,000		146,015,000	51,000,000	20,944,576				70,200,000	1,222	
New Jersey	57,216,000					17,216,000				40,000,000		
Pennsylvania	68,524,425			20,000,000		26,895,600	287,505			21,200,000		141,320
EAST NORTH CENTRAL	249,909,102		2,000,000	95,696,000	37,877,100	7,378,757	7,198,150	8,002,374		91,657,145	80,411	19,165
Ohio	24,186,977						5,435,312			18,750,000		1,665
Indiana	3,792,485		2,000,000		975,000	343,470	101,870			372,145		
Illinois	129,389,568			75,650,000	20,021,100		1,660,968			32,040,000		17,500
Michigan	90,676,372			20,046,000	16,881,000	7,035,287		6,138,674		40,495,000	80,411	
Wisconsin	1,863,700							1,863,700				
WEST NORTH CENTRAL	247,125,925			11,927,200	67,934,100	61,467,197	21,601,592	19,136		83,685,000		491,700
Minnesota	51,858,000			1,927,200	14,294,100	11,297,700	33,000			24,306,000		
Iowa	19,605,000				9,655,000		5,000			10,145,000		
Missouri	58,139,633			10,000,000	13,435,000	16,414,497	3,221,000	19,136		15,000,000		
North Dakota	27,331,592				2,000,000	8,750,000	4,872,592			11,709,000		
South Dakota	61,491,700					25,005,000	13,470,000			22,525,000		491,700
Nebraska												
Kansas	28,500,000				28,500,000							
SOUTH ATLANTIC	258,201,865	18,483,017	16,413,612	30,384,667	107,725,000	43,436,174	10,962,083	392,702		20,626,400	19,674	9,738,536
Delaware	8,641,285	245,000		1,851,000	6,244,000		301,285				5,000	
Maryland	34,553,405		2,530,000	13,766,881	18,062,000		189,524					
Virginia	28,332,785	17,636,450		200,000		439,574	2,834,603					7,222,158
West Virginia	42,941,612		7,941,612	2,200,000	12,800,000	20,000,000						
North Carolina	117,167,444			7,403,000	70,219,000	22,439,600	644,332			14,250,400	834	2,210,278
South Carolina	10,651,476		5,000,000	4,733,736	400,000		250,339					267,351
Georgia	5,775,291		942,000	230,000			12,000	392,702		4,176,000	13,840	8,749
Florida	10,128,567	601,567				557,000	6,750,000			2,200,000		30,000
EAST SOUTH CENTRAL	76,643,576		1,603,000	12,640,087	22,970,500	12,351,023	11,406,220	3,500	272,400	15,365,282		129,563
Kentucky	14,036,499					11,325,523	2,650,627					60,349
Tennessee	17,213,709			4,570,000	7,513,000	990,000	2,579,176			1,561,533		
Alabama	28,438,794		966,000	7,806,087	11,624,000	35,500	3,798,093	3,500	272,400	3,895,000		38,214
Mississippi	16,954,574		637,000	264,000	3,833,500		2,380,324			9,808,750		31,000
WEST SOUTH CENTRAL	28,131,437	3,083,700	27,500	2,016,388	13,375,730	7,543,980	1,142,283		654	767,909	98,175	75,118
Arkansas	2,447,999					1,447,167	400,832			600,000		
Louisiana	16,724,812		27,500	1,275,888	11,965,430	3,083,313	129,000		654	167,909		75,118
Oklahoma	3,503,699			406,000	1,410,300	1,579,500	9,724				98,175	
Texas	5,454,927	3,083,700		334,500		1,434,000	602,727					
MOUNTAIN	51,612,465	2,638,975		4,975,892	11,803,500	16,476,000	6,391,339			9,320,000	6,759	
Montana	8,864,281			25,000	495,000	650,000	3,947,281			3,747,000		
Idaho	7,270,763			752,500	912,000	2,005,000	57,763			3,543,500		
Wyoming	4,165,289				610,000	1,790,000	1,765,289					
