

Sixth Annual Report

—OF THE—

Department of Finance and
Municipal Accounts

Auditor of State

Statistics of Cities and Towns
of Iowa

Fiscal Year Ending March 31, 1913

DES MOINES
Robert Henderson, State Printer
1913

LETTER OF TRANSMITTAL

October 13, 1913.

HON. GEORGE W. CLARKE, Governor of Iowa:

SIR: I have the honor to present herewith the Sixth Annual Report of the Auditor of State, Department of Finance and Municipal Accounts, as provided for by Chapter 14-a, Supplement to the Code, 1907, the same being for the year beginning April 1, 1912, and ending March 31, 1913.

This report contains returns as to financial transactions for the year from all of the 101 cities in the state and from 692 of the 735 incorporated towns.

The amendment made to the Municipal Accounting law by the 35th General Assembly, whereby the Auditor of State is given authority to send examiners to make reports for cities and towns whose clerks failed to attend to their duties, has been of great help to the department. It was necessary to secure reports from four of the cities and five of the towns in this manner. A lack of examiners and limitation of time prevented the department from securing reports from the 43 missing towns. The amendment to the law making the date for filing the report with the department May 1st following the close of the municipal year, instead of July 1st, as heretofore provided, will, I think, be an aid in securing these reports in the future.

It is my opinion that the law providing now for biennial examinations by the department of cities of 5,000 or more population should be amended so as to apply to all cities. I also believe it is high time for the consideration of a general civil service law to cover employees of cities and towns. The necessity of such a law, especially as it would apply to city and town clerks, has become evident to this department. Efficiency should be the test by which clerks are employed and competency should be a sufficient recommendation to keep a clerk in office. In very few instances are efficiency and competency given due consideration by city and town councils, and clerks are too often appointed because of political services. Until this tendency on the part of councils to reward their political or factional friends is done away with, the uniform

system of accounting by Iowa cities and towns cannot be what it should be or what the legislature intended it to be.

COMMISSION GOVERNED CITIES.

Eight Iowa cities are now operated under the law providing for government by commission. They are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk and Marshalltown. These cities have a total population of 256,268, as shown by the census of 1910. The total payments for these cities for the year amounted to \$3,928,271 or \$15.33 per capita. The total receipts of these commission governed cities for the year amounted to \$3,815,184, or \$14.49 per capita. At the close of the year these cities had cash on hand totalling \$529,584 or \$2.07 per capita. The cash held by the commission governed cities at the beginning of the year was \$643,071 or \$2.51 per capita.

A comparison of the receipts and payments of these cities for the past three years is interesting.

Receipts 1910-11.

	Payments 1910-11.
Des Moines	\$ 975,726
Sioux City	626,057
Cedar Rapids	674,160
Burlington	617,904
Ottumwa	163,739
Fort Dodge	467,065
Keokuk	140,370
Marshalltown	147,765
Total	\$3,692,724

Payments 1910-11.

	Payments 1910-11.
Des Moines	\$1,114,277
Sioux City	680,320
Cedar Rapids	517,370
Burlington	529,210
Ottumwa	270,046
Fort Dodge	474,032
Keokuk	151,580
Marshalltown	137,001
Total	\$3,863,816

Receipts 1911-12.

	Payments 1911-12.
Des Moines	\$1,225,415
Sioux City	782,837
Cedar Rapids	607,921
Burlington	264,656
Ottumwa	109,201
Fort Dodge	253,140
Keokuk	123,326
Marshalltown	162,672
Total	\$3,529,168

Payments 1911-12.

	Payments 1911-12.
Des Moines	\$1,449,655
Sioux City	764,575
Cedar Rapids	637,941
Burlington	261,766
Ottumwa	115,480
Fort Dodge	252,964
Keokuk	138,453
Marshalltown	147,007
Total	\$3,767,841

Receipts 1912-13.

	Payments 1912-13.
Des Moines	\$1,103,300
Sioux City	940,660
Cedar Rapids	577,790
Burlington	333,438
Ottumwa	284,026
Fort Dodge	282,918
Keokuk	170,112
Marshalltown	132,741
Total	\$3,814,984

Payments 1912-13.

	Payments 1912-13.
Des Moines	\$1,156,115
Sioux City	933,262
Cedar Rapids	622,606
Burlington	218,005
Ottumwa	293,534
Fort Dodge	287,560
Keokuk	170,112
Marshalltown	147,477
Total	\$3,928,671

The tax levies for municipal purposes made by these cities for the years named expressed in mills are as follows:

	1910-11	1911-12	1912-13
Des Moines	37.1	37.	37.1
Sioux City	33.3	37.	34.9
Cedar Rapids	10.07	*10.31	x39.9
Burlington	41.2	38.	38.2
Ottumwa	45.5		48.
Fort Dodge	34.	29.	39.
Keokuk	36.	36.	40.
Marshalltown	34.	35.	35.

*On 100 % valuation.

xOn 25 % valuation.

SUMMARY OF FINANCIAL TRANSACTIONS.

An additional table to those included in the last annual report has been introduced in this report, (Table A) showing a summary of the financial transactions of the 101 cities of the state. Des Moines, being much larger than other cities, is presented in this table independently. The other cities are classified by population and arranged for easy comparison, both as to receipts and expenditures.

Another table, not included in previous reports, (Table B) shows the percentage of net indebtedness of each city to its actual property valuations.

RECEIPTS AND PAYMENTS.

The 793 cities and towns reporting show total receipts from all sources for the year amounting to \$12,855,028 and the total expenditures, \$13,360,160. The total cash of these cities and towns on hand at the beginning of the year was \$3,219,717, and the cash on hand at the close of the year was \$2,713,585, showing a depletion in the cash account of \$505,132, but this is accounted for in the total of corporate payments which exceed the receipts by that amount.

The total assessed valuation of the cities and towns reporting is shown as \$261,067,999 and the actual valuation \$1,044,271,996.

MUNICIPAL POSSESSIONS.

The 101 cities show municipal industries and property owned, totalling a valuation of \$28,043,640, itemized as follows:

	Amount	Per Capita
Municipal buildings and land.....	\$ 1,916,730	
Furniture and fixtures	153,547	
Policemen, land, buildings, apparatus and other property	252,533	
Fire department, land, buildings, apparatus and other property	2,140,059	
Equipment of streets and alleys.....	239,924	
Bridges	2,314,238	
Markets and public scales	166,452	
Cemeteries	577,746	
City electric light works	1,065,032	
City water works	10,065,145	
Libraries, land, buildings, books, furniture and apparatus	3,462,722	
Parks, land and other property	5,161,501	
Miscellaneous	483,091	
Total	<u>\$28,043,640</u>	

LEAGUE OF IOWA MUNICIPALITIES.

Under the provisions of Chapter 59 of the laws adopted by the 35th General Assembly, there is included in this report an itemized statement of the receipts and disbursements of the Iowa League of Municipalities for the year beginning September 1, 1912, and ending August 31, 1913.

PAYMENTS BY CITIES, PER CAPITA.

The total payments of the 101 cities of the state during the year amounted to \$10,857,895 or \$14.55 per capita, the population of the cities, census 1910, being 746,241. Details of this expenditure are shown in Table 14 in this report. The divisional and departmental totals are:

	Amount	Per Capita
For general and municipal service expense.....	\$ 5,112,489	\$ 6.86
For municipal industrial expense	1,001,056	1.34
For outlay, other than municipal industries.....	2,267,672	3.04
For outlay for municipal industries.....	884,220	1.18
For decrease of indebtedness.....	1,592,418	2.13
Total	<u>\$10,857,895</u>	<u>\$14.55</u>

RECEIPTS BY CITIES, PER CAPITA.

The receipts of the 101 cities from all sources for the year totalled \$10,558,110 or \$14.15 per capita, detailed by sources (See Table 15) as follows:

	Amount	Per Capita
From general and commercial revenue...\$ 6,534,562		\$ 8.76
From municipal service income.....	287,590	.39
From municipal industrial income.....	1,518,199	2.03
From loans, interest, refund, etc.....	2,217,659	2.97
Total	<u>\$10,558,110</u>	<u>\$14.15</u>

NEW CORPORATIONS.

The following towns have been incorporated since the issuance of the last report from this department, the date of incorporation with the population of each at the time of the 1910 census being given:

	Population
Auburnett, June 29, 1912.....	54
Berkley, October 11, 1912.....	206
Beaver, October 5, 1912.....	200
Durango, January 2, 1912.....	500
Fostoria, January 30, 1912.....	109
Graf, September 16, 1912.....	47
Grant, February 27, 1912.....	486
Newhall, June 3, 1912.....	287
Oneida, May 29, 1912.....	100
Waterville, June 18, 1912.....	266

By vote at its last city election the town of Bentonsport was discontinued as an incorporated town.

The town of Foster failed to hold an election for town officials and has no officers, according to reports from former officers received by this department, but has not been legally discontinued as an incorporated town.

The department was unable to secure reports from the clerks of the following towns:

Auburnett	Dolliver	Pioneer
*Anthon	Dougherty	Pisgah
Aripse	Farley	Pleasanton
Athelstan	Farnhamville	Preston
Ayrahire	Foster	Rockwell
Berkley	Frederika	Rodman
Blanchard	Gowrie	Sandyville
Bouton	Graf	Shannon City
Calamus	Grand River	Spring Hill
*Calmar	Hepburn	Treynor
Cantril	Hephzibah	Union
Carpenter	Marysville	Volga
Clare	Melrose	Patterson
Cleveland	Oneida	Waterville
Coralville		

*The clerks of the towns of Anthon, Calmar and Lehigh forwarded their reports too late for tabulation.

Respectfully submitted,

Auditor of State.

MUNICIPAL ACCOUNTING LAW

TITLE V., Chapter 14-a of the Supplement to the Code, 1907 as amended by the 35th General Assembly, 1913.

SECTION 1056-a7. Annual Financial Report. It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. (31 G. A. ch. 34, Sec. 1.)

Sec. 1056-a8. How published. In cities having a population of five thousand or over, the annual report shall be published in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. (31 G. A. ch. 34, Sec. 2.)

Sec. 1056-a9. Certified to Auditor of State—Auditor to Publish Returns—Failure to Report—State Examiner—Compensation. On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners, to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such delinquent city or town. It shall be the duty of the auditor or

clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk shall have retired from the office the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A. ch. 97.)

Sec. 1056-a10. Uniform System of Accounts—Auditor to Prescribe—Advisory Committee. That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities and towns on and after April first nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expense the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national census office. (31 G. A. ch. 34, Sec. 4.)

Sec. 1056-a11. Examiners of Municipal Accounts—Compensation. The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed together with their necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills therefor, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A. ch. 34, Sec. 5.)

SEC. 1056-a12. Application for Examination. Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

SEC. 1056-a13. Applicable to Special Charter Cities. The foregoing provisions shall apply to cities under special charters. (31 G. A., ch. 34, Sec. 7.)

SEC. 1056-a14. Repeal—Acts in Conflict. All acts or parts of acts inconsistent with this act are hereby repealed. (31 G. A., ch. 34, Sec. 8.)

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GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS.	Des Moines Population 86,368
Year Ending March 31, 1913.	
Taxes, Licenses and Fines	
General levy, city government	\$ 810,622
Independent divisions, city government	
Finance taxes	167,784
Poll taxes	
Special assessments	2,377
Motor tax and saloon license	107,360
Other business licenses	14,583
Dog license	2,962
Departmental permits	5,982
Police court fines and forfeits	14,567
County road fund	11,360
Gifts, individuals or corporations	
General Offices	
Executive offices	
Law offices	
Elections	
Municipal property	
Courts	5,867
Police department	
Fire department	4,349
Department of inspection	
Pounds	
Health department	
Sewers and sewage disposal	
Refuse disposal	
Miscellaneous	
General street services	999
Bridges (other than toll)	36,982
Libraries	5,511
Parks	1,113
Baths and bathing beaches	5,361
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	
Docks, wharves and landings	1,258
Cemeteries	
Miscellaneous	19,633
From Debt Obligations	
General bonds	
Municipal industry bonds	
Special assessments	
Temporary loans, etc.	
Outstanding warrants	
Miscellaneous	
Interest Receipts	
Current deposits	
Other sources	5,000
All Other Receipts	
Sale of real property	
Bank receipts	
Special assessments made during the year	180
From private trust accounts	
Recapitulation	
Taxes, licenses and fines	\$ 987,736
General offices	61,304
Municipal industries	27,600
From debt obligations	17,067
Interest receipts	9,255
All other receipts	180
Total receipts	\$ 1,102,300
Cash on hand beginning of year	325,767
Grand total	\$ 1,417,067

OF CITIES, GRADED BY POPULATION..

PAYMENTS.	Des Moines Population 86,368
Year Ending March 31, 1913.	
General Government	
Mayor's office	\$ 5,713
City council	12,000
City clerk and auditor	14,031
City treasurer	2,500
City solicitor	12,053
Other attorneys	
City assessor	
Engineer's office	17,749
Collection of taxes	6,235
Audits and examinations	260
Board of public works	
Elections	6,416
City hall	10,383
Courts	2,308
Miscellaneous	
Protection of Life and Property	
Police department	92,273
Fire department	218,428
Insects and pounds	4,139
Police and fire alarm systems	1,267
Miscellaneous	1,643
Health Department and Sanitation	
General expenditures	11,969
Quarantine and pest house	229
Sewers and sewage disposal	37,813
Refuse disposal	1,109
Miscellaneous	
Highways	
General administration	\$ 6,978
General street expenditures	1,498
Pavements and curbing	28,687
Sidewalks and crossings	10,156
Bridges (other than toll)	11,508
Snow removal	265
Street lighting	82,773
Street sprinkling and cleaning	40,664
Miscellaneous	2,161
Recreation, Libraries & Miscellaneous	
General administration	68,233
General park and garden expense	22,064
Miscellaneous	84,754
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	
Docks, wharves, etc.	
Cemeteries and crematories	
Miscellaneous	
Payments on Public Debt	
General and municipal bonds	71,007
Interest	65,673
Special assessments and outstanding warrants	31,414
Refund, transfers, etc.	8,763
Recapitulation	
General government	\$ 92,465
Protection of life and property	218,257
Health department and sanitation	61,250
Highways, recreation, etc.	445,761
Municipal industries	74,675
Payments on public debt	176,237
Total payments	\$ 1,156,115
Cash on hand close of year	290,952
Grand total	\$ 1,417,067

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Sioux City Population 47,828	Davenport Population 45,028	Dubuque Population 38,494	Cedar Rapids Population 32,811
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 324,541	\$ 419,582	\$ 236,056	\$ 278,265
Ind. or c., city government	10,000	10,000	65,948	21,816
Franchise taxes	18,325			
Poll taxes				
Special assessments				
Mulet tax and saloon license	200,413	50,625		
Other business licenses	82,751	41,400	44,495	69,075
Dog licenses	11,040	17,935	2,273	2,359
Departmental permits	692	5,250	118	776
Police et. fines and forfeits	3,402	567		3,069
County road fund	7,108	5,223	330	6,411
Gifts, individuals or corp.	55,000			8,574
		4,372		578
General Offices				
Executive offices	34			
Law offices	44			
Election	62	1,075	21	22
Municipal property	7,876		477	3,444
Courts				
Police department	18	268		878
Fire department	622		118	280
Department of inspection	1,106	2,009	5	2,372
Post office	131			34
Health department				
Sewers and sewage disposal	1,500			
Refuse disposal	65			
Miscellaneous		1,102	1,019	
General street services	9,911		545	2,250
Bridges (other than toll)	2,800			16,782
Libraries	624			2,458
Parks	415			1,345
Baths and bathing beaches				
Municipal Industries				
Water works	126,626			106,151
Electric light works				
Gas works				
Markets and public scales	1,287		700	1,068
Docks, wharves and landings			252	
Commerce	975			15
Miscellaneous			20	607
From Debt Obligations				
General bonds				
Municipal industry bonds	21,500			12,000
Special assessments			85,528	
Temporary loans, etc.			22,500	
Outstanding warrants	12,208		19,128	27,694
Miscellaneous			237	
Interest Receipts				
Current deposits	1,842	5,508		679
Other sources				683
All Other Receipts				
Sale of real property				
Refund receipts			19	87
Spec. ass'mts during year	250,401			
From private trust accounts			118,637	3,797
Recapitulation				
Taxes, licenses and fines	\$ 507,069	\$ 600,676	\$ 404,217	\$ 362,483
General bonds	22,723	4,846	1,481	31,966
Municipal industries	128,968		1,672	167,841
From debt obligations	25,454		127,303	39,794
Interest receipts	1,842	5,508		1,068
All other receipts	250,404		118,636	4,674
Total receipts	\$ 940,900	\$ 101,030	\$ 632,769	\$ 577,290
Cash on hd. beginning yr.	41,194	397,645	200,065	177,500
Grand total	\$ 981,854	\$ 1,008,678	\$ 832,806	\$ 755,479

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Sioux City Population 47,828	Davenport Population 45,028	Dubuque Population 38,494	Cedar Rapids Population 32,811
General Government				
Mayor's office	\$ 5,747	\$ 1,400	\$ 1,400	\$ 2,223
City council	10,299	2,400	3,592	7,007
City clerk and auditor	4,357	3,720	5,014	4,492
City treasurer	2,334	4,966	3,974	1,828
City solicitor	2,167	3,117	3,178	3,518
City attorney	600			
City engineer		3,084	2,883	3,082
Engineer's office	9,834	2,809	5,119	8,298
Collection of taxes			250	362
Audits and examinations	301	1,942		367
Revolving fund of public works		3,400		
Elections	8,527	5,475	2,379	158
City hall	12,629	8,121	5,443	30,220
Courts	1,614	2,100	42	2,043
Miscellaneous	33	567	532	422
Protection of Life and Prop.				
Police department	45,848	47,559	40,452	39,292
Fire department	62,767	88,356	61,377	58,123
Inspection and pounds	6,983	4,495	1,084	3,034
Police and fire alarm systems	580		571	12
Miscellaneous	300		430	
Health Dept. and Sanitation				
General expenditures	2,251	8,123	2,407	2,952
Quarantine and pest house	1,690			22
Sewers and sewage disposal	57,198	7,026	29,241	27,505
Bridges (other than toll)	18,455	14,264	5,337	1,061
Miscellaneous		20,348	95	388
Highways				
General administration	1,825	4,555	1,200	11,531
General street expenditures	30,531	3,276	49,414	18,157
Drainage and culverts	20,625	4,077	66,959	10,776
Side-walks and crossings	7,697	9,276	1,914	3,913
Bridges (other than toll)	16,477	2,773		74,753
Snow removal	1,296	563	25	222
Street lighting	24,077	41,480	27,500	24,497
St. sprinkling and cleaning	19,427	64,678	11,253	29,952
Miscellaneous	2,389	19,380		1,060
Revolving Funds & Misc.				
General administration	71,632	67,572	1,250	90,206
Geo. park and garden exp.	9,366	343		7,153
Miscellaneous	4,380	15,576	9,058	2,301
Municipal Industries				
Water works	131,874			161,832
Electric light works				
Gas works				
Markets and public scales	1,086		42	87
Dock, wharves, etc.			563	50
Cemeteries and crematories	704	270		543
Miscellaneous		225		37
Payments on Public Debt				
General and municipal bonds	50,680	*201,205	68,352	54,700
Interest	57,583	24,360	57,571	31,156
Spec. ass'mts & outst. war	6,287	8,750	60,869	28,660
Refund transfers, etc.	102	15,684	134,758	30,586
Recapitulation				
General government	\$ 51,472	\$ 42,661	\$ 32,801	\$ 66,583
Protection of life and prop.	119,474	140,441	100,914	80,481
Health dept. and sanitation	7,553	44,461	57,769	11,928
Highways, recreation, etc.	434,223	272,451	169,459	296,451
Municipal industries	133,754	619	619	101,962
Payments on public debt	114,721	245,006	331,078	134,002
Total payments	\$ 981,209	\$ 745,817	\$ 678,352	\$ 621,606
Cash on hd. close of yr.	45,502	562,361	177,322	122,867
Grand total	\$ 981,854	\$ 1,008,678	\$ 832,806	\$ 755,479

*Temporary loans paid.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Council Bluffs Population 29,292	Waterloo Population 36,663	Clinton Population 25,577	Burlington Population 21,374
Taxes, Licenses and Fines				
Gen. levy, city government and div., city government	\$ 133,662	\$ 219,750	\$ 33,249	\$ 174,634
License taxes	51,277	78,656	12,581	—
Police taxes	10,773	—	—	—
Toll taxes	2,806	1,441	893	—
Special assessments				
Motel tax and saloon license	50,433	23,830	28,475	45,775
Other business licenses	2,301	3,210	1,741	2,054
Dog tags	1,055	1,059	117	1,247
Departmental permits	336	3,028	655	2,407
Police etc. fines and forfeits	5,346	5,076	1,611	4,196
County road fund	2,194	905	2,129	2,320
Gifts, individuals or corp.	10,643	105	—	1,261
General Offices				
Executive offices	15	—	—	—
Law offices	328	—	—	—
Elections	—	302	—	—
Municipal property	—	—	—	—
Courts	102	—	—	—
Police department	—	268	—	—
Fire department	125	408	165	—
Department of inspection	759	—	—	1,679
Post office	—	—	—	—
Health department	37	—	—	—
Sewers and sewage disposal	154	47	—	—
Refuse disposal	70	—	—	—
Miscellaneous	484	460	—	—
General street services	1,321	—	—	—
Docks, wharves (other than toll)	20	716	—	—
Libraries	277	1,335	—	—
Parks	1,340	80	—	—
Baths and bathing beaches	—	1,059	—	—
Municipal Industries				
Water works	112,000	—	—	—
Electric light works	—	—	—	—
Gas works	847	—	—	—
Markets and public scales	—	—	—	—
Docks, wharves and landings	—	—	—	—
Cemeteries	—	—	—	—
Miscellaneous	—	—	—	—
From Debt Obligations				
General bonds	—	—	—	—
Municipal industry bonds	—	—	—	—
Special assessments	—	—	—	—
Temporary loans, etc.	—	—	12,300	—
Outstanding warrants	6,883	—	22,068	—
Miscellaneous	—	—	—	—
Interest Receipts				
Current deposits	6,702	653	548	4,450
Other sources	—	—	—	—
All Other Receipts				
Sal. of real property	—	1,225	—	—
Refund receipts	5	1,309	423	—
Spec. assmnts during year	—	27,243	16,599	—
From private trust accounts	—	58,413	8,103	—
Recapitulation				
Taxes, license and flock	\$ 271,724	\$ 256,900	\$ 160,528	\$ 257,478
General offices	5,754	5,548	165	1,679
Municipal industries	117,833	—	—	—
From debt obligations	41,045	6,853	—	34,368
Interest receipts	—	6,162	652	4,798
All other receipts	107,369	1,330	77,005	25,115
Total receipts	\$ 507,028	\$ 267,103	\$ 247,411	\$ 252,428
Cash on hand, beginning yr.	100,158	88,339	38,828	5,670
Grand total	\$ 787,186	\$ 355,502	\$ 284,604	\$ 257,108

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Council Bluffs Population 29,292	Waterloo Population 36,663	Clinton Population 25,577	Burlington Population 21,374	
General Government					
Mayor's office	1,860	—	1,335	500	2,028
City council	2,000	—	1,500	682	2,280
City clerk and auditor	3,400	—	2,000	1,975	2,500
City treasurer	1,200	—	75	1,393	1,475
City marshal	1,500	—	2,961	509	1,900
Other attorneys	—	—	—	2,053	—
City assessor	—	—	—	135	—
Engineer's office	7,000	—	5,358	1,375	2,013
Collection of taxes	141	—	—	1,166	1,307
Audits and examinations	364	—	480	259	364
Police and fire works	—	—	—	125	—
Elections	282	—	167	2,100	—
City hall	1,397	—	725	2,418	510
Courts	1,200	—	1,248	1,200	600
Miscellaneous	1,300	—	2,403	2,564	1,022
Protection of Life and Prop.					
Police department	26,570	—	22,462	16,288	24,467
Fire department	23,240	—	25,716	26,122	28,902
Inspection and pounds	1,000	—	—	1,183	—
Police and fire alarm systems	2,325	—	2,313	1,230	2,969
Miscellaneous	—	2,74	715	61	—
Health Dept. and Sanitation					
General expenditures	2,671	—	1,418	226	3,048
Quarantine and pest houses	—	25	—	—	—
Septic tanks and sewage disposal	10,812	—	12,535	8,736	40,770
Refuse disposal	806	—	1,104	—	2,966
Miscellaneous	—	—	—	—	—
Highways					
General administration	1,000	—	1,002	3,140	1,000
General street expenditures	20,330	—	28,405	14,262	29,011
Paving and curbing	91,029	—	54,240	3,420	22,758
Sidewalks and crossings	14,918	—	5,100	510	8,312
Bridges (other than toll)	8,000	—	3,658	2,820	—
Snow removal	300	—	—	—	—
Street lighting	—	—	96,305	16,112	18,077
Street sprinkling and cleaning	4,455	—	12,329	407	6,947
Miscellaneous	20,013	—	35	1,955	—
Recreation, Libraries & Misc.					
General administration	13,731	—	—	—	9,246
Gen. park and garden exp.	21,207	—	—	6,768	—
Miscellaneous	5,430	—	3,018	6,464	3,144
Municipal Industries					
Water works	200,305	—	—	—	4,300
Electric light works	—	—	—	—	—
Gas works	—	—	—	—	600
Markets and public scales	—	849	550	—	497
Docks, wharves, etc.	—	—	—	—	—
Cemeteries and crematories	—	—	81	—	—
Miscellaneous	—	—	—	—	—
Payments on Public Debt					
General and municipal bonds	24,000	—	5,200	1,000	—
Interest	36,623	—	54,373	10,816	25,278
Spec. assmnts & outst. war	51,747	—	51,363	26,005	—
Refund transfers, etc.	58,414	—	52,787	56,330	10,593
Recapitulation					
General government	\$ 21,960	\$ 25,435	\$ 15,553	\$ 15,553	\$ 25,222
Protection of life and prop.	65,551	64,645	67,552	67,552	62,856
Health dept. and sanitation	14,580	15,880	9,000	9,000	9,000
Highways, recreation, etc.	213,211	78,577	49,130	49,130	20,218
Municipal industries	201,236	231	—	—	5,287
Payment on public debt	170,794	106,285	119,159	62,774	—
Total payments	\$ 684,884	\$ 291,569	\$ 250,909	\$ 218,005	—
Cash on hd. close of yr.	102,350	109,339	33,185	9,105	—
Grand total	\$ 787,186	\$ 355,502	\$ 284,604	\$ 227,108	—

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Ottumwa Population 22,012	Muscatine Population 16,178	Fort Dodge Population 15,543	Keokuk Population 14,008
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 112,335	\$ 118,417	\$ 110,704	\$ 111,790
Ind. div., city government	27,807	32,563		
Franchise taxes	700			
Poll taxes	1,815	556	2,782	
Sales taxes	13			
Mulet tax and saloon license			25,025	14,000
Other business licenses	4,105	966	2,469	1,988
Dog license	235	332	28	1,161
Departmental permits				
Police et. fine and forfeits	1,359	233	1,472	
County police fund			1,300	945
Gifts, individuals or corp.				
General Offices				
Executive offices	412			
Law offices	290			
Elections				27
Municipal property	1,297			
Courts			1,000	
Police department	44		616	
Fire department			249	
Department of inspection			410	
Pounds				277
Health department	37			
Sewers and sewage disposal			94	
Refuse disposal			109	
Miscellaneous	278	5,677	1,356	
General street services	84			617
Bridges (other than toll)		8,542		
Libraries	5,043	16		
Parks	1,506	39	10	101
Baths and bathing beaches				
Municipal Industries				
Water works	48,997	46,242	29,549	
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings		641	735	1,084
Cemeteries		4,459		221
Miscellaneous	209			4,653
From Debt Obligations				
General bonds	78,000			
Municipal industry bonds				
Spec. ass'tments				
Temporary property etc.				22,766
Outstanding warrants	4,211	2,877	20,810	
Miscellaneous				217
Interest Receipts				
Current demands				304
Other sources	737			
All Other Receipts				
Sal. of city property		4,500		
Refund receipts	100	1,784		2,859
Spec. ass'tmts during year			86,696	953
From private trust accounts				
Recapitalization				
Taxes, licenses and fines	\$ 148,400	\$ 151,117	\$ 140,189	\$ 130,800
General offices	2,325	14,331	5,847	5,475
Municipal industries	40,306	51,342	20,574	6,958
From debt obligations	82,311	2,877	10,910	23,483
Interest receipts	727			394
All other receipts	160	6,384	86,696	2,512
Total receipts	\$ 284,025	\$ 225,963	\$ 282,918	\$ 170,125
Cash on hand, beginning yr.	42,705	42,129	17,586	
Grand total	\$ 326,727	\$ 267,090	\$ 300,504	\$ 170,125

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Ottumwa Population 22,012	Muscatine Population 16,178	Fort Dodge Population 15,543	Keokuk Population 14,008
General Government				
Mayor's office	\$ 750	\$ 500	\$ 1,500	\$ 2,277
City council	2,250	2,400	2,400	2,184
City clerk and auditor	1,558	1,200	1,200	2,389
City treasurer	200	400	200	10
City solicitor	1,200	1,200	1,200	1,200
Other attorneys				
City assessor				600
Engineer's office	2,286	3,588	2,462	2,375
Collection of taxes	2,288	244		
Automobile license	215	456		29
Board of public works				
Elections	688	495	701	333
City hall		307	2,989	1,209
Courts	600	100	804	1,000
Miscellaneous	6,091	5,740	462	225
Protection of Life and Prop.				
Police department	6,554	8,938	11,417	15,645
Fire department	11,812	4,161	10,617	24,206
Levees and pounds				311
Police and fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General administration	750	997	1,045	1,210
Quarantine and pest house			531	61
Sewers and sewage disposal	19,886	5,935	60,928	5,670
Refuse disposal			142	
Miscellaneous	1,103			
Highways				
General administration	1,000	900	9,799	1,806
General street expenditures	7,067	12,470	7,415	37,215
Paving and curbing	2,580	5,505	21,217	1,426
Sidewalks and crossings	229	301	6,146	1,455
Bridges (other than toll)	17,656	8,071	19,238	1,977
Stone removal			50	
Street lighting	13,300	14,049	18,072	11,948
Street sprinkling & cleaning	2,625	1,046	6,362	
Miscellaneous				1,610
Recreation, Libraries & Misc.				
General administration	10,812	4,729	8,711	5,709
Gen. park and garden exp.	1,797	780	151	4,026
Miscellaneous	2,908	25,129	2,614	4,119
Municipal Industries				
Water works	50,381	46,097	47,801	
Electric light works				
Gas works		480	783	770
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		5,643		3,564
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	4,409		50,161	
Interest	30,738			4,009
Spec. ass'tments and cutat. war.	78,800		9,646	5,071
Refund, transfers, etc.	589		24,196	15,000
			6,727	7,048
Recapitalization				
General government	\$ 18,106	\$ 16,641	\$ 14,068	\$ 14,265
Protection of life and prop.	18,305	13,150	22,147	29,359
Health dept. and sanitation	21,805	6,000	67,639	6,005
Highways, recreation, etc.	61,384	24,700	99,443	71,080
Municipal industries	56,221	52,220	48,584	4,274
Payments on public debt	114,522	50,161	40,329	34,119
Total payments	\$ 293,594	\$ 215,971	\$ 287,060	\$ 170,112
Cash on hand, close of yr.	33,705	58,109	12,944	
Grand total	\$ 326,727	\$ 267,090	\$ 300,504	\$ 170,112

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Marshalltown Population 13,374	Mason City Population 11,239	Boone Population 10,347	Iowa City Population 10,001
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 22,760	\$ 56,413	\$ 49,925	\$ 23,152
Ind. & trade, city government	43,245	15,967	5,000	—
Franchise taxes			887	—
Poll taxes	975	2,162	2,818	1,234
Special assessments				1,322
Mulet tax and saloon license			15,005	7,359
Other business licenses			1,817	1,907
Dish. license fees	311	168	127	160
Departmental permits				—
Fallen et. fines and forfeits	6,014	5,143	1,620	1,455
County road fund	2,500		92	—
Gifts, individuals or corp.				—
General Offices				
Executive offices				
Law offices				
Election expenses				
Municipal property	669	505		36
Courts		7		—
Police department	883	193	5	5,980
Fire department		496		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	453	167		2,464
Refuse disposal				
Alcohol	809	2,739	81	—
General street services		229	254	3,290
Bridges (other than toll)				
Libraries	285	144	109	4,555
Parks	118	88		4,658
Baths and bathing beaches				
Municipal Industries				
Water works	37,105	36,188	33,643	10,065
Electric light works	309			10,199
Gas works				
Markets and public scales	609			
Docks, wharves and landings				
Cemeteries				2,074
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				12,514
Special assessments				24,271
Temp. and long. loans, etc.				
Outstanding warrants		4,165	21,636	
Miscellaneous		24,000		
Interest Receipts				
Current deposits		66		
Other sources				8,779
All Other Receipts				
Sale of real property				
Refund receipts	6,300	781	50	
Spec. ass'tns during year	9,698	55,348	20,542	
From private trust accounts		14,131	8,158	3,017
Recapitulation				
Taxes, licenses and fines	\$ 76,005	\$ 80,674	\$ 65,735	\$ 25,588
General taxes	1,825	1,926	1,702	30,926
Municipal industries	35,063		22,647	22,262
From debt obligations			68,783	21,506
Interest receipts		66		8,779
All other receipts	15,798	90,351	45,927	8,077
Total receipts	\$ 192,741	\$ 280,406	\$ 162,611	\$ 126,751
Cash on hd. beginning yr.	46,649	7,784	19,902	
Grand total	\$ 179,390	\$ 286,192	\$ 182,113	\$ 128,751

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Marshalltown Population 13,374	Mason City Population 11,239	Boone Population 10,347	Iowa City Population 10,001
Year Ending March 31, 1913.				
General Government				
Mayor's office	\$ 1,209	\$ 1,383	\$ 750	\$ 900
City council	1,800	227	299	149
City clerk and auditor	1,040	2,024	1,484	1,200
City treasurer		125	50	200
City collector		1,009	1,275	756
Other attorneys			2,024	
City assessor			1,300	
Engineer's office		2,102	3,168	4,437
Collection of taxes				100
Assessments and excusations				
Board of public works		509	204	328
Elections			1,229	16
City hall			2,149	2,018
Courts			1,709	335
Miscellaneous				765
Protection of Life and Prop.				
Police department	6,820	9,871	5,023	5,540
Fire department	11,620	25,384	6,990	6,373
Lighting			87	
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
Health dept. expenditures		404	437	290
Quarantine and pest house		571		
Sewers and sewage disposal	5,925	6,854	509	14,088
Refuse disposal		2,419	379	1,180
Miscellaneous				
Highways				
General administration		1,960	720	
General street expenditures	10,095	9,495	5,619	22,728
Paving and curbing	36,844	78,413	29,120	2,791
Sidewalks and crossings		1,254	684	2,876
Bridges (other than toll)		48	16	
Snow removal		702	483	
Street lighting		8,172	7,039	
Street sprinkling & cleaning		3,286	1,809	
Miscellaneous		545	721	
Recreation, Libraries & Misc.				
General administration	2,220	4,499	2,640	4,222
Gen. park and garden exp.	767	2,718	22	222
Miscellaneous		5,618	2,061	2,388
Municipal Industries				
Water works	22,247	60,008	55,611	9,535
Electric Light works	8,434			10,686
Gas works				
Markets and public scales			75	
Docks, wharves, etc.				
Cemeteries and crematories				3,140
Miscellaneous		218		
Payments on Public Debt				
General and municipal bonds	26,000	2,000	500	
Interest	4,155	6,263	10,588	8,130
Spec. ass'tns & outst. war.		12,297	7,485	23,629
Refund, transfers, etc.		4,908	23,104	29
Recapitalization				
General government	\$ 8,040	\$ 14,416	\$ 8,480	\$ 19,900
Protection of life and prop.	18,440	45,256	13,700	19,970
Health dept. and sanitation	5,925	10,700	1,735	15,558
Highways, pavements, etc.	50,979	108,968	50,916	25,050
Municipal industries	20,386	62,038	55,686	23,367
Payments on public debt	34,155	25,502	41,687	31,808
Total payments	\$ 147,477	\$ 265,698	\$ 172,191	\$ 128,754
Cash on hd. close of year	51,915	22,204	12,222	
Grand total	\$ 179,390	\$ 286,192	\$ 182,113	\$ 128,754

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1913.	Oskaloosa Population 9,466	Fort Madison Population 8,900	Centerville Population 6,956	Creston Population 6,924
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 49,945	\$ 49,847	\$ 34,350	\$ 21,377
Ind. div., city government	5,038	500		
Franchise taxes	500			
Poll taxes	1,000	768	249	684
Social assessments	15			15,361
Miscellaneous, except license		17,000		11,250
Other business licenses	1,288	140	1,460	770
Dog license	556	34	116	82
Departmental permits	1,732	620	273	749
County road fund	646			531
Gifts, individuals or corp.				420
General Offices				
Executive offices		90		
Law offices			984	
Electoral offices				135
Municipal property				
Courts	66			
Police department				
Fire departments	280			
Department of inspection				248
Postage				
Health department				
Sewers and sewage disposal				
Refuse disposal				55
Miscellaneous	1,833		62	
General street services				
Bridges (other than toll)	264			
Libraries				
Parks		164		
Baths and bathing beaches				30
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings			114	
Cemeteries				
Miscellaneous	479		76	1,361
From Debt Obligations				
General bonds	7,706			
Municipal industry bonds			3,011	
Special assessments				
Temporary loans, etc.				2,110
Outstanding warrants	25,649	4,351		4
Miscellaneous				
Interest Receipts				
Current deposits			188	
Other sources	95			
All Other Receipts				
Sale of real property	325			
Refund receipts	1,020	42		
Spec. ass'mts during year				
From private trust accounts				307,861
Recapitalization				
Taxes, licenses and fines	\$ 59,377	\$ 56,717	\$ 36,795	\$ 51,275
General offices	2,182	174	1,046	556
Municipal industries		479	189	1,361
From debt obligations	33,537	4,351	3,011	2,114
Interest receipts	95	186		
All other receipts	1,525	42		107,861
Total receipts	\$ 96,506	\$ 75,951	\$ 41,041	\$ 161,167
Cash on hd. beginning yr.	47,535	6,148	9,544	13,187
Grand total	\$ 143,802	\$ 80,000	\$ 50,585	\$ 176,304

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1913.	Oskaloosa Population 9,466	Fort Madison Population 8,900	Centerville Population 6,956	Creston Population 6,924
General Government				
Mayor's office	\$ 1,255	\$ 300	\$ 1,001	\$ 600
City council	371	6,232	250	179
City manager & auditor	562	300	225	205
City treasurer		300	50	200
City collector	925	300	289	448
Other attorneys			35	50
City assessor				
Engineering office		1,975	614	200
Collection of taxes				
Audits and examinations				30
Board of public works				
Elections			1,328	549
City hall	42,055	82	388	180
Courts				1
Miscellaneous			180	75
Protection of Life and Prop.				
Police department	5,561	5,352	2,733	3,645
Fire department	11,943	4,697	6,370	11,280
Insurance and pounds				763
Police & fire alarm systems				90
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	1,003	150	52	110
Quarantine and pest house				
Sewers and sewage disposal	2,228	53	1,782	3,651
Refuse disposal			170	93
Miscellaneous				
Highways				
General administration	6,871		725	900
General street expenditures	787	13,436	7,480	5,393
Paving and curbing	597		5,003	104,148
Railroads and crossings	3,245		968	445
Bridges (other than toll)				
Snow removal				
Street lighting	9,805	6,887	4,358	4,258
Street sprinkling & cleaning	2,036		769	
Miscellaneous	7,059	5,028		925
Recreation, Libraries & Misc.				
General administration	3,876	2,286	1,545	549
Gen. park and garden exp.				1,430
Miscellaneous	10,599	6,506	334	1,736
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	204		19	
Docks, wharves, etc.				
Cemeteries and crematories			956	1,298
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,015	4,000	2,000	14,835
Interest	3,841	5,254	2,409	4,343
Spec. ass'mts & outlays	241	10,568	1,000	1,496
Refund, transfers, etc.	66			1,350
Recapitalization				
General government	\$ 49,336	\$ 8,685	\$ 4,900	\$ 2,730
Protection of life and prop.	17,554	10,849	9,108	15,778
Health dept. and sanitation	3,921	235	2,004	3,859
Highways, recreation, etc.	45,059	22,327	18,279	130,665
Municipal industries	294	1,048	859	1,066
Payments on public debt	6,566	20,222	5,409	21,024
Total payments	\$ 122,301	\$ 77,654	\$ 49,954	\$ 165,189
Cash on bd. close of yr.	21,601	7,145	9,631	10,115
Grand total	\$ 143,802	\$ 80,000	\$ 50,585	\$ 176,304

TABLE A—CONTINUED—SUMMARY OF FINANCIALS

RECEIPTS, Year Ending March 31, 1913.	Oelwein Population 6,038	Charles City Population 5,892	Webster City Population 5,208	Grinnell Population 5,056
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 20,372	\$ 42,437	\$ 9,130	\$ 23,981
Ind. div., city government		5,235	23,362	2,815
Franchise taxes			23,362	
Foll taxes		1,779	1,345	876
Spec. ass'ts during yr.				1,048
Mulet tax and sales license				63
Other business licenses		4,000		
Dog license		40	510	1,179
Departmental permits			48	181
Polls, etc. fines and forfeits		1,265	212	252
County road fund				479
Gifts, individuals or corp.		455		
General Offices				
Executive offices				
Law offices				
Elections			21	
Municipal property				
Courts		161	80	
Police department				
Fire department				
Department of inspection			150	
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal		129		25
Miscellaneous		98	142	
General street services		144	1,244	137
Bridges (other than toll)				
Libraries			164	207
Post offices				
Baths and bathing beaches				
Municipal Industries				
Water works		8,541	10,360	6,820
Electric light works				12,310
Gas works				43,594
Markets and public scales				1,291
Docks, wharves and landings				
Cemeteries		871		
Miscellaneous			1,697	37
From Debt Obligations				
General bonds				
Municipal industry bonds				
Spec. assessments				
Temporary loans, etc.			16,000	
Outstanding warrants		244	7,456	2,456
Miscellaneous				10
Interest Receipts				
Current deposits				
Other sources				307
All Other Receipts				
Sale of city property				
Refund receipts				
Spec. ass'ts during the yr.		38,368		818
From private trust accounts				60,962
Recapitulation				
Taxes, licenses and fines	\$ 29,345	\$ 46,917	\$ 24,455	\$ 69,000
General offices	233	1,275	315	558
Municipal industries	9,412	10,500	53,411	32,506
From debt obligations	244		2,456	10
Interest receipts			182	302
All other receipts		18,368	70,775	
Total receipts	\$ 29,344	\$ 102,584	\$ 161,629	\$ 73,439
Cash on hd. beginning yr.		17,089	24,153	25,158
Grand total	\$ 51,521	\$ 119,960	\$ 185,782	\$ 103,566

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1913.	Oelwein Population 6,038	Charles City Population 5,892	Webster City Population 5,208	Grinnell Population 5,056
General Government				
Mayor's office	\$ 525	\$ 75	\$ 272	\$ 300
City council	525	221	441	201
City clerk and auditor	861	675	1,071	500
City treasurer	50	27	40	70
City solicitor	100	1,074	459	100
Other attorneys	1,340		1,129	56
City assessor		3		
Engineer's office	1,205	2,141	2,000	286
Police & fire departments		141		101
Audits and examinations			250	144
Board of public works				
Elections	41	245	275	165
City hall	1,257	314	54	74
Courts	1,384			1
Miscellaneous		35		298
Protection of Life and Prop.				
Police department	2,720	3,211	1,521	2,210
Fire department	624	1,547	3,691	645
Insurance				
Police & fire alarm systems	29			
Miscellaneous	4			
Health Dept. and Sanitation				
General expenditures	59	50	25	105
Quarantine and pest house				15
Sewers and sewage disposal	437	6,689	5,427	253
Refuse disposal	13	183	3	8
Miscellaneous				
Highways				
General administration	763	628	900	851
General street expenditures	2,000	2,705	3,866	2,152
Paving and curbing	482	5,463	65,748	
Pedestrian and crossings	997	112	518	1,292
Highways (other than toll)		17		
Snow removal	33	98	98	
Street lighting	8,162	5,190	59	8,625
Street sprinkling & cleaning		2,539	2,879	
Miscellaneous		190		2,043
Recreation, Libraries & Misc.				
General administration	1,126	2,347	207	2,152
Gen. park & garden expense	1,276	15,020		458
Miscellaneous	1,147	1,028	6,866	389
Municipal Industries				
Water works		7,195	7,864	10,861
Electric light works				7,507
Gas works				45,427
Markets and public scales				825
Docks, wharves, etc.				
Cemeteries and crematories		333		1,303
Miscellaneous			87	588
Payments on Public Debt				
State and municipal bonds	1,000	12,000	1,500	
Interest	2,714	4,578	5,661	9,697
Spec. ass'ts & outst. war. ref.	5,288	26,525	888	37,598
Refund, transfers, etc.	474	142		2,486
Recapitulation				
General government	\$ 7,634	\$ 4,816	\$ 6,866	\$ 4,336
Protection of life and prop.	2,387	4,758	5,218	2,860
Health dept. and sanitation	500	6,877	5,455	1,779
Highways, recreation, etc.	10,986	26,287	84,135	12,500
Municipal industries	7,548	7,921	58,446	13,449
Payments on public debt	9,440	43,075	7,430	29,843
Total payments	\$ 29,225	\$ 164,714	\$ 167,553	\$ 64,721
Cash on hd. close of yr.	12,796	16,746	18,229	40,845
Grand total	\$ 51,521	\$ 119,960	\$ 185,782	\$ 103,566

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Cedar Falls Population 5,012	Shenandoah Population 4,976	Fairfield Population 4,770	Albia Population 4,969
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 19,188	\$ 22,016	\$ 22,301	\$ 22,724
Ind. div., city government	15,960	2,264	1,500	15,547
Franchise taxes				
Poll taxes	304	820	1,207	145
Other names				
Market tax and saloon license				
Other business licenses	519		881	1,267
Dog license	46	21	45	
Departmental permits				
Police, etc. fines and forfeits	200		66	294
County road fund				
Gifts, individuals or corp.			372	
General Offices				
Executive offices		943		
Police offices				
Elections			113	
Municipal property			665	
Courts				
Police department			896	
Fire department				
Department of inspection			167	
Pounds				
Health department				
Sewers and sewage disposal		15	2,470	
Refuse disposal		2		
Miscellaneous		29	7	
General street services	1,336		1,810	
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	12,300	5,670	7,951	4,897
Electric light works				
Gas works				
Markets and public scales		84	64	
Docks, wharves and landings				
Cemeteries	913			536
Miscellaneous				
From Debt Obligations *				
General bonds		106	25,000	
Municipal industry bonds	15,222			
Special assessments				
Interest, dividends, etc.			287	
Outstanding warrants	2,585		153	2,300
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources			127	
All Other Receipts				
Sale of real property				
Second hand property				
Spec. ass'ts during year	\$			
From private trust accounts			60,081	
Expenditures				
General expenses	\$ 27,507	\$ 26,308	\$ 26,406	\$ 31,108
General offices	1,236	2,029	4,363	
Municipal industries	13,213	5,754	8,015	5,233
From debt obligations	18,907	365	25,153	5,500
Interest receipts			127	
All other receipts	\$		62,091	
Total receipts	\$ 69,831	\$ 24,073	\$ 146,149	\$ 20,841
Cash on hd. beginning yr.	10,814	4,098	8,325	7,159
Grand total	\$ 71,645	\$ 28,711	\$ 154,472	\$ 47,040

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Cedar Falls Population 5,012	Shenandoah Population 4,976	Fairfield Population 4,770	Albia Population 4,969
General Government				
Mayor's office	\$ 360	\$ 225	\$ 206	\$ 460
City council	209	120	300	333
City clerk and auditor	300	956	296	199
City treasurer	109		130	100
City solicitor	200		250	300
Other attorneys	80		285	
City hall				
Engineer's office	729	121	418	
Collection of taxes		35		221
Audits and examinations				
Board of public works				
Elections	200	140	15	177
City hall	300	508	284	176
Courts			1,011	163
Miscellaneous		10,314		426
Protection of Life and Prop.				
Police department	1,686	1,361	2,250	1,605
Fire department	468	2,004	924	1,728
Inspection and pounds				
Police & fire alarm systems		85	229	
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	50	141	35	301
Quarantine and pest house				
Sewers and sewage disposal			18,500	7,296
Refuse disposal			55	105
Miscellaneous				
Highways				
General administration	690	605	600	770
General street expenditures	5,757	1,139	7,691	2,540
Paving and curbing			34,335	1,836
Sidewalks and crossings		50	306	673
Bridges (other than toll)				
Snow removal			201	112
Street lighting		3,613	3,001	5,024
Street sprinkling & cleaning		684	2,235	2,700
Miscellaneous		299	802	659
Recreation, Libraries & Misc.				
General administration	400	1,601	69	3,321
Gen. park and garden exp.		162		
Miscellaneous	846	504	280	336
Municipal Industries				
Water works	22,537	12,054	21,000	10,389
Electric light works				
Gas works				
Markets and public scales				10
Docks, wharves, etc.				
Cemeteries and crematories		753	78	334
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	7,500			1,000
Interest	2,729		1,996	2,436
Spec. ass'ts & out. war	2,103		8,300	
Refund, transfers, etc.			1,500	
Recapitalization				
General government	\$ 12,846	\$ 2,370	\$ 1,900	\$ 2,564
Protection of life and prop.	2,154	2,300	3,406	2,420
Health dept. and sanitation	75	196	18,904	7,702
Highways, recreation, etc.	12,020	12,410	50,270	14,528
Municipal industries	23,290	12,664	21,097	10,723
Payments on public debt	12,427	1,066	10,592	5,449
Total payments	\$ 62,812	\$ 13,668	\$ 146,635	\$ 44,171
Cash on hd. close of yr.	5,833	5,305	7,837	2,869
Grand total	\$ 71,645	\$ 18,711	\$ 154,472	\$ 47,010

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1912	Cherokee Population 4,884	Red Oak Population 4,830	Perry Population 4,630	Newton Population 4,616
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 25,516	\$ 27,594	\$ 20,100	\$ 22,122
Gen. levy, other government	1,381			
Franchise taxes				
Poll taxes	267		962	
Special assessments	158	45	22,000	
Motel tax and saloon license				
Other fines, licenses, fees	68	1,052	727	2,417
Dog license	79	80	64	
Departmental permits	161			
Police etc., fines and forfeits	254	4	700	
County road fund	250		458	
Gifts, individuals or corp.				
General Offices				
Executive offices	106	85		
Law offices		5	36	
Post offices				
Municipal property			555	
Courts				
Police department		8		246
Fire department				3,149
Department of inspection				
Buildings				
Health department				6,726
Sewer and sewage disposal				
Refuse disposal				
Miscellaneous	25	344	465	31,372
Gas, water, electric services	674	825	148	
Bridges (other than toll)				
Libraries	407			3,180
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,000	10,476	9,873	18,422
Electric light works				55,591
Gas works				7,319
Markets and public scales				11
Docks, wharves and landings				
Cemeteries	866	931	570	1,505
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds	3,500			
Special assessments				
Temporary home, etc.				
Outstanding warrants	3,606	162	857	1,181
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	118			
Spec. ass'tnts during year	2,701			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines, general other	\$ 26,870	\$ 28,776	\$ 46,071	\$ 11,539
Municipal industries	1,013	1,455	1,128	44,773
From debt obligations	7,106	11,272	10,127	22,441
Interest receipts		362	857	1,181
All other receipts	2,349			
Total receipts	\$ 45,315	\$ 41,800	\$ 58,500	\$ 142,907
Cash on hand beginning yr.	16,007	1,180	7,311	19,548
Grand total	\$ 59,922	\$ 42,980	\$ 65,820	\$ 162,845

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1912	Cherokee Population 4,884	Red Oak Population 4,830	Perry Population 4,630	Newton Population 4,616
General Government				
Mayor's office	\$ 367	\$ 202	\$ 75	\$ 312
City council	292	153	244	339
City clerk and auditor	550	209	1,200	2,883
City treasurer	100	100	50	
City collector	582		829	312
Other attorneys				26
City assessor				
Engineer's office		315	3,228	
Cost of city taxes				747
Audits and examinations				
Board of public works				
Elections	35	237	254	68
City hall	1,085	221	716	145
Courts			1,076	
Miscellaneous		117		156
Protection of Life and Prop.				
Police department	\$ 812	1,003	1,406	1,869
Fire Department	413	3,946	1,445	1,124
Inspection and pounds			19	
Police & fire alarm systems				
Miscellaneous		913		
Health Dept. and Sanitation				
General expenditures	155	1,300	25	25
Quarantine and pest house		49	46	
Sewers and sewage disposal	99	600	62	1,063
Refuse disposal	50	314	13	
Miscellaneous				
Highways				
General administration	719	1,256	3,522	1,772
General street expenditures	4,927	2,628	771	973
Patrol and patrols	4,404	1,120	3,066	28,154
Sidewalks and crossings	60	43	200	1,721
Bridges (other than toll)				
Snow removal			138	35
Street lighting	2,496	2,458	3,147	3,478
Street sweeping & cleaning		1,282	79	3,518
Miscellaneous		464		
Recreation, Libraries & Misc.				
General administration	1,676	2,381	2,313	2,773
Gen. park and garden exp.		877	400	66
Miscellaneous		715		
Municipal Industries				
Water works	10,966	13,873	16,226	13,880
Electric light works				46,518
Gas works				3,425
Mills, flour, sugar, public scales				280
Docks, wharves, etc.				
Cemeteries and crematories	1,164	837	623	734
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	7,468	2,000	12,315	6,450
Interest	2,314	1,392	9,231	5,044
Spec. ass'tnts & outst. war		30	2,451	98
Refund transfers, etc.		2		
Recapitulation				
General government	\$ 2,855	\$ 1,526	\$ 5,028	\$ 4,825
Protection of life and prop.	2,221	5,549	2,000	2,000
Health dept. and sanitation	2,007	2,007	146	1,584
Highways, recreation, etc.	16,256	12,133	19,290	42,437
Municipal industries	12,120	14,710	15,849	64,915
Payments on public debt	9,814	3,422	22,997	12,492
Total payments	\$ 41,025	\$ 29,613	\$ 63,170	\$ 129,007
Cash on hand close of year	15,959	2,967	2,650	33,238
Grand total	\$ 59,922	\$ 42,980	\$ 65,820	\$ 162,845

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1913.	Atlantic Population 4,560	Marion Population 4,400	Washington Population 4,380	Ames Population 4,223
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 18,900	\$ 18,433	\$ 27,806	\$ 22,862
Ind. dir., city government	3,300	3,047	2,507	2,507
Franchise taxes	67			
Foll taxes	701			
Special assessments		3,902	42	1,029
Milk tax and saloon license				
Other business licenses	910	268	512	278
Dire. license fees	137			132
Departmental permits			991	96
Police et. fines and forfeits	533		59	59
County road fund	698			786
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Post offices				
Municipal property		50		
Courts				
Police department			5	
Fire department				
Department of inspection				121
Police				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	72		7	1,706
Bridges (other than toll)				
Libraries				
Parks		89		4
Baths and bathing beaches				
Municipal Industries				
Water works	13,200		8,219	10,840
Electric light works	21,485			28,375
Gas works				
Markets and public scales	214	541		
Dock, wharves and landings				
Cemeteries		260		
Miscellaneous	6			
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants				1,172
Miscellaneous				
Interest Receipts				
Current deposits	230			
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'mts during year	477			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 25,581	\$ 22,633	\$ 22,458	\$ 28,532
General other	72		149	1,834
Market, trade	32,861	8,219	49,224	
From debt obligations				1,172
Interest receipts	559			
All other receipts	477			
Total receipts	\$ 60,322	\$ 22,459	\$ 40,817	\$ 80,563
Cash on hd. beginning yr.	11,124	7,080	8,142	22,001
Grand total	\$ 71,357	\$ 31,144	\$ 48,559	\$ 102,564

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1913.	Atlantic Population 4,560	Marion Population 4,400	Washington Population 4,380	Ames Population 4,223
General Government				
Mayor's office	\$ 37	\$ 150	\$ 150	\$ 300
City council	187	88	210	125
City clerk and auditor	501	200	400	929
City treasurer	35	75	75	40
City solicitor	50	311	300	250
Other attorneys				
City assessor				
Engineer's office		53	478	1,851
Collection of taxes			567	143
Audit & examination				
Bos. of public works				
Elections	27	65		400
City hall	181			39
Courts	159			
Miscellaneous	9			228
Protection of Life and Prop.				
Police department	1,977	1,192	1,454	1,478
Fire department	1,686	4,835	728	310
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	101	50	155	203
Quarantine and pest house				
Sewers and sewage disposal	35			486
Refuse disposal	293	10	2,436	
Miscellaneous				
Highways				
General administration	653	780	748	1,310
General street expenditures	3,210	3,872	3,224	5,035
Paving and curbing	1,295		833	472
Street lighting & signs	321		1,025	565
Bridges (other than toll)				
Snow removal			161	
Street lighting		2,618	3,488	3,100
Street sprinkling & cleaning	147	123	1,318	1,494
Miscellaneous	3		459	
Recreation, Libraries & Misc.				
General administration	27			2,467
Gen. park & garden expense		159		
Miscellaneous	1,346	430	122	460
Municipal Industries				
Water works	10,477			11,707
Electric light works	14,508			27,846
Gas works				
Markets and public scales	20		544	
Dock, wharves				
Cemeteries and crematories			802	150
Miscellaneous				500
Payments on Public Debt				
General and municipal bonds	5,324		2,000	2,000
Interest	5,316	1,388	1,235	4,855
Spec. ass'mts & outst. war.	6,562	2,233		3,801
Refund, transfers, etc.	1,680		92	2,532
Recapitulation				
General government	\$ 1,580	\$ 1,100	\$ 1,888	\$ 4,147
Protection of life and prop.	3,675	6,017	1,786	6,000
Health dept. and sanitation	111	110	2,307	
Highways, recreation, etc.	6,938	8,555	12,324	12,006
Municipal industries	22,031	1,346	12,447	27,044
Payments on public debt	18,882	5,621	5,417	11,208
Total payments	\$ 55,928	\$ 22,689	\$ 57,349	\$ 67,440
Cash on hd. close of year	15,164	8,455	12,610	34,755
Grand total	\$ 71,357	\$ 31,144	\$ 48,559	\$ 102,564

TABLE A—CONTINUED—SUMMARY OF FINANCIAL.