Colorado	13,023,592	2,320,700		2,037,392	765,500	7,900,000						
New Mexico	4,026,259			826,000	90,000	2,375,000	199,000			529,500	6,759	
Arizona	2,843,275	318,275		25,000	2,261,000	224,000						
Utah	9,676,006			1,310,000	6,650,000	200,000	16,006			1,500,000		
Nevada	1,738,000					1,332,000	406,000					
PACIFIC	182,414,709	168,849		38,338,998	66,779,985	8,916,516	10,725,781	10,293,144		47,185,472	4,000	61,964
Washington	11,089,206						6,080,206			5,000,000		
Oregon	60,591,740			4,728,750	37,009,985	1,500,000	2,123,325			15,229,680		
California	110,742,763	168,849		33,610,248	29,770,000	7,416,516	2,522,250	10,293,144		26,895,792	4,000	61,964

TABLE 21.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA GENERAL PROPERTY TAXES LEVIED: 1925

[For a text discussion of this table, see p. 43]

GEOGRAPHIC DIVISION AND STATE	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY		LEVY	
	Total	Real property	Personal property	Other property [1]	Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita
Grand total	[2]$136,184,490,483	[3] $103,994,352,630	[3]$27,094,769,375	$5,095,368,478				[4]$1,209.42	(5)			$369,368,531	$3.28
NEW ENGLAND	11,739,528,379	9,465,403,158	2,179,030,194	95,095,027				1,481.15	$1,655.34			24,577,858	3.10
Maine	700,439,297	551,423,770	149,015,527		100	100		896.60	896.60	[6] $7.24	[6] $7.24	5,068,422	6.49
New Hampshire	645,001,661	494,922,542	102,113,092	47,966,027	100	100	100	1,434.85	1,434.85	[6] 4.33	[6] 4.33	2,790,286	6.21
Vermont	317,346,427	209,537,473	60,679,954	47,129,000	65	65	75	900.46	1,357.89	[6] 4.83	[6] 3.20	1,533,577	4.35
Massachusetts	6,632,755,277	5,560,636,090	1,072,119,187		100	100		1,500.49	1,500.49	1.81	1.81	12,000,000	2.90
Rhode Island	1,185,720,116	749,076,744	436,643,372		75	[6] 40		1,741.08	3,531.62	1.20	0.59	1,422,864	2.09
Connecticut	2,258,265,601	1,899,806,539	358,459,062		100	100		1,488.09	1,488.09	[6] 0.78	[6] 0.78	1,762,709	1.16
MIDDLE ATLANTIC	33,007,251,552	29,101,195,043	3,457,334,027	448,722,482				[7] 1,235.04	(5)			60,323,320	2.53
New York	17,346,635,443	17,084,819,872	261,815,571		84	100		1,562.42	1,855.54	[6] 1.62	[6] 1.36	28,031,835	2.52
New Jersey	5,062,950,215	3,856,208,453	758,019,280	448,722,482	70	70	100	1,457.15	2,020.29	[6] 6.38	[6] 4.59	32,291,485	9.29
Pennsylvania [8]	10,597,665,894	8,160,166,718	2,437,499,176					1,145.17	(5)				
E. NORTH CENTRAL	34,318,780,073	24,561,852,688	8,550,942,256	1,205,985,129				1,482.94	1,899.21			84,140,185	3.64
Ohio	12,679,776,500	8,523,273,460	4,156,503,040		100	100		2,022.15	2,022.15	0.25	0.25	3,169,944	0.51
Indiana	5,271,576,485	3,901,835,311	1,369,741,174		100	100		1,725.84	1,725.84	2.80	2.80	14,760,414	4.83
Illinois	4,081,848,149	2,893,790,857	846,573,563	341,483,729	30	25	50	589.75	1,981.59	6.50	1.93	26,532,013	3.83
Michigan	6,836,601,622	5,165,749,893	1,304,864,529	365,987,200	100	100	100	1,663.24	1,663.24	[6] 3.60	[6] 3.60	24,610,750	5.99
Wisconsin	5,448,977,317	4,077,203,167	873,259,950	498,514,200	100	100	100	1,956.09	1,956.09	[6] 2.77	[6] 2.77	15,067,064	5.41
W. NORTH CENTRAL	18,314,818,668	12,803,114,743	4,492,658,882	1,019,045,043				1,418.02	2,398.04			52,727,316	4.08
Minnesota	2,357,576,143	1,708,434,932	649,141,211		38	[9] 33		925.44	2,213.82	[6] 4.88	[6] 2.04	11,497,617	4.51
Iowa	1,710,783,546	879,691,146	739,505,872	91,586,528	15	[9] 20	25	700.96	3,066.32	[6] 7.86	[6] 1.81	13,446,579	5.56
Missouri	4,613,899,269	3,317,516,520	838,914,210	457,468,539	80	80	80	1,330.59	1,663.61	1.00	0.89	4,613,899	1.33
North Dakota	1,007,832,658	731,597,200	276,235,458		60	70		1,571.15	2,516.05	4.55	2.84	4,585,639	7.15
South Dakota	1,876,112,767	1,481,680,859	263,117,344	131,314,564	80	[9] 80	80	2,765.23	3,430.23	[6] 2.36	[6] 1.90	4,428,250	6.53
Nebraska	3,189,188,337	2,341,821,618	508,601,307	338,675,412	70	[10] 60	90	2,362.34	3,440.27	[6] 1.82	[6] 1.25	5,806,398	4.30
Kansas	3,559,425,948	2,342,372,468	1,217,053,480		100	100		1,964.82	1,964.82	[6] 2.34	[6] 2.34	8,348,934	4.61
SOUTH ATLANTIC	11,324,140,276	8,146,711,343	2,473,292,805	704,136,128				[11] 774.21	(5)			30,479,742	2.08
Delaware	242,318,711	[12] 242,318,711	(12)		100	100		1,037.08	1,037.08	2.50	2.50	605,797	2.59
Maryland	2,060,596,615	1,495,116,364	565,480,251		100	100		1,344.06	1,344.06	[6] 2.53	[6] 2.53	5,213,634	3.40
Virginia	2,029,821,959	1,170,793,514	859,028,445		40	[13] 40		833.02	1,715.29	[6] 3.61	[6] 1.75	7,328,742	3.01
West Virginia	2,133,491,140	1,246,484,692	425,978,972	461,027,476	100	100	100	1,342.97	1,342.97	1.40	1.40	2,986,888	1.58
North Carolina [8]	2,711,783,919	[12] 2,711,783,919	(12)					969.40	(5)				
South Carolina	430,082,366	221,051,849	209,030,517		25	[14] 25		241.74	957.23	[6] 7.02	[6] 1.77	3,018,137	1.70
Georgia	1,240,848,262	722,381,968	331,992,652	186,473,642	35	35	80	405.74	1,061.25	5.00	1.91	6,204,241	2.03
Florida	475,197,304	336,760,326	81,781,968	56,635,010	50	50	50	378.24	756.47	[6] 10.78	[6] 5.39	5,122,303	4.06
E. SOUTH CENTRAL	6,302,094,275	4,193,954,770	1,746,348,291	361,791,214				688.68	926.24				
Kentucky	2,852,011,457	1,429,362,841	1,422,648,616		[13] 80	[15] 65		1,149.13	1,544.62	[6] 3.52	[6] 2.62	27,754,829	3.03
Tennessee	1,661,478,404	1,243,351,623	162,550,294	255,576,487	100	100	100	687.49	687.49	3.00	3.00	10,037,191	4.04
Alabama	1,050,421,680	[12] 1,050,421,680	(12)		60	60		426.69	711.15	0.50	3.90	4,984,435	2.06
Mississippi	738,182,734	470,818,626	101,149,381	106,214,727	60	60	60	412.25	687.08	8.00	4.80	6,827,741	2.77
W. SOUTH CENTRAL	7,553,062,278	5,258,828,735	2,000,051,625	294,181,918				685.80	1,313.73			5,905,462	3.30
Arkansas	599,776,921	409,233,720	190,543,201		20	20		325.30	1,626.51	8.70	1.74	46,810,681	4.25
Louisiana	1,685,501,824	1,179,851,277	505,650,547		100	100		897.01	897.01	5.75	5.75	5,218,059	2.83
Oklahoma	1,665,566,451	1,087,886,620	283,497,913	294,181,918	60	60	100	750.45	1,162.38	2.50	1.61	9,601,635	5.16
Texas	3,602,217,082	2,581,857,118	1,020,359,964		50	50		710.32	1,420.64	7.70	3.85	4,163,916	1.88