RECEIPTS. Year Ending March 31, 1913.	Le Mars Population 4,157	Glenwood Population 4,052	Mt. Pleasant Population 3,874	Clarinda Population 2,832
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 21,198	\$ 11,133	\$ 17,736	\$ 6,922
Ind. div., city government	2	1,717	1,717	12,515
Franchise taxes			296	
Police taxes			296	
Special assessments	560	60		2,433
Market tax and saloon license	6,770			
Other business licenses	220	451	388	1,328
Dog license	128	45	44	58
Departmental permits				
Water and sewer licenses	919	290	149	963
County road fund		200	200	395
Gifts, individuals or corp.		80		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		7	263	
Courts				
Police department				
Fire department				
Department of Inspection				
Pounds				
Health department				
Sanitary sewage disposal		15		32
Rubbish disposal		1,000		
Miscellaneous		1,000		
General street services			61	301
Bridges (other than toll)				
Libraries	60	95		
Parks	45			
Baths and bathing beaches				
Municipal Industries				
Water works	1,984	5,688		5,709
Electric light works		19,147		
Gas works				
Markets and public scales			83	885
Docks, wharves and landings				
Cemeteries			235	689
Miscellaneous	2			
From Debt Obligations				
General bonds	24,136			
Municipal industry bonds				
Spec. ass'tmts				
Temporary loans, etc.				
Outstanding warrants	169	868	4,504	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	1,718			1,059
Spec. ass'tmts during year				
From private trust accounts				
Recapitalization				
Taxes, licenses and fines	\$ 30,566	\$ 11,907	\$ 20,734	\$ 25,560
General expenses		1,127	416	333
Municipal industries		1,066	25,195	6,843
Franchise obligations	709	25,004	4,504	
Interest receipts				
All other receipts	1,718			1,059
Total receipts	\$ 85,973	\$ 40,074	\$ 50,810	\$ 51,370
Cash on hand, beginning yr.	5,766	1,250	16,768	8,982
Grand total	\$ 88,739	\$ 41,300	\$ 67,578	\$ 45,352

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Le Mars Population 4,157	Glenwood Population 4,052	Mt. Pleasant Population 3,874	Clarinda Population 2,832
General Government				
Mayor's office	\$ 683	\$ 50	\$ 354	\$ 48
City council	260	14		
City clerk and auditor	200	29		
City treasurer	479	11		
City collector	334	50	205	
Other collectors	210	50	135	200
City assessor				
Engineer's office	78	567	60	240
Collection of taxes		20		
Audits and examinations				
Board of public works				
Fire department	\$ 50	\$ 55		
Police	1,259	9	155	260
City hall		49	398	41
Courts	479		86	530
Miscellaneous				
Protection of Life and Prop.				
Police department	1,092	764	1,820	1,606
Fire department	5,577	311	848	1,938
Inspection and pounds		18		
Police & fire alarm systems		48		100
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	135	205		131
Quarantine and pest house	1			
Sewerage and sewage disposal	5,514	34		78
Rubbish disposal	50		100	84
Miscellaneous				
Highways				
General administration	600	2,222	3,928	2,266
General street expenditures	5,953	12,500		2,250
Paving and curbing	1,685	200	625	
Sidewalks and crossings	75			
Bridges (other than toll)		308	200	
Snow removal		42		
Street lighting	3,463	1,637		1,400
Street sprinkling & cleaning	820	53	710	1,219
Miscellaneous	1,220			1,671
Recreation, Libraries & Misc.				
General administration	1,029	714	2,280	
Gen. park & garden expense	241	550	171	70
Miscellaneous	255	225	445	
Municipal Industries				
Water works			2,715	5,476
Electric light works			11,461	
Gas works	31		25,700	
Markets and public scales				
Docks, wharves, etc.			20	
Cemeteries and crematories			628	871
Miscellaneous			85	1,039
Payments on Public Debt				
General and municipal bonds			2,000	500
Internal improvements	856	1,700	2,344	1,351
Spec. ass'tmts & outst. war		11,999	2,003	
Refund, transfers, etc.				
Recapitalization				
General government	\$ 4,221	\$ 1,162	\$ 2,145	\$ 2,261
Protection of life and prop.	7,565	1,072	1,072	2,474
Health dept. and sanitation	3,688	229	100	221
Highways, recreation, etc.	15,794	19,006	7,022	14,865
Municipal industries	31	2,800	28,809	8,000
Payments on public debt	856	16,600	4,847	1,321
Total payments	\$ 22,185	\$ 40,972	\$ 56,719	\$ 30,513
Cash on hand, close of yr.	6,544	257	10,859	12,934
Grand total	\$ 28,779	\$ 41,300	\$ 67,378	\$ 43,352

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Chariton Population 3,794	Decorah Population 3,592	Maquoketa Population 3,570	Carroll Population 3,546
Taxes, Licenses and Fines				
General property, city government	\$ 4,402	\$ 6,630	\$ 18,807	\$ 10,592
Ind. dist., city government	17,071	7,624		
Franchise taxes				
Poll taxes	100	308	3	
Special assessments		1		132
Mulet tax and saloon license			4,125	8,100
Other business licenses	299		531	765
Dog license	104			28
Police fines			121	
Police, etc., fines and forfeits			325	
County road fund	219			
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections	5		27	
Municipal property			55	
Courts				
Police department				
Fire department		498		
Department of inspection				
Police stations				
Health department				
Sewers and sewage disposal	25		6	
Refuse disposal				
Miscellaneous	1,200			
General street services				
Bridges (other than toll)				
Libraries			371	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,120		4,236	5,986
Electric light works	24,229			
Gas works				
Markets and public scales			500	
Docks, wharves and landings				
Cemeteries				
Miscellaneous				65
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			23	
Outstanding warrants			379	
Miscellaneous			681	
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Receipts of real property				
Refund receipts	805		225	
Spec. ass'tmts during year				
From private trust accounts				
Recapitulation				
General taxes and fines	\$ 22,807	\$ 14,563	\$ 29,954	\$ 19,529
General offices	1,290	498	257	
Municipal industries	25,249	4,236	8,291	6,599
From debt obligations				
Interest receipts			1,065	
All other receipts	805	225		
Total receipts	\$ 50,341	\$ 19,322	\$ 31,566	\$ 26,128
Cash on hd. beginning yr.	4,065	9,845	5,439	4,687
Grand total	\$ 54,406	\$ 29,367	\$ 37,004	\$ 30,815

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Chariton Population 3,794	Decorah Population 3,592	Maquoketa Population 3,570	Carroll Population 3,546
General Government				
Mayor's office	\$ 58	\$ 60	\$ 134	\$ 151
City controller	180	117	141	103
City clerk and auditor	69	1,198	630	534
City treasurer	180	123	50	
City solicitor	42	250	88	910
Other attorneys				
City assessor				
Engineer's office	197	62	15	1,339
Collection of taxes				
Board of education				
Board of public works				
Elections			7	378
City hall		219	330	
Courts				
Miscellaneous		761	759	
Protection of Life and Prop.				
Police department	1,713	1,230	1,180	1,092
Fire department	214	1,840	414	961
Inspection and pounds				
Police & fire alarm systems		430		
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	50	50		50
Quarantine and pest house				
Sewers and sewage disposal	727		319	661
Refuse disposal				
Miscellaneous			18	
Highways				
General administration		400		2,548
General street expenditures	2,029		5,407	46
Paving and curbing			3,892	2,707
Sidewalks and crossings	787	2,176	667	141
Bridges (other than toll)				
Snow removal				
Street lighting		2,073	2,066	2,323
Street sprinkling & cleaning		1,029		1,155
Miscellaneous		500	368	
Recreation, Libraries & Misc.				
General administration	1,178	671	1,542	1,146
Gen. park and garden exp.			199	
Miscellaneous	1,046	264	256	443
Municipal Industries				
Water works	1,507	4,623	5,871	6,759
Electric light works	23,256			
Gas works				
Markets and public scales				275
Docks, wharves, etc.				
Cemeteries and crematories				149
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	5,468	1,500	3,000	1,485
Interest	3,593	412	568	2,390
Spec. ass'tmts & outst. war. refund, transfers, etc.	6,197		4,119	
Recapitulation				
General government	\$ 1,317	\$ 2,789	\$ 2,147	\$ 2,215
Protection of life and prop.	1,967	3,500	3,264	2,263
Health dept. and sanitation	787	39	357	671
Highways, recreation, etc.	5,004	8,715	14,495	10,829
Municipal industries	25,249	4,622	6,146	6,908
Payments on public debt	15,256	1,912	7,387	3,822
Total payments	\$ 50,126	\$ 21,589	\$ 22,705	\$ 27,808
Cash on hd. close of year	4,280	7,778	4,301	2,517
Grand total	\$ 54,406	\$ 29,367	\$ 27,004	\$ 30,815

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Independence Population 3,517	Estherville Population 3,804	Eagle Grove Population 3,387	Vinton Population 3,336
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 25,563	\$ 15,973	\$ 8,449	\$ 20,638
Ind. div., city government		1,273	1,864	4,298
Franchise taxes				
Poll taxes	285	183	659	
Social assessments		140	75	
Must tax and saloon license				
Other business licenses	333	738	464	338
Dog license	31		40	86
Departmental permits			32	
Police et. fines and forfeits	69		162	86
Customs and excise	897		151	
Gifts, individuals or corp.				
Executive offices				
Law offices				
Elections	500			
Municipal property			38	68
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	765		2	4
Rubbish disposal				
Miscellaneous		65		
General street services	310			2,100
Bridges (other than toll)				
Libraries				
Parks			15	22
Baths and bathing beaches				
Municipal Industries				
Water works	15,476	2,222	8,468	8,375
Electric light works	28,116	18,119		17,795
Gas works				
Mills and power plants	101	273		
Docks, wharves and landings				
Cemeteries				
Miscellaneous				2,480
From Debt Obligations				
General bonds				5,000
Municipal industry bonds				
Special assessments			31	
Temporary loans, etc.				
Outstanding warrants	874			
Miscellaneous		2,400		
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property	365			
Refund receipts				
Spec. ass'tmts during the yr.			9,919	45
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 25,189	\$ 18,907	\$ 11,865	\$ 25,476
General offices		65	43	2,114
Municipal industries	43,723	23,704	3,468	20,170
Fire debt obligations	974	2,460	31	3,004
Interest receipts				45
All other receipts	365		9,919	
Total receipts	\$ 71,797	\$ 44,086	\$ 25,387	\$ 59,108
Cash on hand, beginning yr.	12,361	5,318	2,682	11,471
Grand total	\$ 84,088	\$ 49,554	\$ 28,009	\$ 70,579

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Independence Population 3,517	Estherville Population 3,804	Eagle Grove Population 3,387	Vinton Population 3,336
General Government				
Mayor's office	\$ 300	\$ 25	\$ 225	\$ 200
City council	272	66	195	144
City clerk and auditor	300	1,082	409	200
City treasurer	100	69		
City solicitor	134	220		
Other city expenses	128		165	300
City assessor				
Engineer's office	373			
Collection of taxes				
Audits and examinations				
Board of public works				
Elections	517		16	12
City hall				426
Courts				
Miscellaneous	112	566	25	
Protection of Life and Prop.				
Police department	1,388	1,555	1,200	1,500
Fire department	2,925	1,161	549	483
Inspection and pounds				
Police & fire alarm systems				14
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	119		12	82
Quarantine and pest house			49	
Sewer and sewage disposal	1,280	785	255	2,721
Rubbish disposal		21	17	
Miscellaneous			108	
Highways				
General administration	2,080		450	600
General street expenditures	602	1,567	2,577	1,207
Paving and curbing	3,067	115	9,647	1,604
Sidewalks and crossings	484	909		1,129
Bridges (other than toll)				
Snow removal			185	111
Street lighting	4,807		1,717	
Street sprinkling & cleaning	675		106	460
Miscellaneous				224
Recreation, Libraries & Misc.				
General administration	1,340	1,400		
Gen. park and garden exp.	765	264		
Miscellaneous	520	394	650	2,388
Municipal Industries				
Water works	15,404	2,021	4,370	15,800
Electric light works	20,869	26,279		25,165
Gas works				
Markets and public scales		55	404	
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds			1,000	1,500
Interest	651	1,568	25	1,906
Spec. ass'tmts & cont'l war	847	376	125	
Refund, transfers, etc.		%	1,874	6,428
Recapitulation				
General government	\$ 2,954	\$ 2,031	\$ 1,861	\$ 1,202
Protection of life and prop.	4,513	2,416	2,448	2,057
Health dept. and sanitation	1,399	756	311	2,504
Highways, recreation, etc.	15,412	4,709	14,911	7,542
Municipal industries	56,416	29,304	4,370	41,004
Payments on public debt...	1,498	2,138	3,424	7,733
Total payments	\$ 61,302	\$ 41,355	\$ 27,128	\$ 62,422
Cash on hand, close of year	22,786	7,099	941	8,097
Grand total	\$ 84,088	\$ 49,554	\$ 35,009	\$ 70,579

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Indiana	Waverly	Knoxville	Missouri Valley
Year Ending March 31, 1913	Population 3,283	Population 3,205	Population 3,150	Population 3,187
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 9,229	\$ 6,660	\$ 20,228	\$ 4,463
Ind. div., city government	18,458	9,329		8,049
Franchise taxes				
Poll taxes	292	575		251
Special assessments		3,167		1,257
Mulet tax and saloon license		3,575		
Other business licenses	162	253	447	646
Domestic license	12	132	24	
Department permits				
Police et. fines and forfeits	196	248	101	215
County road fund			299	70
Gifts, individuals or corp.			750	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	135	35	25	
Courts				
Police department				
Fire department				
Department of inspection				
Pounds	1			
Health department	57			
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	40			
Bridges (other than toll)				
Libraries				
Parks	293			
Baths and bathing beaches				
Municipal Industries				
Water works	2,178	5,061	2,928	7,152
Electric light works	27,742	18,408		
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries	195		669	
Miscellaneous			312	
From Debt Obligations				
General bonds		21,879		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	2,244		3,775	
Miscellaneous				6,889
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	66	97		
Spec. ass'm'ts during the yr.				
From private trust accounts		46,030		
Recapitalization				
Taxes, licenses and fines	\$ 28,254	\$ 23,426	\$ 22,645	\$ 15,189
General offices	266	13	25	
Municipal industries	20,816	23,469	2,700	7,152
From debt obligations	2,244	21,879	3,775	6,889
Interest receipts				
All other receipts	80	46,030		
Total receipts	\$ 61,990	\$ 114,817	\$ 30,145	\$ 29,230
Cash on hd. beginning yr.	13,754	19,045	8,132	4,496
Grand total	\$ 75,774	\$ 133,862	\$ 38,277	\$ 33,726

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS,	Indiana	Waverly	Knoxville	Missouri Valley
Year Ending March 31, 1913	Population 3,283	Population 3,205	Population 3,150	Population 3,187
General Government				
Mayor's office	\$ 153	\$ 267	\$ 305	\$ 300
City council	244	329	139	171
City clerk and auditor	290	571	270	180
City treasurer	45	113	26	
City solicitor	249	309	299	111
Other attorneys	28	100		50
City assessor	39	146	299	56
Engineer's office				
Collection of taxes				
Alms and contributions				
Board of public works				
Elections	75	30	62	
City hall		849	933	
Courts	407	14		545
Miscellaneous				
Protection of Life and Prop.				
Police department	1,223	1,223	1,246	1,251
Fire department	627	2,180	1,121	1,240
Inspection and pounds	25			
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	50		35	
Quarantine and pest house	4			
Sewers and sewage disposal	315	10,169	319	2,781
Refuse disposal	38	16	45	
Miscellaneous				
Highways				
Local administration	15	244		220
General street expenditures	4,065	8,206	2,166	1,500
Paving and curbing		64,555		
Sidewalks and crossings	509		136	333
Bridges (other than toll)		82		
Snow removal			99	
Street lighting	8,000		3,168	2,177
Street grading & cleaning		404	201	
Miscellaneous		94		
Recreation, Libraries & Misc.				
General administration	2,213	1,242	881	1,944
Govt. park and garden exp.	466	70	128	406
Miscellaneous		414		
Municipal Industries				
Water works	5,169	8,068	8,072	
Electric light works	25,833	15,410		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	242		915	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	6,000	1,000		1,500
Interest		2,360	2,222	1,222
Spec. and long & outst. war.	10,461		3,028	7,556
Refund, transfers, etc.		353		
Recapitalization				
General government	\$ 1,622	\$ 2,527	\$ 2,521	\$ 2,228
Protection of life and prop.	3,975	3,513	2,367	2,741
Health, health and sanitation	407	10,185	2,731	
Hightways, recreation, etc.	10,258	70,567	6,709	6,599
Municipal industries	31,244	23,468	9,017	5,767
Payments on public debt	19,084	5,713	5,847	10,578
Total payments	\$ 64,500	\$ 114,033	\$ 26,842	\$ 20,294
Cash on hd. close of year	11,184	19,829	11,435	2,043
Grand total	\$ 75,774	\$ 133,862	\$ 38,277	\$ 33,726

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Denison Population 3,133	Belle Plaine Population 3,121	Pella Population 3,021	Spencer Population 3,005
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 18,053	\$ 17,676	\$ 28,068	\$ 5,635
Ind. div., city government		487		2,981
Police taxes				
Poll taxes	69		666	550
Special assessments			759	
Mulet tax and saloon license	4,509			
Other business licenses	301	707	350	1,020
Dog license	58			106
Departmental permits				
Police et. fines and forfeits	38		212	191
County road fund			302	413
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
General department				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			305	
Refuse disposal			26	
Miscellaneous		64		7
General street services				2
Bridges (other than toll)	61			8
Libraries				26
Play grounds	17			19
Baths and bathing beaches				
Municipal Industries				
Water works	3,636	1,230	4,187	3,061
Electric light works			17,419	23,184
Gas works				
Markets and public scales				1,317
Docks, wharves and landings				
Cemeteries				1,672
Miscellaneous			18	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Spec. assessments				
Temporary loans, etc.				
Outstanding warrants		255	11,000	
Miscellaneous				
Interest Receipts				
Current deposits			126	
Other sources				
All Other Receipts				
Sale of real property				
Refund, transfers, etc.		7,581		
Spec. ass'mts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 23,049	\$ 19,260	\$ 30,427	\$ 13,656
General offices	78	64		306
Municipal industries	3,636	1,739	21,224	28,631
From debt obligations		525	11,000	
Interest receipts			126	
All other receipts		7,581		
Total receipts	\$ 34,844	\$ 21,088	\$ 63,177	\$ 45,126
Cash on hand, beginning year	3,580	10,497	2,423	3,171
Grand total	\$ 37,924	\$ 31,585	\$ 65,600	\$ 46,297

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Denison Population 3,133	Belle Plaine Population 3,121	Pella Population 3,021	Spencer Population 3,005
Year Ending March 31, 1913				
General Government				
Mayor's office	\$ 200	\$ 25	\$ 250	\$ 250
City collector	220	105	120	177
City clerk and auditor	100	286	200	470
City treasurer	100		100	50
City solicitor			150	150
Other attorneys				157
City assessor				
Engineering office	41	933	151	38
Collection of taxes				
Audits and examinations				
Boards of public works				
Elections	119		17	54
City hall	165		67	
Courts			747	
Miscellaneous	48			300
Protection of Life and Prop.				
Police department	1,076	1,232	773	1,267
Fire department	284	877	2,062	269
Inspection and pounds				57
Police & fire alarm systems				
Miscellaneous	5	34	951	
Health Dept. and Sanitation				
General expenditures				85
Quarantine and pest house				3
Sewers and sewage disposal			6,700	2,157
Refuse disposal		7	50	234
Miscellaneous				10
Highways				
General administration			651	702
General street expenditures	4,755	3,047	2,555	661
Paving and curbing				548
Railroad and crossings	277	1,143	1,224	
Bridges (other than toll)				
Snow removal	93	76		114
Street lighting	2,640	1,811	1,500	1,994
Street sprinkling & cleaning			708	
Miscellaneous	8,585	4	406	
Recreation, Libraries & Misc.				
General administration			1,150	1,239
Gen. park and garden exp.			148	416
Miscellaneous	221	451	1,195	502
Municipal Industries				
Water works		2,021	9,410	8,283
Electric light works				2,776
Gas works			11,419	21,625
Markets and public scales				
Docks, wharves, etc.				849
Cemeteries and crematories				
Miscellaneous			118	1,441
Payments on Public Debt				
General and municipal bond			5,520	1,000
Interest			3,247	
Spec. ass'mts & outst. war.	988		5,702	1,072
Refund, transfers, etc.	9,234		9,805	1,200
Recapitulation				
General government	\$ 1,223	\$ 2,233	\$ 1,280	\$ 1,196
Protection of life and prop.	1,335	2,163	2,776	1,623
Health dept. and sanitation			6,707	2,292
Highways, recreation, etc.	16,571	7,163	9,545	6,176
Municipal industries	2,021	9,410	20,416	26,701
Payments on public debt	10,222	5,247	21,057	3,272
Total payments	\$ 31,372	\$ 31,083	\$ 58,493	\$ 39,215
Cash on hand close of year	6,592	502	7,134	7,082
Grand total	\$ 37,924	\$ 31,585	\$ 65,600	\$ 46,297

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	ANAMOSA Population 2,983	Sheldon Population 2,941	Algona Population 2,908	Winterset Population 2,818
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 3,658	\$ 9,512	\$ 4,675	\$ 19,292
Ind. div., city government			7,549	
Franchise taxes	250			364
Poll taxes		416	543	104
Special assessments	9,590			
Miscellaneous saloons license				
Other business licenses	27	566	538	265
Dog license	92			15
Departmental permits				
Police et. fines and forfeits	171	128	81	
County road fund	411			24
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			565	
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			1,025	
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries	71		1,125	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,350	8,631		1,582
Electric light works			*18,627	11,331
Gas works				
Markets and public seals	74			
Docks, wharves and landings				
Cemeteries				
Miscellaneous	1,063		602	48
407				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	4,337			
Temporary loans, etc.	2,748			
Outstanding warrants			2,180	1,460
Miscellaneous				1,500
Interest Receipts				
Current deposits				
Other sources			300	
All Other Receipts				
Sale of real property				
Refund of capital				2,364
Spec. ass'mts during year				
From private trust accounts				
Recapitalization				
Taxes, licenses and fines	\$ 14,329	\$ 10,422	\$ 13,155	\$ 20,124
General offices	71		2,715	
Municipal industries	5,424	7,070	10,299	12,961
From debt obligations	7,085		2,140	2,900
Interest receipts			300	
All other receipts				2,354
Total receipts	\$ 26,909	\$ 17,692	\$ 27,629	\$ 28,790
Cash on hd. beginning yr.	5,132	6,105	21,801	4,315
Grand total	\$ 32,041	\$ 23,597	\$ 50,520	\$ 42,614

*Includes water works.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	ANAMOSA Population 2,983	Sheldon Population 2,941	Algona Population 2,908	Winterset Population 2,818
General Government				
Mayor's office	\$ 80	\$ 50	\$ 50	\$ 345
City council	120	99	105	24
City clerk and auditor	115	341	515	485
City treasurer	200	20	49	75
City solicitor		150		400
Other attorneys				
City hall				
Engineer's office				355
Collection of taxes				
Audits and examinations				
Board of public works				
Electoral	26	84	9	85
City jail				
Courts				51
Miscellaneous				
Protection of Life and Prop.				
Police department	1,317	918	883	1,121
Fire department	347	289	172	1,511
Inspection and pounds		626		
Police and fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	25	20	50	185
Quarantine and pest house				
New and sewage disposal	15	620		23
Refuse disposal		7		
Miscellaneous				
Highways				
General administration	5,402	1,290	385	790
General street expenditures	3,485	621	2,064	4,826
Paving and curbing	1,415			30
Street lights and crossings	160			
Bridges (other than toll)				
Snow removal				
Street lighting	1,034	1,050		1,501
Street sprinkling & cleaning	100		220	730
Miscellaneous	88			1,352
Recreation, Libraries & Misc.				
General administration	1,576	530	1,125	1,732
Gen. park and garden exp.	170	503		23
Miscellaneous	210	15	364	2,459
Municipal Industries				
Water works	3,034	9,377		951
Electric light works	1,694		*20,608	10,836
Gas works				
Markets and public seals				
Docks, wharves, etc.				
Cemeteries and crematories			700	
Miscellaneous				213
Payments on Public Debt				
General and municipal bonds	1,000		1,000	500
Interest	962	620	2,388	9,295
Spec. ass'mts & outst. war.	3,619		5,585	995
Refund, transfers, etc.				833
Recapitalization				
General government	\$ 581	\$ 754	\$ 1,055	\$ 1,465
Protection of life and prop.				2,621
Health dept. and sanitation	45	67	1,432	718
Highways, recreation, etc.	15,184	4,829	4,437	14,523
Municipal industries	4,098	10,145	20,698	12,100
Payments on public debt	5,013	620	8,973	5,531
Total payments	\$ 27,180	\$ 18,386	\$ 47,750	\$ 56,476
Cash on hd. close of year	4,802	5,213	11,780	6,138
Grand total	\$ 32,041	\$ 23,597	\$ 50,520	\$ 42,614

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Iowa Falls Population 2,757	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 5,731	\$ 13,067	\$ 2,297	\$ 15,133
Ind. div., city government	10,300	1,238		
Franchise taxes				
Poll taxes	725	211	156	
Special assessments	5,004	9,686		
Motel tax and saloon license				
Other business licenses		200	608	38
Dog licenses			15	
Departmental permits				
Police et. fines and forfeits	475	230	570	10
County road fund	295			620
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Electoral				
Municipal property		20		
Courts				
Police department				
Fire department	7	10		
Department of inspection				
Post office				
Health department	261			
Sewers and sewage disposal	806			
Refuse disposal				
Miscellaneous	30			
General street expenses				
Bridges (other than toll)				
Libraries	30			166
Parks	178			
Baths and bathing beaches				
Municipal Industries				
Water works	5,700	4,884		2,877
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments		3,005		
Temporary loans, etc.			600	
Outstanding warrants	10,654	819		5,356
Miscellaneous				
Interest Receipts				
Current deposits	48			
Other sources				
All Other Receipts				
Sale of real property		100		
Refund receipts	308			
Spec. ass'tmts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 22,630	\$ 25,401	\$ 3,647	\$ 15,801
General offices	1,322	10		195
Municipal industries	5,700	4,884		2,877
From debt obligations	10,654	4,484		5,356
Interest receipts	48			
All other receipts	368	100		
Total receipts	\$ 40,712	\$ 34,829	\$ 3,647	\$ 24,729
Cash on hd. beginning yr.	4,340	7,089	108	2,616
Grand total	\$ 45,052	\$ 42,818	\$ 3,755	\$ 27,345

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Iowa Falls Population 2,757	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
General Government				
Mayor's office	\$ 100	\$ 50	\$ 90	\$ 80
City council	300	250	82	99
City clerk and auditor	412	904	105	256
City treasurer	35		40	50
City solicitor	150	163		44
Other administrative			100	
City assessor				
Engineer's office		180	10	
Collection of taxes				
Audits and examinations				
Board of public works				
Elections	96			
City hall	87		165	77
Courts	22	524	317	
Miscellaneous	779			271
Protection of Life and Prop.				
Police department	762	941	720	969
Fire department	278	1,121	10	443
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous			4	
Health Dept. and Sanitation				
General expenditures	513	18	12	71
Quarantine and pest house				
Sewers and sewage disposal	10,431	1,151		4,076
Rubbish disposal				
Miscellaneous				
Highways				
General administration	8	519	62	648
General street expenditures	1,064	2,009	953	2,202
Paving and curbing	4,380	15,883		
Sidewalks and crossings	707	107	182	414
Bridges (other than toll)				
Snow removal			7	
Street lighting	2,349	2,708		2,285
Street sprinkling & cleaning				702
Miscellaneous	316		33	
Recreation, Libraries & Misc.				
General administration	2,530	1,238		575
Geo. nat. and parks exp.			617	37
Miscellaneous				265
Municipal Industries				
Water works	8,050	3,673		6,407
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds				
Interest	1,206	1,316		1,127
Spec. ass'tmts & outst. war.	4,302	1,804		4,964
Refund, transfers, etc.			29	
Recapitulation				
General government	\$ 1,981	\$ 2,071	\$ 905	\$ 1,007
Protection of life and prop.	1,040	2,062	743	1,412
Health dept. and sanitation	10,644	1,109	12	4,147
Highways, recreation, etc.	11,380	24,601	1,297	7,118
Municipal industries	8,030	3,673		6,407
Payments on public debt	5,568	3,310		5,491
Total payments	\$ 38,902	\$ 36,446	\$ 2,968	\$ 25,862
Cash on hd. close of yr.	6,150	6,372	709	1,483
Grand total	\$ 45,052	\$ 42,818	\$ 3,755	\$ 27,345

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.		Hampton	Valley Junction	Harlan	Colfax
Year Ending March 31, 1913.		Population 2,617	Population 2,573	Population 2,570	Population 2,564
Taxes. Licenses and fines					
Gen. levy, city government	\$ 8,833	\$ 3,205	\$ 5,148	\$ 15,039	
Ind. div., city government	10,927	4,892	7,976		
Franchise taxes					
Police taxes		2	304	250	
Special assessments			1,569	1,667	
Mule tax and saloon license		2,888			
Other business licenses		340	368	568	
Dog license	120		47	26	
Departmental permits					
Police et. fines and forfeits		71	83	231	
County road fund		546			
Gifts, individuals or corp.		59			
General Offices					
Executive offices		3			
Law offices					
Elections		22		150	
Municipal property				69	
Courts					
Police department					
Fire department					
Department of inspection					
Pounds					
Health department				79	
Sewer and sewage disposal		75			
Refuse disposal					
Mosquito control		471		638	
General street services				18	
Bridges (other than toll)					
Libraries		373		48	
Parks					
Baths and bathing beaches					
Municipal Industries					
Water works	4,023		6,469	5,874	
Electric light works			16,900		
Gas works					
Markets and public scales					
Docks, wharves and landings					
Cemeteries					
Miscellaneous					
From Debt Obligations					
General bonds					
Municipal industry bonds					
Special assessments					
Trade money loans, etc.		1,383		1,509	
Outstanding warrants				6,088	
Miscellaneous					
Interest Receipts					
Current deposits					
Other sources					
All Other Receipts					
Sale of real property					
Refund receipts					
Spec. ass'mts during year					
From private trust accounts					
Recapitulation					
Taxes, licenses and fines	\$ 19,880	\$ 11,304	\$ 21,305	\$ 17,707	
General offices	319	25		1,022	
Municipal industries	4,023		22,975	5,874	
From debt obligations	1,383		1,509	6,088	
Interest receipts					
All other receipts					
Total receipts	\$ 26,205	\$ 11,419	\$ 45,879	\$ 30,781	
Cash on hand, beginning yr.		7,479	5,602	1,300	
Grand total	\$ 26,205	\$ 13,868	\$ 51,521	\$ 32,141	

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.		Hampton	Valley Junction	Harlan	Colfax
Year Ending March 31, 1913.		Population 2,617	Population 2,573	Population 2,570	Population 2,564
General Government					
Mayor's office		\$ 150	\$ 52	\$ 108	\$ 144
City manager			100	170	235
City clerk and auditor		154	84	925	238
City treasurer		26		75	1
City solicitor		150	60	100	
Other attorneys			50	318	
City assessor					
Engineer's office		175			
Collection of taxes			51		125
Audit and examinations					
Board of public works					
Elections		12	65	80	94
City hall			5		70
Courts					
Miscellaneous		109			
Protection of Life and Prop.					
Police department		776	728	1,140	1,254
Fire department		487	1,009	173	656
Inspection and pounds			970	315	
Police & fire alarm systems			1		
Miscellaneous			539	12	
Health Dept. and Sanitation					
General expenditures			19		45
Quarantine and pest house					58
Sewer and sewage disposal		1,270	970	315	
Refuse disposal			7	2,008	
Miscellaneous					
Highways					
General administration		731	720		617
General street expenditures		4,008	2,161		1,535
Paving and curbing					
Sidewalks and crossings		633	350	327	
Bridges (other than toll)				5	
Snow removal		81			
Street lighting		2,140	1,418		1,995
Street sprinkling & cleaning		418		550	604
Miscellaneous			948	1,295	99
Recreation, Libraries & Misc.					
General administration		1,505			661
Gen. park and garden exp.		159			
Miscellaneous		397	212	198	130
Municipal Industries					
Water works		6,070		10,049	82,921
Electric light works				13,840	
Gas works					
Markets and public scales					
Docks, wharves, etc.					
Cemeteries and crematories					
Miscellaneous				2,925	2,650
Payments on Public Debt					
General and municipal bonds					2,000
Interest		191		1,168	1,496
Spec. ass'mts & outst. war. refund, transfers, etc.		6,628		11,409	8,931
Miscellaneous				223	
Recapitulation					
General government		\$ 779	\$ 467	\$ 1,076	\$ 1,169
Protection of life and prop.		1,264	2,306	1,225	1,910
Health dept. and sanitation		1,277	999	2,276	173
Highways, recreation, etc.		9,986	5,804	2,242	5,678
Municipal industries		6,620		39,815	7,948
Payments on public debt		6,625		12,800	12,427
Total payments		\$ 26,205	\$ 9,636	\$ 47,101	\$ 29,220
Cash on hand, close of year			4,302	4,430	2,921
Grand total		\$ 26,205	\$ 13,838	\$ 51,521	\$ 32,141

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Jefferson Population 2,477	Osage Population 2,445	Storm Lake Population 2,428	Osceola Population 2,416
Taxes, Licenses and Fines				
Gen. levy, city government..	\$ 13,226	\$ 8,494	\$ 10,960	\$ 17,500
Ind. div., city government..	1,601	4,193	1,602	88
Franchise taxes				
Poll taxes	96			2
Special assessments		1,321		5,387
Motel tax and saloon license				
Other business licenses	210	216		654
Dog license			37	1
Departmental permits				
Police et. fines and forfeits		11	655	354
County road fund	712	107	238	
Gifts, individuals or corp..				
General Offices				
Executive offices				24
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				145
General street services		15		
Bridges (other than toll)				
Libraries	74	314		17
Parks			107	
Baths and bathing beaches				
Municipal Industries				
Water works	2,612	2,812	1,738	467
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landing				
Cemeteries				865
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal and county bonds	6,105		15,530	4,402
Special assessments				
Temporary loans, etc.				
Outstanding warrants	79	2,326	2,990	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	49			
Spec. ass'tmts during year				
From private trust accounts				
Recapitalization				
Taxes, license and fines	\$ 15,845	\$ 14,332	\$ 13,600	\$ 24,427
General offices	74	229	107	106
Municipal industries	2,612	3,615	1,128	971
From debt obligations	6,181	2,206	18,520	4,402
Interest receipts	49			
Total receipts	\$ 24,764	\$ 20,592	\$ 33,965	\$ 30,047
Cash on hand, beginning yr.	8,131	3,954	2,135	5,485
Grand total	\$ 32,895	\$ 24,546	\$ 36,100	\$ 35,532

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Jefferson Population 2,477	Osage Population 2,445	Storm Lake Population 2,428	Osceola Population 2,416
General Government				
Mayor's office	\$ 75	\$ 100	\$ 24	\$ 227
City council	133	107	106	122
City clerk and auditor	130	291	61	315
City treasurer		35	201	50
City collector	360	100	125	144
Other attorneys		50		50
City assessor			48	115
Engineer's office	223			
Collection of taxes				38
Audit and examinations				
Bonds for public works				141
Elections				124
City hall	294	29		4,623
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	520	610	784	1,220
Fire department	34	628	155	583
Inspection and pounds	10			
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures		25	16	34
Quarantine and pest house			292	1,150
Sewers and sewage disposal				
Refuse disposal	75	4		
Miscellaneous	1,513			
Highways				
General administration	600			476
General street expenditures	4,846	439	2,009	1,029
Paving and curbing			1,012	68
Sidewalks and crossings	1,453		1,303	
Bridges (other than toll)				
Snow removal	1,821	2,294	1,160	2,879
Street lighting	165		138	745
Street sprinkling & cleaning	55			
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	1,425	2,020	1,947	1,360
Gen. parks and garden exp.	161	48	905	187
Miscellaneous				
Municipal Industries				
Water works	22,810	5,845	13,410	2,794
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			863	860
Miscellaneous				
Payments on Public Debt				
General and municipal bonds			1,500	6,023
Interest	819	609	1,048	4,216
Spec. ass'tmts & outst. war.	79	2,723	2,185	16
Refund, transfers, etc.				
Recapitalization				
General government	\$ 1,234	\$ 702	\$ 274	\$ 5,878
Protection of life and prop.	564	1,252	209	1,963
Health dept. and sanitation	1,868	19	668	1,164
Highways, recreation, etc.	30,505	6,110	7,282	6,634
Municipal industries	12,810	6,706	15,410	2,348
Payments on public debt	528	5,025	5,565	10,865
Total payments	\$ 27,689	\$ 20,717	\$ 28,228	\$ 29,597
Cash on hd. close of year		2,829	7,372	5,976
Grand total	\$ 27,689	\$ 24,546	\$ 36,100	\$ 35,532

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Emmetsburg Population 2,325	Tama Population 2,290	Seymour Population 2,290	New Hampton Population 2,275
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 6,933	\$ 16,108	\$ 2,509	\$ 4,061
Ind. div., city government		1,567	8,495	7,258
Franchise taxes				
Poll taxes	82	600	561	196
Special assessments	65		76	1,137
Motel tax & saloon license				2,663
Other business licenses	545		202	628
Dog houses			58	
Departmental permits				11
Police et. fines and forfeits	164		128	417
County road fund	39	106	241	62
Gifts, individuals or corp.				
General Offices				
Executive offices		1,282		
Law offices				
Elections				
Municipal property				
Courts				7
Police department				
Fire department	220			19
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	1,940			
Refuse disposal	10			
Miscellaneous	902		2,500	
General street services				
Bridges (other than toll)				
Libraries	1,222			
Parks	440			
Baths and bathing beaches				
Municipal Industries				
Water works	4,087	2,379	2,029	6,134
Electric light works		70	9,958	20,744
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries		250		
Miscellaneous				
From Debt Obligations				
General bonds			14,722	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	519		678	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources	420			
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'tnts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 7,819	\$ 18,381	\$ 12,333	\$ 16,824
General offices	4,834	1,728		2,517
Municipal industries	4,157	2,379	12,328	26,878
From debt obligations	519		15,619	
Interest receipts	420			
All other receipts				
Total receipts	\$ 17,768	\$ 17,048	\$ 20,971	\$ 46,219
Cash on hd. beginning yr.	1,558	3,195	4,032	7,806
Grand total	\$ 19,326	\$ 25,168	\$ 44,003	\$ 54,025

PAYMENTS. Year Ending March 31, 1913.	Emmetsburg Population 2,325	Tama Population 2,290	Seymour Population 2,290	New Hampton Population 2,275
General Government				
Mayor's office		\$ 50	\$ 27	\$ 50
City council	9	250	124	115
City clerk and auditor	240	175	244	1,008
City treasurer	25	40		
City collector	200	50	107	100
Other attorneys				
City assessor				
Engineer's office			25	585
Collection of taxes				
Audits and examinations	42			
Board of public works				
Elections		169		194
City hall				
Courts				
Miscellaneous			46	
Protection of Life and Prop.				
Police department	686	710	721	887
Fire department	33	300	500	675
Intelligence and police				
Police & fire alarm systems				
Miscellaneous	3			
Health Dept. and Sanitation			40	
General expenditures				
Quarantine and pest house				
Sewers and sewer disposal	246			1,314
Refuse disposal				
Miscellaneous	13			
Highways				
General administration	511		303	1,110
General street expenditures	1,465	526	2,443	1,038
Paving and curbing				
Sidewalks and crossings	383	308	777	1,117
Bridges (other than toll)				
Snow removal		155		
Street lighting	1,742	1,300	931	1,756
Street shrinking & cleaning		105		1,114
Miscellaneous	1,736			
Recreation, Libraries & Misc.				
General administration	1,241	601		1,014
Gen. park and garden exp.	112			
Miscellaneous	120	620	110	35
Municipal Industries				
Water works	\$ 1,160	\$ 2,550	\$ 2,387	\$ 5,288
Electric light works			10,972	17,500
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				212
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	500	12,973	1,500	
Interest	978		9,402	2,708
Spec. ass'tnts & outst. war.	1,385		12,812	7,080
Refund, transfers, etc.	6			
Recapitulation				
General government	\$ 685	\$ 550	\$ 548	\$ 2,186
Protection of life and prop.	721	1,029	1,311	1,512
Health dept. and sanitation	259	40	49	1,214
Highways, recreation, etc.	2,700	3,929	3,969	9,313
Municipal enterprises	2,180	2,530	13,971	22,702
Payments on public debt		12,973	17,304	10,348
Total payments	\$ 15,644	\$ 22,103	\$ 26,194	\$ 47,333
Cash on hd. close of yr.	4,382	3,055	7,800	6,090
Grand total	\$ 19,326	\$ 25,168	\$ 44,003	\$ 54,025

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Sac City Population 2,201	Nevada Population 2,138	Hawarden Population 2,107	Clarion Population 2,065
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 12,222	\$ 13,866	\$ 6,919	\$ 7,743
Ind. div., city government			780	
Franchise taxes		695	268	242
Foll taxes		22,365		
Special assessments			102	
Mule tax & saloon license		742	303	409
Other business licenses	21	46	66	57
Dog license		110	45	
Departmental permits		215	203	195
Police et. fines and forfeits		949	73	259
County road fund	25	500	54	
Gifts, individuals or corp...				
General Offices				
Executive offices				
Law offices				
Elections			10	
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection		108		
Pounds				
Health department				
Sewers and sewage disposal	45			
Birds & animals				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries		94	40	212
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,473	1,900	2,063	2,117
Electric light works			13,668	
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries			904	507
Miscellaneous	70	350		139
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Refund, transfers, etc.				
Outstanding warrants		1,127		1,863
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources		97		
All Other Receipts				
Sale of real property				
Refund receipts		16		
Spec. ass'tnts during year				
From private trust accounts				
Recapitulation				
Taxes, license and fines	\$ 12,483	\$ 19,172	\$ 8,655	\$ 8,896
General offices	45	351	59	219
Municipal industries	4,543	9,230	16,665	2,663
From debt obligations		1,127		1,863
Interest receipts		97		
All other receipts		16		
Total receipts	\$ 17,071	\$ 41,908	\$ 26,379	\$ 16,854
Cash on hand, beginning yr.	5,430	1,061	8,870	10,628
Grand total	\$ 22,510	\$ 44,964	\$ 25,249	\$ 27,282

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Sac City Population 2,201	Nevada Population 2,138	Hawarden Population 2,107	Clarion Population 2,065
Year Ending March 31, 1913				
General Government				
Mayor's office	\$ 25	\$ 100	\$ 100	
City clerk and auditor	60	222	150	
City treasurer		190	150	\$ 150
City collector		50	50	50
Other attorneys		150	50	
City assessor		623		866
Engineer's office				
Police, fire, health, etc. taxes				
Audits and examinations				56
Board of public works				
Elections			2	
City hall	486	406	111	633
Courts		145		
Miscellaneous		105		
Protection of Life and Prop.				
Police department	466	743	600	720
Fire department	487	153	145	279
Inspection and pounds				
Police & fire alarm systems			26	
Miscellaneous	539	19		
Health Dept. and Sanitation				
General expenditures		86	53	25
Quarantine and pest house				
Sewers and sewage disposal	196	20,801	318	
Refuse disposal		45		
Miscellaneous		323		
Highways				
General administration	351	831	612	
General street expenditures	1,561	1,369	664	1,335
Paving and curbing	5			
sidewalks and crossings		680	1,201	829
Bridges (other than toll)				211
Snow removal	8	37		
Street lighting	1,918	1,834	1,619	1,803
Street sprinkling & cleaning	80			
Miscellaneous	166		6	
Recreation, Libraries & Misc.				
General administration	1,020	1,479	592	1,608
Gen. park and garden exp.		75		
Miscellaneous	161	1,011	192	307
Municipal Industries				
Water works		1,806	2,811	2,023
Electric light works				*22,651
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			329	1,121
Miscellaneous		1,817		
Payments on Public Debt				
General and municipal bonds	2,000		1,000	
Interest	886	1,920	178	794
Spec. ass'tnts & outst. war.		1,017		4,600
Refund, transfers, etc.				509
Recapitulation				
General government	\$ 821	\$ 1,792	\$ 644	\$ 2,651
Protection of life and prop.	1,492	941	745	999
Health dept. and sanitation	196	21,813	371	5,075
Highways, recreation, etc.	6,480	8,277	5,925	5,075
Municipal industries	5,122	4,090	15,722	3,063
Payments on public debt	2,828	2,937	1,176	6,106
Total payments	\$ 15,183	\$ 20,340	\$ 20,655	\$ 17,816
Cash on hand close of year	7,872	4,744	8,614	9,446
Grand total	\$ 22,510	\$ 44,964	\$ 29,249	\$ 27,282

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Tipton Population 2,048	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,039
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 3,844	\$ 8,000	\$ 13,339	\$ 11,745
Indirect taxes, government			1,543	9
Franchise taxes				82
Poll taxes	227		242	38
Special assessments	7,453	600	78	
Motel tax and saloon license			100	60
Other business licenses			400	23
Dog license	400	48	47	30
Departmental permits	400			
Police et. fines and forfeits	1,292	100	25	129
County road fund		300		
Gifts, individuals or corp.				
General Offices				
Executive offices		200		
Law offices				
Elections			91	3
Municipal property				58
Courts				
Police department				
Fire department				
Department of inspection				
Post office				
Health department				21
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services			5	
Bridge (other than toll)				
Libraries		81		
Parks			88	
Baths and bathing beaches				
Municipal Industries				
Water works	4,866		3,806	2,408
Electric light works				146
Gas works				
Markets and public scales	1,169		211	293
Docks, wharves and landings				
Cemeteries	880		714	623
Miscellaneous		309		9
From Debt Obligations				
General bonds				
Municipal industry bonds	7,500	9,500		
Special assessments				
Temporary loans, etc.			560	
Outstanding warrants	600		54	1,393
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'tmts during year				
From private trust accounts				
Recapitulation				
Total taxes and fines	\$ 12,069	\$ 9,806	\$ 15,716	\$ 12,665
General offices	81	250	149	82
Municipal industries	6,064	1,020	4,731	3,449
From debt obligations	7,500	10,100	584	1,395
Interest receipts			100	
All other receipts				
Total receipts	\$ 26,571	\$ 21,179	\$ 21,200	\$ 17,821
Cash on hand beginning yr.	7,846	6,780	4,803	5,268
Grand total	\$ 34,417	\$ 27,959	\$ 25,511	\$ 26,109

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Tipton Population 2,048	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,039
Year Ending March 31, 1913				
General Government				
Mayor's office	\$ 159	\$ 225	\$ 139	\$ 206
City council	119	156	96	198
City clerk and auditor	80	112	50	239
City treasurer	55	79		283
City collector	164		55	
Other attorneys		50		739
City assessor				
Engineer's office	550			35
Collection of taxes				
Administration of corporations	27	20		
Board of public works				
Elections	60	190		139
City hall		45		
Courts			15	18
Miscellaneous			72	
Protection of Life and Prop.				
Police department	1,329	700	667	925
Fire department	112	880	223	241
Health and police				5
Police & fire alarm systems		100		
Miscellaneous	14	80		
Health Dept. and Sanitation				
General		140		129
Quarantine and pest house		70		
Sewers and sewage disposal	7,621	270	146	359
Refuse disposal		15	30	
Miscellaneous		130		
Highways				
General administration	250		275	543
General street expenditures	4,236	2,159	1,428	1,087
Paving and curbing	102			
Sidewalks and crossings	109	190	1,417	4
Bridge (other than toll)				
Snow removal	45	80	46	
Street lighting	2,359	1,000	1,569	3,974
Street sprinkling & cleaning	584	120	368	555
Miscellaneous	543	600	39	59
Recreation, Libraries & Misc.				
General administration	1,085	1,210	1,309	1,180
Gen. park and garden exp.		60	818	39
Miscellaneous	15	200	271	329
Municipal Industries				
Water works	3,509	1,525	4,095	8,696
Electric light works				
Gas works				
Markets and public scales	506		274	364
Docks, wharves, etc.				
Cemeteries and crematories	690		648	1,019
Miscellaneous	20			
Payments on Public Debt				
General and municipal bonds		6,560	4,300	1,000
Interest	160		929	1,547
Spec. ass'tmts & outst. war.		1,700	44	333
Refund, transfers, etc.		410	1,909	
Recapitulation				
General government	\$ 1,214	\$ 235	\$ 323	\$ 1,206
Protection of life and prop.	1,455	1,760	820	1,171
Health dept. and sanitation	7,621	615	156	489
Highways, recreation, etc.	9,608	5,740	7,540	6,701
Municipal industries	4,067	2,305	5,018	6,679
Payments on public debt	160	11,610	7,188	2,000
Total payments	\$ 24,985	\$ 22,860	\$ 21,445	\$ 19,309
Cash on hand close of year	10,322	5,000	4,066	6,800
Grand total	\$ 34,417	\$ 27,959	\$ 25,511	\$ 19,106

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Sigourney Population 2,062	Bloomfield Population 2,028	Onawa Population 2,026	Waukon Population 2,025
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 10,238	\$ 3,270	\$ 2,962	\$ 10,063
Ind. div., city government		9,244	2,920	
Fines & taxes				
Fine taxes				540
Special assessments				
Mulet tax and saloon license				
Other business licenses	413	516		223
Dog license				
Departmental permits		22		21
Police et. fines and forfeits	43	185		
County road fund		309	546	194
Gifts, individuals or corp.				500
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts		28		
Police department		11		316
Fire department				
Department of Inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				19
Miscellaneous		65		3
General street services				
Docks, wharves and landings				
Cemeteries			223	
Miscellaneous			472	
Municipal Industries				
Water works	2,261	2,437	563	2,163
Electric light works		11,805	6,830	
Gas works				
Markets and public scales		63	215	
Docks, wharves and landings				
Cemeteries			223	
Miscellaneous			472	
From Debt Obligations				
General bonds				
Municipal industry bonds		8,067		
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,684	17,495	9,920	4,518
Miscellaneous				
Interest Receipts				
Current deposits				366
Other sources				
All Other Receipts				
Sale of real property		.90		
Refund receipts		1,262		
Spec. ass'tmts during year				565
From private trust accounts				
Recapitalization				
Taxes, licenses and fines	\$ 10,694	\$ 13,537	\$ 6,428	\$ 32,531
General offices		215		328
Municipal industries	2,261	12,805	9,812	2,164
From debt obligations		25,563	9,920	4,548
Interest receipts				366
All other receipts		1,362		568
Total receipts	\$ 17,639	\$ 54,472	\$ 26,160	\$ 30,515
Cash on hd. beginning yr.	15,405	7,342	2,717	9,579
Grand total	\$ 33,104	\$ 61,814	\$ 28,877	\$ 30,094

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Sigourney Population 2,062	Bloomfield Population 2,028	Onawa Population 2,026	Waukon Population 2,025
Year Ending March 31, 1913				
General Government				
Mayor's office	\$ 245	\$ 71	\$ 59	\$ 150
City council	237	264	105	142
City clerk and auditor	115	170	600	200
City treasurer	151	200	100	
City solicitor	25	100	75	
Other attorneys	30		25	20
City assessors				
Engineer's office	621	921		
Collection of taxes				
Audits and examinations			10	
Miscellaneous				
Elections	107	32	196	90
City hall			65	613
Courts			80	
Miscellaneous				
Protection of Life and Prop.				
Police department	370	804		51
Fire department		225		71
Inspection and pounds				
Police & fire alarm systems			12	
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	21	16	15	73
Quarantine and pest house		4		
Sewers and sewage disposal	18,054	801		189
Refuse disposal				6
Miscellaneous				
Highways				
General administration		1,180	2,599	780
General street expenditures	2,131	2,780	673	1,784
Paving and curbing		1,276		
Sidewalks and crossings	602	495		1,140
Bridges (other than toll)				
Snow removal			10	
Street lighting			1,100	1,419
Street sprin'ling & cleaning		111		112
Miscellaneous				19
Recreation, Libraries & Misc.				
General administration				17
Gen. park and garden exp.				
Miscellaneous	226	544	105	3,775
Municipal Industries				
Water works	2,956	4,215	970	2,479
Electric light works	2,324	22,728	6,659	
Gas works			31	
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			88	210
Miscellaneous				
Payments on Public Debt				
General and municipal bonds			2,600	7,500
Interest	2,057		274	745
Spec. ass'tmts & outst. war			17,456	9,925
Refund, transfers, etc.				12
Recapitalization				
General government	\$ 1,032	\$ 1,615	\$ 1,174	\$ 1,215
Protection of life and prop.		1,041		142
With Dept. of health and sanitation	18,075	821		268
Highways, recreation, etc.		2,059	5,896	4,377
Municipal industries		5,280	27,002	9,614
Payments on public debt		2,537	21,370	9,920
Total payments	\$ 20,773	\$ 57,805	\$ 26,000	\$ 22,327
Cash on hand close of year	2,381	4,009	2,577	7,762
Grand total	\$ 23,104	\$ 61,814	\$ 28,877	\$ 30,094

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Eldon Population 2,024	Clear Lake Population 2,014	Rock Rapids Population 2,005	Eldora Population 1,995
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 1,775	\$ 3,626	\$ 2,005	\$ 13,328
Ind. div., city government		5,405	5,827	
Franchise taxes				
Local taxes	68	396		
Social assessments				
Minet tax and saloon license				
Other business licenses	229	431	176	564
Dog license				
Departmental permits				
Police ct. fines and forfeits	6	63		
County road funds				
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Councils				
Municipal property	45	80		
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				1,918
General street services				
Bridges (other than toll)	142	81		
Libraries	458		90	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works				
Electric light works	\$ 8,015	\$ 153	4,749	4,719
Gas works			15,841	
Markets and public scales			868	
Docks, wharves and landings				
Cemeteries	87	340	486	
Miscellaneous				1,015
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants				7,507
Miscellaneous				
Interest Receipts				
Current deposits				167
Other sources				72
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'mnts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 2,078	\$ 9,891	\$ 8,008	\$ 14,092
General offices	533	379	171	1,918
Municipal industries	\$ 102	3,493	22,008	4,719
From debt obligations		7,507	220	
Interest receipts				
All other receipts				
Total receipts	\$ 10,713	\$ 21,270	\$ 31,499	\$ 30,729
Cash on hand, beginning yr.	356	573	8,869	10,485
Grand total	\$ 11,069	\$ 21,843	\$ 40,335	\$ 31,214

*Includes water works.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Eldon Population 2,024	Clear Lake Population 2,014	Rock Rapids Population 2,005	Eldora Population 1,995
Year Ending March 31, 1913.				
General Government				
Mayor's office	\$ 100	\$ 3	\$ 50	\$ 100
Police	22	46	102	180
City clerk and auditor	100	87	129	480
City treasurer	50		75	
City collector	100		200	50
Other attorneys			100	
City assessors				554
Engineer's office				
Assessment taxes				
Audit and examinations				
Board of public works				
Elections			46	51
City hall			50	
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	470		1,019	1,239
Fire department	16		302	278
Inspection and pounds				
Police & fire alarm systems				80
Miscellaneous				
Health Dept. and Sanitation				
General expenditures				11
Quarantine and pest house	24			
Sewers and sewage disposal				
Refuse disposal	117		1,761	289
Miscellaneous	8			1,321
Highways				
General administration	164		55	
General street expenditures	357		2,962	2,605
Paving and curbing				4,158
Sidewalks and crossings	15		658	
Bridges (other than toll)				
Street repair				
Street lighting			1,571	2,617
Street sprinkling & cleaning				1,007
Miscellaneous				14
Recreation, Libraries & Misc.				
General administration	488		298	1,200
Open park and garden exp.			241	
Miscellaneous	332		101	614
Municipal Industries				
Water works			8,579	6,721
Electric light works			7,405	12,401
Gas works				
Markets and public scales			723	
Docks, wharves, etc.				
Cemeteries and crematories	96		377	383
Miscellaneous				1,250
Payments on Public Debt				
General and municipal bonds				1,000
Interest	512		1,296	799
Special assessments				
Refund, transfers, etc.				11
Recapitulation				
General government	\$ 609	\$ 920	\$ 628	\$ 816
Protection of life and prop.	486	1,821	1,577	1,331
Health dept., and sanitation	140	1,761	250	1,221
Hospital, reformatory, etc.	1,276	4,757	5,021	11,548
Municipal industries	7,501	8,056	19,217	6,721
Payments on public debt	512	1,396	1,801	
Total payments	\$ 10,624	\$ 29,435	\$ 29,134	\$ 21,781
Grand total	\$ 11,069	\$ 21,843	\$ 40,335	\$ 31,214

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Leon Population 1,991	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,826
Year Ending March 31, 1913.				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 12,152	\$ 4,116	\$ 8,036	\$ 4,774
Ind. div., city government		2,778		1,441
Police taxes				
Poll taxes	260		171	173
Special assessments				
Mult tax and saloon license			2,400	
Other business licenses	817	124	326	325
Delinquencies	73	46		
Departmental permits				
Police et. fines and forfeits	419	132		102
County road fund		459		89
Gifts, individuals or corp.	847			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Postals				
Health department				
Sewers and sewage disposal		1,888	107	
Refuse disposal				
Miscellaneous			121	
General street services				
Docks (other than toll)				
Libraries				
Parks		50		
Baths and bathing beaches				
Municipal Industries				
Water works	2,001	2,968	2,340	306
Electric light works				8,598
Gas works				
Markets and public scales		115		
Docks, wharves and landings				
Cemeteries	180	237		20
Miscellaneous		3,845	2,874	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		2,485		
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				45
Refund receipts				
Spec. ass'tnts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 14,068	\$ 7,666	\$ 11,188	\$ 6,904
General offices		1,383	278	
Municipal industries	2,781	7,295	5,314	8,892
From debt obligations		2,485		
Interest receipts				
All other receipts				
Total receipts	\$ 16,459	\$ 18,818	\$ 16,625	\$ 15,841
Cash on hd. beginning yr.	5,952	2,126	9,067	1,696
Grand total	\$ 22,301	\$ 20,944	\$ 25,692	\$ 17,507

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Leon Population 1,991	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,826
Year Ending March 31, 1913.				
General Government				
Mayor's office	\$ 250	\$ 29	\$ 100	\$ 62
City council	110	322	94	98
City clerk and auditor	75	320	232	220
City treasurer	75	62	60	58
City attorney			288	100
Other attorneys	15		10	
City assessor				
Engineer's office			2	
Collector of taxes				19
Audit and examination				25
Board of public works				
Elections			44	70
City hall		60	269	80
Courts				24
Miscellaneous				45
Protection of Life and Prop.				
Police department	830	649	1,012	404
Fire department	425	550	618	251
Inspectors and pounds				
Police & fire alarm systems				7
Miscellaneous				
Health Dept. and Sanitation				
General expenditures			50	22
Quarantine and pest house				
Sewers and sewage disposal			28	6
Refuse disposal				
Miscellaneous				5
Highways				
General administration			481	4,688
General street expenditures	1,753	4,892		1,263
Paving and curbing			400	1,272
sidewalks and crossings	600			111
Dockage (other than toll)				
Snow removal	30	100		12
Street lighting	1,813	1,383		
Street sprinkling & cleaning	63	400		
Miscellaneous	885			
Recreation, Libraries & Misc.				
General administration	563			879
Gen. park and garden exp.			55	56
Miscellaneous	25	362	128	83
Municipal Industries				
Water works	3,091	1,075	2,577	280
Electric light works				10,379
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	192	163		492
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	590	1,500	2,000	
Interest	2,305	1,545	558	
Spec. ass'tnts & outst. war.	1,193	1,852	2,504	
Refund, transfers, etc.	685	7	2,393	
Recapitulation				
General government	\$ 585	\$ 1,329	\$ 246	\$ 631
Protection of life and prop.	1,272	1,199	1,632	745
Health dept., sanitation		78	28	5
Highways, recreation, etc.	5,792	8,018	6,148	2,707
Municipal industries	4,183	1,238	2,577	11,130
Payments on public debt	5,065	5,067	7,455	
Total payments	\$ 16,900	\$ 18,879	\$ 18,681	\$ 15,298
Cash on hd. close of yr.	5,952	4,065	7,011	2,239
Grand total	\$ 22,301	\$ 20,944	\$ 25,692	\$ 17,507

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Marengo Population 1,786	What Cheer Population 1,730	Corning Population 1,702	Toledo Population 1,026
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 10,745	\$ 4,338	\$ 13,331	\$ 11,233
Ind. div., city government				
Franchise taxes			38	
Pol. taxes			124	
Special assessments				
Motor tax and saloon license				
Other business licenses	342	176	305	82
Dock houses	39		50	
Departmental permits				5
Police et. fines and forfeits	24	16	219	83
County road fund				17
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	128			6
General street services				
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,402		2,413	2,302
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings			55	
Cemeteries				303
Miscellaneous		1,006		
From Debt Obligations				
General bonds	487			
Municipal industry bonds	2,315			
Special assessments				
Temporary loans, etc.				
Outstanding warrants	11		2,929	1,675
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources		67		
All Other Receipts				
Sale of real property			59	15
Refund receipts				49
Spec. ass'mts during year				
From private trust accounts				
Recapitulation				
Taxes, Benses and fines	\$ 11,151	\$ 4,300	\$ 14,155	\$ 11,382
General offices	123			4
Municipal industries	1,402		3,384	2,665
From debt obligations	2,812		2,029	1,675
Interest receipts		67		
All other receipts			50	64
Total receipts	\$ 15,549	\$ 4,507	\$ 19,768	\$ 15,990
Cash on hd. beginning yr.	2,653	2,564	7,455	2,817
Grand total	\$ 18,202	\$ 7,161	\$ 27,223	\$ 18,807

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Marengo Population 1,786	What Cheer Population 1,730	Corning Population 1,702	Toledo Population 1,026
General Government				
Mayor's office	\$ 153	\$ 106	\$ 88	\$ 50
City council	68	55	122	122
City clerk and auditor	77	100	54	200
City treasurer	77	121	25	107
City collector	100	100	87	60
Other attorneys	150		71	460
City assessor				
Engineer's office	85		80	1,344
Collection of taxes	81		100	
Audits and examinations				
Board of public works				
Elections		79	49	4
City hall		65		
Courts			67	
Miscellaneous			245	
Protection of Life and Prop.				
Police department	702	700	521	700
Fire department	601	287	27	228
Impounding of pounds				
Police & fire alarm systems			6	
Miscellaneous				
Health Dept. and Sanitation				
General expenditures			50	50
Quarantine and pest house				
Impounding of sewage disposal			102	1,097
Refuse disposal			10	
Miscellaneous				
Highways				
General administration	480		440	22
General street expenditures	374	698	569	2,856
Paving and grading			5,684	
Shrubs and trees	1,037	45	129	444
Bridges (other than toll)				
Snow removal				
Street lighting	1,221	645	1,830	1,865
Street sprinkling & cleaning		64		90
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	1,015		1,187	
Gen. park and garden exp.		65	55	
Miscellaneous	115		690	146
Municipal Industries				
Water works	3,843		3,561	2,972
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			215	475
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,850	1,500		1,000
Interest on same	1,347	250	750	500
Spec. ass'mts & outst. war. Refund, transfers, etc.		9	2,901	552
Recapitulation				
General government	\$ 757	\$ 626	\$ 1,615	\$ 5,787
Protection of life and prop.	963	1,087	554	988
Health dept. and sanitation			108	1,147
Highways, recreation, etc.	4,300	1,431	10,264	5,423
Municipal industries	3,842		3,776	3,447
Payments on public debt	4,206	1,750	3,531	2,158
Total payments	\$ 14,094	\$ 4,504	\$ 20,202	\$ 15,000
Cash on hd. close of year	4,105	2,307	7,031	2,857
Grand total	\$ 18,202	\$ 7,161	\$ 27,223	\$ 18,807

TABLE B—Continued—CITIES—SHOWING PERCENTAGE OF NET INDEBTEDNESS TO ACTUAL VALUATION

TABLE B—CITIES—SHOWING PERCENTAGE OF NET INDEBTEDNESS TO ACTUAL VALUATION

Number	City	Population, 1910 census	Held as a city obligation but not considered as affecting constitutional limit of indebtedness	Total indebtedness	Actual valuation	*Special fund debt	Net indebtedness
1	Des Moines	86,368	\$ 1,31	\$87,887,500	\$ 1,612,671	\$ 459,000	\$ 1,183,671
2	Sioux City	47,828	3.57	25,658,188	1,274,949		1,274,949
3	Davenport	45,028	0.87	44,135,400	449,000	75,000	374,000
4	Iowa City	38,624	4.59	29,844,769	1,323,659	137,813	1,185,846
5	Cedar Rapids	31,024	1.10	21,737,377	1,074,000	256,000	20,614
6	Council Bluffs	29,322	4.52	18,105,456	818,348	818,348	
7	Waterloo	26,623	3.67	20,959,340	1,180,696	415,523	771,114
8	Clinton	25,577	1.01	16,484,454	251,408	83,700	167,708
9	Burlington	24,354	2.13	17,861,112	1,151,867	81,500	841,457
10	Ottumwa	23,223	4.25	18,254,754	1,011,834	5,115	512,192
11	Muscatine	20,178	2.27	19,158,710	186,966	49,137	138,569
12	Fort Dodge	15,543	1.22	10,549,664	129,000		129,000
13	Keokuk	14,008	1.08	10,865,684	172,348		172,348
14	Marshalltown	13,374	1.61	7,319,034	118,075		118,075
15	Menon City	12,920	1.00	8,205,160	185,422	68,713	116,709
16	Boone	10,341	0.79	5,624,384	55,958	55,958	
17	Iowa City	10,091	4.75	13,150,296	385,723		385,723
18	Oskaloosa	9,465	1.29	4,494,706	83,708		83,708
19	Fort Madison	8,900	2.40	4,336,456	116,000		116,000
20	Centerville	6,936	1.01	3,441,180	35,000		35,000
21	Greene	6,924	0.93	3,919,134	34,662		34,662
22	Otterbein	6,088	1.51	2,601,004	63,954	13,933	39,561
23	Charles City	5,892	0.68	1,165,318	92,399	16,000	76,399
24	Webster City	5,208	0.30	4,716,340	63,107	5,612	87,495
25	Guthrie Center	5,036	0.58	4,128,172	148,722	85,500	65,223
26	Cedar Falls	5,073	2.15	2,110,131	66,833	50,568	46,665
27	Shenandoah	4,976	0.76	3,018,468	45,573		45,573
28	Fairfield	4,970	1.05	3,999,490	46,996	6,843	40,153
29	Albia	4,949	2.85	2,554,904	81,540		81,540
30	Cherokee	4,884	1.24	2,798,322	49,252	14,644	34,606
31	Hawthorn	4,859	0.97	2,016,384	36,518		36,518
32	Perry	4,839	0.59	2,256,119	104,146		104,146
33	Newton	4,616	2.93	4,061,300	119,340		119,340
34	Atlantic	4,560	3.04	2,775,540	150,202	65,800	84,462
35	Marion	4,400	0.67	2,779,460	24,500	6,000	18,500
36	Washington	4,389	0.59	3,288,258	29,000		29,000
37	Arlington	4,322	0.20	2,912,100	52,200	8,000	44,200
38	Le Mars	4,187	0.89	2,461,808	31,869		31,869
39	Glenwood	4,052	3.61	1,161,080	42,000		42,000
40	Mt. Pleasant	3,874	1.68	3,334,858	51,461	2,000	49,461
41	Okoboji	3,882	1.11	2,776,240	53,955	3,126	30,809
42	Chariton	3,814	1.02	2,656,100	71,000	8,711	62,289
43	Decorah	3,562	0.18	2,775,172	5,000		5,000
44	Maquoketa	3,570	0.46	2,765,321	26,642	15,848	12,792
45	Carroll	3,545	1.64	1,059,754	32,182		32,181
46	Independence	3,517	0.51	3,102,908	16,027		16,027
47	Albia	3,482	0.20	2,912,100	52,200	8,000	44,200
48	Eagle Grove	3,397	0.62	1,204,306	21,512	21,512	10,002
49	Vinton	3,335	1.25	3,226,506	41,000		41,000
50	Indianola	3,233	1.31	3,429,424	45,054		45,964
51	Waverly	3,205	1.82	2,884,706	64,664	21,664	53,000
52	Knoxville	3,199	1.98	2,721,428	54,000		54,000
53	Missouri Valley	3,187	0.66	3,068,382	18,252	5,364	12,888

* Held as a city obligation but not considered as affecting constitutional limit of indebtedness.

Number	City	Population, 1910 census	Percentage of net indebtedness to actual valuation	Actual valuation	*Special fund debt	Net indebtedness	*Special fund debt	Net indebtedness
54	Denison	3,132	1.25	2,224,026		39,452	1,426	28,026
55	Belle Plaine	3,121	2.38	1,920,788		45,795	45,795	
56	Pella	3,021	5.46	3,234,492		121,105		122,105
57	Spencer	3,003	1.15	1,062,180		23,000		22,000
58	Ames	2,941	1.76	1,202,495		42,495		42,495
59	Leonard	2,908	1.00	1,000,296		52,111		52,141
60	Algona	2,908	2.73	1,003,296		52,111		52,141
61	Winterset	2,818	3.83	2,373,928		87,360		87,260
62	Iowa Falls	2,797	1.53	2,000,428		21,653		21,653
63	Manchester	2,741	0.98	1,212,150		20,810		20,810
64	Marshall	2,683	1.77	188,474				
65	Cresco	2,638	1.50	1,214,800		25,588		25,588
66	Hampton	2,617	2.36	1,256,800				
67	Valley Junction	2,573	0.51	1,061,593		2,269		2,269
68	Harlan	2,570	0.91	1,060,000		38,588	28,970	38,588
69	Colfax	2,477	0.97	1,067,280		18,000		18,000
70	Jefferson	2,477	0.77	1,067,280				
71	Osage	2,445	0.46	2,917,476		13,560		13,560
72	Storm Lake	2,426	1.99	2,034,948		10,000		10,000
73	Oscoda	2,416	3.71	1,069,900		69,900		69,900
74	Fayette	2,391	1.03	1,067,150		17,670		17,670
75	Tama	2,290	1.00	1,122,150		17,670		17,670
76	Seymour	2,200	5.45	1,047,850		57,178		57,178
77	New Hampton	2,275	2.14	1,467,178		81,150		81,150
78	Sac City	2,261	1.07	1,427,252		15,000		15,000
79	Neola	2,198	2.19	1,067,472		41,627	31,500	30,127
80	Waverly	2,107	3.19	1,067,808		3,000		3,000
81	Clarion	2,065	1.26	1,678,768		19,863		19,863
82	Tipton	2,046	0.93	1,725,041		11,800	7,800	4,800
83	Lake City	2,043	0.97	1,151,454		11,000		11,000
84	Madras	2,042	0.49	4,927,500				13,378
85	Albia	2,039	1.65	1,307,645		90,147	7,000	23,146
86	Sigourney	2,054	1.46	1,654,648		69,184	35,000	24,184
87	Bloomfield	2,058	0.69	1,785,220		12,000		12,000
88	Onawa	2,059	1.75	1,966,460		24,000		24,000
89	Wilton	2,059	0.99	1,967,972		15,048		15,048
90	Waukon	2,054	0.74	1,670,972		8,000		8,000
91	Clear Lake	2,014	2.29	1,288,252		30,779		30,779
92	Rock Rapids	2,005	1.01	1,683,613		15,600		15,600
93	Fidora	1,993	2.04	1,315,666		36,846		36,846
94	Leon	1,991	1.20	1,310,000		49,000		49,000
95	Waukon	1,988	2.06	1,267,645		62,901	23,409	24,002
96	Ida Grove	1,874	0.87	1,072,528		8,900		8,900
97	Stuart	1,824		1,069,268				
98	Marseno	1,786	1.22	1,901,896		16,172		16,172
99	What Cheer	1,720	0.77	1,720,000		5,000		5,000
100	Corning	1,700	0.88	1,612,584		13,772		13,772
101	Toledo	1,626	0.94	1,550,828		13,000		13,000

* Held as a city obligation but not considered as affecting constitutional limit of indebtedness.

TABLE NO.

No. in order of population CITY	Date and Area of Incorporation: Population			Payments, Receipts			
	Date of Incorporation	Area	Population				
	First	Last	Square miles incor-porated	Census 1905	Census 1910	Payments	Cash on hand at close of year
Grand total				608,655	746,541	\$10,857,895	\$2,062,409
1 *Des Moines	1857	1861	54.46	75,026	86,368	\$ 1,156,135	\$ 269,562
2 Sioux City	1857	1877	42.	40,932	47,787	963,302	45,502
3 Davenport	1859	1861	39.	39,000	40,900	74,217	353,861
4 Dubuque	1857	1873	13.	41,911	58,494	675,624	17,222
5 Cedar Rapids	1856	1907	13.	28,759	37,811	625,006	122,887
6 Council Bluffs	1853	1858	16.75	55,231	59,202	684,888	102,310
7 Clinton	1850	1861	13.51	18,071	29,063	261,503	105,959
8 Burlington	1850	1861	21.75	23,377	25,509	33,185	9,192
9 Ottumwa	1868	1882	7.8	20,152	23,012	252,304	33,265
10 Muscatine	1866	1882	6.7	15,667	16,178	212,971	56,109
11 Fort Dodge	1869	1874	4.5	14,957	15,545	287,500	12,944
12 Rockford	1863	1871	7.	14,604	14,008	170,112	—
13 Marshalltown	1863	1868	7.75	14,714	14,777	31,143	—
14 Mason City	1870	1881	5.	8,337	11,250	286,499	22,584
15 Boone	1869	1874	4.98	9,500	10,347	172,191	15,922
16 Iowa City	1858	1862	2.58	8,407	10,061	125,751	—
17 Oskaloosa	1855	1862	3.7	10,303	9,465	122,301	21,601
18 Fort Madison	1859	1869	8.	8,767	8,000	75,654	7,445
19 Centerville	1855	1859	2.9	7,000	7,000	9,544	—
20 Creston	1855	1859	5.	8,388	6,924	169,189	10,115
21 Ottumwa	1888	1897	4.	5,632	6,028	35,225	12,590
22 Charles City	1867	1869	4.	4,546	5,802	103,714	16,246
23 Webster City	1861	1869	12.	4,767	5,208	167,553	18,259
24 Grinnell	1865	1882	2.25	6,670	6,670	64,721	40,845
25 Cedar Falls	1857	1865	4.	5,220	5,012	43,212	8,863
26 Shenandoah	1871	1886	4.	4,242	4,976	33,507	5,304
27 Fairfield	1847	1859	2.25	5,000	4,970	146,635	7,837
28 Ames	1876	1876	9.	3,057	4,900	44,171	2,809
29 Cherokee	1879	1879	9.5	2,944	3,000	45,928	15,900
30 Red Oak	1859	1876	2.5	3,007	4,830	59,113	5,307
31 Perry	1875	1888	4.	4,173	4,630	65,170	2,650
32 Newton	1857	1876	2.	4,358	4,016	179,607	33,238
33 Albia	1869	1878	2.	5,180	4,588	56,253	15,104
34 Marion	1865	1874	4.	4,112	4,609	22,689	8,455
35 Washington	1864	1874	2.25	4,480	4,480	54,249	12,609
36 Ames	1879	1880	6.	5,292	4,223	67,779	54,785
37 Le Mars	1851	1851	1.5	6,041	4,157	37,135	6,644
38 Lemmon	1857	1866	2.5	5,508	4,032	49,923	3,337
39 Mt. Pleasant	1842	1859	4.	2,925	3,874	56,719	10,859
40 Clarinda	1867	1868	2.	4,000	4,000	32,341	12,244
41 Chariton	1874	1874	2.5	4,043	3,794	56,186	12,280
42 Decorah	1857	1871	3.	3,918	3,593	21,589	7,778
43 Maquoketa	1853	1857	4.	3,666	2,570	32,708	4,301
44 Colfax	1869	1870	2.5	3,203	3,547	27,868	2,917
45 Independence	1864	1874	1.75	3,000	3,000	22,780	—
46 Estherville	1881	1884	2.	3,620	3,694	41,265	7,009
47 Eagle Grove	1882	1892	4.	3,122	2,587	27,178	941
48 Vinton	1869	1871	2.	2,687	3,336	67,482	8,097
49 Marshall	1849	1851	3.	3,306	3,288	64,800	11,184
50 Waukon	1854	1854	4.	3,200	3,200	114,023	19,889
51 Knoxville	1854	1856	4.	3,174	3,120	39,435	11,435
52 Missouri Valley	1871	1885	4.5	3,530	3,187	50,684	3,042
53 Denison	1876	1890	4.	3,173	3,133	31,372	6,562

*City operated under commission form of government.

1.—CITIES.

No. in order of population CITY	And Cash Balances			Private Trust Accounts and Total Special Assessments		
	Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Private trust accounts	Total private trust accounts	Private trust cash at beginning of year
1 *Des Moines	\$ 121,021,388	\$ 2,022,704	\$ 10,258,684	\$ 75,035	\$ 20,784	\$ 65,810
2 Sioux City	\$ 1,417,067	\$ 213,767	\$ 1,105,300	\$ 6,525	\$ 6,525	\$ 6,525
3 Davenport	1,061,854	41,194	940,650	—	—	9250,404
4 Dubuque	1,098,978	397,644	701,030	—	—	—
5 Cedar Rapids	852,964	300,065	656,769	—	—	116,137
6 Council Bluffs	725,459	177,508	577,400	3,689	5,689	164,210
7 Clinton	550,556	188,320	500,000	—	—	7
8 Burlington	355,555	88,339	307,193	—	—	8
9 Ottumwa	284,064	247,411	56,665	48,985	58,413	17,243
10 Muscatine	327,103	223,436	8,102	—	8,102	9
11 Webster City	295,727	45,706	384,025	—	—	10
12 Grinnell	242,809	42,200	300,504	28,918	38,822	11
13 Perry	300,504	17,586	286,918	—	—	12
14 Ames	170,112	—	170,112	—	—	13
15 Carroll	179,390	46,649	132,741	—	—	14
16 Ottumwa	188,193	7,784	280,408	4,700	9,365	15
17 Centerville	185,113	19,502	165,612	—	—	16
18 Creston	153,713	12,151	153,713	—	—	17
19 Ottumwa	143,862	47,336	96,560	—	—	18
20 Cherokee	80,059	73,951	6,118	—	—	19
21 Red Oak	50,565	41,041	9,544	—	—	20
22 Webster City	170,904	13,507	167,400	—	—	21
23 Grinnell	51,561	12,187	39,334	—	—	22
24 Perry	119,900	17,922	102,934	—	—	23
25 Ames	185,782	24,153	161,629	—	—	24
26 Carroll	105,566	33,193	73,430	2,968	2,968	25
27 Ottumwa	19,814	5,281	—	—	—	26
28 Ames	59,311	4,495	54,826	—	—	27
29 Perry	154,472	8,323	116,149	—	—	28
30 Newton	47,040	7,199	29,811	—	—	29
31 Marion	59,922	16,907	43,815	—	—	30
32 Washington	42,980	1,189	41,800	—	—	31
33 Ames	65,889	7,211	56,904	—	—	32
34 Carroll	56,245	19,380	142,997	—	—	33
35 Ottumwa	71,307	11,324	60,333	—	—	34
36 Ames	31,144	7,655	23,459	—	—	35
37 Perry	48,959	8,142	40,817	—	—	36
38 Newton	162,564	11,061	90,900	—	—	37
39 Marion	57,793	5,565	33,073	—	—	38
40 Washington	41,309	1,235	40,074	—	—	39
41 Carroll	67,515	19,768	50,810	—	—	40
42 Ottumwa	43,552	8,882	34,370	—	—	41
43 Ames	54,406	4,065	50,341	—	—	42
44 Carroll	29,277	5,245	19,300	—	—	43
45 Ottumwa	37,004	5,439	31,595	—	—	44
46 Perry	30,815	4,697	26,198	—	—	45
47 Newton	54,088	12,561	71,777	—	—	46
48 Marion	49,354	5,318	44,095	—	—	47
49 Washington	36,209	2,500	25,700	—	—	48
50 Ottumwa	76,259	11,471	59,106	—	—	49
51 Carroll	75,774	13,734	61,090	—	—	50
52 Ottumwa	132,862	19,045	114,817	—	—	51
53 Perry	38,277	8,132	30,145	—	—	52
54 Ottumwa	33,739	4,496	29,230	—	—	53
55 Carroll	37,524	3,580	34,344	—	—	54

TABLE NO. 1—

No. in order of population	CITY	Date and Area of Incorporation; Population			Payments, Receipts	
		Date of Incorporation	Area	Population		
					Census 1905	Census 1910
		First	Last	Square miles incorporated		
55	Belle Plaine	1861	1885	1.5	3,382	3,121
56	Perham	1850	1871	2.946	3,021	58,406
57	Spencer	1867	1887	2.5	5,206	30,215
58	Anamosa	1867	1871	1.25	2,878	2,683
59	Sheldon	1872	1864	1.	2,564	2,041
60	Algona	1872	1888	2.	3,047	2,908
61	Waukon	1876	1886	3.	2,956	2,818
62	Iowa Falls	1876	1895	6.	3,048	2,797
63	Manchester	1863	1888	1.75	2,958	2,853
64	Mystic	1889	1909	1.	2,656	2,663
65	Cresco	1866	1868	3.	2,931	2,658
66	Hampton	1870	1885	5.75	2,892	2,617
67	Valley Junction	1865	1906	2.	2,009	2,573
68	Tipton	1862	1886	3.	2,533	2,270
69	Colfax	1875	1901	1.	2,533	2,654
70	Jefferson	1871	1893	2.5	4,456	2,477
71	Osage	1871	1890	1.	2,677	2,445
72	Storm Lake	1873	1910	2.	3,339	2,428
73	Oscella	1859	1886	2.18	2,717	2,416
74	Frederickburg	1872	1882	3.75	2,975	2,555
75	Tama	1860	1897	2.	2,412	2,290
76	Seymour	1874	1903	1.25	2,065	2,290
77	New Hampton	1873	1890	2.25	2,362	2,275
78	Star City	1856	1901	6.25	2,159	2,291
79	Newton	1856	1890	2.5	2,288	2,288
80	Howardes	1887	1894	2.	2,619	1,167
81	Clarion	1881	1911	1.	1,885	2,065
82	Tipton	1857	1.	2,125	2,048	
83	Lake City	1882	1890	4.75	2,352	2,043
84	Marshalltown	1867	1894	4.	2,155	2,043
85	Villette	1869	1872	2.5	2,094	1,959
86	Sigourney	1883	1894	1.	2,004	2,082
87	Bloomfield	1883	1894	2.	2,034	2,058
88	Onawa	1858	1900	4.5	2,065	2,059
89	Sukow	1883	1891	1.	2,055	2,025
90	Hawarden	1873	1875	.75	2,000	1,970
91	Clear Lake	1872	1912	1.	2,056	2,014
92	Rock Rapids	1886	1912	4.	1,779	2,005
93	Eldora	1895	1898	4.	2,278	1,655
94	Leon	1867	1900	2.	2,027	1,993
95	Madison	1855	1895	1.25	1,595	1,883
96	Ida Grove	1873	1887	1.25	1,595	1,879
97	Stuart	1877	1885	1.25	2,046	1,826
98	Marengo	1856	1866	.06	2,072	1,788
99	What Cheer	1890	1888	1.25	2,531	1,739
100	Corning	1871	1905	1.	1,702	1,702
101	Toledo	1866	1894	2.	1,636	1,629
					15,950	2,857

CITIES—CONTINUED

No. in order of population	CITY	Date and Area of Incorporation; Population			Payments, Receipts		Private Trust Accounts and Total Special Assessments	
		Date of Incorporation	Area	Population				
					Census 1905	Census 1910	Payments	Cash on hand at close of year
		First	Last	Square miles incorporated				
102	Albia	1867	1887	1.5	3,382	3,121	31,585	10,407
103	Elkhorn	1867	1887	2.5	5,206	3,021	65,600	2,425
104	Waukon	1872	1887	1.25	2,878	2,683	29,597	9,771
105	Sheldon	1872	1864	1.	2,564	2,041	32,041	5,132
106	Algonia	1872	1888	2.	3,047	2,908	33,597	17,492
107	Waukon	1876	1886	3.	2,956	2,818	50,590	21,891
108	Iowa Falls	1876	1895	6.	3,048	2,797	42,614	4,315
109	Manchester	1863	1888	1.75	2,958	2,555	45,932	8,437
110	Waukon	1889	1909	1.	2,656	2,663	5,768	7,989
111	Mystic	1889	1909	1.	2,656	2,663	3,755	108
112	Cresco	1866	1868	3.	2,931	2,658	27,345	2,635
113	Hampton	1870	1885	5.75	2,892	2,617	29,205	29,205
114	Valley Junction	1865	1906	2.	2,009	2,573	15,808	2,479
115	Tipton	1862	1886	3.	2,533	2,270	32,141	1,300
116	Colfax	1875	1901	1.	2,533	2,654	32,895	8,138
117	Jefferson	1871	1893	2.5	4,456	2,477	24,846	3,954
118	Osage	1871	1890	1.	2,677	2,445	29,100	5,125
119	Storm Lake	1873	1910	2.	3,339	2,428	18,226	1,558
120	Storm Lake	1873	1909	2.18	2,717	2,416	23,168	2,126
121	Frederickburg	1872	1882	3.75	2,975	2,555	44,002	4,032
122	Tama	1860	1897	2.	2,412	2,290	54,025	7,806
123	Seymour	1874	1903	1.25	2,065	2,290	22,510	5,439
124	New Hampton	1873	1890	2.25	2,362	2,275	22,510	17,071
125	Star City	1856	1901	6.25	2,159	2,291	22,510	2,744
126	Newton	1856	1890	2.5	2,288	2,288	23,349	3,870
127	Newton	1887	1894	2.	2,619	1,167	27,302	10,628
128	Howardes	1887	1894	1.	1,885	2,065	34,417	7,846
129	Clarendon	1881	1911	1.	2,125	2,048	37,050	6,780
130	Albia	1881	1911	1.	2,055	2,025	20,511	4,121
131	Elkhorn	1867	1887	1.5	3,382	3,121	36,109	8,568
132	Elmwood	1873	1875	.75	2,000	1,970	33,104	15,465
133	Elmwood	1873	1875	.75	2,000	1,970	61,514	7,342
134	Elmwood	1873	1875	.75	2,000	1,970	23,877	2,717
135	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,579
136	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
137	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
138	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
139	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
140	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
141	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
142	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
143	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
144	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
145	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
146	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
147	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
148	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
149	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
150	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
151	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
152	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
153	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
154	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
155	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
156	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
157	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
158	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
159	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
160	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
161	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
162	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
163	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
164	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
165	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
166	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
167	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
168	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
169	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
170	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
171	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
172	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
173	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
174	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
175	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
176	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
177	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
178	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
179	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
180	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
181	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
182	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
183	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
184	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
185	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
186	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
187	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
188	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
189	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
190	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
191	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515
192	Elmwood	1873	1875	.75	2,000	1,970	30,604	2,515</

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population CITY	Classified by Departments.					
	General					
	Total	Mayor's office	Council or alderman	Clerk's office	Auditor's office	Treasurer's office
Grand total.	\$ 628,805	\$ 47,362	\$ 80,549	\$ 73,025	\$ 19,400	\$ 27,584
1 Des Moines	\$ 89,454	\$ 5,612	\$ 15,000	\$ 4,860	\$ 8,975	\$ 3,500
2 Sioux City	51,472	3,747	10,259	1,860	2,327	2,334
3 Davenport	41,561	1,500	2,400	2,720		4,696
4 Iowa City	32,543	1,660	3,022	2,568	2,405	3,829
5 Cedar Rapids	29,265	1,200	2,200	2,657	2,782	1,828
6 Council Bluffs	29,596	1,800	2,000	1,300	1,200	1,200
7 Waterloo	29,355	1,335	1,600	2,225	250	75
8 Clinton	18,395	500	650	600	1,875	1,262
9 Pocatello	25,225	2,525	7,280	2,300	1,300	1,475
10 Ottumwa	18,750	250	2,250	1,970		300
11 Muscatine	16,641	1,200	2,000	1,700	1,600	1,600
12 Fort Dodge	15,751	1,500	2,400	1,100		500
13 Keokuk	14,313	2,305	2,184	2,380		30
14 Marshalltown	8,040	1,200	1,800	2,040		30
15 Marion City	24,104	1,388	222	2,034		120
16 Boone	17,700	1,200	250	1,361		50
17 Iowa City	8,562	900	1,100	1,100		50
18 Oskaloosa	8,376	1,225	271	922		200
19 Port Madison	8,685	300	6,333	300		200
20 Carrollton	4,500	1,001	250	728		50
21 Creston	6,600	1,000	179	605		200
22 Oelwein	7,594	150	625	800		50
23 Charles City	4,800	75	321	675		27
24 Webster City	6,896	372	441	1,971		40
25 Grinnell	4,335	300	201	900		50
26 Perry	11,473	290	269	260		50
27 Shenandoah	2,291	250	150	225		100
28 Fairfield	1,909	200	200	200		100
29 Albion	2,484	380	323	100		100
30 Cherokee	2,762	337	250	456		100
31 Red Oak	1,536	262	153	300		100
32 Perry	328	75	244	1,200		50
33 Newton	4,702	232	232	2,758		50
34 Atlantic	1,705	37	187	187		75
35 Marion	1,109	150	88	200		75
36 Washington	1,888	150	210	409		75
37 Ames	4,147	300	135	925		40
38 Le Mars	1,945	680	260	300		40
39 Glenwood	1,188	50	141	160		11
40 Mt. Pleasant	2,143	354	268	306		200
41 Clarinda	2,297	450	169	306		200
42 Chariton	1,817	68	180	665		180
43 Des Moines	2,514	60	117	925		122
44 Maquoketa	1,626	124	141	625		122
45 Carroll	9,807	151	124	124		122
46 Independence	2,264	300	272	300		100
47 Esterville	2,941	25	66	1,085		50
48 Eagle Grove	1,864	25	66	1,085		50
49 Vinton	1,527	300	144	200		46
50 Indianola	1,417	153	144	200		46
51 Waverly	1,623	267	829	261		113
52 Knoxville	2,456	808	130	270		20
53 Monona Valley	2,228	300	121	180		20
54 Des Moines	1,223	300	220	100		100
55 Belle Plaine	2,249	300	106	286		100
56 Pella	1,380	250	220	200		100
57 Spencer	1,137	250	177	620		50

AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts						
Government						
tures of Each Office or Department						
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court
						Audits and examinations
						Miscellaneous
\$ 66,617	\$ 11,652	\$ 14,172	\$ 106,372	\$ 32,735	\$ 71,940	\$ 25,045
\$ 13,216	\$ 6,225	\$ 17,048	\$ 6,416	\$ 9,185	\$ 3,108	\$ 200
2,767			9,834	3,627	1,614	33
3,147	\$ 2,984		2,860	5,475	12,029	1,342
3,178	3,648	290	5,119	7,033	2,100	4,201
3,543	3,984	268	5,265	2,609	2,151	4,426
3,600	743		5,600	230	2,677	4,228
3,961			5,332	1,367	1,892	1,100
2,653	1,166	1,375	2,355	2,133	1,300	2,689
1,950	1,327	2,912	510	600	164	1,242
1,520	2,265	2,968	600	600	215	5,428
1,500	244	2,588	496	507	100	9,740
1,200	600	2,642	701	2,722	804	462
1,000		1,600	500	1,300	20	325
4,799		2,917	1,000	1,000	1,000	14
2,947	328	1,648				16
750		4,417	16	220	100	904
925		1,975	1,005	388	30	380
300		1,309	32	120	1,563	18
406		614	1,328	388	30	380
1,440		2,006	41	1,257	1,514	19
1,074	3	138	2,126	245	114	35
1,049		2,000	275	54	253	24
156	191	886	165	74	1,479	144
380		320	169	169	8,841	36
220		121	149	500	1,011	1,011
250		418	15	284	284	38
300	221		177	176	427	29
388		315	35	1,085	91	26
829		227	221	221	300	31
320		1,395	244	1,076	1,076	32
20		60	145	145	747	156
311	167	53	65	65	34	34
300		478	47	47	228	36
250		145	1,851	690	20	27
641	10	35	57	1,262	479	38
100		567	55	9	49	39
227		60	33	155	308	86
300		250	200	41	500	41
62		197	65	65	219	761
250		65	65	79	79	45
1,239		1,239	278	278	278	45
373	567					113
220		854	16	12	436	22
165		300	300	300	300	48
240		88	20	134	14	50
300		146	20	134	14	51
389		399	63	808	808	52
161		56	56	808	808	53
220		100	41	119	105	48
190		100	14	14	14	54
150		151	55	55	55	55
137		38	45	45	45	56

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.					
		General					
		Total	Mayor's office	Council or Aldermen	Clerk's office	Auditor's office	Treasurer's office
55 Anamosa		561	80	120	155	—	30
59 Sheldon		734	50	10	—	—	30
60 Algona		1,555	50	105	915	485	40
61 Winterport		1,413	255	24	485	—	75
62 Iowa Falls		1,581	100	300	412	—	35
63 Manchester		1,691	50	250	745	—	—
64 Atlantic		905	50	82	165	—	40
65 Creston		284	50	99	200	—	50
66 Hamptons		719	150	—	154	—	50
67 Valley Junction		467	52	100	54	—	35
68 Harlan		1,676	108	170	925	—	75
69 Colfax		1,200	144	283	533	1	—
70 Jefferson		1,234	75	153	120	—	—
71 Osceola		703	50	107	207	—	25
72 Storm Lake		134	84	196	61	301	—
73 Osceola		5,878	317	122	315	50	—
74 Emmetsburg		685	—	9	240	—	25
75 Tama		590	50	250	175	—	40
76 New Hampton		548	27	124	244	—	—
77 Sac City		1,565	20	215	1,000	—	—
78 Nevada		419	—	—	60	—	—
80 Hawarden		1,555	100	323	190	—	—
81 Marion		644	100	125	150	50	—
82 Tipton		1,735	100	150	190	50	—
83 Lake City		631	100	24	100	—	25
84 Monticello		653	130	95	300	—	40
85 Villisca		1,900	200	168	320	—	—
86 Sigourney		1,532	216	237	115	151	—
87 Bloodfield		1,485	71	258	170	200	—
88 Oskaloosa		1,714	10	105	200	190	—
89 Waukon		624	150	142	200	—	—
90 Eldon		600	100	250	100	80	—
91 Clear Lake		916	3	46	87	—	—
92 Rock Rapids		628	50	192	190	—	75
93 Carroll		210	50	125	620	—	—
94 Leon		585	250	130	75	—	—
95 Bedford		1,309	29	322	220	65	—
96 Ida Grove		846	100	94	222	90	—
97 Stuart		631	62	98	220	50	—
98 West Des Moines		787	152	66	77	77	—
99 West Chey		681	40	55	100	121	—
100 Corning		1,613	88	120	54	25	—
101 Toledo		2,787	50	122	300	107	—

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts

Government

Offices of Each Office or Department

Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	Police or municipal court	Audit and examinations	Miscellaneous	No. in order of population
200				56				68
156				9				69
1			203		87			60
450				98	22	61	9	61
150			180	300	317			62
153			30	163				63
100								64
48			178	12				65
155				65	5			66
110				95				67
318				94	20			68
190		125	223	204				69
269				29				70
150								71
120			48	141				72
192		124	125	4,623	169			73
200								74
80			25					75
107								76
100		589			84	145		77
				61	109			78
50		66	663	2	111			79
					533			80
164		559	60	178				81
49					50	20		82
55								83
738		55	110		18			84
55		621	167					85
100		679			65	10		86
109			198		28			87
100			90	22				88
100		554	46	90				89
200			51					90
69								91
248			2	44	209			92
100		29	70	89	34			93
179		11						94
250		81	83					95
300				79				96
158		300	691	49				97
450			1,844		4	67		98

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population CITY	Total	Classified by Departments, Offices Protection of Life			Department of inspection
		Police department		Salaries and wages	
		Fire Department	Water for hydrants, etc.		
Grand total.....	\$ 1,280,311	\$ 324,505	\$ 421,656	\$ 297,453	\$ 60,021
1 Des Moines.....	319,578	\$ 99,411	\$ 112,737	\$ 100,914	\$ 4,336
2 Sioux City.....	159,438	48,838	43,585	12,182	6,236
3 Davenport.....	131,413	47,367	42,116	27,620	4,162
4 Dubuque.....	91,867	33,777	37,777	12,182	4,162
5 Cedar Rapids.....	71,771	36,478	37,233	5,004	1,064
6 Council Bluffs.....	56,764	26,446	23,510	3,987	136
7 Waterloo.....	64,645	25,498	22,052	12,754	
8 Clinton.....	32,227	10,490	18,077	4,444	
9 Burlington.....	60,800	22,229	18,077	18,584	1,183
10 Ottumwa.....	18,396	6,354	7,704	4,444	
11 Muscatine.....	12,396	8,568	150	8,138	
12 Fort Dodge.....	21,133	11,374	7,074	2,573	
13 Keokuk.....	37,684	15,048	10,469	12,311	
14 Marshalltown.....	33,144	10,469	9,408	21	
15 Mason City.....	18,537	9,871	5,840	2,846	
16 Boone.....	11,500	6,598	4,150	982	
17 Iowa City.....	12,012	5,640		6,372	
18 Cedar Rapids.....	10,597	5,592	4,484	882	
19 Fort Madison.....	10,249	5,553	700	3,947	
20 Centerville.....	8,881	2,383	1,360	4,261	
21 Creston.....	15,596	3,045	1,549	9,558	700
22 Oelwein.....	8,333	2,690	137	455	
23 Charles City.....	4,705	3,211	1,336	158	
24 Webster City.....	5,212	1,621		3,691	
25 Grinnell.....	2,705	2,310	593		
26 Cedar Falls.....	2,134	1,680		43	
27 Shenandoah.....	3,300	1,291	1,231		
28 Fairfield.....	3,403	2,250	508	416	
29 Cherokee.....	3,518	1,695	1,626		
30 Red Oak.....	1,139	833	362	123	
31 Perry.....	2,969	1,496	1,133	573	
32 Newton.....	2,755	1,893	129	667	
33 Alton.....	6,077	1,192	224	4,903	
34 Marion.....	2,124	1,434	670		
35 Washington.....	2,682	1,478	924		
36 Ames.....	7,565	1,625	600	4,988	
37 Le Mars.....	1,675	764	11	200	
38 Greenwood.....	2,769	1,820	560	288	
39 Mt. Pleasant.....	2,697	1,596	1,083		
40 Clarinda.....	1,768	1,181		79	
41 Chariton.....	2,726	1,239		1,080	
42 Decorah.....	1,594	1,180	614		
43 Maquoketa.....	2,388	1,592	100	221	
44 Ottumwa.....	2,396	1,388	379	1,038	
45 Esterville.....	2,146	1,350	1,161		
46 Eagle Grove.....	1,848	1,259	309	246	
47 Vinton.....	2,057	1,560	688		
48 Denison.....	1,553	1,373	35	150	25
49 Carroll.....	1,822	1,049	2	271	
50 Carrollton.....	1,748	1,246	813	87	
51 Vinton.....	1,562	1,362	990	449	
52 Kossuth.....	1,385	1,076		154	

GENERAL AND MUNICIPAL SERVICE EXPENSE

and Accounts and Property Other Expenditures	Classified by Departments, Offices and Accounts						No. in order of population	
	Health Department and Sanitation							
	Salaries, Wages and Other Expenditures							
Found	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and super- vision	Sewers	
\$ 2,712	\$ 7,462	\$ 7,900	\$ 256,245	\$ 41,917	\$ 2,875	\$ 47,063	\$ 14,474	
8 717	1,257	\$1,643	36,372	\$11,369	\$ 925	\$10,519	\$ 1,109	
6 580	200	39,983	2,551	450	1,379	11,126	2,642	
3,000	1,241	2,437	2,437	1,257	1,257	1,257	1,257	
540	571	8,546	2,407		5,537	5,537	507	
12	12	11,818	2,744	22	7,063	1,031	288	
814	1,861	15,089	1,418	2,475	5,568	7,032	1,194	
2,813	3,074	10,397	1,441	8,048	3,867	8,208	2,508	
715	715	14,441	2,568	441	472	183	1,193	
36	36	2,350	967		1,353	1,353	11	
113	113	6,064	1,943	531	2,343	2,605	142	
111	111	1,279	1,218	61	1,218	1,218	12	
8,368	8,368	404	571	423	423	2,410	15	
87	87	1,103	263	461	461	379	16	
2,321	2,321	260	851	1,180	1,180	1,180	17	
2,239	2,239	1,068	1,068	88	88	88	18	
2,004	2,004	53	110	1,782	1,782	170	20	
63	63	789	110	581	581	98	21	
39	39	282	50	56	221	42	22	
1,251	1,251	50	91	909	909	138	23	
1,259	1,259	25	13	1,261	1,261	140	24	
344	344	100	10	98	98	140	25	
75	75	50	25	25	25	25	26	
45	45	100	111	111	111	55	27	
229	229	235	35	229	229	229	28	
445	445	201	39	19	19	59	29	
1,860	1,860	49	250	250	250	302	31	
19	19	146	25	46	62	13	32	
1,408	1,408	35	13	1,265	1,265	33	33	
420	420	101	24	24	24	256	34	
69	69	50	10	10	10	30	35	
135	135	20	10	10	10	20	26	
314	314	208	1	111	111	111	27	
244	244	133	1	60	60	50	36	
239	239	305	34	34	34	34	36	
100	100	200	100	100	100	100	36	
291	291	180	15	15	15	84	41	
767	767	50	679	58	58	58	42	
59	59	50	50	50	50	50	43	
319	319					319	44	
671	671	10		154	154	507	45	
1,119	1,119	119		301	301	609	46	
34	34					34	47	
276	276	88				193	48	
320	320	50	4			288	50	
927	927	100				921	52	
364	364	35				350	52	
59	59	59				59	52	
5	5						54	

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Office Protection of Life			
		Total	Police department	Salaries, Wages and Wages for by- grants, etc.	
				Fire Departments	Salaries and wages
55	Belle Plaine	1,731	1,222	204	241
56	Pella	2,357	773	633	—
57	Spencer	1,621	1,267	257	40
58	Anamosa	1,263	1,217	54	—
59	Shelton	1,268	1,219	50	—
60	Algona	655	483	172	—
61	Winterport	2,632	1,121	1,010	501
62	Iowa Falls	943	767	62	119
63	Marquette	1,476	1,411	62	443
64	Mystic	73	72	—	—
65	Cresco	1,379	969	410	—
66	Hampton	1,114	776	213	134
67	Keota Junction	2,566	728	312	767
68	Harlan	1,216	1,140	22	42
69	Colfax	1,285	1,244	19	12
70	Jefferson	564	530	34	—
71	Osage	788	610	160	18
72	Storm Lake	939	784	155	—
73	Decatur	1,863	1,390	—	583
74	Elmwood	711	650	—	33
75	Tama	1,020	721	300	—
76	Seymour	811	721	—	99
77	New Hampton	837	837	—	—
78	Sac City	511	466	—	45
79	Waukon	941	748	153	—
80	Hawarden	745	600	125	—
81	Clarion	999	720	50	229
82	Tipton	1,455	1,329	112	—
83	Lake City	1,669	600	680	300
84	Albia	890	667	225	—
85	Villices	1,171	927	135	106
86	Sigourney	370	370	—	5
87	Bloomfield	841	803	35	—
88	Onawa	—	—	—	—
89	Newton	175	51	10	81
90	Eldon	476	476	—	—
91	Clear Lake	1,236	1,149	227	10
92	Rock Rapids	1,497	1,219	278	—
93	Eldora	802	802	—	—
94	Leota	850	850	—	—
95	Bethel	759	649	110	—
96	Ida Grove	1,132	1,000	112	—
97	Stuart	886	694	75	17
98	Marengo	953	292	211	450
99	What Cheer	760	700	60	—
100	Corning	554	521	25	2
101	Toledo	933	780	172	—

GENERAL AND MUNICIPAL SERVICE EXPENSE.

and Accounts		Classified by Departments, Offices and Accounts							
and Property		Health Department and Sanitation							
Other Expenditures		Salaries, Wages and Other Expenditures							
Pound			Health department	Quarantine and pest house	Construction superintendence	General expense	Sewage disposal plant	Refuse disposal	Miscellaneous
		Total							No. in order of nomination
		Police and fire alarm systems							
		Miscellaneous							
		94	7						
		961	2,392	85		1,096	1,061	7	
	57	247	4	334				50	
	12	45	29	15				10	
		679	29	659				7	
		1,422	50	1,382					
		218	185						
		1,187	512	295	379		33		
		71	18	53					
		4	12						
		2,759	71	76	2,612				
	1	195	71	25	163			7	
		539	99	458	419	98			
		12	218		218				
		10	45	58					
		1,588	29					75	1,013
		29	23					4	
		16	16						
		1,164	14	1,150					
	2	246	40		246				
		40	40						
		477			309	168			
		70		53	17				
	26	531	88		135			43	888
		186	53						
		25	26						
		7,021				7,071			
	100	80	405	100	60	120	50	15	60
		129				119		10	
		383	130			247			
		21							
	12	98	16	4		78			
		15	15						
		268	73		189				
		19	24		117		6		
		1,188		827					361
		280	11		309				
	7	78	59	28					
		5							5
		6	60	50				30	
		207	60		157				101

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by		
		High-		
		Salaries, Wages		
	Total	General Adminis- tration	General street expenditures	Street paving and curbing
Grand total	\$ 1,504,446	\$ 101,693	\$ 433,456	\$ 103,471
1 Des Moines	\$ 188,025	\$ 6,575	\$ 28,876	\$ 14,000
2 Sioux City	106,314	1,200	30,581	6,727
3 Davenport	119,297	2,200	30,500	6,631
4 Dubuque	79,446	1,200	34,779	6,458
5 Council Bluffs	78,546	5,967	10,648	6,458
6 Waterloo	50,534	1,000	13,532	—
7 Clinton	75,826	1,992	28,405	—
8 Burlington	41,090	2,100	19,326	3,420
9 Ottumwa	57,111	1,000	22,161	—
10 Muscatine	29,085	1,000	7,567	—
11 Cedar Rapids	35,099	900	4,963	—
12 Fort Dodge	24,067	7,928	—	809
13 Keokuk	46,626	1,456	27,876	684
14 Marshalltown	47,021	1,000	10,068	36,414
15 Mason City	10,200	1,200	712	289
16 Boone	13,392	720	2,486	—
17 Iowa City	28,695	—	22,725	2,701
18 Oskaloosa	28,602	6,871	10	362
19 Fort Madison	53,341	13,100	—	3,322
20 Centerville	8,708	—	5,067	—
21 Creston	10,920	900	4,074	—
22 Grinnell	6,352	769	1,925	318
23 Charles City	8,415	628	622	93
24 Webster City	10,915	600	3,672	3,054
25 Cedar Falls	10,768	850	2,122	—
26 Spirit Lake	8,690	600	8,449	—
27 Fairfield	7,229	605	524	—
28 Albia	10,902	600	6,113	—
29 Cherokee	6,650	770	1,310	—
30 Perry	7,548	719	4,067	—
31 Red Oak	6,346	729	1,582	—
32 Atlantic	4,771	3,025	135	1,107
33 Marion	6,571	938	867	1,086
34 Washington	4,324	628	2,195	1,296
35 Le Mars	7,482	780	3,767	—
36 Glendale	9,908	748	3,100	388
37 Ames	11,216	1,810	5,716	476
38 Mt. Pleasant	10,595	600	4,492	—
39 Decorah	4,291	—	2,258	4
40 Mt. Pleasant	4,438	—	2,628	—
41 Clarion	10,669	2,025	2,324	—
42 Chariton	2,708	—	2,028	—
43 Carroll	5,566	400	—	—
44 Estherville	5,800	—	4,452	—
45 Independence	8,021	2,415	46	2,602
46 Eagle Grove	8,761	2,000	131	419
47 Vinton	1,724	—	1,057	159
48 Waverly	5,810	480	2,119	607
49 Knoxville	2,810	600	1,158	—
50 Pleasant Valley	6,306	35	3,415	—
51 Waukon	3,323	244	2,681	—
52 Waverly	5,205	—	2,900	—
53 Missouri Valley	4,430	250	1,700	—
54 Denison	10,070	—	4,765	—

*Grading.

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts				
ways				
and Other Expenses				
	Ridewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting
	\$ 60,120	\$ 38,609	\$ 6,781	\$ 322,758
1 Des Moines	\$ 5,166	\$ 8,872	\$ 265	\$ 82,773
2 Sioux City	7,200	1,200	94,077	8
3 Davenport	1,264	307	41,480	2,892
4 Dubuque	1,714	—	27,500	5,380
5 Council Bluffs	3,549	5,970	225	6,638
6 Waterloo	2,459	2,459	24,407	644
7 Clinton	3,194	3,626	200	20,300
8 Burlington	3,533	3,869	266	4,374
9 Ottumwa	2,295	—	11,564	35
10 Muscatine	1,974	—	18,077	7
11 Cedar Rapids	301	1,200	10,940	100
12 Fort Dodge	299	322	18,073	5,639
13 Webster City	1,455	1,977	11,048	1,610
14 Grinnell	82	—	—	14
15 Mason City	45	702	8,172	3,288
16 Algona	4	16	1,096	1,715
17 Boone	2,576	2,098	9,300	5,390
18 Albia	8,567	—	8,386	18
19 Cherokee	4,398	—	4,200	20
20 Perry	63	47	6,190	56
21 Carroll	1,210	—	404	711
22 Estherville	50	—	1,070	925
23 Waukon	254	473	7	22
24 Waverly	115	2,709	96	564
25 Pleasant Valley	2,496	—	2,458	266
26 Vinton	138	2,458	21	2,858
27 Waukon	52	36	1,141	31
28 Waukon	177	85	519	56
29 Waukon	86	—	8,925	32
30 Waukon	164	2,648	123	34
31 Waukon	—	3,488	75	1,243
32 Waukon	3,100	615	879	37
33 Waukon	2,000	829	889	1,220
34 Waukon	7	42	1,637	33
35 Waukon	200	—	3,400	450
36 Waukon	757	—	3,074	1,029
37 Waukon	39	—	—	1,358
38 Waukon	—	3,488	123	44
39 Waukon	—	3,488	75	1,243
40 Waukon	—	3,100	615	37
41 Waukon	—	2,000	829	1,220
42 Waukon	—	7	42	1,637
43 Waukon	—	200	3,400	450
44 Waukon	—	757	3,074	1,029
45 Waukon	—	39	—	1,358
46 Waukon	—	3,488	123	44
47 Waukon	—	3,100	615	37
48 Waukon	—	2,000	829	1,220
49 Waukon	—	7	42	1,637
50 Waukon	—	200	3,400	450
51 Waukon	—	757	3,074	1,029
52 Waukon	—	39	—	1,358
53 Waukon	—	3,488	123	44
54 Waukon	—	3,100	615	37
55 Waukon	—	2,000	829	1,220
56 Waukon	—	7	42	1,637
57 Waukon	—	200	3,400	450
58 Waukon	—	757	3,074	1,029
59 Waukon	—	39	—	1,358
60 Waukon	—	3,488	123	44
61 Waukon	—	3,100	615	37
62 Waukon	—	2,000	829	1,220
63 Waukon	—	7	42	1,637
64 Waukon	—	200	3,400	450
65 Waukon	—	757	3,074	1,029
66 Waukon	—	39	—	1,358
67 Waukon	—	3,488	123	44
68 Waukon	—	3,100	615	37
69 Waukon	—	2,000	829	1,220
70 Waukon	—	7	42	1,637
71 Waukon	—	200	3,400	450
72 Waukon	—	757	3,074	1,029
73 Waukon	—	39	—	1,358
74 Waukon	—	3,488	123	44
75 Waukon	—	3,100	615	37
76 Waukon	—	2,000	829	1,220
77 Waukon	—	7	42	1,637
78 Waukon	—	200	3,400	450
79 Waukon	—	757	3,074	1,029
80 Waukon	—	39	—	1,358
81 Waukon	—	3,488	123	44
82 Waukon	—	3,100	615	37
83 Waukon	—	2,000	829	1,220
84 Waukon	—	7	42	1,637
85 Waukon	—	200	3,400	450
86 Waukon	—	757	3,074	1,029
87 Waukon	—	39	—	1,358
88 Waukon	—	3,488	123	44
89 Waukon	—	3,100	615	37
90 Waukon	—	2,000	829	1,220
91 Waukon	—	7	42	1,637
92 Waukon	—	200	3,400	450
93 Waukon	—	757	3,074	1,029
94 Waukon	—	39	—	1,358
95 Waukon	—	3,488	123	44
96 Waukon	—	3,100	615	37
97 Waukon	—	2,000	829	1,220
98 Waukon	—	7	42	1,637
99 Waukon	—	200	3,400	450
100 Waukon	—	757	3,074	1,029
101 Waukon	—	39	—	1,358
102 Waukon	—	3,488	123	44
103 Waukon	—	3,100	615	37
104 Waukon	—	2,000	829	1,220
105 Waukon	—	7	42	1,637
106 Waukon	—	200	3,400	450
107 Waukon	—	757	3,074	1,029
108 Waukon	—	39	—	1,358
109 Waukon	—	3,488	123	44
110 Waukon	—	3,100	615	37
111 Waukon	—	2,000	829	1,220
112 Waukon	—	7	42	1,637
113 Waukon	—	200	3,400	450
114 Waukon	—	757	3,074	1,029
115 Waukon	—	39	—	1,358
116 Waukon	—	3,488	123	44
117 Waukon	—	3,100	615	37
118 Waukon	—	2,000	829	1,220
119 Waukon	—	7	42	1,637
120 Waukon	—	200	3,400	450
121 Waukon	—	757	3,074	1,029
122 Waukon	—	39	—	1,358
123 Waukon	—	3,488	123	44
124 Waukon	—	3,100	615	37
125 Waukon	—	2,000	829	1,220
126 Waukon	—	7	42	1,637
127 Waukon	—	200	3,400	450
128 Waukon	—	757	3,074	1,029
129 Waukon	—	39	—	1,358
130 Waukon	—	3,488	123	44
131 Waukon	—	3,100	615	37
132 Waukon	—	2,000	829	1,220
133 Waukon	—	7	42	1,637
134 Waukon	—	200	3,400	450
135 Waukon	—	757	3,074	1,029
136 Waukon	—	39	—	1,358
137 Waukon	—	3,488	123	44
138 Waukon	—	3,100	615	37
139 Waukon	—	2,000	829	1,220
140 Waukon	—	7	42	1,637
141 Waukon	—	200	3,400	450
142 Waukon	—	757	3,074	1,029
143 Waukon	—	39	—	1,358
144 Waukon	—	3,488	123	44
145 Waukon	—	3,100	615	37
146 Waukon	—	2,000	829	1,220
147 Waukon	—	7	42	1,637
148 Waukon	—	200	3,400	450
149 Waukon	—	757	3,074	1,029
150 Waukon	—	39	—	1,358
151 Waukon	—	3,488	123	44
152 Waukon	—	3,100	615	37
153 Waukon	—	2,000	829	1,220
154 Waukon	—	7	42	1,637
155 Waukon	—	200	3,400	450
156 Waukon	—	757	3,074	1,029
157 Waukon	—	39	—	1,358
158 Waukon	—	3,488	123	44
159 Waukon	—	3,100	615	37
160 Waukon	—	2,000	829	1,220
161 Waukon	—	7	42	1,637
162 Waukon	—	200	3,400	450
163 Waukon	—	757	3,074	1,029
164 Waukon	—	39	—	1,358
165 Waukon	—	3,488	123	44
166 Waukon	—	3,100	615	37
167 Waukon	—	2,000	829	1,220
168 Waukon	—	7	42	1,637
169 Waukon	—	200	3,400	450
170 Waukon	—	757	3,074	1,029
171 Waukon	—	39	—	1,358
172 Waukon	—	3,488	123	44
173 Waukon	—	3,100	615	37
174 Waukon	—	2,000	829	1,220
175 Waukon	—	7	42	1,637
176 Waukon	—	200	3,400	450
177 Waukon	—	757	3,074	1,029
178 Waukon	—	39	—	1,358
179 Waukon	—	3,488	123	44
180 Waukon	—	3,100	615	37
181 Waukon	—	2,000	829	1,220
182 Waukon	—	7	42	1,637
183 Waukon	—	200		

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by			
		High-			
		Total	Salaries, Wages	General adminis- tration	General street expenditures
55	Belle Plaine	5,762	631	3,047	—
56	Pella	6,546	691	2,916	—
57	Spencer	3,896	708	661	—
58	Anamosa	9,814	5,402	3,358	—
59	Sheldon	3,831	1,290	681	—
60	Algona	2,345	585	2,034	—
61	Winter Haven	8,297	790	—	4,826
62	Waukon Falls	1,519	—	—	1,519
63	Manchester	4,751	519	2,180	—
64	Mystic	1,290	92	658	—
65	Cresco	4,909	648	1,018	—
66	Hampton	5,909	781	2,079	41
67	Keota Junction	5,279	720	2,161	—
68	Harlan	1,504	—	—	—
69	Colfax	4,235	617	1,806	—
70	Jefferson	9,009	600	3,016	1,830
71	Osage	2,652	—	439	—
72	Storm Lake	4,430	—	2,009	1,042
73	Decorah	5,000	1,029	1,029	476
74	Emmettburg	5,135	511	1,138	—
75	Tama	5,239	—	528	—
76	Seymour	2,925	262	2,215	—
77	New Hampton	6,275	1,087	236	—
78	Albia	2,372	321	744	—
79	Nevada	4,760	831	1,300	—
80	Hawarden	2,503	612	445	6
81	Clarion	5,137	—	1,335	—
82	Tipton	7,968	—	4,226	105
83	Lake City	3,900	200	2,600	—
84	Alvordale	5,227	145	985	—
85	Villette	2,905	543	1,400	—
86	Sigourney	2,733	—	2,131	—
87	Bloomfield	2,431	981	1,007	51
88	Onawa	4,172	2,329	673	—
89	Waukon	4,111	780	1,784	—
90	Elton	3,586	554	524	—
91	Clear Lake	4,432	55	2,802	—
92	Rock Rapids	1,855	—	776	—
93	Eldora	4,159	—	729	—
94	Leota	2,881	—	1,733	—
95	Dickinson	7,045	681	4,805	—
96	Ida Grove	4,663	4,563	—	—
97	Stuart	1,096	303	734	—
98	Marengo	3,176	480	270	—
99	What Cheer	645	—	—	—
100	Corning	2,942	440	544	—
101	Toledo	4,401	22	2,826	—

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts					
ways					
and Other Expenses					
Sidewalks and crosswalks	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning
168	76	1,811	—	—	4
1,294	—	1,500	706	—	56
215	114	1,694	—	—	57
—	—	1,034	130	—	58
—	—	1,950	—	—	59
39	—	1,249	—	461	1,054
—	—	2,044	—	—	60
182	—	—	702	—	61
224	20	2,101	—	—	62
60	81	1,906	418	—	63
396	—	1,413	—	—	64
—	5	—	—	948	—
1,453	59	1,902	622	206	1,365
113	—	1,100	105	61	46
—	—	1,279	138	—	71
68	—	1,742	745	—	72
306	155	1,655	—	—	74
—	—	2,151	—	1,565	75
296	—	2,750	567	567	77
20	8	1,894	80	—	42
749	37	1,534	—	—	79
208	211	1,016	—	—	80
—	—	1,809	—	—	81
109	45	2,269	59	282	82
—	—	1,000	—	100	83
102	45	1,500	988	365	84
602	—	—	30	204	85
291	19	—	—	111	86
—	—	1,100	—	—	87
—	—	1,419	112	—	88
35	—	1,371	—	—	89
—	—	765	—	—	90
—	—	—	—	—	91
—	—	—	—	—	92
—	—	—	—	—	93
—	—	—	—	—	94
—	—	—	—	400	95
—	—	—	12	—	96
—	—	—	—	64	97
—	—	—	—	—	98
—	—	—	—	645	99
—	—	—	—	1,820	100
—	—	—	—	1,865	101

No. in order of population

No. in order of population

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,				
		Salaries, Wages and				
		Recreation, Libraries, Etc.				
		Total	General Administration	General Park and Recreation Expense	Libraries	Miscellaneous
	Grand total	\$ 311,321	\$ 112,329	\$ 35,949	\$ 155,294	\$ 7,728
1	Des Moines	\$ 76,338	\$ 37,817	\$ 9,984	\$ 29,8, 8	\$ 1,659
2	Sioux City	20,457	1,475	4,995	12,115	1,871
3	Davenport	52,277	35,048	—	17,979	50
4	Dubuque	—	—	—	—	200
5	Cedar Rapids	25,416	15,205	1,222	8,867	932
6	Council Bluffs	13,427	1,673	6,165	5,252	327
7	Winnipeg	307	—	—	—	307
8	Benton	—	—	—	—	—
9	Burlington	11,659	900	4,444	—	—
10	Ottumwa	8,862	2,384	1,397	4,711	—
11	Muscatine	5,572	—	789	4,192	—
12	Fort Dodge	7,358	5,449	—	3,808	101
13	Ames	6,835	2,799	1,026	3,000	—
14	Marshalltown	5,409	2,920	—	1,767	—
15	Mason City	4,978	—	1,118	—	—
16	Boone	2,247	—	2,335	—	15
17	Iowa City	5,083	—	222	4,321	540
18	Waukon	—	—	—	—	—
19	Fort Madison	2,000	449	—	—	—
20	Centerville	1,545	—	1,584	—	—
21	Creston	1,549	549	—	1,545	—
22	Oelwin	327	—	—	226	1
23	Ortonville	1,705	460	—	1,545	—
24	Weber City	215	—	205	—	7
25	Grinnell	2,141	—	214	—	—
26	Cedar Falls	1,105	105	408	2,102	4
27	Shenandoah	2,763	—	162	2,001	—
28	Farfield	69	69	—	—	—
29	Albia	—	—	—	—	—
30	Cherokee	1,132	143	—	1,039	—
31	Red Oak	1,676	—	—	1,676	—
32	Perry	1,107	—	—	1,107	—
33	Newark	2,080	—	—	2,089	—
34	Atlantic	1,134	—	—	1,107	27
35	Marion	—	—	—	—	—
36	Washington	1,141	—	—	1,141	—
37	Ains	30	—	—	10	—
38	Le Mars	1,828	412	207	1,200	—
39	Glenwood	916	108	250	498	—
40	Mt. Pleasant	1,720	48	171	1,601	—
41	Clarinda	—	—	—	—	—
42	Chariton	1,128	30	—	1,148	—
43	Decorah	—	—	—	—	—
44	Martexta	1,562	—	196	1,388	—
45	Carroll	—	—	—	—	—
46	Independence	1,745	—	—	604	—
47	Estererville	1,664	264	—	1,400	—
48	Eagle Grove	—	—	—	—	—
49	Vinton	—	—	—	—	—
50	Indianola	1,007	331	—	1,126	683
51	Waverly	1,142	—	70	1,172	—
52	Knoxville	722	722	—	—	—
53	Missouri Valley	1,944	200	—	1,744	—
54	Des Moines	—	—	—	—	—
55	Rocky Point	—	—	—	—	—

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	CITY	Offices and Journeys				
		Other Expenditures				
		Miscellaneous Objects			Refund taxes, licenses, etc.	
		Total	Damage settlements and judgments	Printing and stationery	Miscellaneous	Total
		\$ 225,457	\$ 101,728	\$ 54,680	\$ 69,640	\$ 123,041
1		\$ 82,373	\$ 43,212	\$ 11,476	\$ 27,682	\$ 1,638
2		4,051	5,108	892	182	1,162
3		15,278	5,500	7,242	2,434	3,830
4		3,067	55	2,742	300	11,854
5		1,795	1,250	408	137	9,600
6		3,599	1,188	2,076	2,076	2,076
7		2,464	2,388	376	28,600	28,600
8		6,464	5,140	1,300	7,343	7,343
9		3,144	508	150	2,789	2,789
10		2,068	2,598	—	589	589
11		25,129	22,952	2,171	—	—
12		5,514	252	1,244	184	6,727
13		4,219	1,456	1,895	1,174	7,048
14		5,618	250	—	5,368	136
15		1,736	749	1,130	14,408	14,408
16		1,845	1,845	324	93	93
17		10,500	375	10,734	66	66
18		6,341	621	5,820	—	—
19		334	334	—	—	—
20		1,736	796	700	1,350	1,350
21		1,147	1,019	17	14	400
22		678	476	45	142	142
23		6,856	858	1,760	4,340	24
24		385	68	322	—	—
25		846	400	416	50	50
26		174	69	223	—	—
27		293	—	—	1,500	1,500
28		326	—	—	336	336
29		712	150	162	2	2
30		618	300	82	231	231
31		71	51	20	—	—
32		68	68	—	—	—
33		1,346	1,288	508	1,680	1,680
34		430	83	347	—	—
35		192	157	55	92	92
36		450	379	80	2,552	2,552
37		248	212	72	—	—
38		285	259	86	—	—
39		448	300	128	20	20
40		20	—	—	—	—
41		1,040	395	647	—	—
42		205	204	—	—	—
43		71	—	—	—	—
44		443	175	218	20	20
45		429	409	20	—	—
46		304	304	20	—	—
47		482	4	456	2	2
48		2,388	288	2,106	4,625	4,625
49		450	430	20	—	—

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,			
		Salaries, Wages and			
		Total	General administration	General park and garden expense	Libraries
Recreation, Libraries, Etc.					
56	Felis	1,061		148	1,159
57	Spencer	1,109		1,109	553
58	Anamosa	768	184	478	45
59	Sheldón	1,033	530	503	
60	Waukon	1,145		1,135	
61	Winterfeld	1,126		23	1,103
62	Iowa Falls	796	295		
63	Manchester	1,328			
64	Mystic	64			64
65	Albia	152	10	120	25
66	Hampton	1,088		159	1,030
67	Valley Junction				
68	Hartlan				
69	Colfax	465		405	
70	Newton	1,184	188	14	1,060
71	Osage	2,030			2,030
72	Storm Lake	1,947	630		1,011
73	Oscoda	1,350			1,350
74	Emmettsburg	860		112	757
75	Tama	601			601
76	Algonquin				
77	New Hampton	690			690
78	Sac City	1,050			1,050
79	Nevada	1,540		57	1,479
80	Howard	467	17	390	4
81	Clyde	1,098	311	1,297	
82	Tipton	1,053			1,053
83	Lake City	1,000	860	60	80
84	Monticello	1,195		46	1,136
85	Vilines	1,210		39	1,180
86					
87	Bloomfield				
88	Osawa				
89	Waukon	17	37		488
90	Elton	488			
91	Clear Lake	982	125	119	
92	Rock Rapids	1,345	341		994
93	Eldora				
94	Leon	563			563
95	Bedford				
96	Red Grove	55		55	
97	Stuart	425		59	366
98	Marengo	1,015			1,015
99	What Cheer				
100	Corning	1,167			1,167
101	Toledo	190			100

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts		Other Expenditures			
Total	Miscellaneous Objects	Miscellaneous		Refund taxes, licenses, etc.	
		Demand settlements and judgments	Printing and stationery		
56	802	633	179		
57	505	442	60		
58	230	153	30		
59	15		15		
60	364	364			
61	206	157	48		
62	617	522	95		
63	21		21		
64	15		15		
65	261	261			
66	212	112			
67	198	148	15		
68	120	65	60		
69	147	147			
70	48	37	11		
71	966	129	867		
72	187	187			
73	104	89	12	6	
74	699	515	175		
75	116	116			
76	15		15		
77	161	147	14		
78	1,511	1,062	459		
79	103		88		
80	267	267	520	529	
81	15		15		
82	271	221	40	1,900	
83	325	295	15	67	1,382
84	295	295			
85	544	529	15		
86	106	105			
87	8,772	8,578	181	12	12
88	382	73	114	165	
89	110	70	30		
90	271	256	15	685	685
91	35	15	10		
92	362	362		7	7
93	125	100	25	2,860	2,860
94	88	78	10		
95	115	115			
96	45	38	5		
97	690	690			
98	45	45			
99	80	80			
100					
101					

No. in order of population

TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	MUNICIPAL INDUS-			
		Payments to Public		Classified by	
		Total	For salaries and wages	For miscellaneous objects	Water Works
	Grand total.....	\$1,001,055	\$ 308,556	\$ 602,609	\$ 231,006
1	Ice Moines	\$ 31,228	\$ 27,047	\$ 4,181	
2	Sioux City	49,894	27,964	21,860	\$ 26,703
3	Davenport	270	220		\$ 21,151
4	Dubuque	619	549	70	
5	Cedar Rapids	50,662	27,850	22,808	\$ 26,703
6	Council Bluffs	57,458	20,479	36,970	\$ 22,476
7	Waterloo	331	140	191	\$ 36,979
8	Des Moines				
9	Burlington	5,297	1,004	1,965	\$ 4,329
10	Ottumwa	17,963	12,221	5,743	\$ 22,201
11	Muscatine	50,370	4,364	46,006	
12	Fort Dodge	18,387	6,688	11,299	\$ 46,006
13	Kokomo	4,274	3,388	888	
14	Alton, Ill., town	19,500	1,979	1,061	\$ 10,652
15	Mason City	21,908	5,218	15,980	\$ 8,218
16	Boone	23,933	8,450	15,483	\$ 8,450
17	Iowa City	13,367		93,367	\$ 15,408
18	Osterville	264	240	54	
19	Waukon, Iowa	399	364	35	
20	Centerville	299	140	159	
21	Creston	1,265			
22	Oelwin	6,230	1,907	4,328	
23	Charles City	5,505	2,154	2,351	\$ 1,780
24	Waukesha, Wis.	25,154	12,826	12,566	\$ 4,291
25	Grinnell	11,252	7,000	3,975	\$ 2,330
26	Cedar Falls	7,381	2,580	4,401	\$ 2,006
27	Stenandoah	3,539	3,437	103	\$ 2,437
28	Fairfield	8,874	2,668	6,206	\$ 2,500
29	Albia	5,734	505	5,229	\$ 505
30	Clarke	6,260	2,588	2,974	\$ 1,411
31	Red Oak	6,566	1,860	4,849	\$ 2,785
32	Perry	11,492	7,449	9,643	\$ 1,887
33	Newton	51,028	17,110	34,918	\$ 4,896
34	Atlantic	21,918	16,118	5,798	\$ 2,154
35	Marion	1,246	1,120	226	
36	Washington	10,722	1,925	8,798	\$ 1,800
37	Ains	29,081	5,917	29,100	\$ 8,773
38	Le Mars	31	31	1,146	\$ 2,900
39	Glenwood	2,800	1,861	999	\$ 1,801
40	Mc. Pleasant	17,918	6,250	10,268	\$ 1,614
41	Chariton	5,120	4,319	321	\$ 3,475
42	Chariton	12,757	5,839	9,926	\$ 504
43	Decorah	3,238			\$ 2,288
44	Maquoketa	3,487	1,668	1,810	\$ 1,061
45	Carroll	5,697	74	5,563	\$ 5,444
46	Independence	24,705	5,859	19,078	\$ 1,364
47	Elkhorn	18,752	4,369	11,446	
48	Eagle Grove	1,865			\$ 425
49	Vinton	24,607	4,423	20,184	\$ 966
50	Indiana	10,562	6,784	2,778	\$ 6,297
51	Waverly	15,534	5,509	19,305	\$ 3,467
52	Keokuk	8,340	3,578	4,964	\$ 2,043
53	Missouri Valley	1,127	1,371	700	\$ 2,007
54	Denison	2,021		2,021	\$ 1,871
55	Belle Plaine	1,398	456	842	\$ 456

MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE					
Industries		Markets and Public Scales		Cemeteries and Crematories	
Electric Light Works	All other	Salaries and wages	All other	Salaries and wages	All other
\$ 105,665	\$ 200,259	\$ 11,813	\$ 5,289	\$ 40,665	\$ 14,867
		\$ 1,724	\$ 469	\$ 25,323	\$ 3,682
		720	360	451	343
				270	
				42	
				660	
				177	
				438	
				105	
				50	
				81	
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TABLE NO. 3—CONTINUED—PAYMENTS

No. in order of population	CITY	MUNICIPAL INDUS-			
		Payments to Public		Classified by	
		Total	For salaries and wages	For miscellaneous objects	Water Works
Payments to Public					
56	Felch	11,918	5,228	6,682	350
57	Spencer	19,067	6,820	12,128	761
58	Anamosa	2,456	178	2,278	1,244
59	Sheldahl	3,100	5,100		2,331
60	Algona	22,463	10,123	13,340	10,123
61	Winterset	30,073	2,828	6,748	385
62	Iowa Falls	2,212	1,417	1,795	1,417
63	Manchester	3,006	1,307	1,779	1,307
64	Myrtle				1,779
65	Cresco				1,779
66	Hampton	2,000	2,187	472	2,187
67	Valley Junction	4,220	2,118	2,102	2,118
68	Harlan				2,102
69	Colfax	11,901	7,406	5,695	2,804
70	Peterson	4,918	2,761	2,157	919
71	Osage	2,824	2,314	630	2,314
72	Storm Lake	2,478	99	1,683	720
73	Oscoda	3,200	1,542	2,084	1,542
74	Emmettsburg	2,420	900	1,420	239
75	Fama	2,550	1,220	1,730	1,220
76	Grinnell	17,331	2,789	9,545	1,299
77	New Hampton	12,072	3,968	8,710	1,922
78	Sac City	2,450	2,350	2,357	3,306
79	Nevada	2,745	2,500	2,502	2,507
80	Hawarden	13,413	4,375	9,059	2,415
81	Elmwood	3,050	891	2,132	891
82	Tipton	5,139	2,101	1,029	2,128
83	Lake City	620	600	20	1,640
84	Monticello	4,730	1,980	2,807	1,120
85	Villease	3,725	2,891	534	2,788
86	Gardner	5,280	1,701	3,579	1,701
87	Bloomfield	12,706	5,352	7,354	1,021
88	Onawa	7,129	2,150	4,978	386
89	Waukon	1,010	400	1,010	609
90	Eldon	1,308	1,208	4,492	609
91	Clear Lake	6,903	7,601	3,503	1,800
92	Sioux Rapids	15,069	7,601	8,059	1,194
93	Eldora	1,568	1,560	1,569	1,015
94	Leon	1,877	577	1,300	577
95	Bedford	2,008	788		1,300
96	Ida Grove	2,371	1,367	1,419	635
97	Mart	8,670	3,612	5,178	1,167
98	Marion	1,327	780	747	239
99	What Cheer				747
100	Corning				
101	Toledo	9,442	1,152	1,290	1,027
		5,204	1,080	1,614	1,297
					1,585

FOR MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE					
Industries		Electric Light Works	Markets and Public Scales	Cemeteries and Crematories	
Salaries and Wages	All other	Salaries and Wages	All other	Salaries and Wages	All other
4,888					5,645
5,021	12,247	800	40	1,018	71
	1,094				
2,640	6,160				
4,000	600				2,926
276					71
130	239				73
211					74
87	132				75
746	113				76
461	47				77
600					81
270	4				82
311	53				83
494	109				84
2,394					85
4,253	6,473				86
	1,562				
	4,437				
31	78				87
205					88
96					89
62	8				90
5,264	6,943	600	103	283	91
125	99				92
163					93
465	47				94
125	99				95
163					96
446	59				97

No. in order of population

TABLE NO. 4—PAYMENTS

No. in order of population CITY	Total	Group of Departments.					
		Protection of Life and Property			Health Department and Sanitation		
		General government	Police department	Fire department	All other objects	Sewers	All other objects
Grand total	\$ 3,151,922	\$ 85,064	\$ 17,784	\$ 101,977	\$ 5,487	\$ 411,620	\$ 34,611
1 Des Moines	\$ 170,760	\$ 3,041	\$ 2,222	\$ 4,847	\$ 11,878		
2 Sioux City	442,060	8,752	8,752	9,000	41,449	\$ 1,200	
3 Davenport	111,000	1,000	8,752	1,000	20,120		
4 Dubuque	130,630	548	414	11,263	8,450	23,704	4,450
5 Cedar Rapids	309,300	96,652	2,814	5,806	19,902	1,200	
6 Council Bluffs	200,297	1,397	124	5,809	573	4,483	196
7 Waterloo							
8 Clinton		285		1,363		1,363	
9 Burlington	71,284	1,025	1,025	2,000	25,375		
10 Ottumwa	85,085	21			19,227		
11 Muscatine	27,016			878	3,680		
12 Fort Dodge	142,157	267	44	970	35,975		
13 Keokuk	20,820	12		1,429	6,676		
14 Marshalltown	21,980			1,429	1,429		
15 Mason City	154,566	12		20,000	6,433		
16 Boone	65,754	845	25	2,172	439	354	
17 Iowa City	15,255	2,018			13,237		
18 Oskaloosa	57,500	40,060		6,577	1,002		
19 Pocatello							
20 Centerville	8,394			186			
21 Creston	110,646			186	5,070		
22 Odellin	4,820	70	22	22	118		
23 Charles City	20,220	10		53	5,626		
24 Webster City	106,880				4,196		
25 Grinnell	6,034	1		59	14		
26 Cedar Falls	10,146	1,674					
27 Shenandoah	10,808						
28 Fairfield	10,704						
29 Alton	10,200	80		102	58,651		
30 Cherokee	10,991	94			2,303	4,725	
31 Red Oak	14,064			2,000	371	32	
32 Perry	13,148	350					
33 Newton	47,501	125		235	545		
34 Atlantic	4,611	81			17		
35 Marion	466						
36 Washington	6,280			56	2,430		
37 Ames	9,196			106	375		
38 Le Mars	4,208	12			3,454		
39 Bedford	10,144						
40 Mt. Pleasant	22,237						
41 Clarinda	7,801	64	10	785			
42 Charlton	10,173			135			
43 Decorah	5,702	275	480	314			
44 Marshalltown	10,457	450			38		
45 Carroll	7,700	18		679			
46 Independence	17,555			947	260		
47 Eatherville	15,384						
48 Eagle Grove	15,147				250	108	
49 Bettendorf	21,144				2,000		
50 Indiana	22,688	865		422	75		
51 Waverly	65,696	864	284	1,907	9,248		
52 Knoxville	1,024	65		221		25	
53 Missouri Valley	6,322				2,722		
54 Melson	277						
55 Belle Plaine	16,387	67		482	6,700		

FOR OUTLAY.

Offices and Accounts	Highways				Municipal Industries	
	General street paving		Sidewalks and crossings		Recreation and miscellaneous	
	Bridges	All other objects	Libraries	Water works	Electric light works	All other industries
\$ 1,145,833	\$ 81,406	\$ 24,891	\$ 56,710	\$ 106,700	\$ 95,548	\$ 153,831
\$ 71,744	\$ 4,906	\$ 2,630	\$ 512	\$ 9,688	\$ 12,317	\$ 43,397
229,424	7,230	9,177	2,466	58,042	2,628	\$ 85,000
38,183	7,062	2,000	20,940	5,674	9,112	4
24,161	500		35		7,861	5
17,501	2,364	68,383	937	5,022	52,505	6
108,827	14,915	56	109	6,816	145,777	7
846	137					8
24,086	2,156			1,789	2,016	9
2,580		15,062		1,068	2,079	10
13,314		7,799			41,868	11
29,718	5,756	18,738	1,454	50	30,197	12
10,530				2,000		13
75,913	1,800		280	722	1,504	14
32,255	680		6	468	31,738	15
				17		16
777	1,147		1,119	684	253	59
354				184		
7,194	908					21
105,521	445				1,430	
241	944			880	1,275	200
7,553	29		975	642	2,410	22
65,988	101		59	2	24,139	24
				9,396		25
73				355		26
2,308				320	8,534	27
1,615				290		
35,913	306		2,791		12,219	29
2,269	60		2,198	641	1,521	30
1,604			45		5,770	31
2,305	45	91		719	211	32
2,522	148		3,170	335	5,325	33
24,290	1,594		7,171	684	4,460	34
1,013			48	280	2,879	35
128			490		1,291	36
1,555					5,143	37
177	665			34		38
2,047	75					39
12,865	669		301	721	900	40
				5,508	13,223	
4,176					1,711	41
					1,110	42
2,177			500		2,025	43
4,180	96	2,401		671		44
578	141			128		45
4,039				542	1,341	46
				298	5,818	47
				608	6,338	48
				168	2,704	49
8,868					8,493	50
1,048					6,629	51
645	101			706	1,289	52
65,250	190	70		70	1,289	53
306				130	6,600	54
				227		55
				560	8,118	56

No. in order of population

TABLE NO. 4—CONTINUED

No. in order of population	CITY	Total	Group of Departments.				
			General government		Protection of Life and Property		Health Department and Sanitation
			Police department	Fire department	All other objects	Sewers	All other objects
56	Pella	10,309		1,419			
57	Des Moines	7,674	59	223	414		
58	Anamosa	7,111					
59	Shelton	7,045					
60	Algona	7,032					
61	Winterset	6,927	50	97		9,257	
62	Manchester	30,305	280	586		1,036	
63	Myrtle						
64	Cresco	7,510	113	33		264	991
65	Hampton	5,610		150		1,082	
66	Van Buren Junction	17,558		109			2,068
67	Bartow						
68	Colfax	4,169		625			
69	Jefferson	10,204					
70	Osage	5,765					
71	Strawn, Lake	10,242					
72	Greencastle	2,794					
73	Emmettsburg	1,097					
74	Tama						
75	Seymour	2,146		500			
76	New Hampton	14,104	184	675	531	837	
77	Lowell	6,253	492	450		126	
78	Clive	2,829	237			90,301	
79	Nevada	1,399				185	
80	Hawarden						
81	Clarion	1,000	866				
82	Tipton						
83	Lake City	8,034	200	100		60	150
84	Monticello	5,077		27			
85	Villisca	5,774				180	
86	Sigourney	16,054				18,054	
87	Bloomfield	18,420	190	200		723	
88	Onawa	3,492					
89	Waukon	3,600	601				
90	Edmon	1,230		16			
91	Clear Lake	4,995		565		573	
92	Rock Rapids	6,460			80		
93	Eldora	6,314	60	425		1,321	
94	Waukon	8,900		440			
95	Bedford						
96	Ida Grove	1,797		500			
97	Stuart	3,772		159			
98	Marsico	2,200					
99	Waukon, Cedar	1,178	65	327			
100	Corning	7,300				105	
101	Toledo	1,991		55		940	

PAYMENTS FOR OUTLAY.