MOUNTAIN	4,750,109,689	3,143,025,270	789,127,828	817,956,591				1,279.14	1,784.10			27,737,071	5.47
Montana	441,274,763	267,103,794	80,287,836	93,883,133	[16] 30	[16] 30	40	691.76	2,183.21	[6] 4.52	[6] 1.43	23,135,324	6.23
Idaho	478,686,747	343,325,840	25,281,497	110,079,404	50	50	50	978.24	1,956.49	[6] 4.97	[6] 2.48	1,995,164	3.13
Wyoming	460,539,192	256,799,828	94,349,085	109,390,279	70	70	70	2,087.72	2,982.46	3.60	2.52	2,376,751	4.86
Colorado	1,540,732,487	1,026,729,077	286,615,970	227,387,440	100	100	100	1,513.37	1,513.37	3.70	3.70	1,656,559	7.51
New Mexico	311,661,655	142,250,685	65,738,275	103,672,695	70	70	80	825.88	1,130.77	[6] 4.91	[6] 3.58	5,700,710	5.60
Arizona	652,444,309	569,701,647	80,177,661	2,565,001	100	100	100	1,626.98	1,626.98	[6] 5.67	[6] 5.67	1,529,498	4.05
Utah	665,451,862	372,336,129	122,137,094	170,978,639	100	100	100	1,353.03	1,353.03	[6] 7.35	[6] 7.35	3,699,068	9.22
Nevada	199,318,674	104,778,264	34,540,410		60	60		2,574.94	4,291.57	[6] 6.44	[6] 3.86	4,894,343	9.95
PACIFIC	8,874,705,293	7,320,266,580	1,405,963,467	148,454,946				[17] 1,412.46	(5)			1,283,211	16.58
Washington	1,158,026,676	939,353,260	218,673,416		42	42		786.34	1,572.23	10.30	4.33	19,419,276	3.09
Oregon	1,058,580,737	773,055,280	137,370,511	148,454,946	70	70	70	1,235.77	1,793.96	7.08	4.95	11,926,515	8.10
California [8]	6,657,797,880	5,607,858,340	1,040,939,540					1,678.18	(5)			7,492,761	8.59

[1] Includes only property given a separate classification by the States and not included with real or personal property; in a small number of States, however, property of the same character as that included under this heading is classified as either real or personal.
[2] Includes assessed valuation of property in Pennsylvania, North Carolina, and California.
[3] Per capita based on assessed valuation including Pennsylvania, North Carolina, and California.
[4] Not computed.
[5] Average rate.
[6] Basis in practice for all personal property except intangible, which is assessed at 25 per cent.
[7] Per capita based on assessed valuation including Pennsylvania.
[8] No general-property tax levied for State purposes.
[9] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[10] Basis in practice for all personal property except money and credits, which are assessed at 25 per cent.
[11] Per capita based on assessed valuation including North Carolina.
[12] Valuation of personal property included with that of real property.
[13] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.
[14] Basis in practice for all personal property except bank stock, which is assessed at 42 per cent.
[15] Basis in practice for all real property except that of public service corporations, which is assessed at 100 per cent.
[16] Basis in practice for all personal property except that of public service corporations, which is assessed at 100 per cent.
[17] Per capita based on assessed valuation including California.