No. in order of population	CITY	Total	Offices and Accounts				Municipal Industries	
			Highways					
			General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects		
56	Pella	1,419				406		
57	Des Moines	223	333		139	416	1,847	
58	Ames	414	169	88	914	224	2,015	
59	Shelton						1,632	
60	Algona						7,042	
61	Winterset	97		919	267	3,254	7,235	
62	Manchester	586		2,600	1,149	4,000	2,067	
63	Myrtle	1,036	107	754		697		
64	Cresco	991	199		445			
65	Hampton	2,068	1,888	240	400	1,860		
66	Van Buren Junction	2,008	1,279	180	278	3,827		
67	Bartow		1,279	99	218	9,986		
68	Colfax		1,279			5,628		
69	Jefferson		1,279			10,794		
70	Osage		1,279			9,794		
71	Strawn, Lake		1,279			700		
72	Greencastle		1,279					
73	Emmettsburg		1,279					
74	Tama		1,279					
75	Seymour		1,279					
76	New Hampton	837	1,279	777				
77	Lowell	126	1,279	981				
78	Clive	185	1,279	1,050	1,050	9,131		
79	Nevada		1,279	149	14	1,335		
80	Hawarden		1,279	492				
81	Clarion		1,279	185		97		
82	Tipton		1,279	100		302		
83	Lake City		1,279	100				
84	Monticello		1,279	27				
85	Villisca		1,279	180				
86	Sigourney		1,279	180				
87	Bloomfield		1,279	204		12,002		
88	Onawa		1,279	149		2,600		
89	Waukon		1,279	149		783		
90	Edmon		1,279	149				
91	Clear Lake		1,279	149				
92	Rock Rapids		1,279	149				
93	Eldora		1,279	149				
94	Waukon		1,279	149				
95	Bedford		1,279	149				
96	Ida Grove		1,279	149				
97	Stuart		1,279	149				
98	Marsico		1,279	149				
99	Waukon, Cedar		1,279	149				
100	Corning		1,279	149				
101	Toledo		1,279	149				

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
	Grand total	\$ 2,061,300	\$ 182,153	\$ 233,240
1	Des Moines	\$ 170,700	\$ 25,168	
2	Sieu City	442,090	52,055	5,925
3	Davenport	114,673	26,943	14,066
4	Waukon	130,306	1,062	11,418
5	Cedar Rapids	200,300	25,661	42,851
6	Council Bluffs	360,257		37,225
7	Waterloo			
8	Clinton	2,126		556
9	Wrighton			
10	Ottumwa	85,025		2,705
11	Muscatine			
12	Dodge			
13	Knox	145,157	16,049	
14	Marshalltown	50,623	7,878	736
15	Masson City	21,036		5,414
16	Boone	154,598	20,721	2,856
17	Iowa City	65,754	13,657	6,381
18	Oskaloosa			
19	Fort Madison	52,506		6,450
20	Keokuk			
21	Creston	8,334		383
22	Osceola	110,649		1,461
23	Charles City	4,161		824
24	Webster City	23,320	3,004	1,918
25	Grinnell	103,629		
26	Albia	2,534		24
27	Fayette	20,146		51
28	Shenandoah	10,481	1,815	30
29	Fairfield	100,704		
30	Albia	18,640	6,505	1,377
31	Cherokee	32,991		886
32	Bethel Oak	14,084	1,888	2,042
33	Perry	13,148		1,306
34	Newton			
35	Atlantic	4,451	1,308	9
36	Marion	455	405	
37	Washington	6,380		
38	Ames	9,185		38
39	Le Mars			283
40	Glenwood			
41	Mt. Pleasant	13,514		65
42	Chariton	22,237	802	2,082
43	Chariton	7,861	2,371	39
44	Decorah	20,173		125
45	Maquoketa	5,738	671	705
46	Carroll	10,180		1,039
47	Delaware	2,700		2,129
48	Eddyville	17,255		1,445
49	Eagle Grove	13,834	3,820	5,633
50	Vinton	12,147	408	1,029
51	Indianola	21,319	1,974	54
52	Waverly	22,888	713	1,179
53	Keota	85,480	1,613	686
54	Desmon	1,034		246
55	Belle Plaine			
56	Pella	16,801	5,851	
		10,826	824	1,419

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay	Interest on Municipal Debt Obligations				
	For contracts for construction	For material, land and miscellaneous objects	Items of Payment		
			Total Payments	On loans for general purposes	On debts for local improvements (Sect 1 ass'ts)
\$ 2,139,443	\$ 376,545	\$ 577,609	\$ 338,066	\$ 93,291	\$ 156,322
8	135,592	65,673	68,395	2,278	1,437
9	300,970	79,400	57,560	1,200	2
10	41,496	22,288	24,569	1,800	1,187
11	100,346	17,370	57,571	9,678	4
12	102,822	37,876	33,156	18,481	12,675
13	238,753	25,589	36,623	9,633	27,000
14			24,275	10,000	6
15	2,631	127	10,459	5,049	314
16			23,278	22,508	1,775
17			30,733	18,588	12,145
18	28,267				10
19	115,900	11,305	9,646	3,816	2,105
20	2,419	9,371	8,071	9,071	12
21	15,493	4,135	3,868	1,119	13
22	300,512	30,509	6,393	2,216	787
23	41,365	8,551	10,598	1,029	16
24			8,139	311	2,375
25	43,094	3,945	3,844	260	2,304
26			1,524	998	4,176
27	1,128	2,829	2,400	1,688	726
28	109,145	40	4,343	1,562	773
29	1,118	2,778	2,714	90	1,174
30	10,092	17,266	4,578	860	1,092
31	105,699	—	5,091	270	2,360
32			9,271	1,213	1,200
33	18,673	1,473	2,735	2,141	594
34	8,534	629	1,966	739	1,216
35	109,794	—	1,292	1,233	69
36	7,352	3,545	3,436	511	2,925
37	12,132	—	2,814	606	1,282
38	3,140	5,920	1,209	45	43
39	10,516	1,426	9,231	480	602
40			8,059	8,059	602
41	3,029	105	5,316	540	3,122
42			1,888	498	900
43	8,195	1,127	1,129	1,129	36
44	8,000		4,885	2,356	2,000
45			836	836	38
46	12,855	631	1,700	1,700	30
47	15,468	7,235	2,344	1,134	80
48	5,406	64	1,323	1,323	41
49	10,085	—	2,164	794	2,218
50	4,012	814	412	370	27
51	3,372	4,882	651	1,432	44
52			419	419	419
53	5,706	10,944	651	651	651
54			607	607	607
55	9,273	5,974	1,425	32	46
56	17,302	1,369	1,805	735	1,070
57	20,783	210	2,623	1,463	1,160
58	78,750	4,497	2,300	2,300	51
59	477	301	1,200	1,200	1,200
60			111	108	108
61	1,222	—	1,003	1,003	53
62			968	968	968
63	277		8,722	8,247	5,762
64			968	1,080	2,217
65			5,762		5,762

TABLE NO. 5—CONTINUED—PAYMENT FOR OUTLAY AND

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
57	Spencer			
58	Anamosa	7,046		
59	Shelton	7,235		
60	Algona	6,377	262	657
61	Wintererset	20,704	2,845	1,754
62	Iowa Falls	30,429	1,018	915
63	Waukon			
64	Mystic			
65	Cresco	7,310	718	1,768
66	Hampton	5,610		550
67	Valley Junction			
68	Colfax	17,356	61	2,282
69	Colfax	4,109	616	2,780
70	Jefferson	30,204		5,618
71	Osage	5,768	746	1,446
72	Storm Lake	10,701		
73	Waurola	7,704		
74	Emmitsburg	1,367	190	484
75	Tama			
76	Seymour	5,140	150	630
77	New Hampton			
78	Seal City	6,563		1,926
79	Waverly	20,369	1,949	
80	Hawarden	1,369	30	204
81	Clarion	866		
82	Tipton			
83	Oak City			
84	Montezuma	1,977		303
85	Vilisca	5,274		221
86	Eigourney	18,664		
87	Bloomfield	18,810	3,700	250
88	Onawa	5,492		
89	Wilton	2,600		
90	Ida Grove			
91	Clear Lake	4,830		762
92	Rock Rapids	6,197	1,829	731
93	Eldora	14,400		764
94	Leota	6,314	2,006	485
95	Waukon			
96	Ida Grove	1,797		600
97	Stuart			
98	Marengo	2,315		
99	What Cheer			
100	Corning	7,300		
101	Toledo	1,861		206

PAYMENT OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay	Interest on Municipal Debt Obligations			
	Total Payments	Items of Payment		
		For contracts for construction	For material, land and miscellaneous objects	On loans for general purposes
5,000	1,072	1,000		33
5,000	992	605		58
5,000	630			59
5,000	2,382			69
5,000	2,366	175		51
18,921	5,204			5,125
16,580	1,318	841	305	63
16,580	1,318	841	416	900
4,355	698	1,127	609	61
2,562	2,126	191	191	515
15,211	278			87
15,211	1,168			87
15,211	1,406	975	521	88
4,586	819	95		724
5,396	629	212	487	71
10,070	115	802		856
2,944	4,316	2,050	2,166	73
1,143	180	978	5	74
777	669	3,492	1,360	75
777	669	3,492	343	2,122
20,670	1,456	2,708	929	1,466
518	1,270	1,020		78
518	637	176	902	1,018
896	704	704		79
896	169			80
2,774	695	734	291	81
1,507	396	1,547	450	82
18,064	2,557	1,981		976
1,478	274	5		97
1,690	683			88
2,600	745	100	125	89
4,183	1,326	627		90
2,367	80	790	70	91
5,344	8,320			91
2,178	50			92
2,178	2,305	2,305		93
1,645	85	1,062		94
1,372	55	558	175	95
1,372	55	558	175	96
2,315	1,342	470		97
7,300	605	250		98
7,300	605	250		99
7,300	605	145		100
7,300	605	145		101
1,861	940	606	19	101

No. in order of population

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and munici- pal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding war- rants and orders	Miscellaneous debt obligations
	Grand total	\$1,493,625	\$483,544	\$191,130	\$287,668	\$64,904	\$ 66,381
1	Des Moines	\$ 16,421	\$ 71,007			\$ 21,114	
2	Sioux City	50,976	50,889			6,287	
3	Davenport	204,964				3,759	
4	Dubuque	132,221	40,000	\$ 49,692	28,332	21,079	\$ 98
5	Cedar Rapids	\$3,300	54,700	1,484		24,866	2,310
6	French Bluffs	29,747	24,000			24,815	26,902
7	Waterloo	26,650	5,000	38,083	4,471		
8	Clinton	22,303	1,000	22,800		28,373	300
9	Burlington	25,603		4,000	12,300	10,305	
10	Ottumwa	83,200	4,400			78,800	
11	Alton	50,700	50,161				
12	Farm Dodge	1,159					
13	Keokuk	10,000	4,000			24,156	
14	Marshalltown	30,000	30,000				
15	Mason City	14,207	2,000			8,069	4,127
16	Boone	7,965	500			7,242	243
17	Waukon City	23,629					9,446
18	Oskaloosa						
19	Fort Madison	14,968	4,000			10,968	
20	Centerville	4,000	3,000			1,000	
21	Carlton	16,231	7,825	6,900			1,496
22	Devon	6,252	1,000	1,306			
23	Charke City	2,300	12,000	16,000		10,351	4
24	Webster City	2,288	1,000				605
25	Grinnell	17,298		6,486		7,783	605
26	Cedar Falls	2,195				2,192	
27	Shenandoah						
28	Wheatfield	8,200					
29	Arlington	1,000	2,000				8,200
30	Cherokee	7,493	1,625	5,923			
31	Red Oak	2,030	2,000				
32	Perry	14,766	1,000	11,315	2,451		
33	Newton	6,548	6,450				
34	Atlantic	11,388	5,300	1,650		57	41
35	Marion	2,000	2,000	2,221		4,912	
36	Washington	2,000	2,000				12
37	Ames	3,801				801	
38	Le Mars						
39	Osceola	11,990	3,000			11,990	
40	Mt. Pleasant	2,000	500				2,000
41	Clarinda						
42	Chariton	11,665	4,500	968		2,681	3,516
43	Decorah	1,500	1,500				
44	Marquette	7,119	3,000			3,620	459
45	Carroll	2,000				2,300	
46	Independence	847					
47	Etheridge	178					178
48	Eagle Grove	1,125	1,000				
49	Vinton	1,500	1,500				125
50	Hawarden	1,000	6,000	5,897			
51	Waverly	1,000	1,000				4,804
52	Knoxville	3,094					
53	Missouri Valley	9,357	1,500			3,604	
54	Denton	9,234				1,925	5,982
55	Black Hawk					8,162	1,072
56	Tuttle	15,265	5,000				
57	Spencer	2,000	1,000				9,805
58	Anamona	4,019	1,000	8,019	1,300		
59	Sheldón						

OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts from Debt Obligations Issued							
Total	General and remedial bonds paid into trust	Special assessments	Temporary loans, tax loans, etc.	Outstanding war- rantants and orders	Miscellaneous debt obligations	Excess of receipts over payments	No. in order of population
\$ 953,087	\$ 265,615	\$ 135,304	\$ 69,023	\$ 365,032	\$ 57,052	-----	\$540,538
17,037	-----	-----	-----	17,007	-----	-----	1,037
33,554	\$ 21,556	-----	-----	12,298	-----	-----	23,122
127,393	-----	\$ 85,528	\$ 22,500	19,128	257	-----	204,164
39,694	12,000	-----	-----	27,694	-----	11,828	4,000
41,348	-----	-----	-----	46,785	14,500	45,669	4,000
6,883	-----	-----	-----	6,883	-----	34,949	6,000
34,368	-----	-----	12,300	22,008	-----	\$ 7,763	9
82,211	78,000	-----	-----	4,211	-----	989	10,000
2,877	-----	-----	-----	2,877	-----	47,284	1,000
10,919	-----	-----	-----	10,919	-----	15,246	1,000
23,485	-----	-----	22,700	-----	217	4,488	12
68,282	40,125	-----	-----	4,157	24,000	54,075	30,000
21,636	-----	-----	-----	21,636	-----	15,651	15
35,785	12,514	24,271	-----	-----	-----	13,146	16
33,357	7,768	-----	-----	25,649	-----	35,101	16
4,351	-----	-----	-----	4,351	-----	10,617	19
3,011	3,011	-----	-----	-----	-----	892	20
2,114	-----	9,110	-----	24	4	14,117	21
6,232	-----	-----	-----	7,459	6,008	-----	22
23,494	10,000	-----	-----	2,453	-----	14,899	24
2,533	-----	-----	-----	10	65	-----	24
10	-----	-----	-----	-----	-----	17,328	25
18,907	15,322	-----	-----	3,585	-----	16,715	26
286	106	-----	287	153	-----	393	27
35,133	25,000	-----	-----	-----	26,953	-----	32
5,500	-----	-----	3,500	-----	1,500	-----	29
7,105	3,500	-----	-----	3,006	-----	302	30
162	-----	-----	-----	102	-----	2,068	31
857	-----	-----	-----	857	-----	15,009	32
1,182	-----	-----	-----	1,182	-----	5,396	33
-----	-----	-----	-----	-----	-----	11,341	34
-----	-----	-----	-----	-----	-----	4,233	35
-----	-----	-----	-----	-----	-----	2,000	36
1,772	-----	-----	-----	1,772	-----	2,019	37
769	-----	-----	-----	769	709	-----	38
25,004	24,199	-----	-----	868	10,014	-----	39
4,594	-----	-----	-----	4,594	2,001	-----	40
1,083	-----	23	379	681	-----	11,605	41
874	-----	-----	-----	874	-----	42	42
2,460	-----	-----	-----	2,460	2,282	1,500	43
31	-----	31	-----	-----	751	43	43
5,000	5,000	-----	-----	-----	3,500	6,036	44
2,344	-----	-----	-----	2,344	-----	2,300	45
21,878	-----	-----	21,878	-----	20,878	14,217	50
3,715	-----	-----	3,715	-----	751	-----	51
6,889	-----	-----	-----	6,889	-----	2,108	53
555	-----	-----	555	-----	9,234	6,000	54
11,000	-----	-----	11,000	-----	-----	2,209	57
7,085	-----	4,337	2,748	-----	318	-----	59

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Redemption or Cancellation of Debt Obligations				
		Total	General and municipal bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders
60	Algoma	5,585	1,000		5,585	
61	Winterset	1,405	500		965	
62	Iowa Falls	4,362			1,050	
63	Le Mars	1,894			3,212	
64	Mystic				1,364	
65	Cresco	4,364			4,364	
66	Hampton	6,638		2,223	4,415	
67	Valley Junction					
68	Colfax	11,592		8,634	2,775	183
69	Jefferson	10,931	1,000	1,000	3,278	5,933
70	Jefferson	1,000			79	
71	Osage	5,252	500	1,000	2,232	1,500
72	Storm Lake	3,987	1,742		2,185	
73	Oscoda	6,620	6,620		16	
74	Montgomery	1,885	500		1,385	
75	Tama	12,672	13,200			
76	Seymour	13,812	1,500		12,312	
77	New Hampton	7,580			7,500	80
78	Sec City	2,000	2,000			
79	Spencer	1,617			1,617	
80	Hawarden	1,000	1,000			
81	Clarion	4,463			4,363	
82	Tipton					
83	Lake City	11,300	9,500		1,500	200
84	Minocqua	4,314	1,300	1,000	3,000	44
85	Wilton	1,355		1,000	350	
86	Sigourney					
87	Bloomfield	21,006	3,600		17,496	
88	Onawa	9,920			9,920	
89	Waukon	8,425	7,500		925	
90	Pelham					
91	Clear Lake					
92	Rock Rapids	1,000	1,000			
93	Eldora					
94	Leon	2,075	500		1,575	
95	Dickens	3,835		1,500	1,885	
96	Ida Grove	4,504	2,000		1,000	4
97	Stuart					
98	Marengo	2,859	2,850		9	
99	What Cheer	1,500	1,500			
100	Corning	2,801			2,801	
101	Toledo	1,502	1,000		502	

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

Total	Receipts from Debt Obligations Issued				
	General and municipal bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
2,140			2,140		
2,900			1,400		1,500
30,654			20,654		
4,484		3,005	819		
				902	
5,856			5,306		
1,383				5,235	
					67
1,009		1,009			
6,088			6,088		
6,184	6,105		79		6,105
2,206			2,206		
15,500			15,500		
4,402	4,402			519	
519					2,327
15,419	14,792		678		1,200
					24
1,127				1,127	
4,863			4,863		
7,500			7,500		
10,300			10,300		
584			584		
				34	84
1,295			1,295		
4,684			4,684		
25,563		8,067		17,496	
				9,920	
9,920				4,549	
1,540					3,876
					89
7,597			7,597		
				7,597	
					91
					1,000
					93
					2,075
					94
					4,561
					96
					17
					38
					88
					11
					87
					98
					1,000
					99
					772
					100
					101

Excess of receipts over payments

Receipts

No. in order of population

TABLE NO. 7—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts from Taxes and				
		From General Revenue Tax				
		Total	General levy for city government and County road fund	For independent governments	For taxes for city government	
	Grand total	\$ 8,563,015	\$ 5,580,763	\$ 4,440,121	\$ 275,459	\$ 44,322
1	Des Moines	\$ 987,739	\$ 830,179	\$ 821,061		
2	Sioux City	900,000	343,005	324,541		
3	Davenport	690,679	500,000	419,000		
4	Dubuque	404,217	208,919	195,000		
5	Cedar Rapids	392,483	208,655	286,829	21,816	
6	Keokuk Bluffs	271,734	200,901	156,000	51,277	2,890
7	Waterloo	265,800	250,777	220,628	28,656	1,411
8	Clinton	160,125	127,559	25,378	15,881	806
9	Burlington	257,458	215,971	212,000	25,000	
10	Ottumwa	148,465	142,670	112,335	27,807	1,815
11	Alton	151,117	140,566	116,417	32,503	556
12	Fort Dodge	140,180	114,766	112,013		2,782
13	Keokuk	120,311	118,503	112,753		
14	Marshalltown	76,000	69,200	43,945	975	
15	Mason City	80,024	75,373	56,113	2,000	
16	Boone	65,753	47,522	40,385	2,337	
17	Sioux City	55,882	25,710	22,155	2,018	
18	Oskaloosa	59,377	55,151	50,501	3,000	1,006
19	Fort Madison	69,177	50,000	49,177	1,000	
20	Centerville	91,795	34,828	31,580	768	
21	Creston	51,275	38,000	31,568	249	
22	Chariton	39,545	22,151	20,377	1,779	
23	Webster City	49,077	40,037	42,457	5,235	1,345
24	Grinnell	54,235	33,729	9,130	29,982	876
25	Cedar Falls	60,003	54,945	54,945	1,048	
26	Shenandoah	27,367	26,543	10,386	15,960	18
27	Waukon	26,504	26,482	22,368	2,264	820
28	Wheatfield	39,400	25,400	22,703	1,500	1,207
29	Arlington	31,192	19,457	13,764	15,547	146
30	Cherokee	29,457	29,457	29,457	1,291	267
31	Red Oak	24,870	20,200	19,800	1,400	
32	Terry	28,778	27,830	27,594		
33	Newton	46,071	44,593	30,558	900	
34	Atlantic	14,500	12,172	12,125		
35	Marion	25,581	22,618	8,358	1,305	
36	Washington	32,458	30,655	28,485	2,047	
37	Ames	28,333	27,700	25,679	2,567	1,019
38	Manhattan	30,565	25,449	21,168	3,902	351
39	Glenwood	11,567	11,181	11,153		
40	Mt. Pleasant	20,240	19,000	18,008	1,717	326
41	Clarinda	25,569	22,418	17,177	12,125	
42	Chariton	25,505	22,535	4,672	17,621	198
43	Marquette	14,925	14,925	6,600	7,624	298
44	Carroll	20,422	19,135	19,132		3
45	Independence	14,949	14,949	10,592		
46	Estherville	25,189	24,780	22,780		
47	Eagle Grove	18,307	17,569	15,075	1,273	182
48	Vinton	11,866	11,178	8,680	1,864	629
49	Indianola	25,400	24,965	20,968	4,308	
50	Waverly	22,426	21,271	9,200	18,433	292
51	Knoxville	22,645	21,237	21,237	9,329	575
52	Missouri Valley	15,189	14,690	4,503	8,049	99
53	Decorah	22,049	18,188	18,053		
54	Hillsdale	12,409	12,408	17,076	487	99
55	Pella	20,497	20,496	20,495		
56	Spencer	12,698	12,379	8,035	3,894	390

AND COMMERCIAL REVENUES.

No. in order of population	CITY	Municipal Service Income					No. in order of population		
		From Licenses, Permits and Fines							
		Special assessments	Franchise taxes	Total	Multi-tax and sales tax license	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures	titles from individuals and corporations
\$ 476,887	\$ 48,954	\$ 973,533	\$ 107,500	\$ 16,476	\$ 2,002	\$ 5,028	\$ 35,967	\$ 55,000	1
\$ 484	\$ 16,704	\$ 15,903	\$ 82,731	\$ 11,040	\$ 2,002	\$ 4,402	\$ 5,228	\$ 35,375	2
200,415	70,691	41,690	37,355	5,236	697	5,228	3,375	3,375	3
50,625	51,588	44,655	2,529	779	3,009	6,441	528	528	4
10,372	71,123	50,711	5,221	1,055	2,511	5,221	10,200	10,200	5
10,372	69,023	50,850	5,209	3,098	5,076	3,098	110	110	6
28,341	42,173	38,475	1,304	117	655	1,611	1,361	1,361	7
18,054	62,600	49,775	4,204	1,347	2,407	4,207	4,106	4,106	8
15	700	5,709	1,551	4,105	835	1,548	1,356	1,356	9
15	5,709	1,551	966	2,009	392	966	229	229	10
819	16,320	14,030	1,655	1,101	111	1,101	6,014	6,014	11
6,125	6,125	1,007	1,007	108	108	1,007	5,148	5,148	12
5,251	5,251	4,205	4,205	127	127	4,205	1,650	1,650	13
812	18,473	15,055	1,517	1,057	109	1,057	1,455	1,455	14
1,352	10,172	7,550	1,007	1,007	1,007	1,007	2,142	2,142	15
10	500	4,000	992	1,008	1,008	1,008	2,142	2,142	16
363	765	510	45	45	45	45	212	212	17
63	1,617	1,179	181	181	257	257	354	354	18
625	519	519	46	46	290	290	354	354	19
21	21	21	21	21	21	21	21	21	20
1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	21
1,057	694	694	79	79	161	161	354	354	22
13,000	1,057	1,057	1,057	1,057	1,057	1,057	4	4	23
21,417	787	787	64	64	700	700	354	354	24
12,668	920	920	137	137	11,876	11,876	250	250	25
3,902	298	298	298	298	298	298	354	354	26
42	1,503	512	512	512	512	512	565	565	27
1,503	1,128	278	278	278	278	278	565	565	28
871	8,779	8,779	871	871	871	871	280	280	29
46	451	451	451	451	451	451	280	280	30
3,451	653	653	44	44	146	146	80	80	31
2,181	1,358	1,358	58	58	765	765	41	41	32
1,169	260	260	194	194	194	194	805	805	33
1	1	1	1	1	1	1	44	44	34
	4,706	4,135	550	550	321	321	44	44	35
	8,805	8,100	705	705	31	31	45	45	36
	454	334	334	334	334	334	45	45	37
	75	75	75	75	75	75	45	45	38
	500	500	328	328	328	328	46	46	39
	310	310	162	162	162	162	328	328	40
	726	726	45	45	45	45	328	328	41
	4,305	3,575	333	333	333	333	328	328	42
	1,318	1,443	24	24	24	24	328	328	43
	1,307	1,291	101	101	101	101	328	328	44
	797	797	58	58	58	58	328	328	45
	262	262	380	380	380	380	328	328	46
	1,307	1,019	106	106	106	106	328	328	47

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	CITY	Receipts from Taxes and			
		From General Revenue Tax			
		Total	General levy for city government and county road fund	For independent government	Poll taxes for city government
58	Anamosa	14,329	14,039	4,099	
59	Broadhead	10,422	9,728	9,121	548
60	Algona	13,148	12,569	4,415	7,549
61	Winterport	20,124	18,784	19,316	104
62	Iowa Falls	22,022	22,145	6,059	10,360
63	Manchester	25,401	25,141	14,006	1,238
64	Mystic	3,647	2,459	2,397	156
65	Hampton	15,781	15,781	15,781	
66	Hampton	19,880	19,700	8,833	10,967
67	Valley Junction	11,394	8,645	8,205	5,438
68	Harrow	21,356	20,807	5,148	7,978
69	Colfax	17,707	16,972	15,450	2,527
70	Waukon	15,145	15,145	15,098	461
71	Osage	14,332	14,135	8,601	4,193
72	Storm Lake	13,900	12,958	10,680	1,800
73	Oscoda	24,477	23,488	17,569	
74	Emmettsburg	7,819	7,110	6,965	
75	Tama	18,581	18,381	16,761	620
76	Montezuma	12,228	11,928	2,613	2,955
77	New Hampton	10,823	10,054	4,453	7,255
78	Sac City	12,484	12,225	12,225	
79	Nevada	39,172	37,572	14,815	496
80	Hawarden	8,655	8,046	6,992	786
81	Waukon	8,695	8,252	7,952	242
82	Tipton	12,956	11,684	5,844	
83	Lake City	9,800	8,900	8,300	600
84	Montello	15,746	15,431	15,819	1,842
85	Vilseca	12,555	11,783	11,783	
86	Sibley	10,594	10,200	10,200	
87	Bloomfield	13,377	13,314	3,570	9,244
88	Onawa	6,625	6,458	3,609	2,930
89	Waukon	32,551	11,667	11,147	540
90	Elton	2,078	1,843	1,775	68
91	Clear Lake	9,264	9,207	5,262	5,405
92	Sioux Rapids	2,006	7,226	2,006	5,867
93	Eldora	14,099	13,558	13,558	
94	Leon	14,065	12,413	12,135	300
95	Bedford	7,655	7,353	4,375	2,778
96	Ida Grove	11,233	8,207	8,056	171
97	Waukon	9,264	9,174	4,441	374
98	Marengo	11,151	10,746	10,746	
99	What Cheer	4,525	4,338	4,338	
100	Corning	14,155	13,695	15,331	38
101	Toledo	11,662	11,410	11,410	

GENERAL AND COMMERCIAL REVENUES.

No. in order of population	Municipal Service Income	From Licenses, Permits and Fines			
		From Special Assessments			
		Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines
58	9,590	360	300	27	92
59	691	691	565	565	81
60	619	619	628	628	90
61	5,004	364	340	325	15
62	9,988	393	390	390	475
63	1,141	668	668	668	370
64	668	38	38	38	10
65	120	120	120	120	620
66	7,749	3,288	3,288	3,288	71
67	7,569	495	365	365	81
68	1,087	210	210	210	211
69	1,821	227	216	216	70
70	88	705	684	684	11
71	5,887	665	665	665	71
72	65	709	545	545	72
73	76	388	388	388	73
74	1,137	3,729	3,603	3,603	74
75	361	745	745	745	75
76	22,355	1,800	1,745	1,745	76
77	362	102	99	99	77
78	1,392	900	600	600	78
79	28	315	195	195	79
80	7,458	900	600	600	80
81	661	409	27	27	81
82	1,392	900	600	600	82
83	28	315	195	195	83
84	661	409	23	23	84
85	456	413	413	413	85
86	723	516	22	22	86
87	317	73	65	65	87
88	814	323	21	21	88
89	262	262	6	6	89
90	494	451	6	6	90
91	176	376	6	6	91
92	564	564	6	6	92
93	1,656	317	419	419	93
94	305	124	122	122	94
95	2,620	2,400	206	206	95
96	427	325	102	102	96
97	405	343	24	24	97
98	192	176	16	16	98
99	269	269	50	50	99
100	124	85	85	85	100

TABLE NO. 8—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Sources				Total
			Charges	Fees	Rents and privileges	Sales	
Grand total	\$ 288,115	\$ 129,587	\$ 87,782	\$ 21,407	\$ 29,329	\$ 288,115	
1 Des Moines	\$ 61,304	\$ 40,533	\$ 4,391	\$ 2,202	\$ 14,117	\$ 61,304	
2 Sioux City	22,725	12,612	4,013	3,178	2,900	22,725	
3 Davenport	4,769	—	—	—	—	4,769	
4 Dubuque	4,545	—	—	—	—	4,545	
5 Cedar Rapids	1,438	—	—	—	—	1,438	
6 Council Bluffs	21,955	5,032	2,548	18,278	5,947	21,955	
7 Waterloo	3,734	1,354	635	1,102	648	2,774	
8 Clinton	5,548	2,903	1,644	644	658	5,548	
9 Burlington	1,676	—	—	—	165	1,676	
10 Ottumwa	3,242	99	315	106	2,773	3,242	
11 Muscatine	14,331	18,585	457	299	—	14,331	
12 Sioux City Lodge	5,847	5,743	94	—	5,847		
13 Keokuk	1,172	2,543	37	1,723	5,475		
14 Marshalltown	2,510	1,024	1,024	—	683	2,510	
15 Mason City	4,806	4,220	—	—	321	4,806	
16 Boone	652	647	—	—	5	652	
17 Carroll City	30,950	6,691	11,350	—	20,950		
18 Oskaloosa	2,101	1,000	96	264	299	2,102	
19 Fort Madison	114	164	—	—	20	174	
20 Centerville	1,046	1,035	—	—	11	1,046	
21 Creston	556	55	348	135	20	556	
22 Waukon	335	173	—	161	—	333	
23 Charles City	1,882	1,397	6	81	351	1,888	
24 Webster City	312	146	—	21	150	311	
25 Grinnell	550	326	207	—	559	550	
26 Cedar Falls	1,336	1,329	—	10	1,336		
27 Marshalltown	2,025	98	987	745	108	2,023	
28 Fairfield	4,965	5,900	—	463	4,965		
29 Albia	—	—	—	—	—	—	
30 Cherokee	1,304	959	76	209	—	1,304	
31 Red Oak	1,435	367	5	—	865	1,435	
32 Winterset	1,128	—	—	—	1,138	1,128	
33 Newton	44,728	224	44,500	—	44,723		
34 Atlantic	72	—	—	—	72	72	
35 Manion	—	—	—	—	—	—	
36 Washington	149	—	—	—	149	149	
37 —	1,831	1,713	121	7	145	1,831	
38 Le Mars	—	—	—	—	—	—	
39 Glenwood	1,127	1,012	—	—	1,127		
40 Mt. Pleasant	416	92	—	262	61	415	
41 Ottumwa	533	233	—	—	333	533	
42 Chariton	—	—	—	—	—	—	
43 Decorah	1,290	1,250	—	—	1,290		
44 Maquoketa	—	498	—	—	498	—	
45 Carroll	267	4	171	82	237	267	
46 Independence	1,576	1,576	—	—	1,576		
47 Estherville	65	—	—	—	65	65	
48 Eagle Grove	65	—	—	—	65	65	
49 Vinton	414	42	—	242	65	414	
50 Indianola	506	420	—	—	506	506	
51 Waverly	15	—	—	—	15	15	
52 —	25	—	—	—	25	25	
53 Missouri Valley	25	—	—	—	25	25	
54 Denison	28	—	—	—	28	28	
55 Belle Plaine	64	—	—	64	64	64	
56 Felt	—	—	—	—	—	—	

FROM MUNICIPAL SERVICE INCOME.

No. in order of population	CITY	Total departmental receipts	Classified by Departments, Offices and Accounts							No. in order of population	
			General Government								
			*Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health departments	Sewers and sewage disposal	General street service- ice and bridges	Library	Parks	All other
\$ 3,241	\$ 22,906	\$ 10,006	\$ 13,350	\$ 10,411	\$ 1,311	\$ 21,073	\$ 67,141	\$ 25,415	\$ 37,012	\$ 65,861	
\$ 5,087	\$ 4,549	\$ 7,876	\$ 622	\$ 1,106	2,000	—	—	—	—	—	
\$ 34	—	44	1,000	10,219	634	415	228	228	228	228	1
477	262	—	115	—	—	—	145	—	—	—	2,237
2,444	1,147	2,218	217	19,012	2,469	1,845	1,975	1,975	1,975	1,975	5
15	102	175	759	134	377	1,240	892	892	892	892	6
125	398	408	37	1,487	1,335	80	1,631	—	—	—	7
—	—	105	1,079	87	84	1,506	278	278	278	278	10
415	1,337	—	44	114	91	306	10,677	9,242	5,043	29	250
—	—	—	2,218	410	177	144	101	101	101	5,677	12
690	688	7	688	485	246	144	88	88	88	900	14
525	7	192	485	107	254	109	85	85	85	2,292	15
—	—	—	—	2,494	1,293	4,855	4,658	—	—	—	17
90	806	—	167	15	15	1,506	1,510	1,510	1,510	1,510	18
—	683	—	—	2,470	1,101	—	130	130	130	130	130
185	196	—	—	—	220	—	220	220	220	220	220
161	85	—	85	85	85	82	82	82	82	82	82
—	21	150	246	129	1,241	164	142	142	142	142	142
543	806	—	167	15	15	1,295	1,295	1,295	1,295	1,295	27
—	683	—	—	2,470	1,101	130	130	130	130	130	28
196	85	—	—	—	220	—	220	220	220	220	220
85	85	—	85	85	85	82	82	82	82	82	82
525	246	3,149	—	6,786	3,180	—	6,786	3,180	3,180	31,372	33
—	80	8	—	7	7	80	80	80	80	80	80
—	—	—	—	151	1,709	4	1,709	4	1,709	4	37
—	—	—	—	—	—	15	15	15	15	15	38
—	—	—	—	563	—	—	563	—	563	—	563
—	—	—	—	—	—	61	61	61	61	61	60
—	—	—	—	—	—	92	92	92	92	92	90
—	—	—	—	—	—	301	301	301	301	301	299
—	—	—	—	—	—	4	4	4	4	4	4
—	—	—	—	—	—	1,295	1,295	1,295	1,295	1,295	42
—	—	—	—	469	—	4	4	4	4	4	43
—	—	—	—	—	—	171	171	171	171	171	41
—	—	—	—	—	—	706	706	706	706	706	45
—	—	—	—	—	—	810	810	810	810	810	46
—	—	—	—	—	—	—	563	563	563	563	563
—	—	—	—	—	—	—	65	65	65	65	65
—	—	—	—	—	—	—	47	47	47	47	47
—	—	—	—	—	—	—	48	48	48	48	48
—	—	—	—	—	—	—	49	49	49	49	49
—	—	—	—	—	—	—	50	50	50	50	50
—	—	—	—	—	—	—	51	51	51	51	51
—	—	—	—	—	—	—	52	52	52	52	52
—	—	—	—	—	—	—	53	53	53	53	53
—	—	—	—	—	—	—	54	54	54	54	54
—	—	—	—	—	—	—	64	64	64	64	64
—	—	—	—	—	—	—	56	56	56	56	56

TABLE NO. 8—CONTINUED—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Source				Total
			Charges	Fees	Beats and Privileges	Sales	
57	Spencer	806	182	176	90	426	806
58	Anamosa	71				71	71
59	Shelton						
60	Algona	2,715	1,025	1,125		965	2,715
61	Guthrie						
62	Iowa Falls	1,022	1,267		10		1,267
63	Manchester	10	10				10
64	Mystic						
65	Cresco	194	194				194
66	Dubuque	919	100		372	446	919
67	Valley Junction	10	4		32		36
68	Hanson						
69	Colfax	1,022	968		20	49	1,022
70	Jefferson	74	74				74
71	Oskaloosa	329	70		260		329
72	Storm Lake	107			50	57	107
73	Oscoda	106	24	145	37	39	106
74	Emmettsburg	4,834	4,806	18	10		4,834
75	Tama	1,288		816	369	367	1,288
76	Keokuk						
77	New Hampton	2,517				2,517	2,517
78	Sax City	45		45			
79	Nevada						
80	Waukon	351	265	5	80		351
81	Clarion	30	35	1	23		30
82	Tipton	217		48	164		217
83	Lake City	51		81			51
84	Monticello	250			250		250
85	Albia	148			106	40	148
86	Sigourney	82	24			58	82
87	Bloomfield	215	104			111	215
88	Osawau						
89	Waukon						
90	Marshalltown	338	335			3	338
91	Clear Lake	533	45	486			533
92	Rock Rapids	379	57	110	51	161	379
93	Eldora	17		267		4	171
94	Leon	1,918		1,918			1,918
95	Waverly						
96	Ida Grove	1,388	1,383				1,383
97	Stuart	278	107		50	121	278
98	Marengo						
99	What Cheer	125	125				125
100	Corning						
101	Toledo						
102		4	4				4

FROM MUNICIPAL SERVICE INCOME.

TABLE NO. 9—RECEIPTS FROM INTEREST, SALE OF

No. in order of population	CITY	Interest; Real Estate; Refund		Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate		Refund receipts	Charges
	Grand total	\$ 47,060	\$ 3,196	\$ 67,732	\$ 1,545,045	\$ 222,041
1	Dey Moines	8,383	—	8,383	—	\$ 64,448
2	Saint Paul	1,842	—	1,842	—	6,229
3	Dayville	5,566	—	5,566	5,939	1,687
4	Dubuque	1,365	—	1,365	—	—
5	Cedar Rapids	877	105,541	877	—	—
6	Waukesha	3,159	112,888	3,159	—	—
7	Clinton	6,762	1,225	6,762	112,01	622
8	Burlington	652	—	652	—	—
9	Ottumwa	4,768	425	4,768	—	—
10	Muscatine	4,500	100	49,206	209	—
11	Fort Dodge	1,784	51,942	1,784	3,356	—
12	Knoxville	394	—	394	—	725
13	Marshalltown	5,612	5,828	5,612	1,494	2,714
14	Mason City	6,700	38,063	6,700	1,210	—
15	Boone	66	784	66	1,196	—
16	Albia	56	14,177	56	33,643	35
17	Keokuk City	8,779	22,278	8,779	959	21,310
18	Oskaloosa	15	533	1,600	—	—
19	Fort Madison	—	—	479	—	22
20	Centerville	—	—	189	—	—
21	Creston	—	—	114	—	—
22	Orlwin	812	1,361	812	944	—
23	Charles City	18,268	10,209	18,268	10,122	1,727
24	Webster City	812	58,421	812	2,902	1,306
25	Grinnell	302	12,598	302	—	37
26	Cedar Falls	—	12,213	—	874	—
27	Siouxlandah	—	5,754	—	84	—
28	Fairfield	127	8,013	127	—	—
29	Albia	—	5,836	—	5,233	—
30	Cherokee	—	11,427	—	9	—
31	Red Oak	118	5,886	118	606	—
32	Perry	—	5,233	—	—	—
33	Atlantic	10,443	9,873	10,443	—	—
34	Marion	82,545	508	82,545	9,372	—
35	Washington	33,948	494	33,948	—	—
36	Amarillo	—	8,210	—	856	—
37	Marion	49,224	537	49,224	388	—
38	Glenwood	—	—	—	—	—
39	Mt. Pleasant	1,625	25,126	1,625	2,906	82
40	Clarinda	—	6,843	—	672	—
41	Chariton	—	25,540	—	25,349	—
42	Dubuque	—	4,236	—	—	—
43	Maquoketa	—	6,599	—	305	—
44	Carroll	—	43,722	—	101	—
45	Independence	—	35,204	—	2,703	—
46	Etherville	365	35,170	365	—	—
47	Elm Grove	—	8,468	—	8,468	—
48	Vinton	—	30,445	—	42	3,000
49	Indianola	49	32,604	49	2,703	—
50	Waverly	80	34,045	80	—	—
51	Knoxville	27	33,429	27	—	—
52	Missouri Valley	—	7,102	—	6,395	859
53	Davenport	—	7,081	—	—	—
54	Belle Plaine	7,081	—	7,081	—	—
55	Pella	126	1,252	126	—	—
56	Spencer	—	21,624	—	5,969	—
57	Algonquin	—	28,624	—	1,694	—
58	Winterset	300	30,369	300	7,070	1,178
			2,354		12,962	

REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources	Privilege rentals	Sales	Classification by Industries					"All other"
			Water works	Electric light works	Markets and public squares	Tolls, wharves and landings	Cemeteries	
\$ 426,902	\$ 621,504	\$ 161,000	\$ 811,650	\$ 507,741	\$ 16,711	\$ 1,021	\$ 52,640	\$ 28,273
8,100	8,100	2,708	\$ 120,025	—	1,258	—	1,263	1
118,444	118,444	—	29,549	—	1,267	975	—	2
—	—	—	106,151	106,151	—	790	362	4
—	—	25	355	355	1,068	—	35	5
—	—	—	—	—	847	—	—	6
—	—	—	46,997	46,997	—	—	—	7
—	—	—	46,617	1,389	641	—	—	8
—	—	—	29,549	29,549	729	—	4,459	9
—	—	65	99	99	1,027	821	4,653	10
—	—	—	36,222	49	27,268	309	—	11
—	—	365	31,227	3,000	36,138	—	—	12
—	—	—	35,124	691	33,643	10,065	2,074	13
—	—	—	—	—	10,120	—	—	14
—	—	—	—	—	—	479	—	15
—	—	—	—	—	—	—	75	16
—	—	—	8,473	871	8,541	—	1,361	17
—	—	—	22,823	36,181	43,894	1,291	871	18
—	—	—	12,500	359	12,303	—	1,667	19
—	—	—	5,670	—	5,070	—	915	20
—	—	8,015	—	—	7,161	64	—	21
—	—	—	4,707	655	5,000	—	891	22
—	—	—	8,867	5,679	10,476	—	961	23
—	—	—	—	870	9,872	—	570	24
—	—	—	71,606	1,367	38,422	55,564	12	25
—	—	26	81,291	1,738	12,210	21,434	12	26
—	—	—	—	—	—	541	888	27
—	—	—	6,067	818	8,230	—	—	28
—	—	49,224	—	10,840	88,875	—	—	29
—	—	—	1,980	—	1,584	—	—	30
—	—	—	21,684	1,404	19,741	828	—	31
—	—	—	5,769	892	5,769	—	689	32
—	—	—	—	—	1,120	—	—	33
—	—	4,238	—	—	4,238	—	—	34
—	—	—	5,086	—	5,987	—	—	35
—	—	6,044	—	—	5,987	—	58	36
—	—	—	41,625	1,967	15,476	28,146	101	37
—	—	18,013	3,489	2,323	18,119	273	—	38
—	—	—	28,434	2,736	8,375	17,705	—	39
—	—	—	35,514	11,762	2,930	27,742	138	40
—	—	766	32,905	4,045	5,061	38,469	—	41
—	—	—	—	2,928	414	—	600	42
—	—	—	—	—	—	7,155	—	43
—	—	—	3,856	1,239	—	3,856	—	44
—	—	—	21,624	5,969	—	—	—	45
—	—	—	28,624	1,694	14,681	17,416	—	46
—	—	7,070	7,070	—	—	12,397	7,653	17,817
—	—	30,369	30,369	—	—	3,061	2,084	1,022
—	—	7,070	7,070	—	—	5,350	74	—
—	—	30,369	30,369	—	—	5,681	—	1,032
—	—	300	300	—	—	18,221	—	407
—	—	2,354	2,354	—	—	15,657	11,833	60
—	—	12,962	12,962	—	—	1,586	—	60
—	—	—	—	—	48	—	—	61

TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST, SALE
OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

No. in order of population	CITY	Interest: Real Estate: Refund			Classification
		Total interest receipts	Total receipts from sale of real estate	Refund receipts	
62	Iowa Falls		5,700		
63	Manchester		4,824		
64	Mystic				
65	Cresco				
66	Hampton		2,877		
67	Valley Junction		4,023		
68	Benton				
69	Colfax				
70	Jefferson				
71	Osage		8,975		
72	Storm Lake		5,622	43	
73	Oscoda		5,615	45	
74	Waukon		1,738	972	
75	Tama		4,023	505	
76	Seymour		2,379	879	
77	New Hampton		12,228	9,753	
78	Sac City		35,878	9	
79	Nevada				
80	Hawarden	97		16	
81	Clarion		4,545		
82	Tipton		16,005	1,900	
83	Lake City		2,963	7,117	
84	Macombello		6,061		
85	Vilas		1,050	800	1,100
86	Sigourney		4,449	400	211
87	Bloomfield		2,261		200
88	Onawa		13,805	713	366
89	Waukon		9,812	9,812	
90	Ida Grove		5,202		
91	Clear Lake		5,202		
92	Rock Rapids		5,608		
93	Eldora				
94	Leon		22,068	18,627	925
95	Ida Grove		4,719		
96	Stuart		5,202	5,202	8
97	Marengo		5,214	5,074	115
98	What Cheer		8,892		
99	Corning		1,402		
100	Toledo		3,661	3,068	55
101		59	2,935	2,935	

by Sources	Classification by Industries				
	Rents	Privilege rentals	Sales	Water works	Electric light works
5,700				5,700	
2,877				2,877	
	4,023			4,023	
			22,975	6,469	16,800
5,707			34	5,874	
2,412			200	2,615	
14	2,564		989	2,812	
			1,738	1,738	
			2,379	2,379	
2,478			800	4,037	70
			2,379	2,379	
2,379					
			1,817	2,039	9,958
625			7,000	5,144	20,744
			2,309	607	4,473
				330	1,900
			2,332	3,807	13,668
				544	2,117
			940	2,958	4,855
					1,369
			3,700	221	3,806
			1,531	1,527	2,498
				146	363
			867	7,819	4,048
				2,437	11,305
				529	2,350
				215	
			2,164	2,164	
	8,015		87		
	3,163		340	3,153	8,015
	737		2,609	4,749	15,841
			4,739	4,739	
	2,568		173	2,602	
			62	2,908	115
	2,340			2,340	
			8,872	20	8,566
	789		688	1,495	
	2,413		586	2,413	
			2,246	586	2,302

No. in order of popula-tion

No. in order of popula-tion

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value	
		Total	General bonds
1	Grand total	\$ 18,552,290	\$ 6,800,043
1	Des Moines	\$ 1,512,671	\$ 973,000
2	Dubuque City	1,274,149	1,274,149
3	Davenport	1,040,000	449,000
4	Dubuque	520,000	520,000
5	Cedar Rapids	1,323,659	658,732
6	Council Bluffs	848,594	825,900
7	Waterloo	518,518	177,000
8	Goldsboro	1,169,669	259,000
9	Burlington	251,408	154,211
10	Ottumwa	415,867	359,000
11	Muscatine	517,833	233,000
12	Fort Dodge	188,685	82,500
13	Knoxville	120,000	77,000
14	Marshalltown	172,548	110,000
15	Mason City	128,078	78,000
16	Boone	185,422	77,500
17	Iowa City	251,658	8,460
18	Alton	282,723	165,000
19	Fort Madison	83,708	53,000
20	Centerville	116,008	116,000
21	Creston	32,000	32,000
22	Ochwil	136,199	31,000
23	Waukon City	48,141	48,141
24	Webster City	93,366	93,366
25	Gruenell	93,107	26,612
26	Cedar Falls	148,723	17,829
27	Shenandoah	96,362	2,800
28	Fairfield	97,372	37,377
29	Waukon	45,266	40,000
30	Cherokee	81,549	7,039
31	Reed Oak	49,232	10,000
32	Perry	30,341	30,000
33	Newton	204,116	12,000
34	Atkins	150,256	100,000
35	Marion	150,292	120,000
36	Washington	24,300	18,400
37	Ames	29,000	9,000
38	Sioux City	94,000	25,000
39	Glenwood	18,869	17,000
40	Mt. Pleasant	42,000	22,000
41	Clarinda	51,491	23,500
42	Chariton	30,809	27,000
43	Decatur	71,069	5,000
44	Monona	1,009	1,009
45	Carroll	29,049	11,000
46	Independence	32,181	—
47	Esterhaville	16,028	—
48	Eagle Grove	35,459	12,500
49	Albia	41,000	12,000
50	Indianola	45,954	28,000
51	Waverly	74,664	250
52	Knoxville	54,000	23,000
53	Missouri Valley	18,522	6,000
54	Alton	27,500	27,500
55	Bellevue	45,796	—
56	Pella	122,106	29,000
57	Spencer	22,000	22,000
58	Anamosa	42,692	12,500

DEBT OBLIGATIONS AT CLOSE OF YEAR.

Municipal indus- try bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	Per Capita		
				Total debt	No. in order of popula- tion	
\$ 3,207,587	\$ 374,078	\$ 377,200	\$ 2,411,118	\$ 381,965	\$ 18.10	
\$ 27,500	\$ 85,064	\$ 17,002	\$ 150,000	\$ 77,025	\$ 28.67	
244,000	234,061	25,200	75,000	48,000	10.43	
600,000	—	137,818	49,000	31,39	4	
525,000	—	255,000	40,000	25,86	5	
8,114	—	145,555	14,500	27,65	6	
12,300	—	13,457	83,700	9,82	8	
—	—	31,500	4,219	17,10	9	
—	—	—	5,115	22,02	10	
46,500	—	4,219	500	11,21	11	
55,000	—	2,878	69,117	7,000	12,59	12
—	—	—	—	12,30	13	
—	—	2,348	1,813	8,88	14	
—	—	1,766	—	16,24	15	
32,000	—	4,209	68,713	5,31	16	
221,540	—	21,658	139,729	24,31	17	
—	—	—	—	8,84	18	
—	—	—	—	12,00	19	
—	—	—	—	4,66	20	
—	—	—	—	15,22	21	
14,000	—	105,022	2,068	1,390	22	
—	—	105,022	—	7,23	23	
—	—	15,809	15,600	15,68	23	
—	—	5,913	779	17,87	24	
43,000	205	4,293	83,500	39,53	25	
—	—	50,567	9,500	15,72	26	
—	—	6,981	2,211	9,45	27	
—	—	153	6,843	9,45	28	
—	—	—	—	16,47	29	
61,000	13,540	3,600	14,646	10,08	30	
—	—	241	—	6,58	31	
11,000	—	8,360	61,736	8,58	32	
—	—	6,245	13,940	26,29	33	
69,000	—	3,462	65,800	32,95	34	
—	—	—	6,000	5,57	35	
10,000	—	—	—	6,67	36	
62,000	7,500	—	—	22,20	37	
—	700	—	—	5,26	38	
—	—	—	4,100	10,38	39	
—	—	2,000	23,901	13,23	40	
44,500	—	—	8,711	17,966	8,66	41
—	—	513	—	18,90	42	
—	—	—	—	2,29	43	
37,000	—	109	—	7,45	44	
44,500	—	513	—	4,56	45	
—	—	—	—	—	46	
41,000	—	1,784	5	13,818	47	
—	—	5,879	4,302	9,07	48	
15,000	—	—	1,036	—	49	
10,000	—	—	—	2,459	50	
—	—	—	21,519	10,41	51	
55,000	—	—	—	10,000	52	
15,710	—	—	2,244	12,39	53	
—	—	—	31,061	13,99	54	
—	—	—	—	23,29	55	
31,000	—	—	—	16,92	56	
—	—	—	—	9,23	57	
—	—	—	—	14,67	58	
45,000	—	—	—	33,14	59	
—	—	—	—	7,32	60	
27,000	—	—	3,192	14,31	61	

*Special fund bonds are not to be considered as affecting limit of constitutional indebtedness, but are an obligation.

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value	
		Total	General bonds
60	Algoma	22,143	
61	Winterset	27,300	3,000
62	Iowa Falls	30,654	
63	Manchester	20,519	20,000
64	Mystic		
65	Osceola	25,207	11,500
66	Hampton		
67	Valley Junction	2,269	
68	Harian	21,870	
69	Colfax	28,558	2,500
70	Newton	18,000	3,000
71	Osage	11,446	1,000
72	Storm Lakes	39,990	3,000
73	Oscoda	69,384	22,000
74	Emmetsburg	19,583	
75	Waukon	17,970	3,000
76	Seymour	57,178	14,500
77	New Hampton	31,100	23,200
78	Sac City	15,273	15,000
79	Nevada	41,625	
80	Hawarden	3,000	3,000
81	Waukon	19,863	15,000
82	Tipton	11,500	
83	Lake City	11,000	9,500
84	Monticello	13,877	7,321
85	Albia	90,146	4,000
86	Sigourney	14,184	9,500
87	Bloomfield	29,000	15,000
88	Onawa	49,930	25,000
89	Waukon	15,048	
90	Eldon	8,900	
91	Waukon Lake	39,715	9,500
92	Rock Rapids	15,000	600
93	Eldora	35,846	26,846
94	Leon	49,000	49,000
95	Barber	67,500	
96	Ada Grove	8,900	7,500
97	Stuart		
98	Marengo	16,172	5,715
99	What Cheer	5,500	5,500
100	Corning	13,721	4,000
101	Toledo	15,000	

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Municipal obliga-tions in city bonds	of Debt Obligations at Close of Year				No. in order of popula-tion
	Tax warrants, temporary bonds, etc.	Outstanding warrants	*Special fund bonds	All other obliga-tions	
50,000	2,141	1,460		6,800	17,56 86
76,000		10,100	819		24,89 81
					3,81 82
					7,54 63
					64 64
					9,48 65
					69 69
					88 67
17,000		1,807	3,025	38	8,51 98
		6,088	28,950		15,28 69
					7,71 70
					5,54 71
15,000	1,372	2,296			10,72 72
		2,500			38,72 72
			21,384		8,42 74
				400	7,77 75
42,000		678			21,41 78
		7,800			13,67 77
		27			6,94 78
			11,500		19,46 79
39,000		1,136			1,42 80
					9,61 81
					8,33 82
					5,38 83
4,000		1,000			6,79 84
	6,822	34			14,34 85
		3,746	7,000	3,400	11,89 86
		4,684			1,41 87
		17,000			29,57 88
		9,000	25,000		
		4,548		2,500	7,43 89
				400	4,39 90
					15,55 91
					9,22 92
					12,45 93
					24,01 94
					33,19 95
					4,75 96
					97 97
	2,087			10,470	9,45 98
					3,20 99
		3,731			8,06 100
					7,91 101
	13,000				

*Special fund bonds are not to be considered as affecting limit of constitutional indebtedness, but are an obligation.

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY—BASIS

No. in order of population

CITY	Valuation of Property		
	Total	Real property	Personal property
Grand total	\$ 100,376,207	\$ 189,066,962	\$ 53,568,064
1 Des Moines	\$ 21,971,875	\$ 17,455,430	\$ 3,716,810
2 Sioux City	5,914,547	5,049,960	9,019,201
3 Davenport	22,100,148	19,625,130	5,141,250
4 Dubuque	20,844,700	18,000,000	2,844,700
5 Cedar Rapids	20,430,67	18,000,000	2,430,67
6 Council Bluffs	22,430,72	22,553,722	4,766,268
7 Waterloo	4,325,889	4,325,889	1,007,904
8 Clinton	7,099,204	7,099,204	2,687,211
9 Marion	4,495,278	4,495,278	3,097,590
10 Ottumwa	3,001,701	2,117,729	943,979
11 Muscatine	5,079,355	5,388,840	1,530,830
12 Fort Dodge	5,656,665	5,604,105	564,551
13 Keokuk	2,427,148	2,041,300	385,848
14 Marshalltown	1,887,500	1,887,500	623,406
15 Mason City	2,006,285	1,876,817	494,269
16 Boone	1,315,846	973,832	300,311
17 Iowa City	2,087,574	1,453,600	554,476
18 Oskaloosa	1,234,124	1,092,564	481,763
19 Fort Madison	899,365	627,506	181,597
20 Carrollton	804,783	543,651	301,965
21 Creston	669,551	519,827	94,613
22 Ottumwa	1,054,984	2,041,300	96,735
23 Charles City	1,632,400	661,684	940,716
24 Webster City	1,053,062	743,228	258,121
25 Cedar Falls	734,617	514,767	211,150
26 Shenandoah	1,202,250	600,775	355,099
27 Fairfield	402,273	272,413	129,860
28 Albia	628,556	484,525	144,031
29 Chatsworth	207,971	222,383	225,755
30 Red Oak	509,204	423,664	100,199
31 Perry	1,021,413	690,184	335,115
32 Atlantic	665,860	590,500	130,900
33 Washington	783,078	548,327	136,866
34 Ames	821,572	511,742	186,225
35 Le Mars	366,104	388,543	214,439
36 Glenwood	670,392	640,960	135,998
37 Pleasant	291,039	170,917	111,322
38 Clarinda	833,722	700,200	200,522
39 Charlton	604,090	414,050	200,000
40 Decorah	420,913	392,211	91,338
41 Maquoketa	603,703	468,770	215,430
42 Carroll	630,347	586,566	286,115
43 Estherville	480,217	427,207	86,500
44 Estherville	775,742	441,740	334,745
45 Eagle Grove	501,870	371,603	100,267
46 Vinton	601,074	278,754	80,339
47 Indianola	814,459	786,624	405,985
48 Tipton	883,606	640,940	243,940
49 Knoxville	708,029	680,929	227,977
50 Des Moines	680,097	322,063	247,699
51 Pella	484,223	372,822	111,911
52 Anamosa	259,265	252,569	166,487
53 Fife	568,222	560,076	156,672
54 Spencer	260,077	260,077	260,077
55 Belle Plaine	568,022	560,076	260,077
56 Ottumwa	475,545	320,970	115,478
57 Anamosa	151,261	90,082	67,649

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation	Reported Basis of Assessment in Practice			General Property Taxes Levied for Municipal Purposes			Per Capita	
	Railroad property	Telephone and telegraph companies	Express companies	On general property	Miles Levied	Total assessed valuation		
\$ 6,973,877	\$ 738,722	\$ 38,682		\$ 5,080,958		\$ 206,58		
\$ 747,000	\$ 48,905	\$ 2,000	.25	\$ 783,491	37.1	\$ 243,67	\$ 0.38	
583,157	44,140	1,980	.25	241,541	34.9	186,34	6.79	
517,300	44,320	1,200	.50	360,762	24.9	517,36	9.08	
672,979	55,000	1,670	100	301,823	14	671,39	9.39	
1,132,279	54,000	2,000	100	273,150	29.9	582,10	8.60	
429,911	50,148	1,200	.25	268,126	44.5	214,47	6.84	
181,796	7,938	1,103	.25	236,984	27.4	261,69	6.63	
119,465	9,925	545	.25	168,452	32.75	277,86	6.58	
118,173	12,050	356	.25	170,607	38.2	184,75	7.96	
104,195	17,540	412	.25	180,142	48.5	186,37	6.57	
121,250	18,100	1,070	.25	149,345	31.5	121,25	4.21	
51,235	36,025	470	.25	101,308	39	169,65	6.55	
54,155	5,990	320	.25	167,957	40	194,45	7.71	
84,825	12,375	341	.25	68,705	37.5	136,55	3.14	
80,288	4,037	305	.25	79,059	37.5	185,99	7.04	
66,540	5,145	315	.25	42,450	33	4,125	0.66	
59,993	5,412	147	.25	71,000	35.6	301,99	7.04	
40,890	7,717	253	.25	55,029	35.5	171,53	5.67	
145,835	5,267	377	.25	51,176	42.5	158,06	5.75	
32,110	5,650	188	.25	26,153	42	124,04	5.21	
55,410	2,040	371	.25	25,240	32	162,22	2.02	
33,910	1,708	188	.25	18,322	33	107,87	2.02	
7,558	271	36	.25	51,600	36	53,68	8.75	
68,529	2,715	406	.25	30,612	47	202,39	5.84	
20,597	8,346	105	.25	35,000	28.5	324,15	25	
52,427	1,437	315	.25	30,000	28.5	210,51	5.99	
20,282	1,000	2,292	.25	30,000	28.5	200,57	5.99	
39,973	948	94	.25	36,475	40	309,45	7.34	
91,095				30,125	42	143,08	6.00	
34,614	1,181	148	.25	27,730	40.5	143,23	6.67	
45,708	4,030	144	.25	18,800	38.3	165,23	6.96	
34,419	3,621	120	.25	20,025	32	4,44	1.11	
33,494	731	138	.25	36,75	32.5	225,22	3.33	
39,055	1,470	145	.25	11,023	30.25	152,16	4.61	
45,925	4,528	137	.25	21,491	33.5	178,10	4.83	
35,568	7,771	169	.25	30,914	33.5	187,57	7.05	
65,508	1,200	125	.25	33,250	33.5	200,57	6.84	
36,796	2,370	129	.25	19,102	31	148,25	4.50	
8,438	1,744	18	.25	11,836	40.5	71,82	2.92	
35,753	1,667	108	.25	18,646	22.5	215,71	4.81	
14,231	3,024	105	.25	22,565	51	181,09	6.00	
39,548	1,017	105	.25	21,363	56.5	130,94	5.89	
1,614	3,883	61	.25	14,111	51	130,51	4.51	
10,109	1,439	59	.25	13,374	52	136,65	3.71	
22,857	2,480	122	.25	12,985	26.5	158,16	3.60	
36,432	1,638	179	.25	24,048	31	220,57	6.84	
30,683	1,740	155	.25	18,260	34.5	147,16	5.27	
28,205	2,307	126	.25	10,011	31	14,56	0.45	
38,243	4,753	84	.25	24,975	39.50	244,27	7.45	
9,214	1,835	78	.25	24,048	34	290,92	7.61	
30,929	2,182	291	.25	15,444	23	221,12	4.82	
109,278	8,409	3,530	.25	27,234	40	21,42	8.53	
55,451	2,292	234	.25	14,211	30	31,21	2.52	
49,096	6,894	157	.25	18,097	37.5	177,47	5.20	
55,365	2,365	35	.25	10,165	54	5,152	0.77	
26,788	4,138	178	.25	10,700	22.5	158,39	5.66	
2,493	992	98	.25	3,403	33.5	87,08	1.14	

TABLE NO. 11—CONTINUED—ASSESSED VALUATION OF PROPERTY

No. in order of population	CITY	Valuation of Property		
		Total	Real property	Personal property
55 Sheldon	325,984	245,823	80,151	
56 Algona	470,229	295,579	55,514	
57 Winterset	368,235	265,758	59,474	
58 Iowa Falls	315,167	258,008	55,502	
59 Manchester	331,230	249,009	57,200	
60 Madison	129,498	84,529	37,469	
61 Cresco	541,700	313,642	23,251	
62 Hampton	364,964	297,574	17,455	
63 Valley Junction	363,579	235,163	59,516	
64 Harlan	483,908	300,582	149,461	
65 Carroll	301,121	214,200	55,500	
66 Jefferson	581,830	391,010	175,385	
67 Osage	406,151	160,820	185,388	
68 Ossian	508,732	340,973	195,559	
69 Seymour	681,544	347,427	425,977	
70 New Hampton	457,295	295,678	160,605	
71 West Liberty	402,630	245,368	99,469	
72 Tama	342,675	145,312	60,392	
73 Hampton	384,263	271,943	113,142	
74 Sac City	356,962	312,184	21,750	
75 Waukon	349,289	247,771	71,710	
76 Hawarden	354,436	145,086	64,496	
77 Clarion	304,406	273,071	66,628	
78 Tipton	431,261	307,760	135,357	
79 Lake City	352,971	250,061	11,380	
80 Montezuma	614,118	410,939	123,555	
81 Villisca	349,411	182,947	139,000	
82 Sigourney	415,662	211,483	184,423	
83 Bloomfield	449,569	233,139	100,825	
84 Dows	698,265	216,292	347,407	
85 Waukon	388,294	247,447	141,447	
86 Eldon	167,745	117,013	50,164	
87 Clear Lake	322,063	231,077	89,086	
88 Rock Rapids	371,757	215,606	155,351	
89 Eldora	328,916	196,026	83,327	
90 Winterset	617,170	311,779	56,401	
91 Bedford	290,237	195,354	92,103	
92 Ida Grove	532,428	391,430	131,348	
93 Stuart	272,567	154,376	114,993	
94 Marengo	325,474	179,567	135,900	
95 Coggon	138,489	94,200	27,289	
96 Cerning	394,568	177,945	204,627	
97 Toledo	337,707	232,942	106,586	

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation	Reported Basis of Assessment in Practice	General Property Taxes Levied for Municipal Purposes		Per Capita
		Mills Levyed	Amount	
		On general property	For road and agricultural purposes	
Railroad property				
Telephone and telegraph companies				
Express companies				
10,875	1,695	166	15,516	110.85
		166	37.9%	144.53
		166	37.9%	4.65
		166	37.9%	144.53
		166	37.9%	1.41
		166	37.9%	7.27
		166	37.9%	122.67
		166	37.9%	5.29
		166	37.9%	48.67
		166	37.9%	104.69
		166	37.9%	5.41
		166	37.9%	155.88
		166	37.9%	6.05
		166	37.9%	188.29
		166	37.9%	4.25
		166	37.9%	101.99
		166	37.9%	3.57
		166	37.9%	210.16
		166	37.9%	5.94
		166	37.9%	160.11
		166	37.9%	3.88
		166	37.9%	71.71
		166	37.9%	100.00
		166	37.9%	2.51
		166	37.9%	122.7
		166	37.9%	5.27
		166	37.9%	106.05
		166	37.9%	2.75
		166	37.9%	155.88
		166	37.9%	6.81
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	4.71
		166	37.9%	163.87
		166	37.9%	5.06
		166	37.9%	79
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22
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		166	37.9%	111.22
		166	37.9%	3.64
		166	37.9%	160.11
		166	37.9%	3.57
		166	37.9%	111.22</

TABLE NO. 12—VALUE AT CLOSE OF THE

No. in order of population CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
		Land and buildings	Furniture and other property			
Grand total	\$29,045,640	\$ 1,916,738	\$ 138,547	\$ 252,531	\$ 2,149,069	\$ 239,994
1 Dew Moines	\$ 3,476,704	\$ 410,000	\$ 18,000	\$ 25,555	\$ 223,786	\$ 26,579
2 Sioux City	1,749,067	116,000	21,845	50,000	122,000	44,590
3 Davenport	1,518,375	164,000	6,000	90,000	165,000	30,875
4 Dubuque	1,299,250	50,000	2,500	6,000	156,800	15,000
5 Cedar Rapids	1,874,274	199,478	16,580	13,425	64,272	21,111
6 Iowa Bluffs	1,027,777	20,000	2,000	2,000	16,500	4,000
7 Waterloo	1,788,000	40,000	2,000	2,000	500	50,000
8 Clinton	582,519	95,000	2,500	5,000	44,300	800
9 Burlington	522,111	15,000	3,000	4,000	100,000	7,700
10 Ottumwa	1,005,956	15,000	2,500	1,850	30,025	918
11 Fort Dodge	1,089,700	12,000	1,200	1,500	—	1,000
12 Keokuk	295,600	40,000	2,500	4,700	57,300	6,100
13 Marshalltown	480,380	17,000	1,800	10,000	18,000	3,500
14 Mason City	961,000	7,000	1,000	—	48,000	1,500
15 Boone	392,752	15,000	1,100	—	11,700	1,200
16 Story City	1,072,700	20,000	2,000	6,500	12,000	5,000
17 Oskaloosa	179,673	82,000	8,000	3,500	30,000	—
18 Fort Madison	89,200	1,000	600	450	15,000	5,300
19 Centerville	83,000	8,000	500	—	3,500	600
20 Creston	96,225	4,000	—	—	47,000	9,000
21 Sioux City	114,700	25,000	—	6,000	—	—
22 Charles City	176,109	5,000	1,500	—	8,000	1,800
23 Webster City	439,000	15,000	1,000	—	2,500	—
24 Grinnell	242,200	7,000	700	5,000	—	—
25 Cedar Falls	308,808	10,000	—	—	5,200	18,000
26 Ames	171,700	12,000	1,000	1,000	1,000	1,000
27 Fairfield	549,139	4,500	700	2,000	8,000	1,200
28 Albia	105,109	5,500	100	5,700	1,000	500
29 Cherokee	101,150	13,350	850	850	3,000	250
30 Red Oak	257,825	—	575	1,800	8,000	10,500
31 Perry	2,500	2,000	—	—	2,500	6,000
32 Newton	127,500	9,000	9,000	—	2,500	6,000
33 Atlantic	225,925	1,250	75	1,300	5,500	300
34 Marion	29,820	50	—	—	4,000	300
35 Washington	137,700	4,000	200	—	2,000	—
36 Estherville	104,500	8,000	8,000	200	2,000	7,000
37 Le Mars	42,500	5,000	850	450	5,000	—
38 Glenwood	68,800	5,000	500	—	1,500	1,000
39 Mt. Pleasant	145,150	4,000	500	—	2,500	1,300
40 Clarinda	125,200	8,000	600	—	8,000	—
41 Charlton	99,000	5,000	—	—	4,000	100
42 Des Moines	109,700	15,175	1,275	—	8,000	—
43 Magnolia	152,000	12,500	10,000	—	2,500	2,300
44 Carroll	88,620	4,000	—	—	5,000	—
45 Independence	228,750	35,300	—	—	3,250	500
46 Estherville	129,450	—	400	—	3,500	500
47 Big Grove	67,100	8,500	1,000	—	4,000	—
48 Vinion	173,999	8,549	500	—	2,500	940
49 Indianola	141,299	8,750	—	—	2,450	300
50 Waverly	180,150	12,450	1,000	850	6,200	1,000
51 Knoxville	157,000	15,000	200	—	85,700	—
52 Missouri Valley	130,000	30,000	500	2,000	—	—
53 Newell	81,075	10,000	300	25	1,200	—
54 Belle Plaine	55,100	2,500	—	—	6,600	—
55 Pella	209,100	32,500	600	—	1,434	570

*Gas works, \$30,000 of this amount.

YEAR OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries	Parks	Land, buildings, books, furniture and apparatus	Hospital, stocks, wharves and miscellaneous	No. in order of population
\$ 2,214,225	\$ 396,456	\$377,746	\$1,065,032	\$10,065,145	\$3,467,722	\$5,161,161	\$482,001		
\$ 790,000	\$ 80,000	417	\$ 245,780		\$ 511,929	\$ 1,018,110	\$ 25,666		1
175,000					125,000	184,020	12,000		2
					165,000	750,000	152,000		3
					800,000	178,750	154,300		4
					115	134,000	256,997	19,817	5
					305,000	180,000	616,300	6,000	6
					615,000	200,000	200,000		7
					36,949	77,000	123,000		8
					50,000	83,200	105,880	145,000	9
					6,658	600,000	73,066	32,473	10
						500,000	50,000	25,000	11
						150,000	225,000	20,000	12
						12,000	15,000	35,000	13
						500	255,000	40,000	14
						1,800	225	84,500	25,000
						400	15,000	518,000	6,000
							1,300	35,599	29,150
							6,300	55,000	16,000
							600	70,000	11,000
								90,000	15,000
								74,600	22,000
								22,500	7,500
								150,000	24,000
								125,000	1,000
								35,000	1,000
								20,000	25,000
								45,000	20,000
								32,675	46,000
								30,000	22,000
								55,000	3,000
								11,000	21
								70,000	—
								24,000	22
								12,000	23
								22,000	24
								150,000	1,000
								35,000	25,000
								20,000	26
								45,000	20,000
								10,000	27
								12,000	28
								72,500	14,000
								57,000	4,400
								21,600	29
								120,000	100,950
								15,000	31
								16,000	8,000
								2,500	32
								19,000	33
								19,000	34
								15,000	35
								15,000	42
								10,000	43
								10,000	44
								15,000	45
								12,000	46
								15,000	47
								16,500	48
								27,500	49
								17,500	50
								31,000	51
								15,000	52
								28,500	53
								16,000	54
								30,000	55
								15,000	56
								14,000	57
								14,000	58
								27,000	59
								12,000	60
								10,000	61
								31,000	62
								27,000	63
								15,000	64
								40,000	65
								30,000	66
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								15,000	98
								15,000	99
								15,000	100

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

No. in order of population	CITY	Total value of possessions	Municipal Buildings				Police Department	Fire Department	Equipment of streets and alleys.			
			Land and buildings		Furniture and other property							
			Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property						
57	Spencer	99,131	1,800	125	2,300	400						
58	Arlington	98,707	4,000	—	1,782	—						
59	Shelby	—	—	—	—	—						
60	Algona	72,325	5,000	5,000	1,000	—						
61	Winterset	114,300	2,300	—	1,000	1,000						
62	Iowa Falls	132,472	28,000	800	6,000	1,200						
63	West Des Moines	142,450	15,000	1,500	50	6,500	47,700					
64	Mystic	10,500	2,000	—	750	200	3,000					
65	Cresco	33,985	1,655	250	3,100	—						
66	Hampton	81,900	—	—	2,500	—						
67	Valley Junction	6,300	5,000	50	1,000	300						
68	Hawkeye	77,441	5,000	500	2,000	1,500						
69	Wexford	54,150	1,750	300	1,000	400						
70	Jefferson	55,300	1,500	—	2,500	300						
71	Osage	51,300	5,000	200	2,000	500						
72	Storm Lake	87,300	—	—	4,000	200						
73	Oscoda	55,000	6,000	—	2,000	200						
74	Emmettsburg	69,900	12,000	—	—	1,000						
75	Tipton	17,200	2,000	300	1,200	—						
76	Seymour	52,655	500	50	1,000	250						
77	New Hampton	107,140	—	—	25,000	—						
78	Sac City	39,419	4,270	200	2,300	330						
79	Nevada	66,700	2,000	200	1,800	—						
80	Waverly	37,773	1,200	100	—	75						
81	Clarion	47,300	6,000	200	2,000	500						
82	Tipton	72,800	5,000	—	2,400	—						
83	Lake City	5,000	1,200	—	—	—						
84	Albia	79,400	2,000	177	11	2,150	1,730					
85	Vilinesa	41,475	4,000	300	—	5,000	900					
86	Sigourney	22,400	—	—	—	—	—					
87	Bloomfield	55,300	2,500	800	1,300	5,700	1,500					
88	Omawa	69,300	3,000	250	—	2,000	—					
89	Waukon	60,700	10,000	—	—	—	—					
90	Keota	37,150	1,000	50	—	1,200	—					
91	Clear Lake	31,300	6,000	1,000	—	1,500	—					
92	Rock Rapids	71,150	8,500	500	—	2,500	1,100					
93	Eldora	82,435	4,000	—	2,435	—	2,000					
94	Leon	44,300	—	—	—	2,000	—					
95	Waverly	39,000	—	800	—	2,000	200					
96	Ida Grove	45,200	5,000	2,000	—	1,700	—					
97	Stuart	59,707	6,000	100	2,007	7,000	300					
98	Marengo	34,208	4,125	175	—	2,365	605					
99	What Cheer	7,450	3,500	159	—	3,500	300					
100	Corning	51,100	4,000	100	—	2,000	—					
101	Toledo	55,550	35,000	300	—	2,000	250					

*Gas works, \$80,000 of this amount.

THE YEAR OF MUNICIPAL POSSESSIONS.
—115—

No. in order of population	Bridges	Markets and public squares	Cemeteries	City electric light works	City water works	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
	332	11,631	34,124	30,587	16,457	2,000	10,000	57	57
125	—	—	—	36,000	20,000	500	10,000	58	58
—	—	—	—	25,000	15,000	5,000	10,000	59	59
—	—	—	—	90,000	30,772	25,700	10,000	61	61
—	2,900	500	—	50,000	20,000	3,500	10,000	62	62
—	—	—	—	28,000	10,000	—	10,000	63	63
—	—	—	—	22,776	33,465	1,200	10,000	64	64
—	—	—	—	32,000	10,800	—	10,000	65	65
—	—	—	5,000	10,000	25,000	10,000	10,000	66	66
—	—	—	—	40,000	13,100	30,000	10,000	71	71
—	—	3,500	—	45,000	44,000	5,000	10,000	72	72
—	—	—	—	12,000	12,000	1,500	10,000	73	73
—	—	—	1,200	27,140	12,000	5,000	10,000	77	77
—	—	—	—	32,000	21,000	9,000	10,000	78	78
—	9,000	3,400	—	35,000	7,000	1,000	10,000	80	80
—	—	—	—	2,000	16,000	5,500	10,000	81	81
—	—	—	—	40,000	22,000	—	10,000	86	86
—	500	1,600	1,800	—	1,000	1,000	1,000	86	86
—	275	6,000	23,000	45,000	15,300	6,500	6,500	84	84
—	—	—	—	4,500	—	—	—	85	85
—	1,500	2,000	14,000	11,000	14,000	—	—	87	87
—	500	5,000	20,000	12,500	1,000	25,000	4,500	88	88
—	—	—	—	45,000	—	4,500	—	89	89
—	—	—	1,000	25,000	9,300	—	—	90	90
—	—	—	5,000	16,000	10,000	10,000	10,000	91	91
—	1,200	5,000	25,000	15,000	9,500	1,800	1,800	92	92
—	—	—	—	35,000	16,000	2,000	20,000	93	93
—	—	—	—	35,000	6,000	—	—	94	94
—	—	2,800	—	35,000	6,000	—	—	95	95
—	—	—	—	32,000	4,000	—	—	96	96
—	1,000	1,500	20,000	12,500	3,500	4,000	3,500	97	97
—	—	—	—	27,000	—	—	—	98	98
—	—	—	2,000	—	40,000	3,000	—	99	99
—	—	—	—	18,000	—	—	—	100	100

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
1	Des Moines	\$5,000	\$2,300	\$2,000	\$2,100	\$2,000	\$1,800	\$1,800	\$1,800
2	Sioux City	3,000	1,500	1,500	2,000	1,500	1,500	1,500	1,500
3	Davenport	1,200	—	2,500	2,000	1,500	1,500	1,500	1,500
4	Dubuque	1,400	1,400	1,600	2,000	1,800	1,600	1,600	1,600
5	Cedar Rapids	2,000	1,500	1,500	2,000	1,500	1,500	1,500	1,500
6	Waukon	1,800	1,200	1,200	1,800	1,500	1,200	1,000	1,000
7	Waterloo	1,200	—	—	1,200	1,200	1,200	1,200	1,200
8	Clinton	500	600	600	700	2,500	1,250	1,200	1,200
9	Burlington	2,500	1,300	1,200	1,500	1,080	1,200	900	1,200
10	Ottumwa	750	300	300	1,200	1,063	1,200	900	900
11	Montgomery	500	400	400	1,800	1,200	1,200	1,080	1,080
12	Fort Dodge	1,500	300	200	1,200	1,200	1,200	1,080	1,080
13	Kokomo	500	—	5	1,200	840	1,800	1,200	1,200
14	Marshalltown	1,200	—	—	1,200	720	1,200	1,200	1,200
15	Mason City	1,200	—	125	1,800	1,500	900	1,200	1,200
16	Boone	1,000	50	1,500	1,200	1,020	1,200	900	900
17	City of	1,900	200	1,800	1,200	1,000	1,200	900	900
18	Oskaloosa	300	300	1,200	900	900	900	900	900
19	Fort Madison	300	200	200	1,200	900	900	900	900
20	Centerville	1,000	50	50	750	750	900	900	900
21	Creston	600	900	900	1,200	1,200	1,200	1,200	1,200
22	Oelwin	300	—	—	300	180	600	600	600
23	Charles City	65	25	1,200	840	840	900	780	780
24	Webster City	200	40	1,200	600	600	780	780	780
25	Grimmell	300	100	1,000	1,020	600	780	780	780
26	Cedar Falls	200	—	480	1,200	1,200	720	720	720
27	Shenandoah	25	100	—	900	900	720	720	720
28	Fayette	300	125	400	900	900	900	900	900
29	Albia	300	300	300	120	120	780	780	780
30	Cherokee	300	100	100	120	120	600	600	600
31	Hawthorn	200	100	100	300	300	600	600	600
32	Perry	25	50	1,500	1,200	660	780	780	780
33	Nelson	40	25	1,500	300	300	780	780	780
34	Atlantic	120	50	150	600	600	780	780	780
35	Marion	120	75	75	600	600	780	780	780
36	Washington	120	75	75	400	400	780	780	780
37	Ames	300	40	1,200	900	900	900	900	900
38	Le Mars	300	77	77	480	480	600	600	600
39	Glenwood	20	120	120	60	60	600	600	600
40	Mr. Pleasant	300	—	300	300	720	720	720	720
41	Clarinda	200	—	—	200	200	780	780	780
42	Chariton	20	180	600	600	600	780	780	780
43	Decorah	60	122	600	600	600	780	780	780
44	Marquette	120	50	1,500	500	500	600	600	600
45	Carroll	60	1,500	500	500	500	600	600	600
46	Independence	200	100	100	300	300	780	780	780
47	Fatherdale	25	50	50	300	300	780	780	780
48	Eagle Grove	150	1	150	600	600	780	780	780
49	Vinton	200	—	—	300	780	780	780	780
50	Ida Grove	100	100	100	300	300	780	780	780
51	Waverly	100	100	146	300	300	780	780	780
52	Knoxville	300	24	300	720	720	720	720	720
53	Missouri Valley	300	—	180	200	600	780	780	780
54	Denison	300	100	100	175	720	720	720	720
55	Black Hawk	50	50	50	300	300	780	780	780
56	Pella	50	100	100	200	200	780	780	780
57	Spencer	200	—	—	300	540	540	540	540
58	Anamos	30	—	—	300	540	540	540	540
59	Sheldon	50	30	900	900	720	720	720	720
60	Winneshiek	50	40	600	600	480	480	480	480
61	Winterport	300	75	480	480	720	720	720	720
62	Iowa Falls	100	35	480	480	720	720	720	720
63	Manchester	50	—	180	240	600	600	600	600

*Assistant \$600.00.
Deputy \$750.00.

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Soldier	Street commis- sioneer	Weightmaster	Physician	Health officer	Number	Salary of each	Council men		Chief of fire de- partment	Assistant chief of fire department	Firemen	Police judge	No. in order of population
							Number	Salary of each					
\$4,000	\$1,800	\$1,400	\$1,900	\$840	4	\$3,000	82,000	\$1,500	94	\$840	\$1,800	1	
2,000	1,200	720	720	1,200	4	2,500	1,800	1,200	43	840	900	8	
3,000	1,500	900	900	1,200	4	2,500	1,800	1,200	47	900	1,500	5	
1,800	1,200	780	600	780	7	2,000	1,600	1,200	50	900	900	4	
+2,500	1,500	600	900	1,080	4	1,800	1,600	1,200	50	900	900	5	
1,500	1,000	840	500	500	8	250	1,200	600	50	840	2,000	6	
1,820	1,020	600	900	600	9	250	1,200	600	50	840	840	7	
1,600	800	600	100	100	10	1,200	1,000	1,000	50	840	840	8	
1,200	1,000	750	900	900	9	250	1,200	600	50	840	840	9	
1,200	900	480	600	600	8	300	50	50	4	100	100	11	
1,200	1,080	720	400	1,200	2	1,200	1,080	900	24	110	740	12	
1,200	1,200	720	300	720	2	1,200	1,080	900	24	110	740	13	
1,000	600	600	600	600	6	250	1,200	600	50	840	840	14	
600	600	300	750	750	7	350	900	900	50	840	840	15	
600	600	300	750	750	7	350	900	900	50	840	840	16	
600	600	600	600	600	6	300	50	50	21	840	840	17	
600	600	600	600	600	6	300	50	50	21	840	840	18	
600	600	600	600	600	6	300	50	50	21	840	840	19	
600	600	600	600	600	6	300	50	50	21	840	840	20	
600	600	600	600	600	6	300	50	50	21	840	840	21	
600	600	600	600	600	6	300	50	50	21	840	840	22	
600	600	600	600	600	6	300	50	50	21	840	840	23	
600	600	600	600	600	6	300	50	50	21	840	840	24	
600	600	600	600	600	6	300	50	50	21	840	840	25	
600	600	600	600	600	6	300	50	50	21	840	840	26	
600	600	600	600	600	6	300	50	50	21	840	840	27	
600	600	600	600	600	6	300	50	50	21	840	840	28	
600	600	600	600	600	6	300	50	50	21	840	840	29	
600	600	600	600	600	6	300	50	50	21	840	840	30	
600	600	600	600	600	6	300	50	50	21	840	840	31	
600	600	600	600	600	6	300	50	50	21	840	840	32	
600	600	600	600	600	6	300	50	50	21	840	840	33	
600	600	600	600	600	6	300	50	50	21	840	840	34	
600	600	600	600	600	6	300	50	50	21	840	840	35	
600	600	600	600	600	6	300	50	50	21	840	840	36	
600	600	600	600	600	6	300	50	50	21	840	840	37	
600	600	600	600	600	6	300	50	50	21	840	840	38	
600	600	600	600	600	6	300	50	50	21	840	840	39	
600	600	600	600	600	6	300	50	50	21	840	840	40	
600	600	600	600	600	6	300	50	50	21	840	840	41	
600	600	600	600	600	6	300	50	50	21	840	840	42	
600	600	600	600	600	6	300	50	50	21	840	840	43	
600	600	600	600	600	6	300	50	50	21	840	840	44	
600	600	600	600	600	6	300	50	50	21	840	840	45	
600	600	600	600	600	6	300	50	50	21	840	840	46	
600	600	600	600	600	6	300	50	50	21	840	840	47	
600	600	600	600	600	6	300	50	50	21	840	840	48	
600	600	600	600	600	6	300	50	50	21	840	840	49	
600	600	600	600	600	6	300	50	50	21	840	840	50	
600	600	600	600	600	6	300	50	50	21	840	840	51	
600	600	600	600	600	6	300	50	50	21	840	840	52	
600	600	600	600	600	6	300	50	50	21	840	840	53	
600	600	600	600	600	6	300	50	50	21	840	840	54	
600	600	600	600	600	6	300	50	50	21	840	840	55	
600	600	600	600	6									

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Mayor	Assessor	Treasurer	Engineer	Assistant engineer	CITY clerk	Assistant clerk	Marshal
62	Mystic	90		45			300		480
63	Proctor	90		55			480		900
64	Hampton	150		55			150		720
65	Valley Junction	50					100		720
66	Harlan	15		75			240		600
67	Coffax	50		1			240		780
68	Jefferson	75					50		260
69	Oncala	100		35			275		600
70	Storm Lake			55			60		720
71	Oscoda	250					400		600
72	Emmetsburg			55			240		600
73	Tama			40			175		60
74	New Hampton	50					240		720
75	Sac City	25		55			*1,320		600
76	Nevada	100					50		360
77	Hawarden	100		50			180		600
78	Clarion	100		50			600		30
79	Montezuma	100		50			150		720
80	Lake City	100		60			120		600
81	Monticello	100					100		300
82	Villisea	240		120			300		600
83	Sigourney	300		150			300		600
84	Bloomfield	60		200	500		120		480
85	Waukon	50		100	600		600		720
86	Elton	150					200		600
87	Clear Lake	100		50			100		600
88	Rock Rapids	50		75			150		600
89	Leota	100					720		720
90	Leon	250		75			75		436
91	Bedford	100		50			100		540
92	Ida Grove	100		60			200		480
93	Stuart	62		50			220		180
94	Marengo	100		75			75		55
95	Albia	100					100		740
96	Corning	100					100		720
97	Toledo	50					200		

*Also clerk of water department.

†Also street commissioner.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

No. in order of population	Solicitor	Street commis- sioner	Weighmaster	Physician	Health officer	Council-men		Chief of fire de- partment	Assistant chief of the department	Firemen	Police judge	No. in order of population
						Number	Salary of each					
98	640				12	5	12					64
99	150	945				6	6					75
100	60	720				6	6					73
101	100	600				6	6					74
102	50	600				5	24					75
103	100	500				6	32					76
104	240					5	32					77
105	30	600				6	60					78
106						15						79
107						6	13					80
108	25					6	58					81
109	150	750				6	58					82
110	420					5	25					83
111	600					5	24					84
112	0	480				5	100					85
113	480	270				5	19					86
114	540	300				100	5					87
115	100	600				6	60					88
116	100	600				6	60					89
117	75	780				5	60					90
118	100					25	5					91
119	300					5	21					92
120	50	720				25	6					93
121	50					25	60					94
122	50	480				25	5					95
123	100					64						96
124	62	560				5	18					97
125	100	480				5	18					98
126	100					25	5					99
127	100	480				25	5					100
128	50					25	5					101

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Police Judge clerk		Police Captain	Police Lieutenant	Patrolmen	Patrol driver	Police matron
		Number	Salary of each					
1	Des Moines	\$ 1,900	\$ 1,300	1	\$ 1,000	\$ 800	\$ 800	\$ 700
2	Sioux City	880	1,000	1	1,000	800	800	800
3	Davenport	600	1,100	1	1,000	900	900	700
4	Cedar Rapids	1	1,000	4	900	20	900	900
5	Waterloo	1	900	1	900	10	800	840
6	Council Bluffs	1	900	1	900	10	800	840
7	Clinton	1	900	1	900	10	800	840
8	Bethelton	1	900	1	900	10	800	840
9	Waukon	1	1,000	1	900	17	900	600
10	Keokuk	1	1,000	1	1,000	3	800	700
11	Muscatine	1	900	1	900	6	700	700
12	Fort Dodge	1	900	1	900	6	700	700
13	Keokuk	1	900	1	900	9	840	840
14	Marshalltown	1	900	1	900	9	840	840
15	Albia City	1	900	1	900	6	840	840
16	Boone	1	900	1	900	6	800	130
17	Iowa City	1	900	1	900	6	800	800
18	Oakdale	1	900	1	900	6	740	740
19	Fort Madison	1	900	1	900	7	600	600
20	Centerville	1	700	1	700	8	620	620
21	Creston	1	700	1	700	8	620	620
22	Otterbein	1	700	1	700	8	620	620
23	Charles City	1	700	1	700	8	620	620
24	Webster City	1	700	1	700	8	620	620
25	Grinnell	1	700	1	700	8	620	620
26	Cedar Falls	1	700	1	700	8	620	620
27	Waukon	1	700	1	700	8	620	620
28	Fairfield	1	700	2	600	8	620	620
29	Albia	1	700	1	700	8	620	620
30	Cherokee	1	700	1	700	8	620	620
31	Hod Oak	1	700	1	700	8	620	620
32	Perry	1	700	1	700	8	620	620
33	Waukon	1	700	1	700	8	620	620
34	Atlantic	1	700	1	700	8	620	620
35	Marion	1	700	1	700	8	620	620
36	Washington	1	700	1	700	8	620	620
37	Ames	1	700	1	700	8	620	620
38	Mars	1	700	1	700	8	620	620
39	Glenwood	1	700	1	700	8	620	620
40	Mt. Pleasant	1	700	1	700	8	620	620
41	Clarinda	1	700	1	700	8	620	620
42	Chariton	1	700	1	700	8	620	620
43	Waukon	1	700	1	700	8	620	620
44	Macomb	1	700	1	700	8	620	620
45	Carroll	1	700	1	700	8	620	620
46	Independence	1	700	1	700	8	620	620
47	Fatherdale	1	700	1	700	8	620	620
48	East Grove	1	700	1	700	8	620	620
49	Vinton	1	700	1	700	8	620	620
50	Indianola	1	700	1	700	8	620	620
51	Waverly	1	700	1	700	8	620	620
52	Knoxville	1	700	1	700	8	620	620
53	Missouri Valley	1	700	1	700	8	620	620
54	Belle Plaine	1	700	1	700	8	620	620
55	Spencer	1	700	1	700	8	620	620
56	Anamosa	1	700	1	700	8	620	620
57	Sutton	1	700	1	700	8	620	620
58	Algona	1	700	1	700	8	620	620
59	Winterport	1	700	1	700	8	620	620
60	Iowa Falls	1	700	1	700	8	620	620
61	Manchester	1	700	1	700	8	620	620
62	Mystic	1	700	1	700	8	620	620

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

No. in order of population	Superintendent of water works	Assistant superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioners	Park superintendent	No. in order of population
\$ 1,900	\$ 1,440	\$ 1,160	\$ 1,000	\$ 900	\$ 700	\$ 700	\$ 600	\$ 1,500	\$ 800	\$ 1,800	\$ 1,500	1
1,500	1,300	900	1,200	1,000	700	700	600	1,200	700	1,200	1,200	2
1,500	1,300	900	1,200	1,000	700	700	600	1,200	700	1,200	1,200	3
2,400	1,380	810	900	900	810	810	720	1,000	600	1,000	1,000	4
900	900	900	900	900	900	900	900	900	900	900	900	5
\$ 1,000	1,080	840	780	720	600	600	500	1,000	570	1,000	1,000	6
1,500	1,200	900	1,200	1,000	700	700	600	1,200	700	1,200	1,200	7
480	600	480	600	600	480	480	400	500	400	500	500	8
650	600	600	600	600	600	600	480	600	480	600	600	9
480	600	480	780	780	600	600	480	480	480	480	480	10
600	900	600	900	900	600	600	500	500	500	500	500	11
600	720	600	720	720	600	600	500	500	500	500	500	12
1,200	1,230	1,275	900	870	840	840	600	1,200	480	1,200	1,200	13
500	480	750	750	490	480	480	400	500	480	500	500	14
1,200	900	1,200	900	840	840	840	600	1,200	480	1,200	1,200	15
200	600	200	600	600	600	600	400	200	400	200	200	16
200	600	200	600	600	600	600	400	200	400	200	200	17
600	600	600	600	600	600	600	400	600	600	600	600	18
600	600	600	600	600	600	600	400	600	600	600	600	19
600	600	600	600	600	600	600	400	600	600	600	600	20
600	600	600	600	600	600	600	400	600	600	600	600	21
600	600	600	600	600	600	600	400	600	600	600	600	22
600	600	600	600	600	600	600	400	600	600	600	600	23
600	600	600	600	600	600	600	400	600	600	600	600	24
600	600	600	600	600	600	600	400	600	600	600	600	25
600	600	600	600	600	600	600	400	600	600	600	600	26
600	600	600	600	600	600	600	400	600	600	600	600	27
600	600	600	600	600	600	600	400	600	600	600	600	28
600	600	600	600	600	600	600	400	600	600	600	600	29
600	600	600	600	600	600	600	400	600	600	600	600	30
600	600	600	600	600	600	600	400	600	600	600	600	31
600	600	600	600	600	600	600	400	600	600	600	600	32
600	600	600	600	600	600	600	400	600	600	600	600	33
600	600	600	600	600	600	600	400	600	600	600	600	34
600	600	600	600	600	600	600	400	600	600	600	600	35
600	600	600	600	600	600	600	400	600	600	600	600	36
600	600	600	600	600	600	600	400	600	600	600	600	37
600	600	600	600	600	600	600	400	600	600	600	600	38
600	600	600	600	600	600	600	400	600	600	600	600	39
600	600	600	600	600	600	600	400	600	600	600	600	40
600	600	600	600	600	600	600	400	600	600	600	600	41
600	600	600	600	600	600	600	400	600	600	600	600	42
600	600	600	600	600	600	600	400	600	600	600	600	43
600	600	600	600	600	600	600	400	600	600	600	600	44
600	600	600	600	600	600	600	400	600	600	600	600	45
600	600	600	600	600	600	600	400	600	600	600	600	46
600	600	600	600	600	600	600	400	600	600	600	600	47
600	600	600	600	600	600	600	400	600	600	600	600	48
600	600	600	600	600	600	600	400	600	600	600	600	49
600	600	600	600	600	600	600	400	600	600	600	600	50
600	600	600	600	600	600	600	400	600	600	600	600	51
600	600	600	600	600	600	600	400	600	600	600	600	52
600	600	600	600	600	600	600	400	600	600	600	600	53
600	600	600	600	600	600	600	400	600	600	600	600	54
600	600	600	600	600	600	600	400	600	600	600	600	55
600	600	600	600	600	600	600	400	600	600	600	600	56
600	600	600	600	600	600	600	400	600	600	600	600	57
600	600	600	600	600	600	600	400	600	600	600	600	58
600	600	600	600	600	600	600	400	600	600	600	600	59
600	600	600	600	600	600	600	400	600	600	600	600	60
600	600	600</										

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Police judge clerk Number	Police Captain Number	Police Lieutenant Number	Patrolemen Number	Patrol driver Number	Police matron									
								Salary of each	Salary of each	Salary of each	Salary of each	Patrol driver	Police matron			
65	Cresco															
66	Hampton															
67	Valley Junction															
68	Harlan															
69	Colfax															
70	Jefferson															
71	Ossian															
72	Storm Lake															
73	Oscoda															
74	Emmettsberg															
75	Tama															
76	Winneshiek															
77	New Hampton															
78	Sac City															
79	Nevada															
80	Hawarden															
81	Gardiner															
82	Tipton															
83	Lake City															
84	Monticello															
85	Villicia															
86	Alpena															
87	Bloomfield															
88	Omaha															
89	Waukon															
90	Eldon															
91	Albia															
92	Rock Lake															
93	Rock Rapids															
94	Ebora															
95	Leon															
96	Wellfield															
97	Ida Grove															
98	Stuart															
99	Marengo															
100	What Cheer															
101	Corning															
	Toledo							1	240							

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

No. in order of population	Superintendent of water works	Assistant superintendent of water works	Superintendent of lights works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of lights works	Assistant engineer of lights works									
								Librarian	Assistant librarian	Park commissioners	Park superintendent					
300				720	640	680	720	120	422							65
480	240			720	600	600	720	264	422							66
600				720	600	600	720	264	422							67
270				720	600	600	720	264	422							68
				720	600	600	720	264	422							69
900				720	600	600	720	264	422							70
1,020				720	600	600	720	264	422							71
				720	600	600	720	264	422							72
1,200				720	600	600	720	264	422							73
				720	600	600	720	264	422							74
200				720	600	600	720	264	422							75
200				720	600	600	720	264	422							76
400				720	600	600	720	264	422							77
				720	600	600	720	264	422							78
240	1,000			720	600	600	720	264	422							79
1,080				720	600	600	720	264	422							80
				720	600	600	720	264	422							81
75	900	1,320		720	600	600	720	264	422							82
720	900	1,320		720	600	600	720	264	422							83
				720	600	600	720	264	422							84
480				720	600	600	720	264	422							85
				720	600	600	720	264	422							86
670				720	600	600	720	264	422							87
				720	600	600	720	264	422							88
1,300				720	600	600	720	264	422							89
				720	600	600	720	264	422							90
900				720	600	600	720	264	422							91
849				720	600	600	720	264	422							92

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population

CITY	Corporate Payments		Payments for General and Municipal Service Expense	
	Total	Per capita	Total	Per capita
Grand total	\$50,837,365	\$14.55	\$6,112,480	\$ 6.86
Des Moines	\$1,156,115	\$13.39	\$61,706	\$ 9.86
Saint Paul	1,000,000	—	1,000,000	—
Saint Paul	845,817	17.33	455,785	8.04
Davenport	745,317	17.33	455,785	8.04
Davenport	675,332	17.34	465,006	10.53
Cedar Rapids	621,006	18.97	227,857	6.94
Waterloo Bluffs	681,890	23.38	231,384	8.53
Waterloo	591,692	16.02	248,712	9.31
Clinton	254,400	9.24	10,200	7.04
Burlington	318,005	13.07	56,519	5.57
Ottumwa	293,534	13.53	119,349	5.01
Macomb	215,971	13.16	84,924	5.25
Fox Dodge	295,569	18.50	116,370	7.49
Kecoughtan	170,470	12.14	75,213	9.61
Marshalltown	117,477	11.95	71,975	5.97
Mason City	255,688	25.05	74,973	6.67
Boone	175,193	16.63	27,437	3.65
Iowa City	128,751	12.76	65,460	6.00
Okoboji	210,261	12.91	67,458	6.08
Fort Madison	72,400	8.48	50,000	6.32
Centerville	40,934	5.89	28,311	4.96
Creston	166,189	25.45	59,019	5.49
Colfax	32,222	6.31	21,193	3.64
Charles City	105,714	17.60	26,624	4.02
Webster City	107,374	17.17	50,403	6.59
Ginnell	64,721	12.85	20,000	6.73
Cedar Falls	62,812	12.53	20,000	6.12
Shenandoah	33,507	6.73	19,168	3.85
Waukon	165,625	29.50	19,767	3.97
Albia	44,171	8.87	17,797	3.58
Cherokee	30,815	8.29	11,071	3.49
Red Oak	30,615	8.20	10,531	3.21
Perry	62,170	13.64	22,364	3.53
Nelson	129,607	28.06	22,690	5.10
Arlington	99,253	12.35	11,097	2.42
Marion	26,249	5.82	18,645	5.78
Washington	36,249	5.82	17,845	5.14
Ames	87,773	15.05	21,711	6.00
Mars	22,135	7.73	25,581	6.16
Glenwood	49,972	10.11	9,668	2.89
Mt. Pleasant	50,500	14.65	13,617	2.99
Clarinda	20,518	7.97	7,771	2.13
Chariton	50,159	12.21	18,400	2.29
Decorah	21,589	6.01	11,099	2.09
Waukon	32,705	9.18	11,047	3.00
Independence	27,306	7.88	17,051	4.81
Etheridge	51,171	12.48	10,000	5.25
Eagle Grove	41,355	12.14	10,000	3.11
Newton	27,129	8.05	11,000	2.64
Urbandale	67,482	18.72	8,813	2.64
Waverly	64,590	19.67	12,066	2.67
Knoxville	114,260	30.58	11,013	3.03
Missouri Valley	20,942	8.41	11,000	4.08
Denton	33,372	10.03	19,840	6.32
Wellsville	31,085	9.95	18,464	4.32
Postville	58,496	19.35	20,929	6.02
Spencer	27,180	9.11	9,374	3.12
Anamosa	27,180	9.11	19,603	4.96

PAYMENTS, TOTAL AND PER CAPITA.

CITY	Payments for Municipal Industrial Expense		Payments for Outlay		Payments for Decrease of Indebtedness	
	Total	Per capita	Other than for Municipal Industries	For Municipal Industries	Total	Per capita
	\$ 1,001,056	\$ 1.34	\$ 2,207,712	\$ 3.04	\$ 884,350	\$ 1.18
	\$ 51,228	\$.86	\$ 127,293	\$ 1.48	\$ 45,297	\$.51
	49,824	1.04	328,150	7.45	83,930	1.75
	495	.03	114,573	2.67	204,995	4.76
	619	.03	130,696	3.39	189,231	3.61
	50,667	1.55	166,095	4.77	134,220	4.11
	57,458	1.96	186,650	5.34	145,777	4.91
	331	.01	8,190	.12	49,550	1.00
	5,297	.23	77,334	3.18	32,363	.75
	17,963	.82	40,657	1.85	83,200	3.78
	50,870	5.14	25,099	1.55	1,350	.08
	18,882	1.19	112,716	7.25	20,197	1.99
	4,274	.30	20,823	1.47	19,000	1.26
	16,483	1.23	7,910	.56	14,416	1.06
	21,006	1.95	112,828	10.05	31,700	3.71
	23,035	2.32	37,601	5.57	41,657	4.02
	23,367	2.31	15,255	1.51	33,629	3.34
	309	.10	50,656	2.62	23,250	.58
	609	.62	622	.07	59	.00
	250	.08	8,384	1.21	14,995	1.68
	1,250	.19	110,646	17.43	16,221	2.34
	6,230	1.08	50,602	.59	6,252	1.00
	5,500	.93	20,811	5.43	14,200	6.03
	23,914	4.98	70,116	13.51	23,888	1.45
	11,053	2.49	138	.03	2,396	.43
	7,381	1.47	4,237	.84	15,909	3.17
	5,031	.42	2,274	.45	8,534	1.71
	8,874	1.79	97,571	19.61	12,523	3.46
	5,752	1.15	19,655	2.14	14,999	2.09
	6,290	1.70	7,148	.98	7,105	.53
	6,595	1.36	5,942	1.23	5,039	.42
	11,492	2.48	7,791	1.68	5,357	1.10
	52,058	11.27	44,614	7.50	14,705	3.19
	21,918	4.82	1,308	.35	3,148	.69
	1,414	.23	1,149	.29	18,882	4.14
	19,723	2.45	4,656	1.07	1,774	.40
	19,081	6.82	1,223	.22	7,903	1.88
	31	.62	5,522	1.57	2,801	.50
	2,800	.60	13,614	3.54	14,990	3.69
	17,171	4.41	1,424	.84	4,847	1.25
	5,150	1.65	5,085	1.21	2,866	.74
	15,795	4.16	135	.01	10,038	.37
	8,238	.92	4,397	1.21	1,335	.37
	2,487	.97	7,593	2.10	2,059	.74
	5,067	1.60	1,549	.45	1,241	.35
	21,141	7.64	5,064	1.50	11,051	3.31
	14,378	4.82	9,908	.77	2,997	.78
	1,890	.66	9,473	2.80	2,074	.79
	24,607	7.37	4,872	1.46	16,457	4.03
	18,962	5.22	20,206	.68	20,092	6.23
	18,156	4.95	77,992	24.31	7,561	2.30
	5,540	2.97	1,147	.15	4,777	.18
	2,157	.69	7,722	.83	3,610	1.13
	2,021	.64	377	.00	9,236	2.94
	1,258	.41	8,302	2.67	8,112	2.00
	11,915	2.94	1,865	.69	8,501	2.82
	19,460	6.64	940	.31	6,734	.84
	2,656	.82	1,612	.54	4,019	1.85
	2,656	.82	5,499	1.84	1,612	.54

No. in order of population

TABLE NO. 14—CONTINUED—CLASSIFIED

CITY	Corporate Payments		Payments for General and Municipal Service Expense	
	Total	Per capita	Total	Per capita
Sheldon	18,386	6.23	8,240	2.80
Sioux City	47,759	16.42	10,179	3.69
Winneshiek	35,478	12.94	18,123	6.43
Iowa Falls	38,006	13.91	7,653	2.73
Manchester	36,446	13.21	11,160	4.02
Mystic	5,982	1.32	2,988	1.12
Oscoda	12,882	5.12	4,008	4.32
Hamilton	26,305	10.01	9,763	3.27
Valley Junction	9,635	2.74	9,530	3.74
Harlan	47,101	18.32	6,020	2.34
Colfax	20,680	7.37	9,202	3.64
Jefferson	27,080	11.36	14,582	5.88
Osage	29,717	8.47	10,248	3.92
Story Lake	28,828	11.87	10,784	4.44
Oscoda	29,567	12.23	19,755	8.17
Emmettburg	15,944	6.46	7,755	3.33
Tama	22,600	6.04	5,580	2.43
Seymour	36,190	15.99	7,000	2.45
New Hampton	47,335	20.80	16,000	5.71
Sac City	15,138	6.85	5,126	2.33
Nevada	39,349	18.40	12,720	5.95
Hawarden	24,616	9.78	4,853	2.30
Clarion	17,516	6.25	9,054	4.37
Tipton	54,285	11.86	9,000	9.27
Dubuque City	22,800	11.19	8,000	9.92
Monticello	21,445	10.49	9,234	4.51
Villisca	19,200	9.47	9,457	4.64
Sigourney	30,700	13.11	7,439	3.06
Bloomfield	57,805	28.90	5,602	2.81
Onawa	26,000	12.83	8,000	2.69
Waukon	25,332	11.01	9,697	4.76
Eldon	19,024	5.24	2,595	1.28
Clear Lake	20,124	10.15	9,497	4.72
Rock Rapids	29,124	11.62	6,277	3.13
Elkora	21,731	10.80	7,711	2.89
Lake City	16,500	8.49	7,624	3.83
Bedford	16,879	8.96	11,816	6.27
Ida Grove	14,684	9.96	9,803	5.23
Stuart	13,480	8.20	2,826	1.55
Marengo	14,904	7.30	2,506	1.11
Waverly	4,804	2.84	2,236	1.28
Corning	20,302	11.86	7,709	4.56
Toledo	15,950	9.84	9,110	5.64

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

No. in order of population	Payments for Municipal Industrial Expense	Payments for Outlay		Payments for Decrease of Indebtedness		
		Other than for Municipal Industries		For Municipal Industries		
		Total	Per capita	Total	Per capita	
59 Sheldon	5,100	1.05	—	7,046	2.49	
60 Winneshiek	25,463	8.97	—	7,235	2.49	
61 Iowa Falls	10,073	2.37	4,850	1.72	2,097	.73
62 Manchester	3,213	1.14	18,887	6.76	4,817	1.72
63 Mystic	3,960	1.12	19,719	7.15	4,302	1.55
64 Colfax	—	—	607	.23	1,394	.09
65 Hamilton	—	—	—	—	—	—
66 Valley Junction	5,600	1.00	—	3,672	1.38	
67 Harlan	4,220	1.62	5,760	1.48	1,850	.71
68 Jefferson	—	—	—	—	—	—
69 Osage	—	—	—	—	—	—
70 Story Lake	11,361	4.64	2,074	1.04	14,384	5.79
71 Tipton	4,918	1.90	1,145	.45	3,024	1.20
72 Dubuque City	2,623	2.14	2,188	.69	9,844	.79
73 Emmettburg	2,478	1.02	1,540	.63	4,728	1.73
74 Tama	3,826	1.37	707	.29	10,084	4.15
75 Seymour	309	.15	—	—	2,791	1.16
76 New Hampton	2,430	1.04	1,237	.53	700	.36
77 Sac City	7,500	1.11	—	—	—	—
78 Nevada	12,621	4.62	1,497	.65	730	.33
79 Hawarden	12,672	5.57	3,941	1.73	10,030	4.43
80 Clarion	2,420	1.11	4,889	2.22	664	.30
81 Tipton	2,745	1.28	21,504	10.05	1,335	.66
82 Monticello	15,413	6.36	1,010	.48	259	.17
83 Waukon	5,126	1.46	896	.44	—	—
84 Waverly	620	.31	1,449	.71	1,585	.27
85 Villisca	4,700	2.35	2,849	1.40	228	.11
86 Bedford	3,225	1.58	3,420	1.19	3,854	1.40
87 Bloomfield	5,290	2.59	18,004	8.88	—	—
88 Onawa	15,024	6.06	9,954	1.05	1,412	.41
89 Ida Grove	7,122	9.52	—	—	5,497	.45
90 Eldon	1,610	.79	1,781	.86	869	.42
91 Clear Lake	6,298	3.12	16	—	1,203	.59
92 Rock Rapids	6,003	2.68	1,988	.99	2,052	1.46
93 Elkhorn	15,600	7.81	2,640	1.30	3,557	1.77
94 Linn	1,599	.78	9,290	.94	5,917	.59
95 Bedford	1,677	.95	3,006	1.51	2,206	1.15
96 Ida Grove	788	.42	440	.21	459	.24
97 Stuart	2,577	1.37	1,797	.96	—	—
98 Marengo	—	—	—	—	4,504	3.40
99 Waverly	8,670	4.75	1,322	.72	2,450	1.54
100 Corning	1,327	.85	—	—	1,179	.69
101 Toledo	2,442	1.44	5,806	2.44	1,334	.78
	2,597	2.65	1,841	1.13	150	.09

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand total	\$ 10,600,100	\$ 14.23
1	Des Moines	\$ 1,165,300	12.76
2	Sioux City	940,600	19.06
3	Davenport	761,000	15.29
4	Dubuque	609,000	18.95
5	Cedar Rapids	571,900	17.75
6	Clinton, Buena	567,000	39.38
7	Waverly	307,100	11.50
8	Clinton	247,410	9.67
9	Burlington	221,450	13.29
10	Ottumwa	202,450	12.50
11	Marion	225,861	13.96
12	Fort Dodge	182,918	15.30
13	Keokuk	170,110	13.14
14	Marshalltown	162,741	9.34
15	Mason City	159,400	21.99
16	Albia	165,611	16.00
17	Iowa City	128,751	12.75
18	Oskaloosa	96,566	10.20
19	Fort Madison	75,951	8.31
20	Centerville	41,410	5.41
21	Osceola	162,167	23.50
22	Charles City	30,334	6.32
23	Webster City	105,030	17.47
24	Grinnell	161,220	31.05
25	Waukon Falls	60,480	11.80
26	Shenandoah	60,851	12.15
27	Fairfield	34,673	12.15
28	Albia	146,169	29.41
29	Cherokee	39,841	8.06
30	Waukon	41,800	8.65
31	Perry	58,559	12.64
32	Newton	162,597	30.97
33	Atlantic	60,233	13.31
34	Marietta	45,459	12.25
35	Washington	49,817	9.22
36	Le Mars	80,563	19.05
37	Glenwood	33,073	7.55
38	Mt. Pleasant	40,074	9.89
39	Albia	11,000	11.89
40	Marion	54,370	8.67
41	Clarinda	50,541	13.35
42	Decorah	19,522	5.45
43	Maquoketa	31,505	8.84
44	Carroll	23,238	8.21
45	Independence	71,727	20.39
46	Eagle Grove	44,006	12.26
47	Vinton	55,387	7.49
48	Indianola	66,308	17.71
49	Albia	114,817	35.82
50	Knoxville	20,145	9.45
51	Missouri Valley	19,230	9.17
52	Deacon	24,544	19.96
53	Belle Plaine	45,126	6.56
54	Pell City	61,177	20.91
55	Anamosa	26,900	9.06
56	Streetsboro	17,400	5.94
57	Algona	37,609	12.94

RECEIPTS, TOTAL AND PER CAPITA.

No. in order of population	Receipts from General and Commercial Revenue	Municipal Service Income		Municipal Industrial Income		Receipts from Loans Increasing Indebtedness; Interest and Mefund	
		Total	Per capita	Total	Per capita	Total	Per capita
\$ 6,562,056	\$ 8.79	\$ 288,116	\$.39	\$ 1,549,045	\$ 2.08	\$ 2,219,983	\$ 2.97
\$ 987,730	\$ 11.43	\$ 61,304	\$.71	\$ 27,600	\$.32	\$ 26,000	\$.30
505,000	10.51	32,723	.48	128,398	2.69	386,100	5.98
600,670	16.05	4,846	.11			5,508	.13
404,217	10.53	1,451	.08	1,672	.02	246,049	6.39
399,485	11.97	31,160	.07	107,841	.23	151,700	1.39
271,245	11.28	5,791	.14	20,500	.02	202,400	7.12
286,800	10.74	5,548	.21			14,845	.05
169,538	6.63	165	.01			77,708	.08
357,478	10.58	1,679	.07			64,281	.24
148,469	6.75	3,247	.10			49,206	.23
131,240	9.41	14,451	.10	51,100	.17	9,100	.22
149,180	9.63	5,847	.06	30,274	.04	9,750	.67
130,350	9.31	5,475	.09	6,858	.49	27,580	1.05
76,065	5.73	2,255	.17	38,085	2.85	15,768	1.18
80,024	7.17	4,866	.43	36,188	.33	158,700	14.13
65,735	6.35	602	.06	33,643	.23	65,000	6.34
30,500	5.35	10,000	.32	23,278	.23	48,541	4.77
59,377	6.27	2,182	.33			36,007	.30
65,717	7.72	174	.04			4,581	.02
30,795	5.81	1,046	.15			4,031	.43
51,275	7.40	506	.08	1,361	.19	109,973	15.80
29,475	4.87	3,625	.08	9,415	1.99	244	.04
49,017	7.29	1,663	.21	10,920	2.44	41,770	1.22
24,485	6.63	313	.06	53,471	10.25	78,410	14.00
60,003	11.91	559	.11	12,566	2.49	315	.07
27,367	5.46	1,336	.26	13,213	2.63	18,915	3.78
30,400	5.32	2,023	.40	5,754	1.16	36,000	.08
31,108	6.31	4,363	.87	8,012	.20	99,771	19.28
26,670	5.47	1,304	.27			5,233	.05
26,776	5.96	1,455	.29	11,437	2.37	162	.03
45,071	9.65	1,128	.27	10,442	2.24	867	.18
13,510	5.15	44,720	.99	82,362	17.88	1,192	.24
23,381	5.62	72	.01			716	.15
22,625	5.14			829	.19		
27,458	7.41	146	.08	8,210	1.88		
28,333	6.70	1,834	.43	49,224	11.65	1,172	.27
24,949	5.85					2,487	.00
11,957	2.65					50,000	.06
20,734	5.35	416	.11	25,150	6.49	5,504	1.36
25,569	6.60	323	.08	6,845	1.78	1,625	.42
23,702	6.32	1,290	.25	25,849	6.63		
14,560	4.06	468	.14	4,298	1.17	225	.06
23,524	5.70	227	.07	6,201	1.76	1,083	.31
19,529	5.51			6,569	.65		
25,186	7.16			45,722	12.43		
18,307	5.38	65	.06	23,304	6.81		
11,596	5.55	43	.01	3,468	1.02	9,060	2.94
20,744	7.24	2,414	.75	20,170	7.81	5,049	1.51
28,394	8.03	269	.16	20,294	2.00	2,771	.50
23,426	7.31	15		22,469	1.22	67,000	21.51
22,645	7.09	25	.02	2,700	1.16	3,775	1.18
15,159	4.77			7,152	2.34	6,889	2.18
23,727	7.07			3,639	1.16	7,583	2.42
19,200	6.17	78	.02	1,209	.40	223	.06
30,427	10.07	64	.02	21,624	1.16	11,128	2.68
13,658	4.55	806	.97	28,624	9.33		
14,229	4.80	71	.05	5,424	1.84	7,065	2.37
19,422	8.54	2,715	.98	7,070	2.40		
13,385	4.64			19,299	6.63	2,440	.84

TABLE NO. 15—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
61	Winter set	38,299	13.59
62	Iowa Falls	40,732	14.53
63	Manchester	34,497	12.95
64	Atlantic	3,647	1.28
65	Cresco	24,729	9.30
66	Hampton	36,935	10.61
67	Valley Junction	11,419	4.44
68	Hartlan	4,579	1.71
69	Harlan	30,781	13.19
70	Jefferson	21,764	9.05
71	Osage	20,597	8.42
72	Storm Lake	33,965	13.97
73	Oscoda	30,647	12.81
74	Erlangerburg	17,988	7.64
75	Alma	22,642	9.02
76	Seymour	36,071	17.45
77	New Hampton	46,219	20.32
78	Sac City	17,071	7.56
79	Neola	42,655	20.19
80	Hawarden	25,379	12.04
81	Clarion	16,684	8.05
82	Tipton	26,571	15.97
83	Lake City	21,170	10.56
84	Monticello	21,299	10.56
85	Waukon	17,521	8.06
86	Sigourney	17,658	8.67
87	Bloomfield	54,472	28.86
88	Onawa	26,160	12.91
89	Waukon	30,435	15.35
90	Elton	10,713	8.29
91	Clear Lake	21,320	10.55
92	Rock Rapids	31,466	15.60
93	Eldora	20,729	10.39
94	Leon	16,849	8.43
95	Howard	12,533	9.59
96	Ida Grove	16,825	8.87
97	Stuart	15,841	8.67
98	Marengo	15,549	8.70
99	What Cheer	4,597	2.67
100	Corning	15,599	11.82
101	Torrey	15,993	9.83

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

	Receipts from General and Commercial Revenue	Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Interest on Increasing Indebtedness, Interest and Relund	No. in order of population
		Total	Per capita	Total	Per capita		
20,124	7.14	12,961	4.60	5,214	1.85	61	
22,630	8.00	5,700	2.04	11,020	3.95		
25,403	9.21	10	.47	4,834	1.75	4,584	64
3,647	1.30						
12,521	3.24	2,877	1.08	5,856	2.20	65	
19,389	7.60	919	.45	4,023	1.53	3,584	66
11,364	4.45	25	.01				
21,265	8.33	22,425	8.03	1,560	.56		
17,797	7.05	1,200	.49	5,544	2.00	6,068	69
15,841	6.41	74	.06	2,612	1.06	6,223	70
14,203	5.86	229	.13	3,615	1.47	2,286	71
12,000	5.00	107	.04	1,728	.71	18,529	72
54,477	10.13	196	.08	972	.40	4,894	73
7,819	2.87	4,834	2.07	1,127	.43	955	74
18,383	8.00	1,388	.56				
12,283	5.58			2,379	1.03		
16,804	7.39	2,037	1.11	12,228	5.34	15,410	75
12,283	5.58			20,828	11.82		
16,804	7.39			4,543	2.06		
12,485	5.67	45	.08	1,239	.50	1,240	76
39,179	18.32	351	.18	18,065	7.91		
8,050	4.21	30	.08	2,068	1.29	4,863	81
8,050	4.21	212	.10	0			
12,096	6.33	81	.08	6,064	2.97	7,500	82
9,800	4.79	250	.12	1,029	.50	16,100	83
15,745	7.71	148	.08	4,721	2.31	1,231	84
12,595	6.18	92	.08	5,149	1.69	1,265	85
10,071	5.43	53	.08	2,361	1.11	4,684	86
13,537	6.67	215	.10	13,805	6.81	36,915	87
6,438	3.18			9,812	4.84	9,920	88
12,533	6.18	338	.17	2,164	1.07	5,626	89
2,071	1.08	533	.09	1,413	.67		
8,803	4.13	319	.19	3,463	1.73	7,307	90
8,803	4.13	171	.08	21,938	11.45	229	92
14,092	7.06	1,018	.98	4,719	2.37		
14,005	7.06			2,781	1.40		
7,626	4.07	1,083	.73	7,507	2.85		
11,128	5.03	278	.15	3,214	2.78		
6,054	3.77			8,862	4.87		
11,151	6.24	132	.07	1,402	.82	2,813	97
4,530	2.63					67	98
14,153	8.32			3,534	2.06	2,075	99
11,581	7.12	4		2,969	1.63	1,739	101

TABLE NO. 16—WATERWORKS, GENERAL

No. in order of population CITY	Water Works						
	Municipal						
	Number of miles of mains	Number of fire hydrants	Cost (rate per hy- drant), for year	Water Rate per M Gallons	Maximum	Minimum	Number of connec- tions
1 Des Moines	108	476	\$.25			6,314	6,221
2 Sioux City							
3 Davenport							
4 Dubuque	54.90	423	.25	\$.10	5,705	5,590	
5 Cedar Rapids	65	480	.25	.08	5,947	5,500	
6 Council Bluffs	32	370	.35	.10	5,200	2,300	
7 Waterloo	42	455	\$ 40.00	.33			4,118 3,881
8 Clinton							
9 Burlington							
10 Ottumwa	37	287					
11 Muscatine	34	357	14.79	.35	.08	3,000	230
12 Fort Dodge	27	125	.50	.08			1,800
13 Keokuk	29	160	50.00				
14 Marshalltown	32.78	318		.72	.40	2,300	1,500
15 Mason City	28.2	172		.50	.10	1,861	1,861
16 Boone	22	223		.66	.10	1,219	1,219
17 Iowa City							
18 Oskaloosa							
19 Fort Madison							
20 Centerville							
21 Clinton							
22 Oelwin							
23 Charles City	11	59	35.00	.40	.15	980	900
24 Webster City	12	94		.30		840	800
25 Grinnell	12	74		.20		250	
26 Cedar Falls	14.5	78		.40		1,010	828
27 Shenandoah	18.33	116		.30	.08	1,220	732
28 Fairfield	12.77	101		.20	.08	829	641
29 Albia	11.5	60		.40	.15	580	456
30 Cherokee	7	50		.40	.15	290	280
31 Red Oak	8.03	47		.25	.08	686	667
32 Perry							
33 Newton	12	65	20.00	.50	.08	1,200	1,000
34 Atlanta	10	39	35.00	.40	.15	750	730
35 Marion	15	115	45.00	.32	.10	1,000	100
36 Washington							
37 Ankeny	10	117		.40		766	589
38 Le Mars	13	70		.40	.15	600	600
39 Glenwood	10	50	50.00	.25	.04	800	50
40 Mt. Pleasant	3	18		.60	.08	135	130
41 Ottumwa	10	76		.50	.08	406	360
42 Chariton	18	121		.20	.08	575	600
43 Decorah	3	62		.20	.08	150	150
44 Maquoketa	5	32	35.00	.30	.15	300	225
45 Carroll	14	108		.17	.08	1,000	800
46 Independence	5	45	20.00	.35	.07	600	
47 Tiptonville	7	77	18.00	.25	.15	420	420
48 Eagle Grove	4	26		.26	.20	230	200
49 Vinton	5	37	28.00	.30	.06	600	
50 Indianola	5	56		.40	.08		
51 Waverly	10	82		.40		425	480
52 Knoxville	12	48		.20		582	104
53 Missouri Valley	6	69		.35	.12	582	104
54 Denison	12	69	25.00	.66	.06	500	475
55 Belle Plaine	11	69	30.00	.32	.10	250	140
56 Spencer	10	46		.40		140	140
57 Anamosa	7	30		.25	.15	225	

INFORMATION AND COST OF SERVICE.

No. in order of population CITY	Water Works							Other City Enterprises				
	Private or Corporation							Miles of Sewers				
	Number of miles of mains	Number of fire hydrants	Cost (rate per hy- drant), for year	Water Rate per M Gallons	Maximum	Minimum	Number of connec- tions	Number of meters	Miles of paving	Sanitary	Storm	Miles of permanent walk
157	1,679							105.21	136.95			717.20
82	776	38		.08	1,560			71	21	2.80		1
								54	58	3.66		2
								83.70	49.63	11.18		3
								45	62	19		4
								34	63	2		5
								41	60	1		6
49.5	390			.30	3,579	2,256	13.2	20	54.4	1.5	.98	7
42	474	25.03			4,500	200	13.76	34.45				8
								29	50	4.5		9
								23	29	4.3		10
								23	25.25	17.25		11
								33	11	7		12
								31.71	5	.80		13
								9.8	35.3			14
								7	37	8		15
18	210	45.00	.40	.08	1,500			16	22	2	.68	16
								13	21			17
16	132	40.00			900	400	11.5	11	5			18
11.25	78	29		.50	600	375	9.25	15.7	.5			19
	114	55.07						9.5	7	3		20
								2	14			21
								5.75	11			22
								5.50	13.5	3.90		23
								10.00	13.75	3		24
								5.05	13.47			25
								4.12	14	6		26
								4.25	1.75	3.50		27
								2.28	7.30			28
								8	11	.58		29
								3	9.5	.5		30
								11	12.5			31
								3.66	10	2		32
								6.50	20	2		33
								2.5	25	1		34
								1.50	12	6		35
								1	15	9		36
								1	4			37
								8.00	18			38
								2	5			39
								2.00	5			40
								4.60	9			41
								5	32	5		42
								3	7	1		43
								5	42	6		44
								3	5			45
								1.00	4	2		46
								1.75	9			47
								2.5	6	3.5		48
								3	5.5			49
								10	6.5	10		50
								11	16	8		51
								7	9	10		52
								9	18	12		53
								6	15	6		54
								1.00	4	2		55
								1.75	9			56
								2.5	6	3.5		57
								3	5			58
								10	6.5	10		59
								11	16	8		60
								7	9	10		61
								9	18	12		62
								6	15	6		63

TABLE NO. 16—CONTINUED—WATERWORKS

No. in order of population	CITY	Water Works					
		Municipal			Water- Rate per M Gallons	Number of connec- tions	Number of meters
		Number of miles of main	Number of fire hy- drants	Cost rate per gallon, for par- tial drain, for par-			
50 Sheldon							
50 Algoma		45		.40	.20	410	210
51 Antigo							
51 Low Falls		8		.40	.20		
51 Manchester		7		.40		260	475
54 Cresco		4	18.00	.40		278	254
54 Elkhorn		6		.40	.10	414	217
57 Harlan							
59 Colfax		5	32.42	.30	.10	357	100
59 Jefferson						300	37
72 Storm Lake		3.5	45	.35	.10	480	208
73 Osceola		3	38	.35		190	130
74 Emmetsburg		12	50	.35	.11	965	346
75 Tama		6	50	.40	.15	210	30
76 Sibley		3.5	37	.35	.08	30	30
78 New Hampton		6	50	.35	.10	300	300
78 Sac City							
79 Nevada							
80 Hawarden		2.50	25	15.00	.35	.10	160
80 Marion		2	22	.40	.08	185	185
82 Tipton		5	50	.40			
83 Lake City		2.00	37	15.00	.40		300
83 Monticello							
85 Villisca							
87 Story City		3.75	20	.50	.10	206	205
87 Bloomfield		7	30				
88 Onawa		2.75	50				
88 Waukon		3	40	.35		125	110
90 Eldon		1.50	16	.25		80	70
90 Lake City		3.00	50			400	400
92 Rock Rapids		4.50		34.66	.70	400	163
93 Eldora		5	27	.40	.10	425	220
94 Leon		6	63	.40		65	
95 Bedford		5	32				
96 New Prague		4.5	39	35.00	.35	280	
96 Stuart							
96 Marengo							
99 What Cheer		3.50	30	.25		92	
100 Corning		3.50	30	.35		300	200
100 Toledo		4.75	30	25.00	.40	215	185

GENERAL INFORMATION AND COST OF SERVICE.

TABLE NO. 17—STREET LIGHTING.

CITY	Plant Owned and Operated by					
	Arc Light; Candle Power					
	All Night		Moonlight			
	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
Des Moines	442	\$65.00	2,000			
Sioux City	98	75.00	2,000			
Davenport	690	60.00				
Dubuque				452	\$ 60.00	
Clarinda						
Council Bluffs						
Waterloo	143	85.00	4,000			
Clinton	234	60.00				
Burlington	293	60.00	2,000			
Ottumwa						
Marion	50	80.00	2,000			
Fort Dodge	157	70.00				
Keokuk	194	60.00	2,000			
Marshalltown						
Mason City	128	60.00	2,000			
Woonsocket				72	52.50	1,200
Iowa City				172	56.00	1,200
Oskaloosa						
Fort Madison				100	60.00	1,200
Centerville				44	65.00	2,000
Glenwood				44	72.00	2,000
Charles City				8	66.00	60
Webster City						
Grimmell						
Cedar Falls				5	65.00	1,200
Spencer						
Fairfield				4		
Albia				1	75.00	1,200
Cherokee				9	75.00	1,200
Red Oak				4	72.00	2,000
Perry				3	60.00	1,200
Newton						
Atlantic						
Marion						
Washington						
Alton						
Le Mars	16					
Glenwood						
Mt. Pleasant						
Clarinda				8	32.00	300
Chariton						
Dubuque				14	72.00	2,000
Maquoketa				27	60.00	2,000
Carroll						
Independence				115	18.60	100
Esterhazy						
Judge Grove						
Vinton						
Indianola						
Waverly						
Knoxville				750	100	
Missouri Valley						
De Soto				50	60.00	1,200
Belle Plaine						
Pella						
Spencer						

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporation						
Incandescent; Candle Power			Gaslight Weisbach and Others			
All Night		Moonlight	All Night		Moonlight	
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	
1,186	\$ 17.04	22	1,154	\$22.00	22	\$88,376
1,230	20.00	62				44,077
						41,500
						27,500
639	\$11.25	60				22,656
95	21.60					14,755
						18,639
101	18.00					15,278
						11,548
						9,342
13	24.00	60				7,036
16	10.00	22	138	\$20.00	60	10,686
			72	17.00	60	9,300
						3,340
			20	24.00	60	4,258
			48	18.00	32	
						5,190
			107	22.50	60	
						2,623
			83	20.00	48	3,613
			8	18.00	32	
			115	25.00	80	
			202	12.00	32	
						3,223
			107			
				31	18.00	25
				89	22.00	
				37	18.00	25
				100	12.00	60
						2,457
						2,610
						.18 .06 1.75
						.12 .06 1.50
			192	18.00		
						2,648
			143			
				106	15.00	60
						3,463
						1,600
						.16 .15
						3,900
						.13 .06
			172	12.00	32	
			75	15.00	75	
						3,072
						2,106
						2,353
			180	19.00	32	
						1,692
						.13 .11 1.60
			45			
				32		
						3,000
						.10
				88		
				8	15.00	32
				117	16.00	80
						2,178
						2,640
						1,639

No. in order of population

TABLE NO. 17—CONTINUED—STREET LIGHTING;

No. in order of population	CITY	Plant Owned and Operated by			
		Arc Light; Candle Power			
		All Night		Moonlight	
Number		Price each per annum	Candle power	Number	Price each per annum
58	Anamosa	14	70.00		
59	Sheldon				
60	Algona				
61	Winter Haven				
62	Iowa Falls	24	56.00		
63	Manchester				
64	Mystic				
65	Cresco	10	56.00	80	15.00
66	Hampton				
67	Waukon Junction	15	55.00	2,000	
68	Harrison				
69	Colfax	2	72.00	1,000	
70	Jefferson				
71	Osage				
72	Clear Lake	7	32.00	20	81 9.00
73	Oscoda	15	72.50	2,000	
74	Eminetburg				
75	Tama	24	42.00		4 7.50
76	Seymour				
77	Waukon				
78	Sac City	20	56.00		
79	Nevada				22 54.00
80	Hawarden				
81	Clarion				31 20.00
82	Waukon				
83	Lake City				
84	Monticello	4			
85	Villisca				
86	Signourney				
87	Waukon				
88	Waukon				
89	Onawa				
90	Waukon				
91	Eldon				
92	Clear Lake				
93	Rock Rapids				
94	Bethra	65			
95	Leon				
96	Bedford				
97	Ida Grove				
98	Stuart				
99	Marion				
100	What Cheer				102 10.80
101	Corning				
102	Toledo	2323			
		42.00	1,200		

GENERAL INFORMATION, COST OF SERVICE.

TABLE NO. 17—CONTINUED—STREET LIGHTING; GENERAL INFORMATION, COST OF SERVICE.

No. in order of population CITY	Plant Owned and Operated by City												No. in order of population	
	Arc Light; Candle Power						Incandescent; Candle Power							
	All Night			Moonlight			All Night			Moonlight				
	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Heating price per cubic foot	
5 Cedar Rapids	384						73						\$.15 \$.90	
14 Marshalltown														
22 Oelwein				10	\$.90.00		1,300							
24 Webster City	68						280							
27 Shenandoah	25		3,500				115		100					
28 Fairfield														
33 Newton	156													
34 Alton														
39 Washington														
37 Ames							252	\$ 21.00						
40 Mt. Pleasant				2,000	16		40	94						
45 Independence	334	13.35	60	20										
47 Vinton														
49 Vintonville	48		48	196			82	210	82					
50 Indiana														
51 Waverly	8		2,000				254		100					
57 Spencer	156			32			176			156	60.00			
60 Algona										130	82	.11		
63 Westover														
68 Harlan							167		82					
73 Osage														
76 Seymour				12			1,200			132	100	.15		
77 New Hampton														
80 Hawarden	4	60.00		64						64	10.00			
82 Rockfield														
83 Onawa							208			960				
90 Elton	1	60.00		6			2,000			75				
92 Rock Rapids										32	60.00	.10		
97 Stuart	11		1,200							85		.15		

5 14
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97

5 14
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97

TABLE

Number	TOWNS	Area, Population, Payments.		
		Square miles in incorporation	Population estd. as of 1920	Total payments of town
				Cash on hand at close of year
	Grand total.....	372,315	\$ 9,500,205	\$ 651,002
1	Ackley	1. 1,344	\$ 18,907	\$ 9,024
2	Ackworth	1. 119	207	171
3	Adalwirth	1. 100	15,508	1,209
4	Adel	1. 1,289	6,297	5,501
5	Afton	1. 1,014	3,450	3,246
6	Agency	322	701	226
7	Akronworth	3.75	408	1,444
8	Akronworth	1. 1,130	15,540	1,428
9	Albert City	261	211	325
10	Albion	427	998	1
11	Alburnett	54		
12	Albion	1.17	699	10,628
13	Alexander	4. 262	578	227
14	Allerton	4. 895	9,208	852
15	Allison	1. 696	2,569	1,288
16	Alta	959	21,902	2,308
17	Alta Vista	1. 326	9,975	2,463
18	Altina	1,046	10,195	2,909
19	Altoona	428	1,043	469
20	Alvord	283	2,141	1,154
21	Andrew .....	.36	152	217
22	Andrew	307	378	1,612
23	Andrew	1. 56	1,118	5,141
24	Ankeny	1. 445	544	458
25	Antion	629		
26	Applington .....	.5	448	1,001
27	Arcadia	350	1,324	1,003
28	Arden	221	244	
29	Arion	158	1,965	849
30	Artspe	1. 124	1,089	1,069
31	Arlington	673	1,029	1,069
32	Armstrong	566	6,674	2,988
33	Arnold's Park	2. 273	1,686	327
34	Arville	215	2,370	357
35	Ashton	1. 518	5,051	472
36	Atalissa .....	.33	220	1,196
37	Athelstan	145		96
38	Auburn	629	802	803
39	Audubon	1. 36	1,938	28,774
40	Aurelia	1. 623	9,450	4,040
41	Aurora	247		
42	Avoca	1,220	8,348	2,322
43	Ayrshire	227		
44	Badger	1. 715	478	205
45	Bailey	468	2,249	2
46	Bailey	229	292	227
47	Baldwin	229	6,456	
48	Bancroft	830	4,103	2,200
49	Barnes City	1.05	267	431
50	Barnum	2.63	154	782
51	Bassett .....	.4	115	96
52	Batavia	2. 560	1,076	594
53	Battle Creek	1. 227	7,261	2,101
54	Baxter	227	5,343	856
55	Bearcroft	1.5	559	16,019
56	Beacon	1. 627	802	
57	Beaconsfield .....	.15	146	156
58	Beaman .....	.13	230	756
59	Beaver	200	600	32
60	Bellevue			
61	Belmond	1,776	19,949	1,712
		1,234	6,997	1,325

NO. 1.

Receipts and Cash Balances				Payments for Outlay or New Improvements			
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, etc., or other lighting	Sidewalks	Streets	Miscellaneous
\$ 2,155,357	\$ 597,013	\$ 2,556,344	\$ 736,064	\$ 449,388	\$ 82,049	\$ 69,351	\$ 134,335
\$ 27,931	\$ 7,155	\$ 20,728	\$ 323	\$ 100	150	17	12
378	295	122	1,200	400	100	49	5
15,377	12,500	4,504	4,072	215	8	20	6
8,095	2,305	6,027	274	50			
6,676	2,878	3,708	2,275	8			
927	174	753	87				
2,965	512	2,455					
16,958	2,959	13,979	560	967			
1,566	628	831	416				
939	9	900					
11,573	1,312	10,261	4,942	4,549	262	121	21
801	90	90	7		54	35	12
10,361			2,000		98		
4,950	1,820	2,130	1,005	548	442	15	15
24,345	997	22,348	5,262	3,275	100	461	1,400
15,438	3,400	9,038	6,675	6,364	81	17	17
13,091	507	12,494	2,254	82	20	200	18
1,959	1,130	2,184	49	16	20	10	10
2,678	1,694	2,184	480				
965	558	407	56		36	30	21
1,991	1,287	704				4	55
7,405	1,775	5,620	54				
1,002	1,002		29				
2,000	1,099	1,543	28				
2,327	878	1,451	40				
244	61	188	229				
2,814	169	2,645	535	30	321	170	10
8,706	1,479	9,257	104	154	57	3	31
8,667	1,625	7,005	2,234	1,378	364	402	32
2,042	805	1,720	310				
2,927	2,771	2,771	100	100	121	24	24
2,000	2,000	2,000	112	125	2,104	37	35
1,392	908	780	795	195		568	37
1,695	460	1,235	378				
24,814	6,196	18,348	10,100	9,126	170	815	88
9,598	9,485	2,870	2,509	132			5
245	511	76	66	10			
11,271	3,490	7,781	1,166	667	166	14	42
678	294	474	39				
2,059	606	1,246	1,010				
1,109	1,109	973	573				
6,016	5,214	2,492	6,194	6,148	36	10	47
6,203	2,105	4,288					
508	6	501	75	6		60	49
1,190	599	501					
2,000	2,000	2,000					
997	997	997					
2,009	147	1,923	936				
9,992	1,927	8,065					
6,199	5,721	1,420	856	327			
16,019	6,440	9,670	12,722	12,722			
997	997	997					
703	174	528	321				
1,182	236	945	110				
632	70	662	302				
21,661	628	21,153	8,824	3,260	49	4	411
8,202	930	7,353	783	258	546		

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population, en- sus 1900	Total payments of town	Cash on hand at close of year
69	Bennett	.24	243	6,476	102
70	Benton	.19	267	400	
71	Berkeley	.54	982	66	
72	Bernard	.05	982	66	
73	Bettendorf	1.	909	17,204	
74	Bethelton		572	1,019	117
75	Blairshire	.5	241	1,547	9
76	Blairstown		539	1,377	1,260
77	Blakesburg	.26	344	915	
78	Blanchard	1.	408		
79	Blodget	.75	283	1,822	81
80	Blodgeton		648	1,088	104
81	Blue Grass	.23	233	1,029	1,029
82	Bode	.21	419	2,711	259
83	Bonaparte	.75	597	1,763	2,715
84	Bondurant	1.5	237	1,465	
85	Borden		100		
86	Boyden	2.	364	1,053	468
87	Bradyville		223	586	433
88	Bradgate	1.	175	553	435
89	Brandon	.5	200	325	190
90	Brayton		137	522	135
91	Bridgewater	1.	274	4,899	1,720
92	Brighton	.75	365	588	477
93	Bristol		759	6,110	963
94	Britt	1.	291	597	187
95	Brightley	8.	1,303	6,996	2,531
96	Brunswick	1.	1,233	14,916	4,918
97	Buckeye		140	697	49
98	Buffalo		456	2,080	1,141
99	Buffalo Center		755	3,749	
100	Bussey	1.	495	2,636	865
101	Calamus	.31	659	1,513	145
102	Callender		570		
103	Calmar	1.	321	842	1,407
104	Calumet	1.	849		
105	Camden	.25	242	510	431
106	Cambridge		659	1,100	571
107	Cantril	4.	695	5,528	884
108	Carbon	.47	445		
109	Carlisle	.75	246	341	29
110	Carpenter	.59	592	850	113
111	Carrick	1.21			
112	Cascade	.44	646	1,437	365
113	Cascade	.8	1,258	6,671	940
114	Casey		629	7,725	72
115	Castalia	2.18	230	544	1,130
116	Castana		364	2,022	925
117	Central Junction		190	966	612
118	Center Point	4.	862	15,644	304
119	Central City		358	1,979	287
120	Charlotte		358	3,466	1,071
121	Charter Oak		734	10,869	2,040
122	Chatsworth	.5	131	305	1,158
123	Chester	1.	307	568	1,363
124	Chester		295	1,194	104
125	Chillicothe		181	523	98
126	Churdan		667	2,068	3,292
127	Cincinnati	1.75	1,355	2,119	230
128	Clore		299		
129	Clarence	1.	665	1,337	717

NO. 1—CONTINUED.

Number	Receipts and Cash Balances	Payments for Outlay or New Improvements			
		Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements
				Waterworks, gas or other lighting	Sidewalks
69	6,668	3,488	3,180	4,180	3,969
70	667	455	182	182	221
71					158
72	1,048		1,048		
73	17,204	2,519	14,655	1,901	1,782
74	1,130	51	1,085	241	311
75	1,650	4	1,632	311	69
76	2,017	335	2,285	614	480
77	915		915		125
78					
79	1,903	261	1,642	951	951
80	1,192	296	956	148	11
81	988	988	405	84	84
82	2,970	933	2,087	1,470	107
83	4,508	2,092	2,416	755	40
84	1,465		1,465	320	25
85					177
86	1,661	346	1,219	176	6
87	1,616	610	108	86	20
88	988	583	405		
89	556	345	210		
90	657	350	307		
91	6,509	1,021	5,548	1,383	1,383
92	569	599	310	195	70
93	6,648	415	1,028	1,861	204
94	784		784		
95	9,827	557	8,970	2,347	976
96	19,829	3,954	15,875	3,398	2,975
97	746	19	727		
98	707	338	338	70	242
99	3,221	909	2,312	335	220
100	3,740		3,740	877	79
101	3,501	342	3,159	261	258
102	1,659	459	1,700	613	204
103					208
104					141
105	2,290	1,560	680	338	22
106					10
107					80
108					237
109					97
110					98
111	941	241	700	55	44
112	1,677	1,059	608	59	42
113	4,412	628	3,784	1,061	25
114					81
115					109
116					102
117					103
118					84
119					104
120					105
121					106
122					107
123	1,802	261	1,541	83	67
124	7,617	628	6,628	97	97
125	1,657	72	6,733	1,236	131
126	1,204	318	147	450	501
127	1,654	318	1,654	106	44
128	3,974	999	1,975	794	42
129	1,607	439	1,168	89	121
130	15,948	159	15,780	9,941	110
131	5,374	350	3,628	89	111
132	5,176	808	3,028	420	89
133	12,899	2,408	10,491	514	212
134	1,338	1,255	105		68
135	2,221	588	1,633	344	244
136	1,276	1,276	1,276		115
137	1,276	48	1,276		116
138	1,276	48	1,276		117
139	1,276	48	1,276		118
140	1,276	48	1,276		119
141	5,999	2,318	3,642	1,631	120
142	2,408	1,024	1,384	897	121
143				47	122
144				641	100
145				190	19
146					123
147	8,054	787	7,267	3,486	3,486
148					3,486

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in Incorporation	Population cen-sus 1920	Total payments of town	Cash on hand at close of year
124	Clarksville	1.5	805	3,907	\$ 329
125	Clayton	.145	674	808	106
126	Clearfield	.655	3,302	99	99
127	Cleghorn	.25	186	264	690
128	Clemens	.5	913	314	245
129	Cleveland	.510	994	174	174
130	Clover	.5	178	688	45
131	Clover Hills			287	308
132	Clymer	1.	1,053	1,000	
133	Cogges	.177	421	90	90
134	Colin	.471	10,488	2,478	
135	Colesburg	.561	2,781	416	
136	College Springs	1.5	626	588	111
137	Colo	.621	5,430	4,516	
138	Columbus City	.75	445	1,788	321
139	Columbus Jet.	.375	813	22	22
140	Conesville		1,355	8,900	2,246
141	Conway		347	297	193
142	Coon Rapids	1.	549	3,100	1,063
143	Coppock	.585	222	544	544
144	Coralville	1.	1,084	5,829	1,137
145	Cordova	.105	177	36	36
146	Cordova-on-the-Ridge				
147	Corwith		868	2,664	964
148	Corydon	4.	415	2,079	1,022
149	Coulter	1,609	4,605	3,361	
150	Craig	2.	198	2,078	
151	Craigfort			935	15
152	Crownellville			322	1,065
153	Crownell			308	309
154	Crystal Lake	2.	148	303	807
155	Cumberland		552	2,304	1,500
156	Curlew		161	288	302
157	Cylinder		254	1,768	163
158	Dallas	1.5	159	19	112
159	Dakota City		301	1,020	85
160	Dallas		187	254	95
161	Dallas Center		760	2,310	225
162	Davis		182	564	232
163	Davis		1,141	4,614	472
164	Davisville		528	1,385	1,000
165	Davis City	.75	263	625	500
166	Daviston		39	818	309
167	Dayton	.75	717	3,684	207
168	Deerfield CITY	.25	311	595	194
169	Deerfield		558	1,388	1,000
170	Deep River		497	6,665	
171	Defiance		411	8,632	543
172	Delmar		548	2,321	223
173	Delta	1.	575	997	151
174	Delta		308	500	347
175	Delta		228	3,140	
176	Delta	1.	224	2,760	689
177	Denver	.75	235	555	325
178	Derby	.5	1,354	1,437	218
179	De Soto		356	13,577	3,030
180	Dexter	1.	1,041	7,606	66
181	Diagonal	.86	509	1,041	66
182	Dickens		255	554	137
183	Dillon		295	1,645	1,230
184	Dixon		248	968	1,276
185	Dixie		102		
186	Dolixer				

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements				
Grand total	Cash hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Street #	Miscellaneous
7,196	\$,494	4,702	1,232	586	639	7	12
682	374	708					18
3,401	429	2,972	1,768	335	5	1,428	12
684	487	497	133	133			12
559	234	325	300		302		12
1,168	209	569	61		81		12
							12
736	190	536	257		206	62	12
585	199	398			38		12
2,058	863	1,100				214	12
511	111	244					12
10,735	986	9,749	4,641	4,616	25		12
3,197	678	2,619	557	160		397	12
699	236	463	54		54		12
1,983	968	1,015	1,141		342	685	164
7,449	4,240	5,000	1,000	680	130	336	164
1,440	388	1,361	269		299		14
835	45	790	271		271		14
11,306	1,409	9,797	2,926	465	1,680	723	45
400	129	271				153	
4,163	1,048	2,116	188		100		14
1,276	754	754	180				14
6,590	1,164	5,832	2,451	2,358	37	45	16
213	181	82					14
							14
3,648	1,104	2,600	638	52	140		12
3,588	1,969	2,600	638	475			12
29,296	5,029	24,337	10,985	8,711	541	1,108	605
2,073		2,073			85	51	606
950	27	923	564		564		12
1,912	838	1,074	474	1	98	375	12
514	148	186	86		86		12
1,010	656	355	62		48	14	12
3,704	1,008	2,101	177	177			12
590	43	547	200		200		12
1,961	69	1,865	484	475			12
692	159	295	210				86
1,115	442	663	440		440		12
349		249	84			84	12
2,635	1,372	1,265	18				12
890	434	465	127			72	66
5,406	41	5,436	226	226			12
1,230	215	1,007					12
1,137	37	1,000					12
5,893	179	3,714	198		127	71	12
787	208	584					12
3,009	2,931	1,988	571		68		8
7,119	1,684	5,435	2,674	2,674			
9,175	629	8,546	600				600
2,624	124	2,500	494	368	60		66
1,148	163	995					12
946	199	747					12
3,697		3,485	580	570	100	90	12
4,456	396	4,050	1,395	1,392	118	94	21
884	453	431	199		199		17
1,656	186	1,460	202	30		100	72
16,102		16,102	2,015	1,047		1,178	300
9,625	381	8,074	900	796			90
1,107	174	923	663		815	268	90
691	1	660					18
2,856	663	2,193	49				46
2,244	800	1,444	167		32		14

TABLE

Number	TOWNS	Area, Population, Payments,		
		Square miles to incorporation	Populationensus as of 1930	Total payment of town
187	Daneshue	.47	395	997
188	Dannellson	.5	857	10,737
189	Doon	.661	4,463	1,513
190	Dougherty	.75		
191	Dow City	171		
192	Dowling	405	10,857	710
193	Drakeville	1.4	249	99
194	Dunoni	1.78	560	9,778
195	Duncombe		418	2,153
196	Dunkerton	278	581	635
197	Dunlap	1.	1,155	15,400
198	Dunlap		892	4,860
199	Durango	.5	500	212
200	Durant	.5	793	8,103
201	Dyersville	1.	1,511	18,908
202	Dysart	1.33	908	7,789
203	Eaitham	4.	749	7,069
204	Eaitham		352	2,446
205	Early	.68	682	2,944
206	East Peru	1.5	371	418
207	Eddyville	1.1	1,985	7,808
208	Eddyville		448	1,097
209	Edgewood		559	517
210	Elerton	8.	338	1,295
211	Eldridge		217	1,069
212	Elgin	.83	564	1,369
213	Elmader	1.	1,181	8,239
214	Elmwood	1.	128	35
215	Eik Horn		73	1,008
216	Elkport		210	881
217	Elliott	2.	508	1,872
218	Elliott	.29	906	363
219	Ellsworth	1.	409	7,876
220	Elma	1.	807	8,049
221	Ely		161	243
222	Emerson	.5	478	2,323
223	Emworth		520	1,467
224	Ester		776	4,344
225	Evans	1.87	522	1,451
226	Exira		767	2,095
227	Exline	1.	660	931
228	Fairbank	618	2,871	768
229	Fairley	1.35	676	
230	Farmington		399	188
231	Farmington	1.165	6,213	566
232	Farnhamville	1.	822	
233	Farragut	.38	431	1,782
234	Fayette	2.	1,112	10,537
235	Fenton		211	2,157
236	Ferguson		127	561
237	Fertile	1.25	207	443
238	Floyd	3.5	322	596
239	Fonda	1.	972	7,009
240	Fontanelle	4.6	780	1,689
241	Forreston	1.29	1,401	10,252
242	Ft. Atkinson		280	2,667
243	Ft. Des Moines	.5	694	84
244	Foster		276	
245	Fostoria	109	252	20
246	Fowlerville	1.	126	121
247	Fraser	537	409	154
248	Fredericksburg		668	7,061
249	Frederika	149		

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements		
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Werkmouths, gas or other lighting	Sidewalks
1,079	516	563	163	1	163
12,455	2,552	9,913	8,654	20	842
6,064	1,772	4,295	1,081	40	130
					190
10,997	661	20,403	6,008	151	191
5,097	1,312	4,235	6,008	152	192
496	42	454			193
9,722	1,061	8,691	5,954	1,041	194
2,153	128	2,025	4,738	20	195
1,719	439	799	214	314	196
17,520	2,199	15,061	652	149	197
					198
9,635	506	9,077	1,386	200	842
13,608	1,182	15,006	5,012	72	3,000
10,879	9,708	9,706	1,151	59	204
					205
9,494	1,209	2,000	1,600	105	844
2,369	1,131	1,129	1,722	274	206
5,881	2,322	2,629	274	274	207
2,723	1,116	2,617	476	1,732	208
661	46	815	74	74	209
10,344	1,149	8,616	2,179	456	210
4,656	656	698	522	107	211
1,684	455	1,229	678	119	212
9,706	1,064	1,143	683	106	213
3,495	478	3,018	81	81	214
2,161	764	2,161	1,277	274	215
8,313	757	1,267	6,376	3,882	216
765	73	692	134	4	217
1,909	173	1,188	544		218
		922	921		219
3,112	1,892	1,732	127	98	220
472	149	752	33	33	221
7,295	556	5,681	2,502	2,502	222
8,605	119	7,947	6,747	350	223
1,120	529	691	34	4	224
2,946	486	5,466	2,227		225
1,560	25	22	22		226
4,646	1,025	5,678	472	226	227
1,500	1,345	1,164	374	178	228
6,968	3,534	2,969			229
1,472	548	974	568	470	230
3,639	327	3,512	666	78	231
				110	232
1,963	339	782	698	375	233
7,113	3	7,119			234
					235
1,980	174	1,229	794	521	236
12,016	568	11,436	1,185	106	237
	35	2,105	230	87	238
511	297	214			239
494		494	82	82	240
1,013	355	656			241
7,329		7,329	966		242
5,131	547	4,904	451	54	243
1,679	10,954	2,369	1,015	706	244
4,034	4,604	2,751			245
		748	134	134	246
		9			247
			247	247	248
			247		249
			247		250
			247		251
			247		252
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TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in Incorporation	Population over 250	Total paravets of town	Cash on hand at close of year
250	Fremont	1.	501	1,886	977
251	Galva	.63	357	19,717	171
252	Garber		121	506	141
253	Garrison Grove		611	897	1,421
254	Garnavillo		342	1,164	213
255	Garner	.81	1,13	1,028	2,691
256	Garrison		438	910	460
257	Garvin	.5	1	1,259	239
258	Garver		199	432	247
259	Geary		606	5,770	848
260	Germania		436	578	965
261	Gilbert		1,	235	887
262	Gliman		426	17,224	255
263	Glimore City		699	4,076	510
264	Glimbrook		800	5,117	2,477
265	Glinde		1,	850	18,194
266	Goldfield		618	2,017	714
267	Goodell		510	694	34
268	Goose Lake		435	119	644
269	Goetz		829		234
270	Graeter		556	\$1,100	127
271	Grafton		47		
272	Granite		1,012	1,264	128
273	Grand Jet		428	882	
274	Grand Round		333	857	
275	Grand River		374	1,749	97
276	Grand View		221	221	
277	Granger		102	146	55
278	Grants		1,	400	2,096
279	Grants City		475	1,563	451
280	Granville		189	671	180
281	Gravity		383	607	558
282	Gray		1,150	9,006	3,410
283	Greeley		1,379	17,228	8,207
284	Greene		38	128	409
285	Green Island		1,	128	1,150
286	Grimes		1,	738	5,354
287	Griswold		1,	940	10,576
288	Grundy Center		1,	1,354	1,123
289	Guthrie Center		.75	1,337	4,389
290	Habersberg		1,878	5,095	255
291	Hamburg		.35	147	1,307
292	Hamilton		1,817	11,738	58
293	Hancock		1,	751	479
294	Hanson		250	67	22
295	Hansontown		1,	229	225
296	Hawcoot		129	222	214
297	Harper		247	334	311
298	Harper's Ferry		222	793	1,729
299	Harris		297	1,299	513
300	Hartley		1,	239	1,239
301	Hastings		1,106	13,117	1,239
302	Hastings		546	1,082	
303	Hawlock		305	638	788
304	Hawkeye		2,	241	414
305	Hedstrom		530	1,738	979
306	Hedges		1,75	449	1,066
307	Henderson		978	6,292	615
308	Hepburn		240	421	332
309	Hinton		110		
310	Holland		6	1,114	1,936
311	Holstein		168	421	1
312	Holstein		1,	996	30,454
					4,452

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other	Railroad	Sidewalks	Miscellaneous	
2,812	764	2,040	180			185	4	
19,517	7,159	12,358	8,000	6,516	25	322	233	
	737	340	167	125		305	258	
	2,818	1,107	1,204	578			254	
	1,371	211	1,145	335			255	
	849	1,505	6,904	610			260	
	1,370	616	754	325			267	
	1,387	213	1,324	127			258	
	669	567	102	128			259	
	6,618	647	5,711	384	140	218	260	
	1,160	44	1,099	131	54	77	261	
	887	32	855	15	165	645	262	
	18,192	2,191	16,000	11,202			263	
	4,586	834	9,772	8,864			264	
	7,594	1,696	5,860	5,386	147		265	
	18,055	170	18,055	7,166	56		266	
	2,711	206	2,523	403	58	114	267	
	1,211	114	1,144	41	41		268	
	728	114	614	820	13	73	269	
	878	58	820	104			270	
	2,397	200	3,067				271	
	321	200	183				272	
	2,711	208	2,315	111			273	
	4,458	600	3,882	737	141	229	305	
	1,848	202	1,644	194			274	
	828	186	646	223			275	
	1,891	1,394					140	
	198						276	
	3,947	2,126	1,421				277	
	2,014	450	1,620	808	430	378	281	
	566	200	706				282	
	622	28	607	74			283	
	12,206	4,081	8,125	2,446	112	130	2,204	
	21,533	2,137	19,268	7,046	1,206		583	
	1,619	1,196					236	
	5,295	204	5,234	708	642	54	105	
	12,119	1,487	10,425	2,102	650	646	588	
	13,825	2,909	11,014	1,044	1,003	190	482	
	9,494	1,207	8,287	270			291	
	5,350		5,350				292	
	1,176	200	887	378	9		293	
	11,739	464	11,274	2,170	1,978		294	
	508	53	451	194			294	
	965	83	482	138			295	
	1,435	776	619	130			296	
	1,006	487	119	119			297	
	545	145	500	173	128	149	12	
	2,570	1,217	655	37	20	7	298	
	2,406	778	1,697	608	157	45	188	
	12,437	1,638	11,904	2,217	2,195	9	261	
	1,638	207	1,201	88			292	
	1,426	754	729				293	
	714	129	585	12			294	
	2,849	1,051	1,798				295	
	1,066		1,066	920			296	
	6,907	3,244	3,863	1,404	624	838	400	
	753	312	441				307	
	3,060	736	2,924	85			310	
	156	436	61				311	
	34,906	2,711	32,194	20,870	444	718	19,708	

TABLE

Number	TOWNS	Area, Population, Payments.		
		Square miles in incorporation	Population census 1900	Total payments of town
313	Holy Cross	142	674	372
314	Honeville	103	80	71
315	Hopkinton	707	6,788	1,221
315	Hornick	245	2,040	2,505
317	Hopera	51	2,018	—
318	Holland	598	2,641	3,578
319	Hudson	372	7,070	528
320	Hull	63	658	1,159
321	Humboldt	2,389	18,909	2,638
322	Humester	1,068	1,787	1,783
323	Huxley	2,5	1,372	404
324	Hyde	341	557	807
325	Inwood	555	10,307	106
326	Ionia	75	298	556
327	Ireton	1	631	3,706
328	Irwin	23	192	159
329	Jackson Jet	6	160	162
330	Jamales	38	379	322
331	Janeville	209	459	385
332	Jewell	1	607	6,008
333	Jewell Jet	941	2,319	4,825
334	Jordan	20	17	1,102
335	Kalona	25	466	1,714
336	Kamrar	262	1,850	254
337	Kanswha	368	5,073	371
338	Kellerton	503	1,161	346
339	Kelley	21	221	229
340	Keller	9	619	2,764
341	Kensett	369	1,858	87
342	Kent	158	256	42
343	Keween Park	75	376	153
344	Keweenqua	1,66	1,049	1,035
345	Keweenwa	1	526	526
347	Keystone	412	3,236	553
347	Kingsley	1,5	977	4,377
348	Kinross	142	207	247
349	Kirkman	1	29	99
350	Kirkville	107	260	1,297
351	Kirkwood	1	306	591
352	Klemme	1	220	1,849
354	Knowledge	198	310	177
355	Lacona	1,5	517	1,621
357	Lake City	208	328	322
357	Lake Mills	4	1,714	4,878
358	Lake Park	562	2,360	1,975
360	Lake View	514	3,115	916
361	Lamoni	2	1,541	7,007
361	Lamoni	25	877	7,005
362	Lansdale	1	268	2,789
363	Lanesboro	208	1,303	568
364	Lansing	2	1,541	9,053
365	La Porte City	1,283	5,957	1,811
366	Larchwood	1	434	2,366
366	Lattice	32	128	527
368	Latimer	2,25	378	1,226
369	Laural	1	170	196
370	Laurens	5	817	18,146
371	Lawler	601	2,813	577
372	Lawton	138	890	241
373	Layton	690	2,248	173
374	Ledyard	1	223	496
375	Le Grand	1	338	517
				106

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements				
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas & other lighting	Streets	sidewalks	Miscellaneous
946	112	834	14		14		313
154	112	112					314
8,000	1,075	9,934	601		301	210	60
2,825	2,319	506	11			11	316
2,018	371	1,427	230				317
9,219	2,448	5,771	230				318
7,508	392	7,306	4,786	64	35		220
4,968	350	4,338	444	50	164	8,246	321
21,205	21,205	8,413					
3,370	732	2,618	172		135	7	322
1,775	580	587	687		36	302	323
1,774	900	665					324
10,375	1,754	8,621	7,355	4,879	206	54	2,185
986	750	736					325
3,888	2,349	312	240	17	55		326
1,027	297	746					327
276	225	225					328
1,784	728	1,056	1,003				329
804	138	672	250				330
6,000	2,906	3,007	3,028	2,658			331
10,562	923	10,239	2,540	1,772	518	250	332
1,503	1,503	1,503	1,503				333
1,507	539	1,028	375				334
5,104	230	1,784	85				335
5,444	131	5,223	177	59	60	58	337
1,507	1,507	316					338
880	880	880					339
4,945	4,945	51	1,804				341
936	298	86					342
16,433	3	10,430	6,186	4,756	477	956	343
9,155	1,059	8,024	1,171	706	469	92	344
1,019	197	5,107	5,107	501	571	1	345
3,700	477	5,313	384	44	100	100	346
5,050	377	5,553	2,080	382	143	1,505	347
454	192	292	65				348
1,478	260	1,116					349
277	21	1,116					350
2,677	225	2,722	274	266	206		351
1,270	306	1,064	266				352
2,169	221	1,938	975	223	205	90	353
487	236	261	256				354
1,651	94	1,507	655				355
1,048	98	98	140	7	145	28	356
4,373	1,274	3,599	381	161			357
4,365	1,068	3,297	439	296	33	110	358
6,093	568	3,460	776	249	471	56	359
7,213	95	7,113	1,006	45	266	414	360
7,755	7,222	7,222					361
2,077	668	518	465				362
1,371	207	1,274	637	40	647		363
7,774	865	6,879	269				364
3,884	1,002	1,806	275	40	83		365
737	50	50	53				367
2,988	1,002	1,806	275	40	83		368
970	575	395	123				369
22,832	2,631	20,307	12,066	12,166	15	745	370
3,300	39	3,361	332	26	306		371
1,223	256	971					372
2,411	173	2,411					373
534	137	427	331				374
690	97	619	86	8	87	86	375

TABLE

Number	TOWNS	Square miles in incorporation	Area, Population, Payments.		
			Population census 1910	Total payments of town	Cash on hand at close of year
276	Lehigh	958	188	347	528
277	Leland	25	1,247	3,588	630
278	Lenox	25	35	323	34
279	Le Roy	8	244	2,121	—
280	Lester	—	433	1,792	51
281	Letts	—	699	2,003	2,005
282	Levitt	—	114	792	1,374
283	Lidderdale	—	408	2,960	7,032
284	Lime Springs	.75	1	315	777
285	Linden	—	600	20,044	462
286	Linerville	—	846	11,159	1,246
287	Lisbon	1	354	345	1,388
288	Littleport	—	696	729	—
289	Little Rock	—	11	2,774	94
291	Little Sioux	.38	266	724	—
292	Livermore	.56	578	2,266	728
293	Linton	—	1,473	28,002	5,006
294	Lovellville	4	674	13,823	2,357
295	Lone Tree	.75	782	4,129	1,565
296	Lorimor	2	645	1,451	259
297	Lotus Nation	.75	373	10,140	1,020
298	Lovina	—	552	1,624	266
299	Lovden	.56	584	3,135	552
300	Low Moor	—	258	1,128	147
301	Lusna	1	170	495	9
302	Lucas	—	699	770	173
303	Luther	.5	130	747	538
304	LuVerne	1.75	503	1,177	540
305	Lyman	—	169	445	316
306	Lynxville	.38	379	1,395	466
307	Lytton	—	192	1,584	34
308	Macedonia	—	557	7,449	1,888
309	Mackensburg	2	197	1,299	437
310	Mackay	—	1,191	7,048	1,403
311	Magnolia	.33	291	963	60
312	Malcolm	1	377	2,306	3,665
313	Mallard	.96	223	1,251	351
314	Maloyst	—	127	781	292
315	Malsova	1	1,154	5,316	3,164
316	Mamie	—	875	6,309	544
317	Manly	1.5	846	755	6
318	Manning	1.74	1,451	16,739	1,157
319	Manson	—	539	6,211	4,611
320	Mapleton	1	1,106	9,014	6
321	Manson	—	522	5,076	1,831
322	Marble Rock	—	430	8,188	2,809
323	Marcus	1	896	6,080	6,849
324	Marne	.75	269	1,212	658
325	Martelle	—	178	737	223
326	Martinburg	.37	288	208	65
327	Maryville	—	219	—	—
328	Masonville	—	283	672	7
329	Massena	—	490	2,092	—
330	Mattock	.75	118	144	373
331	Mauries	—	290	1,142	—
332	Mazeppa	—	754	5,103	155
333	Meynard	—	382	2,267	175
334	McCallburg	1	303	1,873	365
335	McCusland	.35	119	1,006	114
336	McClelland	—	114	8,088	5,023
337	McGregor	—	1,259	8,782	8,909
338	McIntyre	—	487	906	27

Receipts and Cash Balances			Payments for Outlay or New Improvements				
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements.	Waterworks, gas or electric lighting	Sidewalks	Streets	Miscellaneous
713	821	654	—	—	78	45	376
4,208	249	3,029	30	—	—	—	377
347	198	149	123	—	—	—	378
2,021	546	2,075	25	—	—	—	379
1,941	1	1,342	522	—	—	—	380
4,498	865	3,717	305	—	—	—	381
2,166	1,295	771	225	—	—	—	382
10,495	809	9,023	1,803	974	76	343	383
665	61	604	—	—	—	—	384
29,325	609	19,826	18,065	18,357	195	252	385
12,400	5,072	7,200	1,154	986	62	137	386
1,790	1,200	661	51	38	48	24	387
729	298	431	—	—	—	—	388
7,818	—	2,828	—	—	—	—	389
1,178	501	677	106	—	—	—	390
3,190	281	2,815	280	231	101	54	391
22,098	2,097	21,169	17,193	15,589	1,045	1,084	392
16,140	3,822	12,828	1,005	821	540	150	393
5,685	271	5,414	—	—	—	—	394
1,759	135	1,015	103	133	10	18	395
12,260	8,536	3,724	7,665	7,965	—	—	396
1,880	17	14	—	—	—	—	397
3,698	1,200	1,236	150	—	195	4	398
1,273	145	1,128	100	—	100	—	399
943	27	207	124	—	14	110	400
945	206	227	—	—	—	—	401
7,638	5,187	2,440	8,775	8,192	21	582	402
1,217	1,205	1,205	222	222	—	209	403
765	302	459	85	85	7	23	404
1,861	942	1,059	550	550	250	200	405
1,229	69	1,254	622	622	—	200	406
9,254	643	8,391	6,878	6,782	113	409	407
1,711	112	141	173	173	—	149	408
5,451	1,161	1,256	142	142	—	410	409
1,023	123	808	—	—	—	411	410
5,059	2,564	5,465	122	122	—	412	411
2,008	11	1,391	328	328	42	413	412
377	—	377	67	67	67	414	413
8,481	1,279	7,267	1,037	1,037	1,500	250	415
6,808	219	2,984	214	214	214	178	416
763	184	297	—	—	—	417	416
17,895	7,537	10,259	1,118	657	413	68	418
11,354	2,162	8,192	499	217	—	273	419
9,019	116	9,830	548	548	80	468	420
5,507	1,143	2,143	329	329	—	421	420
6,267	2,682	3,714	327	327	—	422	421
12,039	6,324	6,305	184	184	176	2	423
1,871	775	1,096	215	215	215	—	424
970	276	694	309	309	358	31	425
965	149	444	278	278	—	426	425
670	128	561	283	283	62	45	427
2,009	64	1,308	382	382	—	428	427
637	929	125	—	—	—	429	428
1,143	—	1,147	—	—	108	430	429
2,298	—	2,349	89	89	80	431	430
2,473	685	1,787	600	600	—	432	431
2,326	431	1,706	496	496	123	36	433
1,717	164	1,528	896	896	—	434	433
2,424	1,911	513	125	125	—	435	434
17,781	5,772	11,049	2,903	2,903	72	155	436
723	63	600	—	—	45	437	436

TABLE

Number	TOWNS	Area, Population, Payments,		
		Square miles in incorporation	Population census 1910	Total payments of town
				Cash on hand at close of year
430	Mechanicsville	.75	817	4,741
440	Mediapolis		858	6,545
441	Medbourne	1.	423	1,298
442	Melrose		429	193
443	Melvin	.71	105	389
444	Meno		382	1,541
445	Meriden	1.25	246	721
446	Merrill	.38	529	9,319
447	Mervyn	1.25	163	1,639
448	Meyer		367	67
449	Miles	1.	334	1,845
450	Millford	1.	575	5,944
451	Millersburg		258	79
452	Milo	1.	519	12,407
453	Minn	1.	912	5,188
454	Minburn		388	663
455	Minden	1.	423	3,097
456	Mingo	.44	246	1,350
457	Mitchell		331	600
458	Mitcheville	1.	869	2,088
459	Miville	6.	394	1,163
460	Mondamin		420	1,610
461	Moneta		44	140
462	Monmouth	.65	221	655
463	Monona	1.	702	3,101
464	Montgomery	.75	800	8,427
465	Montezuma		1,171	5,011
466	Montour		883	1,231
467	Monroeville	1.	708	1,988
468	Moorhead		365	912
469	Moorland	1.	137	328
470	Moorland	1.75	954	1,241
471	Morning Sun	.75	897	278
472	Morrison		1,233	1,711
473	Moulton		1,141	211
474	Mt. Ayr		3,264	3,853
475	Mt. Vernon		1,646	6,811
476	Mt. Vernon		105	257
477	Mt. Vernon	1.	1,521	85,268
478	Murray		552	11,503
479	Nashua		796	2,708
480	Newell	1.	1,102	21,543
481	Newell-Albin		996	8,865
482	Newell		588	914
483	Newhall	1.25	728	11,565
484	New Hartford		287	1,181
485	New Liberty	.5	482	1,503
486	New Lebanon		78	939
487	New Marion		1,144	14,788
488	New Providence		246	1,968
489	New Sharon	4.	1,122	8,636
490	New Vienna	.75	188	1,388
491	New Virgina	1.	41	366
492	Neophylia		966	2,730
493	Nodaway		323	1,868
494	Nora Springs		865	5,346
495	Northboro	.25	197	461
496	North Buena Vista		162	533
497	North Carroll		22	207
498	North McGregor	2.25	848	4,055
499	North Washington		132	255
500	Northwood	2.	1,364	5,965
501	Norwalk	1.	815	265
				773

NO. 1—CONTINUED.

Receipts and Cash Balances	Payments for Outlay or New Improvements			
	Grand total	Cash on hand at beginning of year	Total receipts of tons	Total outlay or new improvements
				Waterworks, gas or other lighting
7,922	2,501	5,421	175	175
7,560	802	632	37	15
1,851	308	99	113	99
4,780	624	4,156	1,504	1,006
1,541	27	1,514	298	296
1,006	374	632	155	155
10,010	613	9,308	4,422	3,866
1,108	1,707	1,307	948	948
343	322	210	100	100
1,009	500	1,492	678	70
6,802	750	6,142	2,750	2,070
140		140		140
13,184	861	12,405	11,444	11,240
7,080	1,709	5,997	388	300
725	25	697	238	235
3,110	277	2,833	544	545
1,566	334	1,322	910	806
605	97	548	106	14
2,511	1,145	2,101	1,707	1,707
1,516	8	1,308	94	94
1,871	171	7	2	2
349	125	224		5
1,305	489	908	113	51
5,729	515	5,424	312	312
10,117	2,307	9,549	821	64
17,503	7,065	10,835	943	945
1,341	1,341	363	363	366
2,000	707	2,103	349	347
2,442	212	2,220		40
393	21	212		40
1,519	508	1,011	47	47
5,475	1,236	4,249	906	906
1,492	787	675	742	742
7,117	1,786	5,331	921	921
7,584	7,584	7,584	555	555
679	178	489	350	350
40,255	15,320	29,935	18,970	8,718
12,119	777	11,320	8,095	8,095
2,208		2,208	30	30
26,672	1,351	25,321	8,029	6,837
1,351	1,351	8,029	8,029	222
1,126	1,126	8,029	8,029	127
2,444	211	211	30	30
1,388	2,460	11,378	2,608	2,374
1,388		1,388	2,608	1,388
2,069	28	2,069	2,069	555
2,114	696	1,428	1,428	456
15,833	859	14,984	4,688	4,688
1,519	309	1,463	319	311
873	79	294	294	106
9,064	2,073	7,501	570	106
1,373	1,373	1,126	144	82
1,869	693	1,249	54	54
2,265	1,265	1,265	125	125
1,266	1,266	1,145	1,145	981
1,028	955	673	729	364
5,349	742	4,009	343	343
621	621	218	218	218
745	182	613		456
815	209	811	775	775
2,755	1,127	1,028	55	55
937	498	499	364	364
11,147	2,751	8,306	455	455
1,071	583	488	95	95

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
502	Norway	1.	479	1,632	2,279
503	Numa	659	2,046	48	
504	Oakland	1,105	7,989	3,258	
505	Oakville	146	1,127	1,788	
506	Oconomowoc	5	380	756	146
507	Odebol	1.	507	2,609	1,788
508	Ogden	1.	1,288	2,900	2,000
509	Oids	125	1,298	12,347	2,913
510	Olin	1.	165	418	441
511	Olive	317	659	3,238	1,692
512	Olmsted	289	592	592	198
513	Omaw	109	1,127	1,127	
514	Onslow	214	394	158	
515	Orange City	1,25	1,374	4,726	1,778
516	Orient	373	841	692	
517	Orleans	105	375	241	
518	Oskaloosa	749	1,847	1,127	
519	Osterodeh	97	171	250	
520	Otoe	968	1,626	88	
521	Oxford	614	5,608	419	
522	Oxford Jet	1.	822	2,806	904
523	Ozark Jet	.75	501	2,010	137
524	Paddood	1.	244	761	76
525	Palmer	177	1,631	196	
526	Panama	25	232	1,305	2
527	Panora	1.	1,080	8,355	286
528	Parkersburg	.44	928	6,938	4,295
529	Parshall	309	1,158	367	
530	Paton	358	1,227	13	
531	Patterson	147	1,127	1,127	
532	Paulina	.39	796	13,365	2,006
533	Persia	1.	358	1,749	
534	Peterson	480	2,006	2,424	
535	Pewaukee	414	1,077	1,077	
536	Pilot Mound	1.	847	452	343
537	Pioneer	92	1,127	1,127	
538	Plagah	212	1,127	1,127	
539	Plainfield	288	927	1,819	
540	Pleasanton	209	1,127	1,127	
541	Pleasant Plain	1.	174	315	216
542	Pleasantville	691	8,431		
543	Plymouth	338	868	3	
544	Pocahontas	2.	987	13,485	339
545	Polk City	1.	310	315	310
546	Pomona	313	2,944	3,188	
547	Portsmouth	1.	347	1,114	1,888
548	Postville	902	6,321	849	
549	Prairieburg	.75	187	2,120	201
550	Prairie City	764	3,107	2,781	
551	Preston	426	1,947	48	
552	Prighmar	642	1,127	1,127	
553	Princeton	.75	723	4,318	2,504
554	Promised City	1,13	379	1,005	1,001
555	Pronk	274	1,127	904	
556	Pulaski	1.	165	450	137
557	Quasquecon	288	615	169	
558	Radcliffe	1.	394	623	5
559	Rake	1.	600	4,635	811
560	Ralfe	165	495	966	
561	Randallia	175	474	78	
562	Randolph	.19	123	218	
563	Rathbun	304	278	594	
564		385	750	24	

*Incorporated less than one year.

NO. 1—CONTINUED.

Receipts and Cash Balances	Payments for Outlay or New Improvements			
	Grand total	Cash on hand at beginning of year	Total receipts	Total outlay of new improvements
5,931	1,064	2,217	245	245
2,694	2,064	389	50	320
11,158	3,302	7,706	137	15
900	175	725	211	606
4,394	288	4,106	71	11
8,663	941	7,722	261	197
15,588	1,159	14,171	133	508
900	493	442	81	509
5,230	1,338	8,922	1,506	510
788	280	508	37	511
417	37	389		512
9,431	1,491	5,018		513
1,533	889	944	140	515
616	342	274	67	516
2,974	1,080	1,394	510	517
607	358	349		518
1,614	1,526	1,526		519
4,327	145	5,882	46	520
3,719	164	5,546	501	521
2,147	63	2,084	865	522
906	178	728	149	523
1,827	379	1,445	751	524
1,300	499	370	213	525
5,739	18	8,726	323	526
11,208	4,025	7,188	1,007	527
1,515	407	1,108	125	528
1,240	384	806		529
1,244	144	15,127	6,841	531
1,749	1,746	1,081	82	532
5,330	1,088	3,645	15	533
2,538	451	2,006	214	534
706	352	445		535
1,846	974	872		536
581	247	523		537
8,435	8,435	1,808	840	538
973	59	821	169	539
13,794	4,575	9,149	3,067	540
625	175	453	150	541
5,766	2,376	2,800	461	542
2,997	1,316	1,687	182	543
7,110	1,988	5,887	784	544
2,333	179	2,154	494	545
5,391	1,681	2,716	650	546
1,905	5	1,900	281	547
6,822	1,880	4,995	1,861	548
451	285	1,780		549
587	105	432		550
781	113	668	317	551
628	130	468		552
5,441	660	4,785	928	553
301	286	478		554
502	8	544	155	555
301	149	152		556
872	249	629		557
750	356	454	60	558

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TABLE

Number	TOWNS		Area, Population, Payments.		
			Square miles in incorporation	Population on Jan 1, 1900	Total payments of town
					Cash on hand at close of year
564	Readlyn	.5	227	3,215	1,604
565	Reedling	1.	248	1,256	450
566	Reidville	1.	659	1,307	14,716
567	Reinbeck	1.35	1,206	15,009	5,260
568	Rembrandt	1.	128	346	131
569	Rensselaer	1.	1,076	10,115	2,874
570	Renwick	1.	272	6,055	1,231
571	Riverton	1.	844	5,902	1,540
572	Riverton	4	613	5,206	967
573	Ricketts	.25	102	1,711	118
574	Ridgeway	3.19	354	214	2,128
575	Rigget	1.	213	1,241	72
576	Rippey	407	1,247	31	
577	Riverside	.56	622	5,496	117
578	Riverton	1.	583	577	619
579	Rock Falls	37	38	305	
580	Rockford	1.	916	6,001	627
581	Rock Valley	1,198	200	4,897	256
582	Rochelle	1.	508	21,017	2,500
583	Rochell City	4	1,528	21,017	2,500
584	Rodman	131			
585	Rodney	.63	163	149	256
586	Rohle	904	3,172	3,037	
587	Roland	1.	641	6,429	864
588	Rome	155	654	85	
589	Rose Hill	209	633		
590	Rowan	.9	256	679	12
591	Rudd	206	1,273	84	
592	Runnells	455	566		
593	Russell	612	1,378	555	
594	Rutherford	1	655	3,095	3,096
595	Rutland	212	528	460	
596	Ryan	4.5	511	2,038	114
597	St. Ansar	.44	717	3,655	447
598	St. Anthony	169	281	384	
599	St. Charles	209	917	122	
600	St. Lucas	.5	138	188	164
601	St. Olaf	170	314	86	
602	St. Paul	.38	62	546	446
603	Sabula	1	918	2,114	1,613
604	Salem	501	261	199	
605	Salem	1	290	1,533	975
606	Salisbury	1,174	10,224	3,162	
607	Sandyville	139			
608	Scarville	129	49	658	
609	Schaller	1.35	649	4,196	388
610	Schelling	.5	455	13,210	2,043
611	Scootton	1.37	845	5,770	
612	Searsboro	1.5	226	249	175
613	Sergeant Bluff	525	905	62	
614	Shambaugh	226	258	135	
615	Shannon City	181	201	241	
616	Sheard	201	2,360	1,084	
617	Sherfield	1.	884		
618	Shelby	586	4,905	764	
619	Sheldahl	205	242	221	
620	Shell Rock	1.35	711	3,211	1,100
621	Shempsburg	567	1,444	990	
622	Sibley	1,320	18,870	4,802	
623	Sibley	1,019	6,364	738	
624	Silver City	1	416	1,587	147
625	Sioux Center	1,064	7,043	1,137	

NO. 1—CONTINUED.

Receipts and Cash Balances	Payments for Outlay or New Improvements			
	Grand total	Cash on hand at beginning of year	Total receipts of year	Payments for Outlays or new improvements
				Waterworks, gas or other lighting
2,919	1,000	1,918	791	504
726	290	306	97	61
16,023	435	15,500	4,752	564
18,359	3,527	14,200	4,850	566
477	67	10,860	3,307	567
12,960	2,125	8,000	6,047	568
8,906	393	6,341	1,781	569
7,511	1,270	2,006	1,000	570
4,173	967	2,006	1,720	571
1,500	102	1,720	35	572
2,512	1,811	2,277	178	573
1,749	277	1,455	430	574
1,578	107	1,111	88	575
5,568	182	5,371	325	576
1,196	45	862	227	577
247	13	625	237	578
7,229	893	6,076	1,900	579
5,065	868	4,241	161	580
22,517	6,373	17,145	11,372	581
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TABLE

Number	TOWNS	Area, Population, Payments,		
		Square miles in incorporation	Population on sus 1930	Total payments of town
626	Sioux Rapids		308	7,181
627	Sperry		473	1,060
628	Sloan		547	2,562
629	Smithland	.5	334	6,568
630	Soldier		1.	167
631	Solon		450	325
632	Somers		109	1,029
633	Sparta English	.2	338	585
635	Spillville	.38	320	505
636	Spirit Lake		1.	1,102
637	Spring Hill		14	1,038
638	Springville	.75	588	1,380
639	Stevensville		407	1,016
640	Stanhope	1.	281	888
641	Stanton		633	2,135
642	Stanwood		511	1,015
643	State Center		868	15,842
644	Steelboat Rock		378	672
645	Stockport	1.	265	659
646	Stockton	4.	138	378
647	Story City	5.	1,331	29,800
648	Stout	2.25	75	2,187
649	Stratford		534	3,114
650	Struble		1,032	5,780
651	Sully	1.	227	1,269
652	Summer		182	9,845
653	Superior	2.	1,404	14,007
654	Superland	1.	154	601
655	Swaledale	1.5	604	4,223
656	Swan	.5	226	305
657	Swea City	1.	292	453
658	Tabor	1.	402	1,965
659	Templeton	1.	609	3,465
660	Tennant	1.75	278	2,830
661	Thayer	.5	233	876
662	Thompson	2.	190	595
663	Thor	1.	500	7,792
664	Thornburg		371	523
665	Thorntown	1.5	233	76
666	Thurman	1.	271	847
667	Tigreay	.75	336	989
668	Titonka		308	966
669	Tracer		278	574
670	Treynor	1.	1,373	10,386
671	Trondell	.5	125	3,025
672	Truro	1.25	755	6,233
673	Turin	1.	310	567
674	Udell	.25	154	256
675	Underwood	.62	186	776
676	Union		271	714
677	Urbandale	1.	549	—
678	Ute		306	113
679	Vail		400	254
680	Van Horne		621	1,306
681	Van Meter	1.	444	9,732
682	Varo Werle	1.	383	951
683	Varina		461	567
684	Victor		182	534
685	Vincent	1.	649	6,292
686	Volga	4.	215	602
687	Wadona		416	104
688	Walcott		233	336
		416	2,899	5,433

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
8,064	585	7,469	1,215	730	206	38	279	626
2,083	394	148	18	—	—	—	92	627
4,299	2,478	1,851	169	—	100	—	628	628
7,040	97	7,000	5,000	5,000	—	—	—	629
2,122	1,555	507	—	—	—	—	—	630
2,981	1,462	1,499	566	47	264	255	—	631
1,002	605	480	200	257	—	12	—	632
922	121	803	136	—	136	—	—	633
3,045	2,879	106	31	—	31	—	—	634
14,571	1,367	12,974	530	—	202	—	387	635
4,008	1,335	2,733	276	—	276	—	—	636
1,599	543	1,059	818	—	322	426	638	638
1,976	979	807	402	—	32	55	315	639
3,111	1,445	1,725	533	—	108	163	640	640
1,788	625	522	227	—	227	25	46	641
17,903	3,921	15,682	2,124	1,966	113	—	45	642
809	62	747	86	—	64	—	22	643
673	297	376	114	—	114	—	—	644
535	239	296	—	—	—	—	—	645
22,961	638	22,961	2,264	1,068	99	106	1,002	646
629	629	—	—	—	—	—	—	647
3,550	102	3,359	2,079	1,970	64	4	41	648
12,209	3,195	9,014	568	453	—	—	145	649
1,740	446	1,294	464	—	—	—	464	650
10,934	1,509	9,142	9,040	8,523	47	43	433	651
15,893	1,819	14,513	927	77	890	—	602	652
912	488	434	383	331	32	—	331	653
4,956	154	4,805	1,309	373	10	14	1,002	654
1,046	355	603	13	—	13	—	—	655
453	453	78	—	—	25	53	—	656
2,323	100	2,323	859	859	82	268	—	657
4,059	97	3,962	45	—	—	—	—	658
4,303	1,508	2,705	836	636	115	71	—	659
928	191	747	293	—	—	163	100	660
934	215	449	400	—	75	385	—	661
8,162	39	8,162	390	390	—	—	—	662
656	210	233	—	—	77	263	55	663
303	59	233	—	—	—	—	—	664
804	804	164	—	—	67	97	—	665
2,013	800	1,213	—	—	—	—	—	666
1,169	1,169	61	—	—	61	—	—	667
741	741	360	—	—	—	—	—	668
14	14	9	—	—	—	—	—	669
13,891	4,247	9,644	2,596	151	876	634	1,035	670
6,525	307	6,318	2,377	1,067	—	—	—	671
633	34	629	—	—	238	228	681	672
781	388	389	146	—	—	—	—	673
823	396	396	357	—	146	—	—	674
1,233	144	1,109	9	—	—	—	9	675
397	143	224	25	—	—	—	—	676
2,372	674	2,595	170	170	—	—	—	677
8,126	1,601	6,581	769	769	—	—	—	678
20,096	2,839	20,096	4,273	4,273	288	28	—	679
951	951	951	171	171	—	—	—	680
953	343	610	223	223	—	—	—	681
738	738	1	—	—	—	—	—	682
7,873	1,025	6,348	1,430	1,072	103	87	105	683
708	54	602	50	5	25	—	—	684
543	370	373	73	—	31	45	—	685
8,331	4,140	4,191	420	300	—	—	190	686

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population cen. sus 1930	Total payments of towns	Cash on hand at close of year
689	Walker	.75	517	3,002	194
690	Wall Lake		561	6,158	1,701
691	Walnut	1.	950	11,882	187
692	Wapello		1,326	14,567	2,078
693	Washta	1.	416	1,107	883
694	Watertown		295	295	1
695	Waunoma		433	829	155
696	Waukeee	1.08	340	1,590	251
697	Wayland	.5	550	1,770	235
698	Webb	.5	150	569	227
699	Wellwood		308	305	53
700	Wellsburg	1.	398	3,975	1,948
701	Wellman	.75	724	4,919	357
702	Weley	.68	457	4,298	258
703	West Bend		679	1,949	211
704	West Branch	1.5	643	6,277	1,923
705	West Burlington		1,398	2,068	445
706	West Chester	.5	222	476	781
707	Westfield	.13	143	1,637	195
708	Westgate		232	675	1' 0
709	West Liberty	1.	1,666	27,339	9,253
710	West Russell	1.	156	119	107
711	West Point		5,624	400	
712	West Side		367	4,731	718
713	West Union	2.19	1,622	9,031	4,553
714	Whetland		532	4,080	1,601
715	Whiting	.76	1,134	1,003	
716	Whittemore		318	2,309	192
717	Whitten	1	219	275	366
718	Williams	.9	475	5,327	2,200
719	Williamsburg	.65	1,960	8,901	5,817
720	Wilton	1.	1,157	10,286	1,959
721	Winton		1	924	6,348
722	Winthrop	1.	329	8,174	2,814
723	Wiotra	.5	229	298	907
724	Woden	1.	165	561	84
725	Woodbine		1,388	9,163	1,125
726	Woodburn	4.	429	1,257	374
727	Woodward		13	5,193	61
728	Woolstock	1.	264	492	1,504
729	Worthington		314	1,130	1,908
730	Yerming	.5	721	5,069	422
731	Yale	1.	273	654	807
732	Yester	.13	107	312	453
733	Yorktown		228	803	367
734	Zearing	1.	461	669	542
735	Zwingle		69	877	230

Incorporated less than year.

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements				
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
2,286	308	2,800	1,000	713	100	95	6
7,850	3,162	3,329	2,289	628	180	600	600
12,079	131	11,948	245	422	452	60	601
16,645	3,213	13,432	7,142	68	546	81	6,447
1,900	1,335	655					604
975	308	707	132				605
1,841	623	1,218	808				606
2,005	224	1,781	422				607
847	13	834	301				608
2,625	140	725	24				609
5,025	305	5,295	218				610
5,276	1,183	4,063	2,510	1,584	700	100	701
4,506	456	4,100	2,100	283	151	89	702
2,360				83		200	703
8,388	2,669	5,719	1,118	124	301	65	808
2,148	2,048	374	270	324	60	60	705
1,357	172	1,068	270	203	5	62	706
1,832	589	1,243	754			754	707
796	113	683	127	127			708
4,592	4,150	42,496	18,339	7,437	1,583	9,319	709
328	144	141					710
6,024	445	5,624	298		612	147	711
5,149	27	5,422	303				712
14,404	3,739	10,725	1,190	400			713
6,581	1,431	5,150	1,216	722	234	200	714
1,727	347	1,389	446	125	280	32	715
2,201	69	2,459	554	61	61	43	716
641	154	157	75				717
7,906	2,759	4,844	1,465	674	1,217	600	718
14,718	624	14,194	557	385			719
12,242	18	12,229	1,025	1,059	221	256	720
7,621	1,292	6,905	739	441	163	135	721
10,988	3,615	7,173	3,285	3,126	32	114	722
1,205	600	605	127	18	49	57	723
585	130	446	205	235			724
10,288	2,401	7,887	1,317		1,317		725
1,639	390	1,300	235				726
3,128	1,655	1,473	176	74	142	220	727
5,491	408	5,053	536	15	31	77	728
1,561	525	1,039	1,007	119	560	364	729
945	607	258	56	56			730
1,170	600	600	0	354	292	92	731
1,211	405	806					732
1,107		1,107	576	4	871		733

TABLE NO. 2—PAYMENTS OF TOWNS FOR

Number	TOWNS	TOWN OFFICES							
		Total	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Mayor's office	
Grand total.		\$ 1,766,201	\$ 15,580	\$ 25,768	\$ 10,410	\$ 36,125	\$ 140,033	\$ 74,321	
1	Ackley	8	18,907	8	104	8	104	8	254
2	Adamsworth	207	15	5	5	30	—	—	32
3	Adel	8,064	32	111	—	—	628	—	—
4	Adel	503	50	51	61	116	682	533	—
5	Afton	3,156	104	92	22	71	410	106	—
6	Agency	654	10	21	8	157	81	—	—
7	Ainsworth	1,444	—	20	—	48	60	540	—
8	Albert	14,973	69	100	50	142	951	—	—
9	Albert City	515	8	30	1	38	33	122	—
10	Albion	538	6	7	15	44	20	159	—
11	Alburnett	—	—	—	—	—	—	—	—
12	Alben	5,600	41	50	11	61	515	121	—
13	Albion	561	12	26	10	54	79	63	—
14	Alberton	7,292	18	49	50	58	490	269	—
15	Allison	2,346	35	25	25	73	91	373	—
16	Alta	16,565	—	130	—	—	—	—	—
17	Alta Vista	3,300	12	—	31	56	363	99	—
18	Altos	9,898	59	48	25	257	627	—	—
19	Altosca	994	14	41	3	56	61	—	—
20	Alzard	1,644	50	50	35	60	100	100	—
21	Andover	907	15	20	10	15	—	—	—
22	Andrew	378	—	—	—	—	—	—	—
23	Anita	5,087	6	69	—	25	296	326	—
24	Anthony	515	—	—	—	—	—	—	—
25	Applington	1,000	—	16	—	24	1	49	—
26	Arealia	1,284	15	35	10	60	631	37	—
27	Archer	15	—	—	—	—	—	—	—
28	Arton	1,429	14	60	18	72	216	55	—
29	Arville	—	—	—	—	—	—	—	—
30	Arlington	1,886	—	59	—	82	144	—	—
31	Armstrong	347	88	11	85	409	15	—	—
32	Arnold's Park	1,375	63	53	51	177	58	203	—
33	Arthur	2,339	25	54	19	101	300	363	—
34	Ashton	2,555	12	55	59 ^a	57	780	100	—
35	Atalina	403	—	14	6	2	—	—	—
36	Athelstan	—	—	—	—	—	—	—	—
37	Auburn	514	—	38	15	39	—	—	—
38	Audubon	19,955	32	114	75	129	913	—	—
39	Aurelia	7,096	50	25	25	29	190	93	—
40	Aurora	365	6	26	—	34	12	43	—
41	Avera	7,155	100	78	—	139	1,447	—	—
42	Avoca	—	—	—	—	—	—	—	—
43	Ayrshire	—	—	—	—	—	—	—	—
44	Badger	444	—	26	—	—	—	—	—
45	Bagley	980	29	50	12	94	11	110	—
46	Baier	309	12	19	55	37	—	156	—
47	Baird	422	17	21	5	56	130	23	—
48	Baneroff	4,163	25	35	—	55	240	150	—
49	Barnes City	346	24	34	—	51	200	150	—
50	Barmum	782	19	40	15	64	60	208	—
51	Bassett	57	—	—	—	—	—	—	—
52	Bavia	1,476	20 ^b	26	—	—	—	—	—
53	Bath Creek	7,381	40	40	35	70	600	—	—
54	Baxter	8,283	11	29	53	96	187	181	—
55	Bayard	5,287	18	62	15	124	537	99	—
56	Beacon	309	13	25	8	31	363	—	—
57	Beaconsfield	185	10	15	7	42	—	25	—
58	Beaman	649	5	25	23	21	20	—	—
59	Beaver	—	—	—	—	—	—	—	—
60	Bellevue	16,125	36	160	14	212	435	172	—
61	Belmond	6,154	130	20	885	549	—	—	—
62	Bennett	2,206	14	26	—	62	61	61	—

GENERAL AND MUNICIPAL EXPENSE.

\$1,408	\$220,020	\$216,300	\$400,372	\$87,239	\$12,080	\$33,043	\$115,381	\$222,810	\$207,063
\$ 13	\$ 2,025	\$ 251	\$ 11,888	\$ 10	\$ 10	\$ 36	\$ 175	\$ 2,535	\$ 1
	90	90	90	90	90	36	175	2,535	2
Fire company	2	141	149	5,652	30	18	10	1,182	2
Streets, sidewalks and crossings	2	250	261	1,700	28	184	354	1,067	3
Water works	1	508	631	46	59	131	122	645	4
Electric and gas works and other lighting	2	242	118	131	20	35	38	35	5
Elections and town hall	33	1,463	980	6,884	76	219	498	201	7
Board of health and cemetery	77	77	41	74	33	40	2	20	9
Legal expense	101	515	80	2	5	40	10	11	11
Miscellaneous	20	102	108	272	20	327	102	2,165	12
Interest on bonds and bonds redeemed	27	216	236	4,106	3	137	302	117	13
Amount of temporary loans and money loaned to town	37	213	455	403	96	18	79	1,936	23
Interest on bonds and bonds redeemed	28	226	226	94	4	16	10	362	24
Interest on bonds and bonds redeemed	38	213	209	94	2	5	5	62	25
Interest on bonds and bonds redeemed	39	200	200	94	2	5	5	62	26
Interest on bonds and bonds redeemed	40	198	198	94	2	5	5	62	27
Interest on bonds and bonds redeemed	41	196	196	94	2	5	5	62	28
Interest on bonds and bonds redeemed	42	194	194	94	2	5	5	62	29
Interest on bonds and bonds redeemed	43	192	192	94	2	5	5	62	30
Interest on bonds and bonds redeemed	44	190	190	94	2	5	5	62	31
Interest on bonds and bonds redeemed	45	188	188	94	2	5	5	62	32
Interest on bonds and bonds redeemed	46	186	186	94	2	5	5	62	33
Interest on bonds and bonds redeemed	47	184	184	94	2	5	5	62	34
Interest on bonds and bonds redeemed	48	182	182	94	2	5	5	62	35
Interest on bonds and bonds redeemed	49	180	180	94	2	5	5	62	36
Interest on bonds and bonds redeemed	50	178	178	94	2	5	5	62	37
Interest on bonds and bonds redeemed	51	176	176	94	2	5	5	62	38
Interest on bonds and bonds redeemed	52	174	174	94	2	5	5	62	39
Interest on bonds and bonds redeemed	53	172	172	94	2	5	5	62	40
Interest on bonds and bonds redeemed	54	170	170	94	2	5	5	62	41
Interest on bonds and bonds redeemed	55	168	168	94	2	5	5	62	42
Interest on bonds and bonds redeemed	56	166	166	94	2	5	5	62	43
Interest on bonds and bonds redeemed	57	164	164	94	2	5	5	62	44
Interest on bonds and bonds redeemed	58	162	162	94	2	5	5	62	45
Interest on bonds and bonds redeemed	59	160	160	94	2	5	5	62	46
Interest on bonds and bonds redeemed	60	158	158	94	2	5	5	62	47
Interest on bonds and bonds redeemed	61	156	156	94	2	5	5	62	48
Interest on bonds and bonds redeemed	62	154	154	94	2	5	5	62	49

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Payments of					
			Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
61	Benton	116	4	3	7	19		12
64	Berkeley							
65	Bethel	581	29	42	33	44		77
66	Bettendorf	15,303	46	68	17	100	121	264
67	Birmingham	778	27	10	36	66	113	
68	Blairstown	1,236	14	11	18	69	31	30
69	Blairtown	1,307	53	4	22	62	12	6
70	Bladensburg	301	2	3	10	24		
71	Blanchard							
72	Blencoe	871		26			35	94
73	Blockton	940	76			1	83	
74	Blue Grass	371	15	27	15	5	49	290
75	Bode	1,242	2	18	27	20	65	85
76	Bonhamshire	1,038	13	18	22	65	115	
77	Boudrant	1,675	6	11	17	28	21	35
78	Bouton							
79	Boyden	917	20	35	12	144	80	135
80	Brydenville	788	59	6	10	102	67	
81	Brydon	533	10	29	7			
82	Brandon	2,351	100	15		35	21	95
83	Brayton	522		9			3	70
84	Breda	4,701	18	15	15	90	600	
85	Bridgewater	1,385					125	
86	Bristol	4,290	15	24	29	29	297	240
87	Bristow	507	9	18	16	19	32	
88	Britt	4,649		100	250	25	125	606
89	Brooklyn	11,548	100	250	25	125	600	1,039
90	Brunsville	605	40	36	51			
91	Burke	294						
92	Buffalo	1,745	25	82	25	27	400	
93	Buffalo Center	2,933	50	50	20	22	120	200
94	Burt	2,375	24	35	20	22	9	
95	Bussey	300		15	8		603	50
96	Calamus							
97	Caledon	500	34	52		59	65	
98	Calmar							
99	Calumet	405	3	18	17			
100	Camanche	924	40	46	13	22	46	60
101	Cambridge	2,502	10	26	15	57	211	118
102	Caribou							
103	Carlton	527		15	8	20		
104	Carlisle	830		26	8	20	243	210
105	Carpenter							
106	Casson	1,854	11	32	25	82	68	75
107	Cassville	6,120	10	16	52	80	822	500
108	Casey	6,739	9	28	1	40	41	263
109	Castalia	307	12	25		43	9	305
110	Castana	1,228		10			14	91
111	Center Junction	906	25	20	10	18	25	
112	Center Point	5,708	25	35	45	87	134	41
113	Central City	2,252	25	35	12	63	214	118
114	Charlotte	2,963	25	35	25	50	25	210
115	Charter Oak	10,345	76	147	85	84	780	
116	Chatsworth	305						
117	Chazy	614	25	35	15	68	1	148
118	Chester	1,121						
119	Chillicothe	138						
120	Churdan	1,007	12	25	15	60	226	
121	Cincinnati	1,222	5	27	41	39	512	6
122	Clare							
123	Clarion	2,012	12	25	15	60	226	
124	Clarksville	8,675	250	65	2	125	125	68
125	Clayton	674	4	25	30	75	8	25
126	Clelfield	1,584	9	24	12	75	506	125

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other heating	Elections and town hall	Board of health and sanitary	Legal expense	Miscellaneous	Interest on bonds and loans re- demanded	Amount of tempo- rary loans and amounts of pre- vious years paid	Number
60		612	474	61	201	63	2,155	4	28	
24	9,840	1,309	1,159	4	17	54		66	67	
10	105	105	105	25	15	27	12	82	68	
51	225	630	630	27			6	73	73	
22	280	18	18				5	95	95	
93	222	4	33				6	74	74	
98	222	95	95	10			6	82	82	
88	222	77	77	12			5	90	90	
62	99	47	47	5			20	63	77	
17			351	108	36	97		221	221	
94			351	25	14	86		81	81	
215			351	5	10		343		343	
59			351	5	5		400		400	
1,271			351	1				1,541	1,541	
49			351	34	34	30	53	612	1,541	
238			351	24	24	20	53	238	238	
72			351	24	24	20	53	238	238	
119			351	15	15	10	53	421	396	
26	1,222	1,222	105	8	5	20	30	1,100	90	
181			351	4	4	2	81		81	
945			351	4	4	2	24		24	
192			351	4	4	2	24		24	
114		861	351	2	2	16	248		248	
82			351	2	2	16	248		248	
120			4	47	43	25	10	55	55	
6	121				114	25	82	124	99	
371			84	38	38	26	25	133	100	
554		268	84	5	171	206	5	176	207	
197			84	12			5	103	103	
398			84	69					104	
4	150	24	1,455	8	108	126	50	34	106	
72	2,555	835	1,059	50	14	233	233	5	97	
12	1,238	2,503	2,503	12				2,040	1,198	
301				8				88	88	
27	501	185	185	106				104	125	
101	1,171	2,609	2,117	76	15	10	10	134	500	
8	770	52	770	25				122	100	
1,244	673	84	84	45				408	408	
388	351	2,000	2,000	45				408	408	
29	42	42	42	15				114	114	
42	301	301	301	10				228	228	
8	187	187	187	10				187	187	
15	34	34	34	11				117	117	
8	187	187	187	10				117	117	
580		1,908						360	675	
8	352	551	850	1	44	6	15	15	270	
18	154	20	154	14	4	4	10	10	132	
352		44	44	44				87	87	

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
127	Cleghorn	261	9	24	6	18	13	19
128	Clemmons	22						
129	Clermont	915	12	20	15	24	30	27
130	Cleveland							
131	Clio	400	10	10	26	38	28	79
132	Clover Hills	286						
133	Clutter	1,015	19			66	114	
134	Coburg	177	4	6	10	12	44	
135	Coggon	5,847	24	12	20	60	68	
136	Colin	2,224	15	27	72	267	127	321
137	Coloma	254						
138	College Springs	276	8	26	10	36	18	
139	Collins	2,455	14	60	65	196	151	
140	Colo	859	35	35	36	50	111	
141	Columbus City	547	20	29	15	50	12	
142	Columbus Jet.	6,061	62	25	31	125	404	279
143	Concordia	355	85	14	24	11	73	
144	Conrad	2,947		28	29		471	203
145	Conway	572	9	23		13	4	
146	Coon Rapids	3,808	23	76	25	82	524	
147	Coppock	177	6	4	4	15		
148	Cordova							
149	Correctionville	2,426	12	60	25	55	600	
150	Corwith	1,948	14	32	12	66	180	240
151	Corydon	14,410	50	58	100	128	652	570
152	Coulier	1,311	25	25	19	36		154
153	Craig	371	69	25	25	56	65	
154	Crawforderville	621	22	29		79	20	157
155	Cromwell	239	3	4		11		
156	Crystal Lake	141						
157	Cumberland	2,057	18	26		56		32
158	Curlew	88				392		
159	Cutting	1,213	12	15	28	43	11	
160	Cylinder	194		25				
161	Dakotas City	500	12	15	15	51	2	15
162	Dallas	179	3		18	70	22	
163	Dallas Center	2,292	74	29	50	71		
164	Dalton	472	21	21	73	21	70	
165	Danbury	4,706	13	51	133	56	135	15
166	Danville	656	6	15	10	36	6	129
167	Davis City	818	24	25	6	107	216	50
168	Dayton	3,468	24	24	10	90	560	200
169	Deaconess City	299	22	11	1	50	18	
170	Decham	1,117	22	25	10	100	587	38
171	Deep River	2,393	25	12		60	420	293
172	Defiance	5,005	31	31				
173	Delamar	1,207	19	16	1	37	140	34
174	Delta	997	5	5	5	70		
175	Deloit	600	25	20	20	68	123	129
176	Delta	2,380	74	76	26	129	225	
177	Denver	2,171	21	10	37	142	155	
178	Derby	357	6	14	8	30	120	
179	Des Moines	1,230	25	25		50		
180	De Witt	10,430	268	100	80	1,600	660	
181	Dexter	6,706	53	50	156	172	509	5
182	Diagonal	378	18	18	18	74	71	50
183	Dickens	554						
184	Diamond	1,296	25	20	11	75	51	110
185	Dixon	801	12	26		67	115	
186	Dolliver							
187	Doshone	86						
188	Donnedson	2,083	35	49	41			
189	Doon	3,470	39	90	127			
190	Dougherty					75		

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE

Fire company	Street, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds held or redeemed	Amount of temporary loans and amounts of previous years paid
55	90	12					5	5	127
157	495	28					4	275	125
283							101		129
258							10	182	130
							42	1,291	215 131
5	5,107	13					5	95	132
608	505	15					5	3	133
354	110	22					5	0	135
							172	100	136
540	77						90	100	137
300	123	19					42	1,291	140
389	27						5	1,200	141
9	3,237	38					1,200		142
221	403	343					42	1,291	143
185			5				5	1,200	144
123	709	57	131	212	160	200	100	210	245 145
		10					20	100	146
47	670	77	130				85	54	148
345	741	15	15				30	150	150
100	6,532	20	143	15			828	2,610	1,812 151
		147					865	1,200	152
64							5	1	153
16		11					75		154
15	120	17	36				52		155
165		13					55		156
166							40	167	157
222	182						20	885	158
51	639	10	23	226	46	60	50	150	159
135		19	14				17		161
302	149	12					59		162
							42	1,200	163
202		42					112		164
7	1,505	42					97		165
444	940	2,006					475	300	166
							200	166	167
229	22	22					80	40	168
175	156	721	52	31	21	750	156	168	169
		240	100				250		170
	311	14	10				5	1,200	171
							294		172
129	577	7,241	220				290	220	173
		655	68	9			44	513	27 173
10	478		2				75		174
	127		4				10		175
	71	1,020	16				60	175	176
	50	361	1,067	22			200		177
			76	76			96		178
			121	748			5	900	179
			7	594			26	5	180
			1,724	1,506			14	200	181
			4,278	92	1,271		5	840	182
			1	45	29		42	1,200	183
				61	8	4	42	2,0	184
				594	121	118	222		185
					26	5			186
					14	20	5	5	187
					125	50	100	225	188
					2	50	100	192	189
					7	594	1,455	416	190

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police		Street commissioner
							Town	Council	
151	Dow City	4,159	28	50	42	68	789		
152	Dows	5,571	28	50	5	35	12		
153	Drakesville	355	6	12	5	5	12		
154	Dumont	2,708	25	35	1	5	60		
155	Duncombe	1,655	25	15	10	5	6		
156	Dunkerton	237	8	15	22	22	4		
157	Dunlap	11,177	15	74	137	117	125		
158	Durango	274	5	22	22	22	47		
159	Durant	7,167	31	109	30	54	123		
160	Dyerville	5,495	9	165	50	136	775	23	
161	Dynars	7,729	25	50	51	67	117		
162	Eadsman	54	25	35	35	35	49	1	
163	Earding	457	2	2	9	9	22		
164	Earlville	1,829	3	22	22	22	617		
165	Early	1,472	15	22	25	25	1,10		
166	East Peru	344	14	4	4	64			
167	Eddyville	5,055	25	50	50	50	50	3	
168	Edenville	725	9	10	71	71	661	12	
169	Edgewood	490	15	20	49	49	85		
170	Elberon	1,629	24	22	22	22	1,17		
171	Elm Ridge	782	21	11	49	49	81	7	
172	Elgin	1,908	13	30	10	65	17		
173	Elkader	1,884	19	36	20	17	60	30	
174	Elkhart	596	1	12	40	40	4	2	
175	Elk Horn	461	1	12	40	40	4	8	
176	Elkhart	1,627	25	50	50	50	50	22	
177	Elliot	651	25	50	50	50	50	50	
178	Elliston	1,149	23	24	8	11	103	6	
179	Ellsworth	5,282	25	50	50	50	50	50	
180	Emerson	1,919	24	100	100	100	120	75	
181	Ely	239	14	21	6	62	25		
182	Emerson	2,012	16	36	17	100	204	270	
183	Ephworth	1,457	1	15	15	15	15		
184	Essex	3,872	54	60	22	121			
185	Exira	674	10	20	10	46	46	10	
186	Fairbank	3,905	12	50	44	44	675		
187	Fairline	2,202	25	125	37	42	95	86	
188	Farley	1,404	4	29	29	29	15	148	
189	Farmington	375	1	35	5	5	60	100	
190	Farmington	6,777	1	92	92	92	206	218	
191	Farnhamville	1,038	60	60	20	60	60		
192	Farragut	10,189	14	181	55	79	85		
193	Fayette	1,906	11	49	15	31	36	36	
194	Ferguson	5,676	6	15	5	5	37		
195	Fertile	269	1	15	15	15	15		
196	Floyd	636	1	23	23	23	23		
197	Fonda	6,010	28	65	2	84	808		
198	Foothills	2,026	30	46	46	46	94	65	195
199	Forest City	7,275	25	103	103	103	623	700	
200	Fl. Atkinson	9,596	25	75	5	24	287	100	
201	Fl. Des Moines	530	100	100	15	94	94		
202	Foster	180	1	15	15	15	15		
203	Franklin	386	14	22	22	22	8	70	
204	Fraser	806	10	25	25	25	24	24	
205	Fredericksburg	1,327	1	25	1	5	74	74	
206	Frederika	1,000	1	25	25	25	25	25	
207	Fremont	1,947	17	25	15	84	428		
208	Galva	4,068	1	15	1	35	358		
209	Garber	654	1	15	1	5	5	97	
210	Garden Grove	180	1	15	15	15	15		
211	Garnaville	886	2	25	14	8	1	1	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- demanded	Amount of tempo- rary value and amount of pre- miums or rate paid on bonds issued	Number
	66	423	2,406	72			8		175	191
	500	574	10	15			57	1,373	100	192
	265		37	21			10	104	100	193
	312	1,439	S46	5	19		80	192	100	194
	200	901	36	10			16	306	90	195
	130		10	9			9	16	100	196
	700	1,400	525	68		116	331	661	861	197
	220								160	198
	478	781	4,478	30			802		200	199
	1,142	1,508	1,960	1,039		77	602	122	200	200
	447	2,306	15	30		272	5	1,582	1,500	201
	14	2,750	30	89			5	158	94	202
	100			21			1	1	100	203
	117	201							100	204
	106	485	230	10			5	100	100	205
	13	485	380	2	68	15	36	100	100	206
	218		19	17			5	100	100	207
	124	50	2,794	82	62	5	450	180	200	208
	96		117				5	100	100	209
	351	256	265	28	10	16	121	200	200	210
	289	627		125		5	75	180	415	211
	283		470	19			54	100	100	212
	334			17	15		288	700	214	213
	243	10		5	55	45	5	100	100	214
	306			61		47	5	100	100	215
	279						5	100	100	216
	231	104	306	21	55		210	200	200	217
	20		7					12	210	218
	369	2,745	30		6	119	570	977	200	219
	58						392	1,917	25	220
	722		16	49	10		60		300	221
	314		179	30			5	824	1,000	222
	432	336	411		10		5	118	1,735	223
	4			64	87		83	21	1,717	224
	272	813	261	19		21	20	22	1	225
	87					16	173	90	1	226
	272	866	330	20						227
				25						228
	320	150	3,473			84	5	320	998	229
							322	329		230
	2									231
	230	859	3,372	101			245		2,212	232
	95	371		20			130	2,730	2,212	233
	25			11			275	955		234
	120						220			235
	601		58	82			304		60	236
	907	2,144	400	11		483	804	147	2	237
	156			19		179	71	2,088	41	238
	169	1,548	1,376	15		145	307	508	4,35	239
	69					29	168			240
							9			241
	39						32			242
	226						49			243
	478	265		16						244
										245
	300			4		53	5	486	600	246
	559		2,720	19		51	486	600	21	247
	271			15		1	55			248
							5			249
	9						9			250
	198			62			90			251

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
255	Garner	5,063					100	715
256	Garrison	575					9	172
257	Garwin	580	20	20	10		16	32
258	Geneva	315					600	404
259	George	5,972					600	404
260	Georgia	447	19	21	14	88	41	100
261	Gilbert	62		14			2	
262	Gilmantown	8,128					226	
263	Gilmores City	4,056					577	
264	Goldsbrook	5,117	27	121	25	71	75	630
265	Gillies	1,047	30	57	10	50	25	25
266	Goldfield	1,864					17	115
267	Goodell	683					506	25
268	Goose Lake	440	25	15	20	30	75	25
269	Gowrie							
270	Groesinger	3,100	26	25	17	54	60	180
271	Graf							
272	Grafton	60		5	5		45	
273	Grand Jet	1,713	60	40	60	180		
274	Grand Mound	2,968	26	41	10	63	625	200
275	Grand River							
276	Grand View	1,505	5					
277	Granger	301					20	38
278	Grant	1,204					5	
279	Grant City	146		10	8		5	25
280	Granville	1,904	12	22	15	35	582	
281	Gratwick	25		21		25		
282	Gray	671					12	100
283	Greeley	266						
284	Green	6,929	54	53	55		300	420
285	Greenfield	15,786	41	179	50	181	150	730
286	Green Island	12		25	13	65	50	
287	Grimes	4,546					147	
288	Griawau	8,474	18	57	55	94	600	
289	Grundy Center	7,369	72	96	62	400	600	290
290	Guthrie Center	8,001	230			202	777	
291	Guttinger	5,029					60	
292	Hallbar	1,470		4			577	
293	Hamburg	9,568	233	181	30	343	804	
294	Hamilton	368	41	29	10	47		
295	Hancock	309		7			6	
296	Hannontown	349		19				
297	Hannett	117		12	5	17	14	27
298	Harper	161	15	19	8	23	1	25
299	Harper's Ferry	754	11	72	1	48	456	
300	Harria	1,234	18	31		56	281	55
301	Harley	9,900	275	159	15	774		
302	Harveson	1,028	101	12	30	180	260	27
303	Hastings	555	81	20	5	60	163	31
304	Havelock	402	7	11	12	31	97	
305	Hawkeye	1,873	1	30		5	233	
306	Hazleton	179	16	25	1	12	15	19
307	Hazard	4,384		40			200	200
308	Henderson	442	5	26			135	
309	Heubs							
310	Hinton	1,601	14	50	22	65	249	132
311	Holland	353		13			108	
312	Horn	9,344	60	143	50	239	955	542
313	Holy Cross	600	5	9		30		20
314	Hopewell	80						
315	Hopkinton	6,127	74	24		15	222	
316	Hornbeck	309		42			75	75
317	Hoppers	1,788	25	41	35	74	120	
318	Hubbard	2,041	32	62	15	302	102	229

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Platitions and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-claimed	Amount of temporary oats and amounts of previous years paid	Number
450	450	1,504	502	15	180	544	1,240			235
381	381	25	21	21		94				235
256	256		124			52				235
45	45		124			73				235
230	230	302	102	65	41	84	1,541			235
81	81		18	17		4	825			235
228	228		9	202	1,907	5	420			235
376	376	508	427	24	210	809	165			235
956	956	1,640	224	45	421	400	454			235
44	44	3,576	7,044	12	165	722	197			235
506	506	5	188	20	124	165	200			235
92	92	98				5	421			235
480	480	375	1,406				379			235
						5	271			235
45	45	612	500	26	20	80				235
1,085	1,085	343	308	53	11	47	27			235
							827			235
219	219	24	144	36	4	41	84			235
835	835	5	13	10	504	5	45			235
58	58	54	906	12	254	6	380			235
100	100	106	1,254	30	279	1,204	1,363			235
		8,825	3,854	30	303	10	1,510			235
				6	19	6	285			235
		88	92	1,912	451					235
		27	224	1,387	36	10	40	1,908	729	235
		102	1,296	2,049	1,200	131	65	1,905	4,000	235
			286	919	1,027	82	5	605	800	235
		30	2,765	2,196	1,922	71	258	181	345	235
			90	74	47	67	1	5	345	235
			4	24	24	2	2	3	304	235
			147	1	3	77			177	235
			13	9	10	1	1		100	235
		93	37	29	12	5			50	235
		55	329	160	89	34	5	121	900	235
		876	967	4,105	34	332	107	738	1,450	235
		900		287	8	35	5	209		235
		100		48	16	11	5	903		235
			4	129	31	5	5	48	904	235
		803	270			10	181	350		235
								903		235
								4,104		235
										235
		179	41	38	39	84				235
		327	66			83				235
		134		62						235
		812	1,616	8,035	33					235
		66	98	309	39					235
			862	300	5	1				235
		30	74	7	5	5				235
		134	207	509	50	2	36			235
		809	434	1	17	78	171	681		235

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
320	Hudson	5,264		16	15	15	60	297
321	Hull	5,240	25	49	a	22	150	297
322	Humboldt	10,156	29	25	45	1,064	450	
323	Hunoston	1,415	38	72	47	92	71	208
324	Huxley	750		31			55	98
325	Imogene	567	12	13	15	79	241	39
326	Indio	502	1	22	25	8	406	57
327	Ionia	350	2	25		10	24	
328	Ireton	3,394	25	35	25	72	150	99
329	Irwin	842						
330	Jackson Jct.	167	9	7	7			106
331	Jackson	189	18	27	27	85	84	102
332	Janesville	189	2	26	10	15	38	
333	Jesup	2,465	20	30		46	580	171
334	Jewell Jct.	5,779	15	50	25	120	480	421
335	Joyce	556	12	12		52	105	
336	Kalona	840	3	25			600	
337	Kanaria	1,765	13	43		4		
338	Kanawha	4,896	25	23	15	60	394	
339	Kellerton	845	21	20		70	455	
340	Kelley	666	3	6	3	12	10	97
341	Kellogg	5,794	16	19	15	84	660	
342	Kent	555	9	10			16	50
343	Kenwood Park	229		7				
344	Kenosha	4,092	111	47	33	201	71	242
345	Keota	6,981	50	25	103	125	108	
346	Kewanee	4,410	66	40	20	81	245	520
347	Keweenaw	5,688	70	75	25	122	319	89
348	Kingsley	2,297	71	68	25	98	72	
349	Kinross	1,42		20			30	10
350	Kirkville	1,027		25	27			18
351	Kirkwood	76	25	6	6	24		15
352	Klemme	265		25	12	73	120	180
353	Klierim	1,174	15	36	25	67	42	86
354	Knowlton	54		6	13			25
355	Lacoma	990	11	12	5	25	120	128
356	Ladoga	99	11	40	10	56	17	
357	Lake Mills	4,712	7				68	
358	Lake Park	1,561	18	22	48	40	160	170
359	Lake View	2,327	17	33		75	27	
360	Lamoni	6,031	97	98	63	170	602	361
361	Laramie	7,550					613	110
362	La Motte	2,007	25	6	25	88	405	
363	Lansboro	616	16	16		118		108
364	Lansing	5,351	50	139		64	355	275
365	La Porte City	5,688	103	60	25	130	813	167
366	Laurenswood	2,542	19	50	5	92	256	253
367	Laarborn	17		17			90	
368	Latimer	951	23	22	10	34	79	114
369	Laurel	73	4	7		23	12	
370	Lauren	5,150		61			581	48
371	Lawler	2,481	7		10	24	601	
372	Leake	1,682	21	21	10	26	10	
373	Le Claire	2,548	30	30	30	74	485	
374	Ledyard	364		12				
375	Le Grand	63	12	6	40	5	238	
376	Leighib	247	2	25	15	13	22	47
377	Leighib	2,728	72	42	60	10	523	457
378	Leexx	2,190	5	13	4	22	75	27
379	Le Roy	2,500	50	25	1	49	181	170
380	Lester	1,270	12	24	20	60	211	
381	Letts							

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary and amounts of previous years paid	Number
381	268	696	378	15	42	64	276	504	110	319
382	2,005	1,807	1,484	368	32	1,833	526	158	610	320
383	5	210	306	40	51	6	250	247	330	321
384	442	118	16			105		1	323	
385	21	210	125	66	27	7	570	417	797	325
386	155	110	6				24	34	326	
387	172	207	606	70	18	105	1,026	4	327	
388			28			9			328	
389			12			8			329	
390			18			5			330	
391			16			16			331	
392	91	423	18			35	33	1,028	332	
393	285	733	18			228	5	565	453	333
394	207		6				64		454	
395	184		27			19			335	
396	140	1,020	57	40			430		28	336
397	211	608		1	16	20	611	251	2,806	337
398	26	206		13	6	90			338	
399	389	706	1,008			30	114	61	23	339
400	9	600	66	19		30	175	67	679	340
401	147	491	605	24		18	5		19	342
402	100	705	3,013	32		50	120	310	1,391	343
403	53	192	687	66	179	32	908		1,702	344
404	9	195	1,026	32		32			1,065	345
405	25	142	306	28		28	206	1,149	346	
406	12	101	605	230	129	8	139	545	215	347
407	87	306	401	61		801	441	1,275	417	348
408	240	900	12	24		24	5,864	338	951	349
409	502	900	12	85		85	145	801	2,172	350
410	120	128	12						1	351
411	110	105	723	29		32			905	352
412	12	101	605	230	129	8	139	417	106	353
413	12	101	605	230	129	8	139	417	106	354
414	110	105	723	29		32			905	355
415	12	101	605	230	129	8	139	417	106	356
416	110	105	723	29		32			905	357
417	12	101	605	230	129	8	139	417	106	358
418	110	105	723	29		32			905	359
419	12	101	605	230	129	8	139	417	106	360
420	110	105	723	29		32			905	361
421	12	101	605	230	129	8	139	417	106	362
422	110	105	723	29		32			905	363
423	12	101	605	230	129	8	139	417	106	364
424	110	105	723	29		32			905	365
425	12	101	605	230	129	8	139	417	106	366
426	110	105	723	29		32			905	367
427	12	101	605	230	129	8	139	417	106	368
428	110	105	723	29		32			905	369
429	12	101	605	230	129	8	139	417	106	370
430	110	105	723	29		32			905	371
431	12	101	605	230	129	8	139	417	106	372
432	110	105	723	29		32			905	373
433	12	101	605	230	129	8	139	417	106	374
434	110	105	723	29		32			905	375
435	12	101	605	230	129	8	139	417	106	376
436	110	105	723	29		32			905	377
437	12	101	605	230	129	8	139	417	106	378
438	110	105	723	29		32			905	379
439	12	101	605	230	129	8	139	417	106	380
440	110	105	723	29		32			905	381

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
382	Lewis	2,265	50	68	10	139	546	
383	Lidderdale	507	56	15	35	30	60	
384	Lime Springs	1,567	76	15	21	44	234	
385	Linn	2027	13	16	162	66	614	150
386	Linerville	1,961	13	6	162	66	614	150
387	Lisbon	10,005	25	51	20	141	502	150
388	Liscomb	264	45	12	25	36	54	
389	Littleton	75	6	25	2	45	69	
390	Littleport	2,734	14	28	71	664	705	
391	Little Sioux	358	10	15	10	25	33	28
392	Livermore	1,912	25	44	33	101	37	64
393	Logan	10,972	30	55	60	114	25	61
394	Lohrville	12,218	27	67	11	115	46	375
395	Lomira	2,148	19	22	44	114	653	**
396	Lorimer	1,288	18	27	27	114	309	142
397	Lost Nation	3,345	30	60	10	143	111	400
398	Lovilla	1,001	7	20	10	29	448	20
399	Lowden	2,082	14	38	33	61	20	300
400	Loyal Moor	566	29	20	31	59	6	81
401	Luana	301	1	29	1	5	26	52
402	Lucas	770	25	15	10	30	3	
403	Luther	1,650	8	33	24	24	24	
404	LyVerna	945	4	38	5	15	15	
405	Mabel	397	29	19	19	43	120	43
406	Lynxville	1,045	16	19	6	31	137	240
407	Lyttton	697				121		
408	Macedonia	476	10	15	6	48	86	
409	Mackzburg	1,087	6	22	13	24	11	29
410	Madrid	6,049	41	108	20	280	844	242
411	Madura	903	12	12	12	12	12	
412	Malcom	2,714	30	16	20	73	433	8
413	Mallard	1,363	24	45	14	60	120	140
414	Maley	102						
415	Malvern	3,271	12	52	5	33	507	490
416	Mandeville	6,045	21	24	72	119	999	
417	Manly	755	7	20	27	5		
418	Manning	15,621	413	56	69	151	1,955	
419	Manson	6,448	13	62	40	60	620	
420	Mapleton	9,365	16	104	26	61	1,000	
421	Mapsecum	3,418	13	12	40	780	28	
422	Marble Rock	3,811	16	30	10	42	32	179
423	Marcus	5,806	89	161	94	172	640	
424	Marne	998	39	41	61	61	128	
425	Martell	368	13	14	38	38		
426	Maryeborg	275	12	14	29	29	98	
427	Marysville							
428	Masonville	889	21	2	86	81		
429	Massenca	1,099	55	72	12	33	546	
430	Matlock	114	9	7	18			
431	Maurine	1,101	25	26	25	75		
432	Mawell	3,023	18	25	55	821	324	
433	Maynard	1,097	7	22	12	33	9	66
434	McCallabur	1,388	6	51	30	115	60	
435	McCausland	707	27	52	30	55		
436	McConaughay	277	27	52	30	55		
437	McCreary	6,389	4	106	6	10	531	855
438	McIntyre	604	10	41	10	28	6	50
439	Mechanicsville	4,506	15	41	25	69	480	
440	Meditapolis	6,545	20	24	12	105	653	318
441	Melbourne	629	14	14	5	61	67	51
442	Melone							
443	Melvin	2,887	18	60	154	300	70	
444	Meleno	1,245	15	14	21	75	276	273
445	Merden	506	10	35	21	30	75	128

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Elections and town hall	Board of health and cemetery	Legal expenses	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and amount of previous years paid	Number
200	334	418	72	2	30	510	382		
206	36	576	53	50	200	383			
200	29	20	15	15	350	384			
206	4	157	157	15	25	351	385		
200	696	2,940	48	157	419	5,101	40	387	
200	74	10	4	74	5,101				
200	74	1,194	72	143	500	4,079	303		
200	80	29	29	500	5,299	394			
200	80	1,794	133	8	15	2,635			
200	855	280	568	40	75	54	1,000	395	
200	142	43	18	104	137				
200	70	45	18	26	660				
200	61	252	89	753	90	297	308		
200	61	1,271	136	50	751	907	410		
200	41	193	353	1	25	602	600	412	
200	52	233	19	294	5	846	8	413	
200	106	580	471	4	80	561	551	414	
200	546	856	1,733	4	80	174	900	255	416
200	485	200	11	5	67				
200	200	8	44	2	20	516			
200	100	1,932	115	21	1,476	6,487	418		
200	705	2,412	1,608	125	57	165	561	419	
200	494	28	4	61	660	299	5,016		
200	67	72	1,023	133	11	315	882	421	
200	120	713	325	34	254	1,788			
200	83	1,751	514	15	208	205	740	423	
200	83	158	221	19	5	243			
200	175	131	11	10	111				
200	24	11	8	5	8				
200	154	4	143	25	315	255	429		
200	300	4	25	25					
200	15	376	88	8	37	210	124		
200	15	376	88	8	37	210	124		
200	207	607	103	63	33	897	7	432	
200	424	145	5	69	900	900	633		
200	98	47	25	85	55	815	814		
200	23	21	5	5					
200	544	1,089	1,322	257	.59	1,727			
200	9	45	50	5					
200	1,488	419	1,006	20	60	5	938	439	
200	409	607	2,787	5	5	779	610	449	
200	105	221	30	83					
200	51	1,337	105	37	134				
200	51	344	12	63	63	644			
200	150	163	27	27	20				
200	57	163	27						145

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk					Town treasurer	Town council	Town marshal and police	Street commissioner
				Town	State	Town	Treasurer	Council				
446	Merrill	4,541	50	50	15	50	50	50	450	15	300	
447	Meserve	1,301										30
448	Meyer	240										
449	Mexico	1,200	9	51	20	50	51	52	125	12	125	
450	Miford	1,194	65	87	20	81	82	82	324	31	31	
451	Millsburg	70	10									
452	Milo	906	12	17	12	60	120	120	120	12	120	
453	Milton	4,701	23	30	10	60	61	61	240	3	240	
454	Milmount	1,056	12	25	18	51	51	51	3	12	12	
455	Mingo	2,553	16	34	25	50	50	50	540			
456	Mingo	440	37	34	11	46	46	46				36
457	Mitchell	404		5								50
458	Mitchellville	2,098	11	42	10	50	50	50	50	10	10	
459	Mitton	2,000	23	20	10	72	72	72	120	10	10	
460	Mondamin	1,903			55	32	414	414				
461	Moneta	149										
462	Monmouth	529		20					5	125		
463	Monona	1	36	12	5	121	123	123				
464	Monroe	2,789	112	72	21	107	500	500	36			
465	Montezuma	7,608	39	42	22	69	313	300				
466	Montour	868		53	12				125	125	125	
467	Montrose	1,620	85	45	49	76	222	222	154			
468	Moorhead	1,416	9	9	50	45						
469	Morgan	15		15	12	20	20	20	107			
470	Moravia	1,154	19	28	21	71	201	198				
471	Morning Sun	3,288	12	33	15	51	183	183				
472	Morrison	209	5	12	19	12	12	12				
473	Mouston	2,845	94	50	66	67	90	90	125			
474	Muir	5,141	90	75	73	87	227	225	205			
475	Mt. Union	80										
476	Mt. Vernon	17,538	121	205	683	943						
477	Moville	3,408	15	50	20	80	120	120				
478	Murray	2,178	23	46	44	70	518	518				
479	Muscatine	12,700	30	38	20	20	229	229	441			
480	Neola	700	9	180	100	55	814	814				
481	New Albin	884	15	25	1	60	626	626				
482	Newell	8,737	4	50		33	65	65				
483	Newhall	1,181					48	48				
484	New Hartford	1,000					25	25				
485	New Liberty	569	13	26	24	65	86	86	66			
486	New London	10,094	27	125	25	69	69	69				
487	New Market	1,240	60	12	10	10	215	215				
488	New Providence	295	4	11	15	22	43	43				
489	New Richmond	1,020	15	100	40	40	214	214				
490	New Vienna	1,344	15	40	21	82	72	72	243			
491	New Virginia	665	20	44	11	233	34	34	18			
492	Nichols	1,266	15	23	25	40	50	50	117			
493	Nodaway	899	54	12	7	72	282	282				
494	Noxubee Springs	3,004	12	32	20	30	486	486	322			
495	Northboro	183	17	21	21	22	60	60	5			
496	North Buena Vista	628	25	27	22	60	45	45	60			
497	North English	3,784	42	15	10	70	626	626				
498	North McGregor	1,380	75	50	40	80	120	120	57			
499	North Washington	5,540	277	226	38	120	789	789	261			
500	Northwood	500				15	10	10				
501	Norwalk	1,201			15	16	20	20	67			
502	Norway	1,387	16	34	10	71	30	30	152			
503	Oakland	7,023	22	150	29	90	120	120				
504	Oconto	1,216	12	19	10	44	72	72	5			
505	Ocheyedan	2,266	40	39		189	692	692	177			
506	Odebolt	5,419	50	50	12	128	1,006	1,006				
507	Ogden	11,905	120	104	25	108	840	840	208			
508	Olds	249	4	6			21	21				

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Street sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amount of munici- pal bonds and amounts of pre- vious years paid	Number
139	88	20	15	6	14	1,491	680	1,278	446	
72	8	212	170	13	16	842	520	1,255	448	
41	8	34	1,951	19	118	781	1,620	453	451	
36	26	40	1,291	21	44	544	63	2,102	464	
1,129	3,925	337	1,141	21	48	982	2,372	1,330	465	
257	1,378	165	165	28	5	51	495	947	467	
8	502	334	19	39	171	300	328	366	468	
50	223	99	10	84	9	9	9	9	470	
20	33	1,237	15	14	5	1,144	330	471	472	
327	9	14	14	6	4	500	600	575	473	
111	3,887	1,282	18	22	22	560	560	560	474	
22	1,761	3,061	1,977	708	315	706	381	2,990	2,675	
37	502	1,400	141	21	5	238	284	284	477	
4	43	609	609	18	18	259	259	259	478	
4	1,441	1,171	181	23	23	401	8,096	8,096	479	
30	2,744	88	22	65	25	523	860	860	481	
9	1,749	384	3,728	51	145	10	1,307	717	1,482	
508	508	254	254	21	21	65	65	65	484	
800	800	6,147	15	60	60	1,120	1,106	1,106	485	
303	303	206	206	83	95	95	95	95	487	
184	184	1,000	1,000	4	4	10	10	10	488	
325	325	283	283	27	27	27	27	27	489	
683	683	16	16	9	9	9	9	9	491	
14	98	325	325	17	17	5	5	5	492	
6	364	360	703	45	45	6	6	6	493	
181	181	110	110	44	44	44	44	44	494	
275	275	85	85	25	25	40	40	40	495	
53	53	53	53	27	27	27	27	27	496	
190	1,180	564	1,180	20	20	153	400	400	499	
166	166	255	255	27	27	26	26	26	501	
165	165	587	587	122	122	122	122	122	502	
1,308	1,542	587	587	4	4	321	708	1,754	504	
469	469	157	157	61	61	61	61	61	505	
23	23	197	197	61	61	61	61	61	506	
604	604	1,151	829	306	306	99	840	840	507	
40	721	220	220	5,600	35	35	134	335	3,279	
134	134	25	25	18	18	5	5	5	309	

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
510	Olin	1,449	15	4	13	10	30	87
511	Oille	155	15	9	10	29	33	113
512	*Oneida							
513	Onslow	364	23	17	5	30	38	
514	Orange City	4,736	50	60	60	98	770	
515	Orion	589	1	11	14	5	73	69
516	Orleans	585	8	7	8	31	—	68
517	Ossian	1,337	5	50	5	22	600	
518	Osterdock	371	6	12	5	17	1	48
519	Oto	1,461	10	36	15	—	221	240
520	Oxford	5,406	20	80	32	73	81	739
521	Oxford Jet.	2,112	60	60	60	26	26	
522	Pacific Jet.	385	9	25	37	22	23	135
523	Packwood	363	7	24	9	45	18	87
524	Palmer	880	5	10	1	45	—	68
525	Panama	925	16	36	25	25	12	23
526	Panora	554	16	26	43	49	655	
527	Parkersburg	5,646	25	24	36	36	457	
528	Parnell	1,623	100	25	49	255	255	60
529	Paton	1,227	20	12	35	57	36	198
530	Patterson	6,422	12	26	26	26	26	
531	Pearlina	6,428	12	26	26	26	26	183
532	Persia	368	—	—	10	60	—	
533	Peterson	2,319	—	40	—	164	135	
534	Pierson	1,823	19	19	19	110	263	44
535	Pilot Mound	632	20	34	18	32	53	32
536	Pioneer	638	—	—	—	—	—	
537	Pisgah	287	12	28	10	90	200	
538	Plainfield	287	12	28	10	90	200	
539	Pleasanton	315	—	—	—	—	—	
540	Pleasant Plain	6,829	14	35	12	65	240	
541	Pleasantville	6,829	14	35	12	65	240	
542	Plymouth	6,829	14	35	12	65	240	
543	Pocahontas	10,284	99	99	99	99	123	
544	Polk City	165	—	—	—	21	33	
545	Pomeroy	1,823	33	53	10	46	138	320
546	Portsmouth	916	6	13	10	31	60	80
547	Pratt	5,357	53	75	84	267	—	
548	Praterburg	1,428	—	—	—	—	—	
549	Prairie City	2,457	20	58	25	150	624	180
550	Prescott	1,660	25	43	15	69	273	183
551	Preston	2,457	14	17	—	65	12	260
552	Pringle	1,660	25	43	15	69	273	183
553	Promise City	247	9	21	5	45	25	18
554	Protvin	620	—	—	24	—	—	
555	Pulaski	298	—	—	—	3	209	
556	Quasquonet	623	36	35	—	110	40	
557	Quattleff	1,705	—	—	—	127	12	26
558	Rake	464	—	—	19	—	—	
559	Ralston	219	35	35	10	37	10	
560	Randallia	53	—	—	5	—	—	
561	Randolph	278	6	15	—	22	—	
562	Randwick	694	24	—	—	52	25	
563	Readlyn	252	204	6	26	26	26	
564	Redding	290	—	—	26	—	—	
565	Redfield	1,307	24	39	50	56	128	120
566	Reinbeck	8,223	85	134	22	228	514	379
567	Renbrant	310	—	10	—	—	—	
568	Renton	6,186	86	55	113	113	1,104	15
569	Renswick	888	16	19	10	64	—	33
570	Riverville	3,889	14	38	—	76	360	64
571	Richland	3,906	36	36	26	36	36	299

*Incorporated less than a year.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fine company	Streets, sidewalks and crossings	Water works	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds received	Amount of tempo- rarily loaned and amount of previous years paid	Number
438	191	5	27	19	112	616	19	170	510
84	658	1,325	10	9	112	5	30	200	511
5	314	5	60	45	40	305	30	844	512
5	19	27	15	15	42	225	22	700	513
196	603	61	21	15	44	150	21	150	517
223	1,180	52	19	5	42	622	52	622	518
35	450	150	54	40	42	44	52	121	519
9	535	584	65	41	41	5	52	618	520
126	69	—	12	8	8	52	52	605	521
141	107	2,104	18	10	108	856	21	700	522
332	275	2,041	54	5	108	1,654	21	1,700	527
336	247	928	62	71	62	496	52	528	528
206	—	71	73	—	—	428	52	529	529
234	615	3,001	78	55	78	715	52	600	531
127	82	82	12	12	119	223	21	100	532
133	664	82	94	10	179	151	21	795	533
22	22	154	15	71	71	52	52	275	534
24	—	60	18	—	—	5	52	535	535
16	807	50	11	347	347	315	32	115	541
277	408	7,487	12	67	67	544	52	544	542
110	677	25	21	29	29	158	52	158	543
132	237	104	28	5	5	150	52	150	544
8	564	1,364	92	845	845	853	52	1,305	547
15	61	467	70	1,042	17	850	6	120	548
52	—	104	64	80	80	756	52	500	549
228	828	195	—	109	109	735	52	735	550
241	360	210	21	49	49	85	52	85	553
65	65	200	—	9	9	80	52	80	554
304	204	—	19	25	25	556	52	556	556
28	244	20	20	148	148	557	52	557	557
278	616	306	250	283	283	1,685	52	1,685	558
99	110	250	250	148	148	559	52	559	559
51	51	24	14	12	12	560	52	560	560
175	543	55	35	38	38	561	52	561	561
46	46	39	39	9	9	562	52	562	562
820	820	43	20	90	90	563	52	563	563
49	90	1,517	1,003	105	105	3,763	52	225	564
10	116	—	20	90	90	565	52	565	565
125	968	802	71	2	2	566	52	291	566
48	255	2,066	30	5	5	567	52	200	567
170	571	541	21	6	6	568	52	236	571
57	57	507	17	96	96	1,027	52	688	572

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk		Town treasurer		Town council		Town marshal and police		Street commissioner	
				12	12	12	12	12	12	12	12	12	12
573	Ricketts	1,677								60		116	
574	Ridgeway	214								60		25	
575	Riegstad	1,200								60		25	
576	Ripley	1,165	60	25						60		107	
577	Riverside	4,586		19						60		568	
578	Riverton	320		9	12			45		8		53	
579	Riverton	38		5	15					5		13	
580	Rockford	4,820		20	25					60		564	
581	Rock Valley	4,876	22	45	47	100				274		615	
582	Rockwell												
583	Rockwell City	9,585	113	100	50	109				447		657	
584	Rodman												
585	Rohrbach												
586	Rolfe	2,373	20	30	100					10		20	
587	Roland	3,908	16	31	8	37				90		239	
588	Rome	654	27	17	8	12				111		217	
589	Roxbury Hill	441	11	15						32		17	
590	Rowan	441	8	7						115		15	
591	Rudd	1,273	12	22	20	60				16		16	
592	Rummells	657	17	8	5	79				103		103	
593	Russell	657	12	18	27	56				17		76	
594	Rutherford	1,164		31	27					452			
595	Rutland												
596	Ryan	1,196		18								126	
597	S. Ansgar	1,187	25	25		60				15		146	
598	S. Anthony	154		14								131	
599	S. Charles	607	23	18	10	84				90		84	
600	S. Elmer	31		2						1		30	
601	S. Orlif	157		20	5	1							
602	S. Paul	338	24	24	6	90				30		12	
603	Sabola	2,872	47	45	25	90				600			
604	Salem	641	10	25		44				43		175	
605	Sanborn	651		25	10					54		135	
606	Sandborn	5,014	88	128						73		490	
607	Sandyville									131			
608	Scarsville	49											
609	Schaller	2,981	35	50	30	101				271		108	
610	Schellwitz	11,398	45	100	25	100				420		130	
611	Seranton	4,039	37	37	18	54				130		200	
612	Searnsboro	121	9	11						45		34	
613	Sergeant Bluff	881		29								118	
614	Shamburgh	238	8	16	10	26				85		33	
615	Sheffield City												
616	Sharpshir	146	8			5				64		13	
617	Sheffield	2,997	15	44	30	80				177		425	
618	Shelby	4,670	12	60		54							
619	Shelby	342	15	15									
620	Shelby Rock	5,361		56									
621	Shelburne	1,543											
622	Shiley	16,014	19	25	20	29				78		98	
623	Sidney	4,039	61	30	25	33				90		1,001	
624	Silver City	817	21	63	20	100				19		130	
625	Sibley	5,006	45	55	12	60				128		300	
626	Sioux Rapids	651		45	55	51				279		24	
627	Slater	942	20	37		52				47		19	
628	Shanahan	2,300		14	20	20				260		72	
629	Soldier	968		15	27	37				55			
630	Solen	265	6	7	4	55				10		12	
631	Somers	1,145	91	70	90	59				563			
632	South English	449		23						118			
633	Sparks	474	14	15	8	45				65		89	
634	Spring Lake	22,974	26	30	68	20	37			52		22	
635	Spring Hill									601		600	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and loans received		Amount of temporary loans and amounts of previous years paid	Number
								15	326		
15	326	186	20	8	10	5	574				
22	24	25	12	12	12	5	575				
26	228	25	12	12	12	5	576				
30	114	2,006	1,172	8	10	5	577				
34	102	109	142	142	142	5	578				
49	49	2,006	1,172	8	10	5	579				
17	476	190	1,177	109	109	5	580				
4	1,306	2,827	1,309	47	575	1,315	420	216	583		
35	348	25	1,008	8	8	5	584				
48	510	6	270	19	142	5	585				
52	254	1	10	10	10	5	586				
70	50	296	95	6	57	5	587				
6	341	1	50	50	146	5	588				
4	729	846	185	12	176	104	753	439	587		
328	1,179	1	4	4	5	5	589				
56	13	13	64	68	68	5	590				
437	18	7	72	25	113	883	1,010	603	591		
135	138	26	16	31	31	5	592				
100	100	24	24	24	63	5	593				
223	1,402	878	22	13	13	781	844	606	597		
312	533	628	19	54	200	620					
521	900	21	20	41	174	175	8,675	610	598		
650	700	15	75	75	75	725	1,343	1,111	611		
30	59	1	1	1	8	8	612				
37	57	16	58	42	39	10	613				
20	12	1	1	1	1	5	614				
305	620	49	119	262	262	264	1,617	1,617	617		
105	1,177	8	55	55	55	1,500	58	58	618		
124	124	8	5	5	5	1,617	618	618	619		
2	419	449	656	29	29	35	625	625	620		
212	212	19	38	38	38	38	621	621	621		
31	31	27	20	20	20	20	622	622	622		
2	994	795	573	73	73	148	600	600	604		
2	101	161	38	38	38	15	604	604	604		
75	607	3,612	18	24	24	605	225	225	605		
270	2,150	1,150	27	27	27	27	590	590	590		
280	137	108	187	26	25	77	976	976	976		
120	384	238	30	131	131	1	629	629	629		
146	146	110	19	15	15	15	630	630	630		
115	315	110	19	10	10	10	631	631	631		
24	24	65	21	4	4	4	632	632	632		
149	149	20	45	45	45	5	633	633	633		
225	225	163	30	6	6	5	634	634	634		
78	1,320	1,904	668	133	133	15	1,004	2,107	2,107	2,107	

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office					
			Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	
637	Springville	2,104	13	30	10	60	54	227
638	Springvale	198	—	21	4	—	135	—
639	Stanhope	246	—	46	25	124	5	—
640	Stanton	1,805	85	55	46	82	380	79
641	Stanwood	673	12	25	—	60	8	204
642	State Center	12,718	80	175	—	278	567	—
643	Steel Point Rock	596	—	10	5	—	75	—
644	Stockport	545	—	20	13	45	5	—
645	Stockton	378	—	15	—	—	—	—
646	Story City	18,330	25	120	—	143	61	—
647	Stout	504	15	35	9	58	—	57
648	Stratford	1,602	20	30	12	31	40	—
649	Strawberry Point	219	5	10	—	5	—	238
650	Stribble	835	50	25	30	55	129	—
651	Sully	800	38	29	20	111	61	59
652	Summer	13,352	—	25	2	37	590	—
653	Summerstor	218	—	77	6	—	10	—
654	Sutherland	2,500	50	46	70	70	25	—
655	Swaledale	355	15	25	70	70	130	159
656	Swan	375	10	30	19	35	40	50
657	Swea City	1,635	6	20	34	25	10	17
658	Swink	1,361	22	41	16	40	10	17
659	Temple	1,194	14	22	6	85	140	28
660	Terrill	613	14	22	6	85	140	28
661	Thayer	133	11	11	9	20	2	80
662	Thompson	7,792	1	57	25	57	450	—
663	Thomaston	241	5	14	9	5	17	141
664	Thomburg	79	7	16	6	14	4	—
665	Thornton	683	—	35	5	—	73	23
666	Thurman	989	50	32	55	40	125	125
667	Tingley	505	—	27	7	—	120	118
668	Titonka	214	—	25	—	—	—	—
669	Tipton	7,670	29	156	—	179	607	229
670	Treyner	—	—	—	—	—	—	—
671	Tripoli	8,801	1	149	80	121	855	615
672	Truro	567	12	23	4	61	10	39
673	Twin City	279	—	20	12	44	3	—
674	Ulide	319	5	10	—	22	—	28
675	Underwood	705	—	27	—	—	—	—
676	Union	—	—	—	—	—	—	—
677	Urbana	38	5	13	—	4	—	38
678	Uxbridge	1,766	23	40	55	51	434	34
679	Vail	544	—	20	10	60	900	805
680	Van Horne	5,153	25	49	49	60	100	109
681	Van Meter	790	12	14	10	102	73	80
682	Van Wert	344	12	8	5	44	—	23
683	Varney	523	5	17	—	41	15	—
684	Victor	5,292	17	36	25	85	111	273
685	Vincent	572	1	12	15	6	50	25
686	Volga	—	—	—	—	—	—	—
687	Wadens	263	32	6	—	15	—	63
688	Walcott	2,460	18	94	—	109	792	—
689	Walnut	2,419	26	46	30	78	6	129
690	Wall Lake	5,839	22	90	—	129	221	129
691	Walnut	11,647	44	28	—	77	11	606
692	Wasphilo	7,425	106	108	50	167	594	606
693	Watertown	1,107	8	23	10	32	230	45
694	Waterville	—	—	—	—	—	—	—
695	Waunona	688	—	22	5	20	36	65
696	Waukesha	782	6	26	25	20	—	—
697	Wayland	1,348	40	25	6	60	127	60
698	Webster	259	2	6	—	22	—	—
699	Wellington	281	11	7	—	—	—	—
700	Wellenburg	3,757	50	60	24	28	150	—

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Number	TOWNS	Fire brigade	Streets, sidewalks and crossings	Water works	Electric and gas works and lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-deemed	Amount of temporary loans and advances of money while years paid
		Total	Fire brigade	Streets, sidewalks and crossings	Water works	Electric and gas works and lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-deemed
701	Wells	360	315	655	19	15	12	32	32	32	32
702	Wellsburg	310	281	308	10	23	20	23	20	23	20
703	Weston	257	361	5,547	16	1,037	335	5,125	641	641	641
704	Weston	416	9	15	28	5	18	15	24	24	14
705	Weston	54	13	—	9	30	30	28	28	28	28
706	Weston	378	980	13,808	50	195	60	554	605	1,475	940
707	Weston	171	451	—	13	10	5	175	175	114	114
708	Weston	130	1,151	548	2,091	122	303	60	60	60	60
709	Weston	177	45	45	26	61	433	1,251	2,988	2,988	2,988
710	Weston	11	2,882	3,500	1,486	38	15	15	15	15	15
711	Weston	95	42	42	21	15	100	82	82	1,000	634
712	Weston	15	226	609	36	19	7	5	5	5	5
713	Weston	63	73	—	7	—	—	—	—	100	939
714	Weston	135	497	296	25	86	5	5	5	5	5
715	Weston	194	—	—	6	5	5	5	5	100	939
716	Weston	354	68	18	30,046	5	5	5	5	2,700	602
717	Weston	19	8	8	5	5	5	5	5	664	664
718	Weston	150	—	—	16	20	10	10	10	280	600
719	Weston	150	—	—	17	20	10	10	10	200	600
720	Weston	56	230	—	65	250	41	41	41	41	41
721	Weston	110	790	1,398	1,145	59	65	516	2,386	600	600
722	Weston	3	98	720	20	49	14	14	14	722	722
723	Weston	—	—	—	35	105	53	53	53	170	672
724	Weston	62	853	31	32	38	5	5	5	174	578
725	Weston	370	1,453	33	32	311	305	655	655	655	655
726	Weston	25	164	2,397	200	356	500	1,100	680	680	680
727	Weston	129	129	113	22	47	30	30	30	30	30
728	Weston	129	129	113	19	10	10	10	10	1	1
729	Weston	197	—	7	4	4	4	4	4	237	623
730	Weston	268	2,455	75	10	50	5	1,381	8	8	8
731	Weston	356	20	27	25	25	25	25	25	33	685
732	Weston	—	—	—	142	—	—	—	—	—	—
733	Weston	—	—	—	—	—	—	—	—	—	—
734	Weston	36	698	509	56	53	5	5	5	5	5
735	Weston	696	228	6	14	15	29	29	29	29	29
736	Weston	1,464	400	2,185	98	35	14	5	945	600	600
737	Weston	1,037	637	6,053	14	1,372	1,300	500	500	500	500
738	Weston	666	954	29	30	400	400	2,206	2,206	2,206	2,206
739	Weston	305	—	20	20	20	20	20	20	20	20
740	Weston	212	—	204	17	30	5	5	5	5	5
741	Weston	—	—	15	15	30	30	30	30	30	30
742	Weston	729	—	15	15	30	30	30	30	30	30
743	Weston	299	7	8	15	15	15	15	15	15	15
744	Weston	299	694	40	69	60	60	60	60	60	60
745	Weston	129	694	40	69	60	60	60	60	60	60

TABLE NO. 2—CONCLUDED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk			Town treasurer	Town council	Town marshal and police	Street commissioner
701	Wellman	2,400	50	15	15	30	50	911	—	—
702	Weoley	4,108	—	—	—	—	120	83	—	—
703	West Bend	1,065	37	68	—	—	245	245	—	—
704	West Branch	5,049	39	97	97	118	164	611	—	—
705	West Washington	1,724	22	47	47	6	128	105	—	—
706	West Chester	2,050	15	37	41	41	150	105	—	—
707	Westfield	883	12	15	—	—	280	—	—	—
708	Westgate	549	—	—	—	—	—	4	55	—
709	West Liberty	19,000	199	134	49	49	125	454	—	—
710	West Mifflin	119	5	8	—	—	15	15	—	—
711	West Point	4,297	98	29	29	29	328	228	15	—
712	West Point	4,528	41	72	72	—	759	759	—	—
713	West Union	8,741	37	222	87	175	617	623	—	—
714	Wheatland	3,761	42	70	20	195	461	182	—	—
715	Whiteland	698	—	25	25	25	42	42	—	—
716	Whittemore	1,152	12	12	16	—	143	165	—	—
717	Whitten	200	10	15	10	—	15	14	—	—
718	Williams	3,802	7	71	20	76	312	—	—	—
719	Williamsburg	8,344	24	81	40	129	720	—	—	—
720	Winton	8,361	60	120	15	61	1,024	—	—	—
721	Winsfield	6,036	60	55	12	60	125	120	—	—
722	Winthrop	4,892	36	25	2	15	90	342	—	—
723	Wlota	171	—	11	20	—	30	—	—	—
724	Woden	306	—	16	—	—	—	—	—	—
725	Woodbine	7,846	18	4	—	57	654	135	—	—
726	Woodburn	1,009	—	98	—	—	217	172	—	—
727	Woodward	2,662	12	25	31	64	655	35	—	—
728	Woolstock	316	63	20	—	—	38	59	—	—
729	Worthington	1,130	10	25	15	71	125	—	—	—
730	Wyoming	4,002	30	5	25	75	600	270	—	—
731	Yermo	694	30	28	28	90	85	130	—	—
732	Yetter	456	25	—	—	—	—	—	—	—
733	Yorktown	449	13	27	20	73	36	115	—	—
734	Zearing	609	12	20	—	57	96	115	—	—
735	Zwingle	302	—	30	—	—	—	—	—	—

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall		Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and notes due	Amount of temporary loans and amounts of previous years paid	Number
27	755	320	—	24	—	17	—	—	752	702	—
28	164	651	120	—	—	5	10	208	1,588	1,588	703
29	206	206	206	206	206	206	206	206	206	206	704
30	120	15	610	364	24	1	5	—	584	584	705
31	299	—	—	—	—	121	121	121	288	288	711
32	111	114	—	385	385	1,125	1,125	1,125	1,451	1,451	712
33	1,122	2,630	9,775	385	385	1,122	1,122	1,122	1,122	1,122	713
34	41	—	—	51	51	—	—	—	—	—	714
35	247	—	2,001	28	28	—	—	—	—	—	715
36	439	307	—	170	182	25	25	25	25	25	716
37	1,111	1,181	1,375	182	182	170	170	170	170	170	717
38	5	276	200	41	41	30	30	30	30	30	718
39	256	—	65	41	41	16	16	16	16	16	719
40	96	566	—	30	30	37	37	37	37	37	720
41	79	—	—	30	30	36	36	36	36	36	721
42	528	1,449	897	37	37	561	561	561	561	561	722
43	418	1,398	4,450	101	101	566	566	566	566	566	723
44	—	5,260	5,260	18	18	65	65	65	65	65	724
45	708	3,176	17	161	161	98	98	98	98	98	725
46	404	716	53	26	26	50	50	50	50	50	726
47	51	61	8	—	—	51	51	51	51	51	727
48	82	—	—	54	54	—	—	—	—	—	728
49	604	607	995	80	80	1,307	1,307	1,307	3,064	3,064	729
50	101	—	132	66	66	5	5	5	230	230	730
51	156	—	91	16	16	1,017	1,017	1,017	44	44	731
52	114	—	32	8	8	214	214	214	—	—	732
53	475	119	70	—	—	735	735	735	735	735	733
54	321	696	496	14	14	25	25	25	120	120	734
55	145	—	37	37	37	—	—	—	22	22	735
56	272	—	22	—	—	—	—	—	—	—	736
57	105	—	12	8	8	50	50	50	32	32	737
58	109	—	6	12	12	258	258	258	10	10	738

TABLE NO. 3—

Number	TOWNS	Total receipts	Total of taxes, licensees, fines, etc.	Taxes Licenses, Fines, etc.				
				Taxes from county treasurer	Foll tax	Fines and licensees	Misc tax and town liquor license	Miscellaneous
	Grand total.....	\$1,526,344	\$1,510,166	\$1,180,146	\$1,305 \$	76,703	\$141,950	\$9,321
1	Ackworth	\$ 20,776	\$ 6,460	\$ 5,981	\$ 257	\$ 234	\$ 9	\$ 19
2	Adair	1,322	122	122				
3	Adair	13,263	6,312	5,814	12	415		21
4	Adel	6,627	5,066	4,710		247		41
5	Altion	3,798	2,152	2,000	88	274		
6	Agency	1,000	454	447		7		
7	Ainsworth	2,450	2,065	1,948		137		
8	Akron	13,970	7,740	5,325	108	451	\$ 1,800	56
9	Albert City	824	854	726	3	98		
10	Alford	930	781	781				
11	Alton							
12	Alden	10,261	3,750	3,480	72	194		
13	Alexander	801	801	700	02	30		
14	Allerton	10,191	6,179	6,005		87		
15	Allison	3,180	2,025	1,920	45	115		
16	Altis	2,538	1,762	4,431		351		
17	Ara Vista	9,038	2,950	79		53	\$ 2,800	
18	Altos	12,494	4,317	4,058	5	120	70	
19	Altosona	1,119	1,062	686	38	12		
20	Alvord	2,184	1,108	962	49	12		
21	Alvord	1,000	597	597		16	300	
22	Andrew	704	704	98		400	308	
23	Anita	5,630	4,029	3,875	9	145		
24	Ankeny	1,002	1,002	986		16		
25	Anton							
26	Appleton	1,548	1,499	1,463		38		
27	Arcadia	1,451	1,446	220	45	92	\$ 1,000	22
28	Archer	188	180	181		2		
29	Arion	2,645	2,324	1,524	48	27	600	112
30	Arleta							
31	Arnold's Park	1,000	992	988		181		
32	Armstrong	7,005	3,922	3,370		217		338
33	Arnold's Park	1,228	1,239	1,149		15	75	
34	Arthur	2,771	2,641	178	64	2,050	327	25
35	Atalia	4,378	4,135	318			3,105	4
36	Atalia	788	599	496	30	11		1
37	Athelstan							
38	Auburn	1,225	1,235	854	70	51		258
39	Audubon	18,618	16,581	11,607		228		4,795
40	Aurelia	9,485	4,744	4,024		172		600
41	Aurora	1,000	100	100		12		
42	Avoca	7,781	6,084	5,525	70	441		21
43	Ayrshire							
44	Badger	474	474	440		34		
45	Bailey	1,546	1,479	1,380	4	22		75
46	Baker	1,000	1,000	1,000				
47	Baldwin	3,802	887	529	3	25	300	
48	Bancroft	4,298	2,845	2,454	32	350		
49	Barces City	552	471	381		90		
50	Barnum	501	500	500	20			1
51	Bartow	200	200	200				
52	Batavia	1,923	1,919	1,800		94		16
53	Battle Creek	8,065	1,973	205	230	230	\$ 1,417	
54	Baxter	5,721	3,714	3,506	50	156		
55	Bayard	9,579	2,425	2,325		129		5
56	Benton	1,000	988	987				
57	Beaconfield	598	598	281	16	81		19
58	Beaman	946	883	706	67	7	5	

GENERAL RECEIPTS

Total water, electricity and gas	Classified by Source		Classified by Source		Receipts from Debt Obligations Issued			
	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and curbside	Town hall, etc. and cemetery	Miscellaneous	From bond sale	Current Year's wa- rants outstanding
\$462,358 \$190,188	\$602,670 \$ 66,847	\$ 15,100	\$ 32,800	\$ 20,858	\$829,644	\$317,007	\$163,457	\$ 46,120
14,314 8	371 8	19,430						
6,175	4,179 8	25	8	25	\$ 2,851	\$ 2,851		
1,231	1,134	77	300	301	8	8		
31		11	448	450		212	135	69
368	368		290	299				
4,900	1,065	3,841	130	57	73	1,194	1,194	
						149	149	
						6,000	6,000	9
405	405							
3,331	3,331	681		54	627			
476	470	15		15		102		
7,972	2,356	8,490	78		8,405	2,100	106	37
2,606	668	1,931	11			6,000	6,000	925 = 2,180
			57	57	6	5,569	5,569	
386	134	250	689	689				
						30		30
38	18		7	7		1,570	1,570	
			41		44			
			5		6			
223	223							
739	736		56	56		2,357	2,357	
127	127							
178	175		60		63			
6	6					237	237	
1,050	1,030					68	8	90
2,716	397	1,810				2,925	3,401	41
1,428	1,428		209		13			
38	38		17	5	12	2,500	2,500	
1,442	206	1,234	75	75			6	6
			4		4			
6,000	1,025	4,465						
1,000	1,000	308	135	173				
120	120							
			80	30	50			
			2	2				
						112	112	

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes Licenses, Fines, etc.				
				Taxes from COUNTY treASURER		Fines and Licenses		
				Poll Tax	Mult tax and town liquor license	Fines	Licenses	Miscellaneous
59	Beaver	506	450	70	42			
60	Bellevue	21,133	9,384	3,773	301	45	5,119	348
61	Benton	6,636	5,562	239	655	150		
62	Bennett	7,332	1,361	46	46	46		
63	Benton	1,362	1,361	9	46	46		
64	Berkley	136	172	6	1	1		
65	Bernard	1,048	1,048					
66	Bethel	1,048	1,048					
67	Birmingham	14,605	10,729	9,482	56	1,125	16	
68	Blairsville	1,068	1,000	999	16	5		
69	Blairtown	1,622	1,622	11	71	9		
70	Blakesburg	2,382	1,922	118	59	153		
71	Blairwood	915	915	914	1			
72	Blawie	1,142	560	455	10	68	3	
73	Blockton	656	556	510	23	22	1	
74	Blue Grass	808	188	48	28	265	19	
75	Bode	2,037	1,654	1,488	102	64		
76	Bonaparte	2,416	2,308	2,082	25			
77	Bonnerstrand	1,405	747	742		5		
78	Bouton							
79	Boyden	1,219	1,038	910	128			
80	Bradyville	706	600	680	10			
81	Bradgate	405	405	390	15			
82	Braxton	210	210	176	34			
83	Brayton	307	297	27	75			
84	Breda	5,548	5,322	1,507	87	3,000	28	
85	Bridgewater	310	310	268	42	2		
86	Brighton	6,128	8,611	8,128	481	2		
87	Brown	784	773	597	6	170		
88	Britten	8,679	8,679	9,024	15			
89	Brooklyn	15,875	\$ 8,510	8,122	132	529	37	
90	Brumville	727	598	185	58	55		
91	Buckeye	363	363	247	76	49		
92	Bullitt	2,312	2,300	100	166	44	1,937	19
93	Buffalo Center	2,197	2,051	1,930	488	1		
94	Burt	3,156	2,988	2,071	87	458	5	
95	Bussey	1,300	955	955	121			
96	Calamus							
97	Calender	690	690	625	122	23	20	
98	Cambridge							
99	Calumet	700	615	543	61	11		
100	Canamche	608	608	420	14	41	130	3
101	Cambridge	2,784	2,024	1,702	322			
102	Centrifl							
103	Centre							
104	Cardile	867	877	865	19	5		
105	Carpenter							
106	Carson	1,541	1,305	1,240	90	35		
107	Cascade	6,933	6,411	3,865	51	185	2,250	57
108	Cassell	6,075	4,905	3,807	50	50	85	
109	Castalla	318	318	307	3	7	1	
110	Castana	1,975	1,342	1,152	62	128		
111	Center Junction	1,108	1,108	1,108	81	80		
112	Centerville	15,789	2,807	2,654	12	28	8	
113	Central City	2,014	2,014	2,014	22	1,800	18	
114	Charlotte	3,009	2,368	1,227	22	2,900	39	
115	Charter Oak	10,401	5,300	2,076	294	1,621	1,500	
116	Chatsworth	103	103	55	31	17		
117	Chelsea	1,632	1,632	1,388	151	93		

GENERAL RECEIPTS.

Number	TOWNS	Total receipts	Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Street, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Receipts from Debt Obligations Issued		
										Classified by Source		
										Total water, electricity and gas	Water	Miscellaneous
118	Blairton	1,825	9,908	257	137	100	1	1	1	1	19	50
119	Boggs	661	661	6	6	1,000	1,000			1,000	1,000	61
120	Boggs	715	812	408	3	654	654					62
121	Boggs											64
122	Boggs											65
123	Boggs											66
124	Boggs											67
125	Boggs											70
126	Boggs											71
127	Boggs											72
128	Boggs											73
129	Boggs											74
130	Boggs											75
131	Boggs											76
132	Boggs											77
133	Boggs											78
134	Boggs											79
135	Boggs											80
136	Boggs											81
137	Boggs											82
138	Boggs											83
139	Boggs											84
140	Boggs											85
141	Boggs											86
142	Boggs											87
143	Boggs											88
144	Boggs											89
145	Boggs											90
146	Boggs											91
147	Boggs											92
148	Boggs											93
149	Boggs											94
150	Boggs											95
151	Boggs											96
152	Boggs											97
153	Boggs											98
154	Boggs											99
155	Boggs											100
156	Boggs											101
157	Boggs											102
158	Boggs											103
159	Boggs											104
160	Boggs											105
161	Boggs											106
162	Boggs											107
163	Boggs											108
164	Boggs											109
165	Boggs											110
166	Boggs											111
167	Boggs											112
168	Boggs											113
169	Boggs											114
170	Boggs											115
171	Boggs											116
172	Boggs											117

TABLE NO. 3—CONTINUED

Number	TOWNS	Taxes Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, fine, etc.		Taxes from county treasurer	
		Fine tax	Fines and license fees	Fines and license fees	Mult tax and town license license	Miscellaneous	
118	Chester	1,229	1,119	1,047	92	—	49
119	Chillicothe	591	591	591	—	—	—
120	Churdian	3,047	3,441	2,056	685	—	—
121	Cincinnati	1,384	1,307	815	127	365	—
122	Cire	—	—	—	—	—	—
123	Clarence	—	—	—	—	—	—
124	Clarksville	7,207	2,241	2,241	42	68	33
125	Clayton	4,706	2,803	2,257	146	200	708
126	Cleaveland	708	700	263	16	5	618
127	Cleghorn	2,972	1,725	1,601	95	29	—
128	Clemont	497	497	378	63	56	—
129	Clermont	223	223	114	—	130	50
130	Cleveland	909	909	700	106	36	76
131	Cleveland	—	—	—	—	—	—
132	Clover Hills	506	536	482	92	22	—
133	Clutter	390	390	390	—	—	—
134	Coburg	1,166	1,138	984	—	246	15
135	Coggon	511	511	511	—	—	—
136	Colden	9,749	1,008	1,508	52	—	24
137	Colombus	2,519	2,324	2,129	117	64	24
138	College Springs	1,015	1,015	986	445	38	24
139	Collins	3,700	2,129	2,915	76	—	—
140	Colo	1,361	1,361	1,137	47	76	1
141	Commons City	790	790	738	8	24	—
142	Columbus Jet	9,077	5,770	5,027	582	—	133
143	Conoverie	271	270	249	—	—	—
144	Conrad	2,113	2,840	2,705	105	—	—
145	Conway	734	754	688	41	19	6
146	Conyeads	5,832	3,225	2,874	351	—	—
147	Coppock	86	82	80	2	—	—
148	Coratville	—	—	—	—	—	—
149	Correctionville	2,541	1,811	1,196	376	—	—
150	Corwith	2,000	2,004	1,725	48	162	149
151	Cotton	24,237	10,846	10,720	136	—	—
152	Coulter	2,071	782	690	89	8	—
153	Craig	226	226	227	65	128	41
154	Crawfordville	1,074	1,074	946	34	126	11
155	Crownwell	256	188	150	35	80	5
156	Crown Lake	325	325	325	—	—	—
157	Cumberland	9,127	1,277	1,195	127	—	—
158	Curlew	547	543	538	88	127	9
159	Cushing	1,802	1,561	1,490	44	57	—
160	Cylinder	443	443	358	11	30	4
161	Dalton City	693	477	449	—	—	—
162	Dallas	549	549	549	26	—	28
163	Dallas Center	1,283	1,283	1,015	75	—	—
164	Dana	465	465	449	4	—	7
165	Danbury	5,365	1,610	1,295	119	—	49
166	Davis	1,007	1,007	865	61	6	16
167	Davis City	907	907	480	—	461	—
168	Dayton	2,714	2,612	2,201	66	125	6
169	Decatur City	584	584	584	—	—	—
170	Dechard	1,668	1,513	88	—	1,400	—
171	Deer River	2,533	2,184	1,948	15	—	334
172	Defiance	554	554	545	—	—	—
173	Delmar	7,500	2,082	955	69	—	1,025
174	Dehl	985	739	568	91	56	—
175	Dehort	747	747	310	—	6	439
176	Delta	3,487	2,869	2,727	5	137	11
177	Denver	4,009	2,451	541	47	134	15

GENERAL RECEIPTS.

Number	Towns	Classified by Source			Total streets, town hall, etc.	Classified by Source	Receipts from Debt Obligations Issued
		Total water, electricity and gas	Water	Electricity and gas			
		Streets, sidewalks and crossings	Town hall, seals and cemetery	Miscellaneous			
118	Chester	29	99	—	10	10	118
119	Chillicothe	—	—	—	77	77	119
120	Churdian	—	—	—	—	—	120
121	Cincinnati	3,805	1,842	2,060	1,064	1,064	121
122	Cire	850	850	—	485	315	122
123	Clarence	—	—	—	8	8	123
124	Clarksville	—	—	—	47	47	124
125	Clayton	—	—	—	—	1,300	125
126	Cleaveland	—	—	—	—	—	126
127	Cleghorn	—	—	—	—	—	127
128	Clemont	—	—	—	—	—	128
129	Clermont	—	—	—	—	—	129
130	Cleveland	—	—	—	—	—	130
131	Cleveland	—	—	—	—	—	131
132	Clover Hills	—	—	—	—	—	132
133	Clutter	—	—	—	—	—	133
134	Coburg	—	—	—	—	—	134
135	Coggon	—	—	—	—	—	135
136	Colden	—	—	—	—	—	136
137	Columbus	—	—	—	—	—	137
138	College Springs	—	—	—	—	—	138
139	Collins	—	—	—	—	—	139
140	Colo	—	—	—	—	—	140
141	Commons City	—	—	—	—	—	141
142	Columbus Jet	—	—	—	—	—	142
143	Conoverie	—	—	—	—	—	143
144	Conrad	—	—	—	—	—	144
145	Conway	—	—	—	—	—	145
146	Conyeads	—	—	—	—	—	146
147	Coppock	—	—	—	—	—	147
148	Coratville	—	—	—	—	—	148
149	Correctionville	—	—	—	—	—	149
150	Corwith	—	—	—	—	—	150
151	Cotton	—	—	—	—	—	151
152	Coulter	—	—	—	—	—	152
153	Craig	—	—	—	—	—	153
154	Crawfordville	—	—	—	—	—	154
155	Crownwell	—	—	—	—	—	155
156	Crown Lake	—	—	—	—	—	156
157	Cumberland	—	—	—	—	—	157
158	Curlew	—	—	—	—	—	158
159	Cushing	—	—	—	—	—	159
160	Cylinder	—	—	—	—	—	160
161	Dalton City	—	—	—	—	—	161
162	Dallas	—	—	—	—	—	162
163	Dallas Center	—	—	—	—	—	163
164	Dana	—	—	—	—	—	164
165	Danbury	—	—	—	—	—	165
166	Davis	—	—	—	—	—	166
167	Davis City	—	—	—	—	—	167
168	Dayton	—	—	—	—	—	168
169	Decatur City	—	—	—	—	—	169
170	Dechard	—	—	—	—	—	170
171	Deer River	—	—	—	—	—	171
172	Defiance	—	—	—	—	—	172
173	Delmar	—	—	—	—	—	173
174	Dehl	—	—	—	—	—	174
175	Deloit	—	—	—	—	—	175
176	Delta	—	—	—	—	—	176
177	Dehort	—	—	—	—	—	177
178	Deicer River	—	—	—	—	—	178
179	Defiance	—	—	—	—	—	179
180	Delmar	—	—	—	—	—	180
181	Dehl	—	—	—	—	—	181
182	Deloit	—	—	—	—	—	182
183	Delta	—	—	—	—	—	183
184	Dehort	—	—	—	—	—	184
185	Deicer River	—	—	—	—	—	185
186	Defiance	—	—	—	—	—	186
187	Delmar	—	—	—	—	—	187
188	Dehl	—	—	—	—	—	188
189	Deloit	—	—	—	—	—	189
190	Delta	—	—	—	—	—	190
191	Dehort	—	—	—	—	—	191
192	Deicer River	—	—	—	—	—	192
193	Defiance	—	—	—	—	—	193
194	Delmar	—	—	—	—	—	194
195	Dehl	—	—	—	—	—	195
196	Deloit	—	—	—	—	—	196
197	Delta	—	—	—	—	—	197
198	Dehort	—	—	—	—	—	198
199	Deicer River	—	—	—	—	—	199
200	Defiance	—	—	—	—	—	200
201	Delmar	—	—	—	—	—	201
202	Dehl	—	—	—	—	—	202
203	Deloit	—	—	—	—	—	203
204	Delta	—	—	—	—	—	204
205	Dehort	—	—	—	—	—	205
206	Deicer River	—	—	—	—	—	206
207	Defiance	—	—	—	—	—	207
208	Delmar	—	—	—	—	—	208
209	Dehl	—	—	—	—	—	209
210	Deloit	—	—	—	—	—	210
211	Delta	—	—	—	—	—	211
212	Dehort	—	—	—	—	—	212
213	Deicer River	—	—	—	—	—	213
214	Defiance	—	—	—	—	—	214
215	Delmar	—	—	—	—	—	215
216	Dehl	—	—	—	—	—	216
217	Deloit	—	—	—	—	—	217
218	Delta	—	—	—	—	—	218
219	Dehort	—	—	—	—	—	219
220	Deicer River	—	—	—	—	—	220
221	Defiance	—	—	—	—	—	221
222	Delmar	—	—	—	—	—	222
223	Dehl	—	—	—	—	—	223
224	Deloit	—	—	—	—	—	224
225	Delta	—	—	—	—	—	225
226	Dehort	—	—	—	—	—	226
227	Deicer River	—	—	—	—	—	227
228	Defiance	—	—	—	—	—	228
229	Delmar	—	—	—	—	—	229
230	Dehl	—	—	—	—	—	230
231	Deloit	—	—	—	—	—	231
232	Delta	—	—	—	—	—	232
233	Dehort	—	—	—	—	—	233
234	Deicer River	—	—	—	—	—	234
235	Defiance	—	—	—	—	—	235
236	Delmar	—	—	—	—	—	236
237	Dehl	—	—	—	—	—	237
238	Deloit	—	—	—	—	—	238
239	Delta	—	—	—	—	—</	

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes Licenses, Fines, etc.			
				Taxes from county treasurer		Fines and licenses	Multi tax and town liquor license
				Poll tax	Miscellaneous		
178	Derby	431	431	4.6	3	4	
179	De Soto	1,459	1,459	64	52		
180	De Witt	10,162	12,491	6,127	279	6,985	
181	Dexter	8,074	2,780	2,600	38	47	71
182	Diamond	993	993	892	2	12	19
183	Dickens	990	990				
184	Dike	2,199	1,227	1,064	72	528	200
185	Dixon	1,444	1,444	100	90	90	
186	Dolling						
187	Douglas						
188	Donnellan	563	563		50	4	500
189	Doon	9,913	1,209	474	18	74	800
190	Doubterty	4,159	1,769	1,671	98		
191	Dow City	10,403	2,704	1,268	195	1,200	88
192	Dowd	4,236	3,616	3,165	121		
193	Drakesville	454	454	453			
194	Dumont	8,191	1,189	994	6	148	113
195	Duncombe	8,025	1,044	8,025	57		
196	Dunerton	790	790	700	91	1	
197	Dunlap	15,003	6,181	5,190	628		3
198	Durango	295	295				
199	Durant	9,474	4,670	1,068	71	375	20
200	Dyersville	13,608	8,541	81	91	108	37
201	Dysart	9,708	6,400	6,031	79	295	
202	Eagle	7,828	3,688	3,574	27	66	21
203	Earling	1,159	987	706		135	
204	Earlville	2,157	2,181	2,143	5	32	
205	Early	917	2,192	1,190	65	133	31
206	East Peru	615	615	589	3	34	48
207	Eden	8,904	3,004	2,522	119	256	100
208	Edenville	698	698	655	5	50	
209	Edgewood	1,271	1,015	1,066	81	86	12
210	Elberon	1,147	1,003	101	39	45	27
211	Eldridge	3,018	2,754	1,941	292	1,675	19
212	Elk	1,267	1,367	1,274	60	61	2
213	Elkader	5,567	4,847	3,229	200	102	56
214	Elk Horn	1,184	506	405	14	75	4
215	Elkport	931	725	182	150	175	
216	Elkhorn	1,730	1,679	1,442	29	406	
217	Elston	225	225	225			
218	Ellsworth	7,047	3,111	1,880	112	46	9
219	Elma	501	501	501	112	101	
220	Fly			227	27	227	
221	Fayette	2,469	2,469	2,300			
222	Feworth	3,067	1,531	1,500			
223	Essex	2,078	2,078	2,446	68	90	17
224	Everly	1,364	1,120	1,120	1	95	
225	Exira	2,969	2,834	2,596	46	46	
226	Fairbank	924	908	878	24	34	38
227	Farley	2,512	2,546	2,326	146	361	13
228	Farmersburg	232	232	232			
229	Farmington	7,130	2,563	8,413	47	7	275
230	Farmville						
231	Farragut	1,806	1,591	1,468	102	1	48
232	Fayette	11,499	5,569	2,750	3	39	20
233	Fenton	2,101	1,564	1,564	120	120	92
234	Ferguson	214	214	155	15	25	9
235	Fertile	494	494	493	1		9

GENERAL RECEIPTS

Number	TOWNS	Total water, electricity and gas	Water	Classified by Source		Total streets, town hall, etc.	Streets, alleys and crossings	Town hall, schools and cemetery	Miscellaneous	Total from bonds, current receipts, warrants and other obligations issued	From bond sale	Current year's war- rants outstanding	Receipts from Debt Obligations Issued								
				Electricity	gas																
2,107	2,107	2,025	2,025	1,514	1,009	365	279	86	25	250		320	178								
2,025				841	201	240	1,819			1,700	50	150	150								
				20	2							20	20								
253	253					32		15		700		700	184								
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TABLE NO. 3—CONTINUED.

Number	TOWNS	Taxes Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, fines, etc.		Taxes from town treasury	
				Poll tax	Fines and license	Mult tax and town liquor license	Miscellaneous
228	Floyd	66	346	300	300	—	—
229	Fonda	7,226	3,512	2,926	100	—	—
230	Fontanelle	4,900	4,859	4,126	69	52	53
231	Forest City	19,954	6,474	5,117	1,327	—	—
232	Ft. Atkinson	4,904	425	296	31	6	91
233	Ft. Des Moines	739	304	—	24	155	125
234	Forster	—	—	—	—	—	—
235	Fosteria	247	71	—	21	—	27
236	Franklin	253	231	8	—	—	—
237	Fremont	524	522	508	12	2	—
238	Fredericksburg	6,876	1,986	1,909	35	—	232
239	Frederika	—	—	—	—	—	—
240	Fremont	2,049	1,599	1,868	24	—	147
241	Galva	12,338	2,849	15	2,000	2,000	694
242	Garden City	397	397	89	2	312	—
243	Garden Grove	1,211	1,139	1,012	64	44	—
244	Garnavillo	1,160	1,061	561	51	4	400
245	Garnett	6,894	6,051	5,743	26	300	7
246	Garrison	754	754	209	209	—	319
247	Garvin	1,373	1,324	1,021	220	1	25
248	Garrett	597	597	522	74	84	43
249	George	8,717	2,422	2,282	116	21	7
250	Germany	1,400	1,159	1,118	169	—	12
251	Gilbert	866	680	66	66	—	—
252	Gilmantown	16,001	1,280	1,000	84	155	—
253	Gilmantown City	16,001	1,280	1,000	84	155	—
254	Gladbrook	3,772	2,538	1,291	255	892	—
255	Gladbrook, k	3,772	2,538	1,291	255	892	—
256	Gildliden	8,765	6,067	5,344	150	3	340
257	Goldfield	2,025	2,174	2,077	139	21	6
258	Goodell	614	614	411	75	100	176
259	Gowrie Lake	820	820	312	23	25	18
260	Gowrie	—	—	—	—	—	—
261	Graettinger	—	—	—	—	—	—
262	Graf	3,037	1,855	1,567	160	128	—
263	Grafton	300	300	158	134	—	—
264	Grant, k	2,812	2,812	1,246	168	—	—
265	Grand Mound	3,092	2,791	766	6	23	1,060
266	Grand River	—	—	—	—	—	—
267	Grand View	1,644	863	518	40	—	—
268	Graner	646	645	557	34	20	—
269	Grant	1,384	84	69	15	—	1
270	Granville	190	150	186	17	—	—
271	Grinnell City	1,384	180	1,280	1,041	82	251
272	Gravity	1,524	1,200	1,272	37	138	18
273	Gray	756	735	627	57	57	—
274	Greeley	597	597	474	46	77	84
275	Green	8,175	6,812	5,221	77	—	—
276	Greenfield	12,975	8,001	8,085	154	412	796
277	Green Island	452	452	3	6	35	425
278	Grimes	5,254	5,254	1,988	20	51	—
279	Griewold	10,425	5,728	4,996	150	500	29
280	Grocery Center	11,014	8,882	7,602	275	347	—
281	Guthrie Center	9,287	5,413	4,836	411	113	501
282	Guttenberg	2,312	4,200	1,462	1	—	—
283	Halbur	1,387	1,241	1,062	66	7,445	244
284	Hamburg	11,271	9,303	8,624	35	600	27
285	Hamilton	451	362	303	7	22	—
286	Harlan	489	489	436	25	22	—
287	Hanktown	449	500	500	23	—	—
288	Harcourt	519	519	507	32	—	—

GENERAL RECEIPTS.

Number	TOWNS	Classified by Source		Classified by Source		Receipts from Debt Obligations Issued	
		Total water, electricity and gas	Water	Total streets, town hall, etc.	Streets, sidewalks and crossings	From bond sale	Current year's warrants outstanding
				Town hall, school and cemetery	Miscellaneous	Miscellaneous	Miscellaneous
238	Floyd	2,115	2,084	331	1,328	1,328	—
239	Fonda	2,607	2,585	200	1,416	1,416	—
240	Fontanelle	2,417	2,417	41	4,161	3,902	212
241	Forest City	384	384	—	4,500	4,500	244
242	Ft. Atkinson	384	384	—	—	—	245
243	Ft. Des Moines	384	384	—	—	—	246
244	Fosteria	—	—	—	—	—	247
245	Fosteria	—	—	—	—	—	248
246	Fosteria	—	—	—	—	—	249
247	Fosteria	—	—	—	—	—	250
248	Fosteria	—	—	—	—	—	251
249	Fosteria	—	—	—	—	—	252
250	Fosteria	—	—	—	—	—	253
251	Fosteria	—	—	—	—	—	254
252	Fosteria	—	—	—	—	—	255
253	Fosteria	—	—	—	—	—	256
254	Fosteria	—	—	—	—	—	257
255	Fosteria	—	—	—	—	—	258
256	Fosteria	—	—	—	—	—	259
257	Fosteria	—	—	—	—	—	260
258	Fosteria	—	—	—	—	—	261
259	Fosteria	—	—	—	—	—	262
260	Fosteria	—	—	—	—	—	263
261	Fosteria	—	—	—	—	—	264
262	Fosteria	—	—	—	—	—	265
263	Fosteria	—	—	—	—	—	266
264	Fosteria	—	—	—	—	—	267
265	Fosteria	—	—	—	—	—	268
266	Fosteria	—	—	—	—	—	269
267	Fosteria	—	—	—	—	—	270
268	Fosteria	—	—	—	—	—	271
269	Fosteria	—	—	—	—	—	272
270	Fosteria	—	—	—	—	—	273
271	Fosteria	—	—	—	—	—	274
272	Fosteria	—	—	—	—	—	275
273	Fosteria	—	—	—	—	—	276
274	Fosteria	—	—	—	—	—	277
275	Fosteria	—	—	—	—	—	278
276	Fosteria	—	—	—	—	—	279
277	Fosteria	—	—	—	—	—	280
278	Fosteria	—	—	—	—	—	281
279	Fosteria	—	—	—	—	—	282
280	Fosteria	—	—	—	—	—	283
281	Fosteria	—	—	—	—	—	284
282	Fosteria	—	—	—	—	—	285
283	Fosteria	—	—	—	—	—	286
284	Fosteria	—	—	—	—	—	287
285	Fosteria	—	—	—	—	—	288
286	Fosteria	—	—	—	—	—	289
287	Fosteria	—	—	—	—	—	290
288	Fosteria	—	—	—	—	—	291
289	Fosteria	—	—	—	—	—	292
290	Fosteria	—	—	—	—	—	293
291	Fosteria	—	—	—	—	—	294
292	Fosteria	—	—	—	—	—	295
293	Fosteria	—	—	—	—	—	296
294	Fosteria	—	—	—	—	—	297
295	Fosteria	—	—	—	—	—	298
296	Fosteria	—	—	—	—	—	299
297	Fosteria	—	—	—	—	—	300
298	Fosteria	—	—	—	—	—	301
299	Fosteria	—	—	—	—	—	302
300	Fosteria	—	—	—	—	—	303
301	Fosteria	—	—	—	—	—	304
302	Fosteria	—	—	—	—	—	305
303	Fosteria	—	—	—	—	—	306
304	Fosteria	—	—	—	—	—	307
305	Fosteria	—	—	—	—	—	308
306	Fosteria	—	—	—	—	—	309
307	Fosteria	—	—	—	—	—	310
308	Fosteria	—	—	—	—	—	311
309	Fosteria	—	—	—	—	—	312
310	Fosteria	—	—	—	—	—	313
311	Fosteria	—	—	—	—	—	314
312	Fosteria	—	—	—	—	—	315
313	Fosteria	—	—	—	—	—	316
314	Fosteria	—	—	—	—	—	317
315	Fosteria	—	—	—	—	—	318
316	Fosteria	—	—	—	—	—	319
317	Fosteria	—	—	—	—	—	320
318	Fosteria	—	—	—	—	—	321
319	Fosteria	—	—	—	—	—	322
320	Fosteria	—	—	—	—	—	323
321	Fosteria	—	—	—	—	—	324
322	Fosteria	—	—	—	—	—	325
323	Fosteria	—	—	—	—	—	326
324	Fosteria	—	—	—	—	—	327
325	Fosteria	—	—	—	—	—	328
326	Fosteria	—	—	—	—	—	329
327	Fosteria	—	—	—	—	—	330
328	Fosteria	—	—	—	—	—	331
329	Fosteria	—	—	—	—	—	332
330	Fosteria	—	—	—	—	—	333
331	Fosteria	—	—	—	—	—	334
332	Fosteria	—	—	—	—	—	335
333	Fosteria	—	—	—	—	—	336
334	Fosteria	—	—	—	—	—	337
335	Fosteria	—	—	—	—	—	338
336	Fosteria	—	—	—	—	—	339
337	Fosteria	—	—	—	—	—	340
338	Fosteria	—	—	—	—	—	341
339	Fosteria	—	—	—	—	—	342
340	Fosteria	—	—	—	—	—	343
341	Fosteria	—	—	—	—	—	344
342	Fosteria	—	—	—	—	—	345
343	Fosteria	—	—	—	—	—	346
344	Fosteria	—	—	—	—	—	347
345	Fosteria	—	—	—	—	—	348
346	Fosteria	—	—	—	—	—	349
347	Fosteria	—	—	—	—	—	350
348	Fosteria	—	—	—	—	—	351
349	Fosteria	—	—	—	—	—	352
350	Fosteria	—	—	—	—	—	353
351	Fosteria	—	—	—	—	—	354
352	Fosteria	—	—	—	—	—	355
353	Fosteria	—	—	—	—	—	356
354	Fosteria	—	—	—	—	—	357
355	Fosteria	—	—	—	—	—	358
356	Fosteria	—	—	—	—	—	359
357	Fosteria	—	—	—	—	—	360
358	Fosteria	—	—				

TABLE NO. 3—CONTINUED—

Number	TOWNS	Taxes Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, fines, etc.		Taxes from county treasurer	
		Taxes	Licenses	Poll tax	Fines and license	Mobet tax and town liquor license	Miscellaneous
289	Harper	500	500	473	27		
290	Harper's Ferry	658	444	416	28		
291	Harris	1,027	1,114	872	88	126	18
292	Hartley	11,901	3,039	3,009	100	290	
293	Hastings	1,202	1,202	1,069	71	65	8
294	Havelock	692	654	585	8	62	
295	Hawkeye	1,798	1,409	1,446	67	113	
296	Hadleton	1,005	993	842	90	35	28
297	Henderson	3,962	3,003	3,619	41		
298	Hephburn	441	440	321	48	38	
299	Hinton	2,354	2,179	525	78	158	1,400
300	Holland	436	436	417			
301	Holt	22,194	22,508	2,940	180	236	3,000
302	Holy Cross	1,202	1,202	1,072	29	65	248
303	Hoperville	112	112	99			
304	Hopkinton	6,504	2,829	2,753	3	24	17
305	Hornick	500	500	420		71	16
306	Hoppers	1,647	1,470	1,233	99	105	29
307	Howard	3,771	3,501	3,291	110	40	42
308	Hudson	7,121	7,177	66	6	7	
309	Hull	4,348	3,500	1,802	228	86	1,258
310	Humboldt	11,200	10,491	9,087	627	873	130
311	Hunested	2,632	2,518	2,400	21	21	6
312	Huron	943	900	800			
313	Ida	551	558	558		98	
314	Inwood	8,621	2,908	2,051	209	58	
315	Ionta	256	226	200	3	23	
316	Ireton	2,849	2,007	1,745	72	153	88
317	Irwin	749	749	577	82	51	
318	Jackson Jet.	151	151	151			15
319	Jamaica	1,066	982	906		74	
320	Janesville	672	672	668		4	
321	Jewell	8,007	3,509	2,412	187		
322	Jewell Jet.	10,339	3,000	3,446	222		
323	Jordan	1,066	1,050	970	45	30	
324	Kalona	1,066	1,050	970	45	30	
325	Kamrar	1,784	1,141	1,142			
326	Kanawha	5,222	3,158	2,906	236	106	14
327	Kelerton	1,507	917	843	55	49	
328	Kellogg	885	779	597	5	55	
329	Kennett	4,465	2,817	1,545	176	79	17
330	Kent	1,894	1,328	1,187	43	99	43
331	Kenwood Park	10,430	5,116	2,002	64		20
332	Kenosha	8,056	4,505	4,487	156		
333	Keyston	3,312	2,125	2,116	45	215	
334	Kingsley	5,503	5,237	1,438	156	306	2,480
335	Kinross	262	207	199	8	55	
336	Kirkman	1,159	959	957	6	35	1
337	Kirkville	244	167	161	6		
338	Kiron	9,122	1,775	1,695	45		
339	Klemme	1,004	1,001	975	8	33	15
340	Kneterim	1,058	953	843	75	35	
341	Knowlton	291	238	234		4	
342	Kokomo	1,557	939	880	55	55	15
343	Ladoga	266	209	199			
344	Lake Mills	3,509	3,224	2,102	135	507	

GENERAL RECEIPTS.

Number	TOWNS	Classified by Source		Classified by Source		Receipts from Debt Obligations Issued	
		Total water, electricity and gas	Water	Total streets, town hall, etc.	Bridges, sidewalks and crossings	Total from bonds, current year's warrants and miscellaneous	From bond sale
		Fines and license	Electricity and gas	Town hall, etc.	Town hall, etc. and cemetery	Current year's warrants outstanding	Miscellaneous
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TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer				Taxes Licenses, Fines, etc.		
				Poll tax	Fines and licenses	Miscellane-	Miscellane-			
						ous taxes	ous licenses			
355	Lake Park	\$,195	2,242	1,800	72	48	114			120
356	Lake View	-----	747	2,373	10	10	10			135
361	Lamont	-----	1,128	5,171	4	4	4			245
362	Lamotte	-----	7,281	2,199	1,800	15	48			300
363	Lanesboro	-----	1,274	953	583	40	10			96
365	La Porte City	-----	8,697	5,125	4,745	60	60			282
366	Larchwood	-----	6,670	6,252	5,929	6	100			16
367	Larabee	2,454	1,067	-----	-----	-----	-----			15
368	Latimer	-----	835	335	259	1*	-----			1
369	Larabee	1,900	1,483	1,282	102	84	-----			12
370	Laurens	-----	360	342	-----	48	-----			12
371	Lawler	-----	20,000	4,297	2,385	176	1,800			1,125
372	Lawton	3,801	3,160	1,184	-----	450	-----			30
374	Le Claire	-----	771	707	625	51	21			33
375	Leavenworth	2,411	2,208	867	-----	-----	1,302			1,302
376	Le Grand	-----	627	427	406	12	7			7
377	Leigh	-----	549	519	461	-----	86			70
378	LeGrand	-----	654	408	310	-----	96			96
379	Lenox	-----	3,900	3,194	1,624	-----	450			30
380	Le Roy	149	149	116	23	10	-----			10
381	Leeds	-----	2,401	2,200	1,950	40	155			155
382	Lett's	1,842	1,382	1,656	78	111	-----			37
383	Liddedale	-----	771	701	67	24	86	265		265
384	Lime Springs	659	1,611	1,055	-----	56	-----			3
385	Linden	-----	604	501	1,055	-----	14			11
386	Limeville	10,876	3,215	1,107	-----	39	-----			11
387	Lisbon	7,296	5,919	5,583	-----	37	-----			209
388	Liscomb	500	478	476	-----	2	-----			209
389	Liscomb	511	406	15	6	6	375			375
390	Little Rock	6,818	1,200	1,040	86	100	100			105
391	Little Sioux	677	670	464	306	71	71			71
392	Livermore	-----	2,325	2,206	-----	2	220			220
393	Logan	31,907	9,404	9,334	-----	297	-----			53
394	Lourerville	12,907	3,892	3,892	-----	296	-----			296
395	Louise Tree	5,314	1,609	1,111	125	145	-----			14
396	Lorimor	1,815	1,472	1,250	-----	125	-----			125
397	Lost Nation	3,724	3,454	1,809	85	125	1,425			1,425
398	Lowville	1,963	1,588	1,441	5	144	-----			144
399	Lovina	-----	2,110	1,959	-----	184	-----			184
400	Low Moor	1,628	976	112	11	83	450			450
401	Luzina	-----	307	338	300	36	-----			9
402	Loxas	137	737	580	24	32	-----			101
403	Luther	-----	1,449	2,007	1,987	25	447			22
404	Lyvinoe	1,311	1,001	549	-----	-----	447			447
405	Luzerne	-----	455	455	-----	-----	141			141
406	Lymville	1,659	1,000	908	-----	-----	141			141
407	Lyttton	1,764	817	611	126	49	49			51
408	Macedonia	8,393	635	457	55	135	-----			674
409	Madding	1,314	1,414	576	108	56	56			674
410	Madrid	7,014	6,148	5,214	235	366	366			366
411	Magnolia	9,596	6,148	5,214	235	366	366			366
412	Malchols	-----	2,044	1,817	250	66	-----			534
413	Marshall	1,391	1,745	1,521	54	139	-----			534
414	Mayo	-----	272	277	277	-----	-----			534
415	Mavern	-----	8,768	4,000	3,600	100	-----			534
416	Manila	5,384	5,005	2,603	197	197	77			534
417	Manly	507	507	455	100	100	-----			534

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Sources		Classified by Source		Receipts from Debt Obligations Issued		
	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and embankments	Town hall, schools and cemetery	Miscellaneous	
330	333	953	1	866	55		55
400	400	80			24		24
455	455	44			771		771
40	40	44			5,000	5,000	5,000
1,365	1,365	606	578	330	271	171	15
		55	57	1,140	1,169	1,200	297
413	413	216					297
549	549	216	1	215	15,517	15,433	61
172	172	29	29	200	10	195	195
69	69	215					215
		46		39	16		16
		475	475				475
846	846	500	500	500	50		50
1,300	1,300	4	4				4
		70	70				70
		16		10	8,000	8,000	8,000
1,110	1,110	111	86	25	18,500	15,000	3,500
		292	22	275			292
		35		35			35
206	206	670	578	978	39		39
605	605	36	36	7			36
1,654	1,654						1,654
2,695	2,695	1,154	55	55	20,354	20,353	1
225	225	216	140	56	6,847	6,785	62
235	220	56			143		143
		275	251	24			251
873	873	655	555	855	55		55
					54		54
23	23	10		10	400	400	400
					437	437	437
		6	6	7,050	7,050	7,050	7,050
666	666						666
421	421						421
236	236						236
228	228						228
1,885	1,885	500	1,376		996	1	996

TABLE NO. 3—CONTINUED

Number	TOWNS	Total Number	Total of taxes, license, etc.	Taxes Licenses, Fines, etc.				
				Taxes from county treasurer		Poll tax	Fines and license	Mulet tax and torn liquor license
				Taxes	Interest			
418	Manning	10,329	\$,356	2,779	154	\$5	4,500	45
419	Mansfield	8,192	\$,747	4,968	154	276	800	15
420	Mapleton	4,484	1,048	1,048	15	30	100	10
421	Marathon	4,374	2,549	2,501	15	81	—	—
422	Marble Rock	3,314	3,424	2,145	105	300	—	183
423	Marcus	5,105	4,958	4,512	105	300	—	41
424	Mars	1,007	900	604	54	97	—	10
425	Martelle	2,619	604	304	56	—	—	—
426	Martinaburg	444	444	422	4	18	—	—
427	Marysville	—	—	—	—	—	—	—
428	Masonville	501	501	429	—	97	—	35
429	Matawan	1,168	1,305	1,088	—	—	—	121
430	McAuley	1,155	155	155	—	—	—	62
431	Msurice	1,142	806	729	13	86	—	62
432	Maxwell	2,861	2,783	2,379	178	222	—	2
433	Maynard	1,787	887	709	50	38	—	—
434	McClung	1,705	1,145	843	71	180	—	42
435	McClusking	1,638	1,000	850	71	180	—	42
436	McClelland	913	494	427	25	27	—	10
437	McGregor	11,019	10,013	7,306	144	210	2,400	145
438	McIntyre	660	660	406	—	110	—	—
439	Mechanicsville	6,421	4,461	4,356	50	75	—	—
440	Meekins	1,000	900	549	45	90	—	—
441	Melbourne	1,373	1,303	916	95	170	—	20
442	Melros	—	—	—	—	—	—	—
443	Melvin	4,106	2,074	244	90	136	2,200	4
444	Mendota	1,514	1,048	948	3	49	49	49
445	Meriden	1,500	1,000	900	—	—	—	—
446	Merrill	9,308	4,154	1,644	51	184	2,230	25
447	Messeyer	1,706	569	304	90	205	—	—
448	Meyer	230	210	96	90	—	—	24
449	Mifflin	1,402	1,391	774	45	34	540	—
450	Milford	6,471	2,100	1,920	50	50	—	—
451	Millersburg	140	140	12	15	20	—	—
452	Milo	15,462	1,497	1,483	—	14	—	—
453	Milton	5,290	4,880	4,005	150	337	—	—
454	Milmount	687	607	540	55	57	—	5
455	Minn	2,400	2,400	2,000	72	72	—	20
456	Mingo	1,222	680	774	—	113	—	—
457	Mitchell	548	484	278	28	7	—	171
458	Mitcheddville	2,105	1,700	1,700	72	18	—	—
459	Middle	1,308	900	720	57	145	—	9
460	Modale	1,000	1,000	800	50	50	—	—
461	Monetta	1,000	1,000	800	50	50	—	—
462	Monetta	224	224	136	26	6	—	58
463	Monmouth	906	895	895	5	10	475	—
464	Monona	3,424	3,424	1,406	900	111	1,800	17
465	Monroe	6,340	3,705	3,279	114	256	—	15
466	Mormona	26,057	5,310	5,200	197	207	—	—
467	Montore	1,341	1,341	1,306	—	33	—	—
468	Montrose	2,100	2,068	756	—	194	1,050	128
469	Moorhead	1,930	1,465	1,354	53	56	—	3
470	Moorland	179	179	179	—	—	—	—
471	Morning Sun	513	513	400	—	—	—	—
472	Morrison	4,115	2,768	3,500	181	287	—	—
473	Moulton	675	644	611	—	—	—	—
474	Mt. Ayr	5,301	5,283	5,010	—	268	—	—
475	Mt. Pleasant	7,584	7,471	7,275	2	146	—	60
476	Mt. Vernon	27,905	22,820	11,138	178	36	—	12,628
477	Moville	11,239	1,621	1,169	105	245	—	—

GENERAL RECEIPTS.

TABLE NO. 3—CONTINUED

Number	TOWNS	Taxes, Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, fines, etc.		Taxes from county treasurer	
		Fine tax	Fines and licenses	Mult tax and town liquor license	Miscellaneous		
478	Murray	5,206	2,180	1,861	267	12	
479	Nashua	25,727	7,000	4,308	249	1,800	1,577
480	Neola	5,213	4,679	4,588	157	14	
481	New Albion	231	124	117	7	7	
482	Newell	11,378	3,049	3,005	92	25	
483	Newell	1,285	285	160	60	73	
484	New Haven	1,051	1,051	1,051	6	168	
485	New Liberty	1,428	1,428	1,428	12	1,300	
486	New London	14,677	4,613	4,437	176	147	
487	New Market	1,458	1,432	1,324	200	29	
488	New Providence	294	324	300	32	22	
489	New Smyrna	7,569	5,565	5,116	95	505	432
490	New Vienna	1,381	1,381	1,381	35	14	
491	New Virginia	1,248	1,249	1,084	130	624	67
492	Nichols	1,020	1,234	1,234	56	57	6
493	Nodaway	673	673	601	57	186	
494	Noxapater Springs	4,086	3,862	2,509	102	294	
495	Northboro	621	621	477	20	20	6
496	North Borne Vista	613	613	44	9	544	16
497	North English	5,236	3,844	3,301	35	210	100
498	North McGregor	1,028	1,075	478	82	26	1,010
499	North Washington	469	469	347	90	300	7
500	Northwood	8,275	7,725	5,000	350	425	30
501	Norwalk	488	410	474	24	1	
502	Norway	2,217	1,023	1,087	80	149	
503	Numa	2,094	838	595	59	146	27
504	Oakwood	7,766	4,696	4,137	35	456	49
505	Oakville	729	729	729	100	100	
506	Oberheyden	4,306	2,743	1,373	125	2,000	
507	Odebolt	7,722	6,417	5,300	140	229	722
508	Ogden	14,172	7,161	6,871	290	1	
509	Olin	491	491	425	50	17	1
510	Olin	3,079	2,609	2,100	79	226	
511	Ollie	508	508	488	20		
512	*Oneida	380	380	300	65	1	37
513	Onslow	5,038	4,152	3,711	96	346	
514	Ottawa City	2,016	2,016	2,016	10	10	
515	Orient	44	44	44	36	8	
516	Orleans	274	274	274	274	14	
517	Ossian	1,264	1,766	1,372	57	85	205
518	Osterdock	249	249	249	11	238	
519	Otoe	1,572	729	528	69	125	19
520	Oxford	2,116	2,916	2,000	65	15	
521	Oxford Jet	3,546	2,916	2,207	96	100	511
522	Pacific Jet	2,084	1,443	1,250	49	14	
523	Packwood	728	728	666	56	6	
524	Palermo	1,448	1,555	487	53	15	
525	Panama	829	829	757	48	80	
526	Panora	8,736	3,505	3,466	80	45	9
527	Parkersburg	7,182	6,244	4,864	156	3,002	
528	Parnell	1,108	811	811	81	45	
529	Paterson	556	556	556	817	35	4
530	Paterson	556	556	556	817	35	
531	Paulina	15,137	12,908	2,159	96	110	
532	Persia	1,749	1,501	1,407	94	94	
533	Peterson	3,642	2,300	2,233	30	82	288
534	Pewee	2,002	1,751	1,598	98	51	4
535	Pilot Mound	442	430	325	47	50	5
536	Pioneer						

*Incorporated less than one year.

GENERAL RECEIPTS.

Number	TOWNS	Classified by Source		Classified by Source		Receipts from Debt Obligations Issued	
		Total water, electricity and gas	Water	Total streets, town hall, etc.	Street, sidewalks and crossings	From bond sale	Current year's warrants and mill-rates outstanding
					Town hall, rates and cemetery		Miscellaneous
478	Murray	1,388	1,338	28	10	18	
479	Nashua	3,734	1,611	2,113	87	87	
480	Neola	3,451	892	2,500	467	1,510	
481	New Albion	148	148	288	288	2,463	
482	Newell	7,005	7,005	8	8	2,463	2,000
483	Newell	622	622	47	27	1,346	1,346
484	Neola	147	147	3	1	10	10
485	Newell	622	622	605	31	36	36
486	Newell	284	284	8	8	355	355
487	Newell	1,469	1,469	1,370	1,007	1,007	1,007
488	Neola	228	228	128	5	2	2
489	Newell	1,296	1,296	9	9	15	15
490	Newell	6,065	6,065	6,057	33	19	19
491	Newell	492	492	10	10	741	741
492	Newell	492	492	84	84	2	2
493	Newell	125	125	125	125		
494	Newell	291	291	8	8	230	139
495	Newell	628	628	108	108	630	630
496	Newell	628	628	641	641	641	641
497	Newell	5	5	5	5	889	889
498	Newell	1,291	1,291	890	890	890	890
499	Newell	835	835	104	104	597	597
500	Newell	835	835	104	104	297	297
501	Newell	1,291	1,291	1,046	1,046	248	248
502	Newell	835	835	104	104	104	104
503	Newell	1,291	1,291	116	116	116	116

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Taxes, Licenses, Fines, etc.					
			Taxes from county treasurer			Fines and Zones		
			Poll tax	Mine tax and town liquor license	Miscellaneous	Fines and Zones	Mine tax and town liquor license	Miscellaneous
537	Pisgah							
538	Plainfield	872	672	250	42	76	823	
539	Pleasanton							
540	Pleasantville	284	284	284				
541	Plymouth	8,431	4,148	2,900	230	18		
542	Plymouth	1,260	821	761	2	47	10	
543	Pocahontas	9,149	4,298	3,200	36	274		
544	Polk City	450	432	247	11	78		
545	Pomeroy	2,800	1,889	1,839	137	21		
546	Pomona	1,081	1,385	1,308	56	21		
547	Postville	5,885	4,743	4,282	147	166	48	
548	Prairie City	1,251	1,251	1,251	20	5		
549	Prairie City	3,710	3,562	3,269	45	20		
550	Prescott	1,900	1,518	1,478	9	8		
551	Princeton							
552	Princeton	4,924	2,681	2,950	65	60		
553	Princeton	1,268	1,247	1,247	27	618	9	
554	Promised City	763	263	227	30			
555	Protivin	470	308	208	10			
556	Pulaski	608	668	577	61	10		
557	Quinton	496	498	499	59	59		
558	Racellette	4,298	2,982	2,289	58			
559	Rake	475	475	475	60	90		
560	Raison	544	544	544				
561	Randilla	152	152	117	23	8		
562	Rathbun	621	625	474	48	78		
563	Readlyn	1,913	1,913	115	150	130		
564	Reedlyn	356	356	356	75	50	1,616	
565	Refield	15,560	1,000	955		135		
566	Reidfield	14,222	6,845	5,706	267	272	600	
567	Reinbrandt	10,866	7,542	4,148	215	99	185	
568	Remsen	8,069	958	862	62		5	
569	Renswick	6,541	3,208	3,204	107	87		
570	Renton	2,306	2,792	2,022	121	49		
571	Ricketts	1,729	1,729	1,286	20	20		
572	Ridgeway	511	511	511				
573	Ringside	1,453	1,136	864	114	151		
574	Rippey	1,111	621	607	14	7		
575	Riverside	5,371	3,711	2,729	3	90	100	
576	Riverton	497	771	698	5	89	5	
577	Rock Falls	118	118	118	17			
578	Rockford	6,376	2,961	2,674	306	24		
579	Rock Valley	4,341	2,613	2,039	194	229	51	
580	Rockwell City	17,143	7,659	7,038	156	455	10	
581	Rodman							
582	Rodney	56	56	56				
583	Rolfe	4,497	4,113	3,881	22	253		
584	Roland	6,327	2,908	2,681	150	168		
585	Rome	551	501	172	28			
586	Rose Hill	552	479	479	16			
587	Rowan	606	601	500	69			
588	Rudd	1,027	1,027	917	119			
589	Rutherford	1,431	617	480	81		56	
590	Russell	4,012	2,876	2,825	51			
591	Rutland	302	902	239	52	7	7	

GENERAL RECEIPTS.

Number	Towns	Total receipts	Classified by Source			Classified by Source			Receipts from Debt Obligations Issued		
			Water	Electricity and gas	Total streets, town hall, etc.	Water	Electricity and gas	Street, sidewalks and crossings	Town hall, seals and cemetery	Miscellaneous	From bond sale
537	Pisgah										
538	Plainfield										
539	Pleasanton										
540	Pleasantville	4,380	4,148	2,900	230	18					
541	Plymouth	3,878	705	3,125	20						
542	Plymouth	101	901								
543	Pocahontas	296	295								
544	Polk City	1,138	1,138								
545	Pomeroy	78	78								
546	Postville	143	143								
547	Prairie City	494	494								
548	Prairie City	472	472								
549	Prescott	494	494								
550	Princeton	500	500								
551	Princeton	1,109	1,109								
552	Promise City	194	194	45	51						
553	Protivin	681	681								
554	Pulaski	581	581								
555	Quinton	545	545								
556	Racellette	546	546								
557	Rake	551	551								
558	Raison	552	552								
559	Randilla	561	561								
560	Rathbun	561	561								
561	Readlyn	562	562								
562	Reedlyn	563	563								
563	Reidfield	564	564								
564	Reinbrandt	565	565								
565	Remsen	566	566								
566	Renswick	567	567								
567	Renton	568	568								
568	Ricketts	569	569								
569	Ridgeway	570	570								
570	Ringside	571	571								
571	Rippey	572	572								
572	Riverside	573	573								
573	Rock Falls	574	574								
574	Rockford	575	575								
575	Rock Valley	576	576								
576	Rockwell City	577	577								
577	Rodman	578	578								
578	Rodney	579	579								
579	Rolfe	580	580								
580	Roland	581	581								
581	Rome	582	582								
582	Rose Hill	583	583								
583	Rowan	584	584								
584	Rudd	585	585								
585	Rutherford	586	586								
586	Russell	587	587								
587	Ruthven	588	588								
588	Rutland	589	589								

TABLE NO. 3—CONTINUED—

Number	TOWNS	Taxes Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, fines, etc.		Taxes from county treasurer	
		Taxes	Licenses	Fines	etc.	Poll tax	Fines and licenses
556	Ryan	\$ 2,150	1,200	1,100	47	114	15
557	St. Ansgar	2,541	2,270	2,040	20	142	12
	Anthony						12
559	St. Charles	378	278	245		22	
560	St. Lucas	541	541	541			
603	St. Olaf	149	149	140	8		
607	St. Paul	149	149	200	7		1
612	Sands	558	300				
304	Salem	10,000	2,302	1,475		300	
605	Salt	704	700	1		1,175	148
606	Sanborn	820	824	690		112	22
607	Sandyville	10,000	5,994	3,997	100	546	1,581
608	Scarsville						
610	Schaller	246	246	212	24		
610	Schellwig	3,677	3,237	2,966	90	86	84
611	Seranton	15,876	5,847	5,749	116	222	2,100
612	Searshoro	5,729	5,003	5,088	109	5	64
613	Sergeant Bluffs	871	475	319	18	82	
614	Shambagh	745	245	201	108	24	
615	Shannon City						
616	Sheffield	365	365	253	60	52	
617	Sheffield	3,480	3,076	216	183		
618	Sheley	4,078	2,969	2,600	86	50	10
619	Shekahl	529	529	480	59		
620	Sheep Rock	8,790	3,317	3,145	3	176	33
621	Sheppard	1,778	1,476	1,238	69	149	
622	Sibley	8,776	8,200	5,964	69	205	2,200
623	Sidney	6,233	4,014	4,014	10		16
624	Silver City	1,622	1,264	1,110			59
625	Sioux Center	7,008	3,200	2,059	223	53	82
626	Spirit Rapids	7,469	5,908	5,228		180	93
627	Sister						
628	Sloan	1,011	1,094	1,122	90	150	223
629	Smithland	7,890	540	75	106	7	
630	Soldier	567	507	433	3	72	32
631	Solen	1,409	1,284	1,184	72	27	
632	Sophie	480	480	407	67	10	5
633	South English	801	801	707	60	34	
634	Sowellville	106	75	53	13	12	
635	Spirit Lake	12,974	8,102	7,861	47	195	2
636	Spring Hill						
637	Springerville	2,753	2,733	2,665			
638	Stanwith	1,040	1,008	809	32	38	1
639	Stanhope	807	807	691	111	104	227
640	Stanton	1,725	1,722	1,599	29	26	11
641	Stanwood	1,123	1,068	998	72	50	9
642	Star City Center	13,692	4,260	3,384	6	326	28
643	Steamboat Rock	747	747	599	95	65	24
644	Stockport	295	276	272			
645	Stockton	296	290	272	4		
646	Story City	22,349	5,409	4,720	66	650	14
647	Strandburg	629	629	500	21		
648	Straitford						
649	Strawberry Point	8,024	2,427	1,961	137	326	8
650	Struble	1,294	4,400	2,199	66	445	1,275
651	Sully	9,415	964	974	26	111	600
652	Summer	14,813	12,177	2,595	203	2,026	19
653	Surprise	424	345	291	45	19	20
654	Sutherland	4,204	2,687	2,479	78	129	
655	Swaledale	601	584	569	15		

GENERAL RECEIPTS.

Number	TOWNS	Classified by Source			Classified by Source			Receipts from Debt Obligations Issued			
		Total water, electricity and gas		Water	Total streets, town hall, sidewalks and erosion		Town hall, streets and cemetery	Total from bonds, current warrants, and miscellaneous		From bond sale	Current year's warrants outstanding
		Total	Water	Electricity and gas	Total	Streets, sidewalks and erosion	Town hall, streets and cemetery	Miscellaneous	Total	From bond sale	Current year's warrants outstanding
556	Ryan	790	417	276	50	50					
557	St. Ansgar	221	221								
558	Anthony										
559	St. Charles	357	229	128	256	256	12				
603	St. Olaf	857	857		15				6	6	
607	St. Paul										
612	Sands										
304	Salem										
605	Salt	704	700	1							
606	Sanborn	820	824	690	112						
607	Sandyville	10,000	5,994	3,997	100	546	1,581				
608	Scarsville										
610	Schaller	246	246	212	24						
610	Schellwig	3,677	3,237	2,966	90	86	84				
611	Seranton	15,876	5,847	5,749	116	222	2,100				
612	Searshoro	5,729	5,003	5,088	109	5	64				
613	Sergeant Bluffs	871	475	319	18	82					
614	Shambagh	745	245	201	108	24					
615	Shannon City										
616	Sheffield	365	365	253	60	52					
617	Sheffield	3,480	3,076	216	183						
618	Sheley	4,078	2,969	2,600	86	50	10				
619	Shekahl	529	529	480	59						
620	Sheep Rock	8,790	3,317	3,145	3	176					
621	Sheppard	1,778	1,476	1,238	69	149					
622	Sibley	8,776	8,200	5,964	69	205	2,200				
623	Sidney	6,233	4,014	4,014	10						
624	Silver City	1,622	1,264	1,110							
625	Sioux Center	7,008	3,200	2,059	223	53	82				
626	Spirit Rapids	7,469	5,908	5,228		180	93				
627	Sister										
628	Sloan	1,011	1,094	1,122	90	150	223				
629	Smithland	7,890	540	75	106	7					
630	Soldier	567	507	433	3	72					
631	Solen	1,409	1,284	1,184	72	27					
632	Sophie	480	480	407	67	10	5				
633	South English	801	801	707	60	34					
634	Sowellville	106	75	53	13	12					
635	Spirit Lake	12,974	8,102	7,861	47	195	2				
636	Spring Hill										
637	Springerville	2,753	2,733	2,665							
638	Stanwith	1,040	1,008	809	32	38	1				
639	Stanhope	807	807	691	111	104	227				
640	Stanton	1,725	1,722	1,599	29	26	11				
641	Stanwood	1,123	1,068	998	72	50	9				
642	Star City Center	13,692	4,260	3,384	6	326	28				
643	Steamboat Rock	747	747	599	95	65	24				
644	Stockport	295	276	272							
645	Stockton	296	290	272	4						
646	Story City	22,349	5,409	4,720	66	650	14				
647	Strandburg	629	629	500	21						
648	Straitford										
649	Strawberry Point	8,024	2,427	1,961	137	326	8				
650	Struble	9,244	4,400	2,199	66	445	1,275	605			
651	Sully	9,415	964	974	9	600					
652	Summer	14,813	12,177	2,595	203	2,026	19				
653	Surprise	424	345	291	45	19	20				
654	Sutherland	4,204	2,687	2,479	78	129					
655	Swaledale	601	584	569	15						

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, dimes, etc.	Taxes Licenses, Fines, etc.				
				Taxes from county treasurer	Fine tax	Fines and license	Miner tax and town liquor license	Miscellaneous
656	Swan	453	377		60			8
657	Swea City	2,130	1,899	1,500	143	112	12	226
658	Swedeborg	3,963	3,286	3,147	15	108	6	280
659	Tapperton	2,706	2,205	582	65	108	1,950	20
660	Terrill	177	177	444		63		280
661	Thayer	449	449	449				
662	Thompson	8,162	2,644	2,086	159	261		
663	Thomson	437	437	308	96	33		
664	Thorburn	264	250	245	4	2		
665	Thorntong	364	350	761				
666	Thurman	1,212	1,117	1,024	96	72	18	25
667	Tingley	1,169	1,063	1,062	32	27	27	27
668	Tipton	741	741	618	27	96		
669	Tirz	9,544	8,100	7,890	223		28	
670	Treynor							
671	Trippell	6,718	5,200	2,905	105	89	2,100	15
672	Turo	626	626	580				
673	Turp	259	257	221	45	49	48	12
674	Ukiah	498	498	498				
675	Underwood	1,109	1,035	709				266
676	Union							
677	Urbania	124	234	230				
678	Ute	2,568	1,742	1,361	84	214	89	89
679	Vall	1,071	1,071	1,071				
680	Van Horne	6,361	5,587	505		341	2,645	
681	Van Meter	7,598	1,500	1,319	96	100		45
682	Van Wert	361	362	333	87	21		
683	Varista	610	610	488	63	96		
684	Vinton	738	705	690		45		
685	Vision	6,348	3,134	2,985	57	92		
686	Volgen	652	652	510	81	59		
687	Wadens							
688	Walcott	173	173	170				
689	Walker	4,191	3,516	605	47	74	2,583	
690	Walton Lake	2,800	1,861	1,700	78	41		2
691	Walnut	4,707	2,235	1,971	15	247		
692	Wapello	13,448	10,900	3,775	107	685		13
693	Washta	13,422	10,220	5,597	382	4,240		
694	Waterville	655	638	500	36	212		
695	Waterson							
696	Waukeee	707	684	617	12	55		
697	Wayland	1,218	1,199	1,000		10	35	
698	Weber	1,161	1,161	1,161	119			
699	Webb	854	854	817	9	2		
700	Weblon	725	506	527	13	104		
701	Westburg	5,558	4,294	3,965	57	267	6	5
702	Wellman	3,669	3,579	3,410				
703	Weston	4,100	4,100	3,817	113	119	120	
704	West Bend	2,160	1,437	1,248		87		
705	West Branch	5,719	4,930	4,706	113	81		
706	West Burlington	2,048	1,951	1,753	274	24		
707	West Clinton	1,095	1,000	1,000				
708	Westfield	1,202	1,202	1,202				
709	Westgate	682	640	609	104	700	30	
710	West Liberty	47,430	32,523	8,158	283	2		
711	West Mitchell	141	141	133	8			
712	West Point	5,076	2,950	1,645	98	235	1,000	20
713	West Side	10,155	4,423	2,454	81	68	2,350	
714	West Union	5,150	4,476	1,299		177	3,000	
715	Wheatland	1,380	492	224	114	24		

GENERAL RECEIPTS.

Number	Classified by Sources	Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Receipts from Debt Obligations Issued		
									From bond sale	Current year's war raids outstanding	Miscellaneous
100	100		104		104				76		656
676	676										857
59	89										658
224	224		98		98						659
1,494	1,494		41		41						660
1,077	1,077		55		55						661
64	64		1		1						662
795	795		439		58				50		663
2,476	2,476		3,475						2,300		664
8	8		1		1						665
3,092	3,092		56		56				76		666
871	871		4		4						667
335	335		127		6				20		668
2,301	2,301		125		125						669
6,827	6,827		6,128		8				990		670
1,181	1,181		221		277				1,701		671
			17		17						672
			25		25						673
			6		6						674
			77		77						675
			628		628						676
			179		179						677
			175		175						678
			554		554						679
			2,842		2,842						680
			1,812		1,812						681
			156		156						682
			97		97						683
			15		15						684
			125		125						685
			222		222						686
			602		602						687
			282		282				32,074		688
			71		71				8,560		689
			176		176						710
			30		30						711
			102		102						712
			91		91						713
			300		300						714
			113		113						715
			69		69						716

TABLE NO. 3—CONTINUED—

Number	TOWNS	Taxes Licenses, Fines, etc.					
		Total receipts		Total of taxes, licenses, etc.		Taxes from county treasurer	
		Fine tax	Fines and licenses	Motel tax and town liquor license	Miscellaneous		
716	Whittemore	2,436	1,083	1,511	172	1	
718	Williams	4,844	2,327	2,065	140	161	1
719	Williamsburg	14,194	10,676	9,182	218	90	1,216
720	Wilton	12,239	4,900	4,905	295		
721	Winfield	6,395	4,345	2,720	227	294	113
722	Wincrop	7,202	1,927	1,927	14	14	13
723	Wicta	405	300	273	27		
724	Woden	446	446	446			
725	Woodbine	7,887	6,700	6,026	1	158	589
726	Woodburn	1,303	1,300	1,154		155	11
727	Woodward	3,309	3,300	2,750	157	137	154
728	Womelsdorf	901	705	705	20	227	
729	Worthington	1,472	1,458	1,390	24	44	13
730	Wyoming	5,082	4,159	3,489	24	120	550
731	Yale	1,056	1,056	806		222	8
732	Yetter	2,008	2,008	2,008	49	21	
733	Ziontown	270	267	265	2	13	8
734	Zearing	300	306	728	78		
735	Zwingle	1,107	657	7	650		

GENERAL RECEIPTS.

Number	TOWNS	Classified by Source						Classified by Source			Receipts from Debt Obligations Issued				
		Total water, electricity and gas		Water		Electricity and gas		Total streets, town hall, etc.		Streets, sidewalks and crossings		Town hall, scales and cemetery		From bond sale	
		Total	From water	Total	From water	Total	From water	Total	From water	Total	From water	Total	Current year's war- rants outstanding	Miscellaneous	
716	Whittemore	725	775	—	—	—	—	25	—	—	—	—	—	—	716
718	Williams	1,430	1,430	—	—	—	—	—	—	—	—	—	—	—	718
719	Williamsburg	1,310	1,300	2,158	—	—	—	—	—	—	—	—	—	—	719
720	Wilton	6,076	6,076	1,358	4	905	—	—	237	—	—	—	—	—	720
721	Winfield	1,912	1,912	135	135	—	—	—	—	—	—	—	—	—	721
722	Wincrop	556	556	—	—	—	—	—	—	—	—	—	—	—	722
723	Wicta	—	—	—	—	—	—	—	—	—	—	—	—	—	723
724	Woden	1,187	1,187	—	—	—	—	—	—	—	—	—	—	—	724
725	Woodbine	1,187	1,187	—	—	—	—	—	—	—	—	—	—	—	725
726	Woodburn	—	—	—	—	—	—	—	—	—	—	—	—	—	726
727	Woodward	—	—	—	—	—	—	—	—	—	—	—	—	—	727
728	Womelsdorf	1,303	1,303	1,154	155	11	—	—	—	—	—	—	—	—	728
729	Worthington	1,472	1,458	1,390	24	44	187	13	—	—	—	—	—	—	729
730	Wyoming	5,082	4,159	3,489	24	120	550	—	—	—	—	—	—	—	730
731	Yale	1,056	1,056	806	—	—	—	—	—	—	—	—	—	—	731
732	Yetter	2,008	2,008	2,008	49	21	—	—	—	—	—	—	—	—	732
733	Ziontown	270	267	265	2	13	—	—	—	—	—	—	—	—	733
734	Zearing	300	306	728	78	—	—	—	—	—	—	—	—	—	734
735	Zwingle	1,107	657	7	650	—	—	450	—	—	—	—	—	—	735

TABLE NO. 4—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts
	Grand total.	\$1,329,908	\$ 750,837	\$ 1,154,397	\$ 75,000	\$85,757	\$ 27,928
1	Ackley	\$ 10,500	\$ 7,000			\$ 2,500	
2	Ackworth	35,351		\$ 30,000	\$ 2,300	2,351	
3	Adair	7,000	6,500			558	
4	Adel	2,150		3,000		352	
5	Adison						
6	Agnew						
7	Ainsworth	3,200		2,500			
8	Akron	15,204			14,200		1,104
9	Albert City						
10	Alidon						
11	Albion						
12	Aiken	6,000	6,000			9	
13	Alexander						
14	Alberton	18,480		18,300		1,080	
15	Allison	2,300		2,000		160	
16	Altar	2,100	2,000				
17	Alt-Vista	6,000	6,000			929	\$ 1,000
18	Alton	13,500		13,500			
19	Altona						
20	Alvord	4,000	4,000				
21	Andover						
22	Anderson						
23	Anita	6,611	2,000			400	1,611
24	Ankeny	600					
25	Anthony						
26	Antonson						
27	Aracida						
28	Archer						
29	Arion						
30	Arisepe						
31	Arington	2,000		2,000			
32	Arnold's Landing	5,647	2,000			2,397	
33	Arnold's Park						
34	Arthur	8,000	7,000			1,000	
35	Ashton	2,300	2,300				
36	Atalessa	257					
37	Atchison						
38	Auborn						
39	Audubon	8,000	8,000			8	
40	Aurelia	12,817	4,500			8,317	
41	Aurora						
42	Aurora	1,000					1,000
43	Ayrshire						
44	Badger						
45	Bagley	167					167
46	Baley						
47	Bainbridge						
48	Bancroft	2,300		2,300			
49	Barnes City	5,500	2,500				5,000
50	Barnum						
51	Basset						
52	Bassett						
53	Baylor	600					600
54	Bath Creek	5,500	5,500				
55	Baxter	2,500	2,500				
56	Bayard	6,800		5,085		330	1,485
57	Beecon						
58	Beaconsfield						
59	Beaver	444					444
60	Bellevue						
61	Belmond	35,491		1,000	17,500	301	
		7,159		5,950	1,350		

**PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY,
RATE OF LEVY AND AMOUNT LEVIED.**

Per Capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of business, pleasure, and expense companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands incorporated	Mills levied	Number
Total debt	\$ 442,501,186	\$131,628,350	\$104,165,634	\$ 11,704,500	\$ 61,661,750	89,137,860			
\$ 444	338,070	177,100	216,914	25,180	242,679	23	55,354	5	1
104,553	79,372	54,100	84,136	10,130	59,150	10	12,256	1	1
52,22	671,365	334,748	222,483	34,136	222,500	43	55,354	5	1
5,47	847,104	547,828	99,200	38,880	111,276	34	12,256	1	1
3,11	630,712	340,720	256,540	66,888	157,678	9	37,768	3	1
156,652	84,149	84,149	33,770	51,780	34,136	18	6,000	1	1
5,09	666,654	135,880	336,770	33,770	116,000	18	24,000	2	1
13,64	618,655	400,000	189,622	189,622	154,656	31,5	56,160	14	1
222,640	115,568	117,072	31,401	31,401	31,401	18	4,000	4	1
142,820	106,700	127,748					10,000	10	1
8,30	535,798	290,320	847,004	23,656	145,445	25	39,100	4	1
225,780	177,050	61,700	116,417	33,045	123,107	16	4,000	4	1
21,44	950,014	452,132	477,880	32,600	311,900	31	95,100	1	1
4,35	217,328	1,007,600	116,417	33,045	291,380	21	56,160	1	1
16,85	234,408	129,180	96,200	20,000	85,380	22	4,000	4	1
12,91	575,476	307,048	137,356	137,356	56,100	4	12,256	1	1
216,242	128,070	128,070	45,556	45,556	45,556	15	17,900	5	1
14,11	186,200	71,384	100,330	100,330	7,540	22	12,256	1	1
29,2	129,340	32,000	129,340	129,340	129,340	10	12,256	1	1
5,91	160,554	72,050	96,000	42,000	42,000	22	12,256	1	1
786,546	405,712	344,916	45,720	159,061	159,061	19	28,000	4	1
334,454	321,304	110,384		82,622	82,622	30	34,728	5	1
12,74	115,000	115,000	344,864	344,864	130,000	12	12,256	1	1
137,144	75,236	41,912	20,515	20,515	20,515	20	41,900	4	1
65,805	55,258	33,536	33,536	15,975	15,975	10	12,256	1	1
216,368	71,032	35,648	106,008	54,147	54,147	20	12,256	1	1
4,47	429,175	349,455	150,000	19,835	106,543	15,5	33,260	5	1
5,64	446,940	346,120	200,475	200,475	110,000	12	12,256	1	1
531,306	312,192	20,515	38,604	62,867	62,867	40	45,000	4	1
122,480	62,820	50,012	30,000	30,000	30,000	6	12,256	1	1
.55	327,100	186,584	110,784	59,932	80,275	5	12,256	1	1
1,17	176,798	59,820	307,384	32,564	45,190	12	12,256	1	1
1,20	900,273	145,724	65,648		25,818	13	12,256	1	1
4,15	1,860,920	820,824	1,017,444	6,632	400,230	23,5	17,014	5	1
59,53	465,800	300,405	165,367	165,367	116,400	33	12,256	1	1
229,285	115,339	115,339	115,339	75,001	75,001	9	12,256	1	1
.67	1,244,904	628,988	670,170	80,440	312,500	22	62,500	5	1
221,680	94,040	112,180	15,000	95,906	95,906	14	12,256	1	1
.34	263,074	130,712	130,911		65,400	15	12,256	1	1
994,376	645,328	77,768	297,000	204,680	44,335		45,000	4	1
177,356	90,322	97,000					12,256	1	1
6,65	267,985	54,837	30,078	2,692	27,887	7,5	12,256	1	1
121,155	30,345	31,780	30,345	30,345	30,345	20	12,256	1	1
65,811	79,688	31,406	7,288	16,450	16,450	8	6,000	1	1
229,100	140,030	29,290	29,290	54,906	54,906	25,5	36,000	6	1
10,44	551,623	229,362	344,340		141,233	23	12,256	1	1
12,80	96,352	80,148	11,704		24,000	17	23,000	5	1
129,285	22,000	25,100	22,000	22,000	22,000	30	18,000	4	1
2,01	141,684	55,726	55,748		25,271	15	20,000	4	1
120,028	48,164	36,564	33,300	30,000	30,000	32	32,000	4	1
1,096,880	590,000	302,900	302,900	302,900	250,220	14	65,772	5	1
5,85	715,815	436,733	299,002		178,552	35	65,772	5	1

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal, In- dustry bonds	Temporary bonds	Warrants out- standing
62	Bennett	3,000		3,000		
63	Benton					
64	Berkley					
65	Benton					
66	Bethelendorf	31,000	31,000			
67	Birmingham					
68	Blairsville	1,023			1,023	
69	Blairstown					
70	Blanchard	182				182
71	Blanchard					
72	Blencoe	1,076			1,076	
73	Blockton					
74	Blue Grass					
75	Bluffton	6,000	6,000			
76	Bonaparte					
77	Bondurant	188			188	
78	Bouton					
79	Boyden					
80	Brownsville					
81	Bradford					
82	Branson					
83	Brayton					
84	Breda	8,000	8,000			
85	Brenton					
86	Brighton	3,771		2,300		1,471
87	Brietow					
88	Britt	7,065		7,000		65
89	Brown	11,760	3,000	8,000		230
90	Brownsville	429				429
91	Buckeye					
92	Buffalo					
93	Buffalo Center	5,710	4,300		1,410	
94	Burt	4,500		4,500		
95	Cadiz					
96	Calamus					
97	Callender					
98	Calmar					
99	Calmar					
100	Cambridge					
101	Cambridge	3,900	3,900			
102	Cantril					
103	Carbon					
104	Carlisle					
105	Carleton					
106	Carson					
107	Cascade	800		800		8
108	Casey	17,105		17,100		5
109	Cassida					
110	Cassina	4,400		4,400		
111	Center Junction	900	900			
112	Center Point	12,788	10,000		2,780	
113	Central City					
114	Charlotte	9,000		9,000		
115	Chadron Creek	1,000			1,000	
116	Chatworth					
117	Chelsea					
118	Chester	3,558		1,300		2,258
119	Christoph					
120	Churchan					
121	Cincinnati					
122	Clare	3,000	3,000			
123	Clarence					
124	Clarksville	502		3,500		500

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY,
RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
12.35	264,756	108,576	116,180	29,030	30,916	18			62
	110,696	50,744	50,744			27,674			63
	42,190	24,633	17,563			10,549			64
23.10	1,787,368	691,280	1,006,853	86,208	146,842	21	67,800	5	65
	1,006,272	291,797	291,797	96	16,630	10	100,000	10	66
6.73	12,080	75,300	106,680	31,380	44,465	10	22,402		67
	424,568	191,776	203,576	29,216	106,142	12			68
	249,548	118,088	131,460		52,387				69
3.80	149,414	82,521	87,521		27,327				70
	487,677	212,516	177,537	62,804	47,705	3	53,300	5	71
	191,000	95,628	97,435						72
14.32	228,130	121,790	136,356		64,534	37.5			73
	494,404	295,212	187,152	14,040	123,601	12	6,500	5	74
	201,255	101,338	180,917		72,811	10			75
	191,604	94,456	79,392	17,256	47,901	15.5			76
	208,294	108,424	129,840		74,569	14			77
	171,360	72,696	73,888	24,776	42,815	10	14,002	3.5	78
	127,457	82,007	45,360		31,864	7.5	11,560	4	79
	148,488	54,997	54,997		35,299	5			80
21.39	251,200	129,300	91,300		67,900	20			81
	200,551	97,556	101,476	1,519	50,138				82
4.86	684,568	308,102	316,376		171,142	18			83
	196,327	111,008	64,428	20,881	49,082	10			84
5.45	1,101,041	671,008	249,310	10,010	270,000	25	235,814	5	85
	1,488,176	571,228	583,014	58,504	70,444				86
	92,541	49,862	21,200	16,500	12,162	20			87
	131,632	85,328	46,304		32,908	23			88
	194,446	129,380	65,000		47,075	3			89
7.58	222,900	229,502	167,348		105,375	20	54,800	5	90
	507,675	207,675	144,200		91,941	10			91
	271,172	160,322	196,516	20,364	24,358	10			92
	221,030	119,320	98,710	7,970	55,257	14	22,380	4	93
	66,316	45,008	44,644		7,764				94
	160,900	112,700	67,200		22,329	19			95
5.60	629,508	325,340	146,820	148,348	155,127	16	115,724	4	96
	55,824	45,776	12,045		15,966	12			97
	299,800	221,112	187,058		96,987	10			98
	397,176	199,656	189,708	7,812	78,404	15.5			99
	63	1,237,460	527,192	725,028	4,610	297,045	12		100
	27,20	546,672	235,576	311,006	136,608	32	21,688	6	101
		311,802	147,898	131,080	48,252				102
	12.09	202,128	123,544	110,200	39,064	22			103
	1.62	322,904	137,308	170,222	23,444				104
	15.94	317,574	240,650	76,924	83,226	13			105
	20.50	445,744	298,476	138,726	18,552	31	79,963	2.5	106
	15.28	256,760	134,540	132,230	64,190	30			107
	1.36	494,000	241,000	147,000	20,068	19			108
	85,875	44,172	41,700		21,409				109
	445,840	226,230	219,004		111,460	9	87,212	5	110
	13.38	211,032	124,716	86,296	52,733	23	1,014	5	111
	56,309	21,248	35,144		14,008	10.5			112
	601,308	486,496	104,032	68,680	165,452	20.75			113
	2.21	379,168	166,160	171,028	41,992				114
	5.29	830,826	364,916	443,326	22,614				115
	.56	767,449	301,894	302,368	73,158	12	17,748	5	116

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
125	Clayton	56,277	39,117	27,000	14,105	50
126	Clearfield	3,156	1,200	172	348	12,796 4
127	Clemens	1,156	1,156			126
128	Clemont	106,743	65,972	55,176	27,185	127
129	Clermont	113,065	50,836	51,488	23,494	128
130	Cleveland	336,656	166,496	160,160	81,694	129
131	Clover	14,548	14,548	14,548	14,548	130
132	Clover Hills	241,140	205,320	19,300	10,020	20,385 5
133	Clutter					131
134	Coburg	4,000	3,000	1,000		132
135	College Springs	6,500	6,500			133
136	Collins	13,500	1,500	12,000		134
137	Columbus City	2,500	2,500			135
138	Columbus Jet.	74,287	54,000	20,287	10,020	136
139	Conover	500	500	500		137
140	Cook	7,252	5,800	1,452		138
141	Craig	500	500	500		139
142	Crawfordsville	2,000	2,000			140
143	Crystal Lake	4,000	4,000			141
144	Curlew	1,852	800	1,052		142
145	Cushing	1,000	1,000			143
146	Dakota City	2,156	2,156			144
147	Dallas	74,287	54,000	20,287	10,020	145
148	Dallas Center	656	656	656		146
149	Danbury	10,500	7,000	3,500		147
150	Daville	5,880	1,000	500	1,380	148
151	Davis City	1,000	1,000			149
152	Dayton	1,000	1,000			150
153	Dedham	10,000	7,000	3,000		151
154	Deep River	8,000	8,000			152
155	Defiance	6,750	6,750			153
156	Delmar	246	246			154
157	Deloit	2,000	2,000			155
158	Delta	6,138	5,000	1,138		156
159	Denver	2,000	2,000			157
160	Desoto City	1,000	500	500	1,000	158
161	De Witt	15,769	12,000	1,769		159
162	Diagonal	500	500			160
163	Dixons	2,200	2,000	200		161
164	Dike	180,561	160,561	10,020		162
165	Dixon	1,000	1,000			163
166	Dolliver	180,561	160,561	10,020	2,000	164
167	Donohue					165

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of M. H. railroads, telephone, telegraph and express companies	Taxable valuation	Miles levied	Actual valuation of telephone and telegraph incorporation	Miles levied	Number
8.24	56,277	39,117	27,000	14,105	50	13,796 4	135			
	3,156	3,156	320,822	106,652	104,452	80,634	126			136
		106,743	65,972	55,176	6,303	27,185	127			137
	113,065	50,836	51,488	6,622	23,494	10,020	128			138
	336,656	166,496	160,160	81,694	14,548	13,796	129			139
	14,548	14,548	14,548	14,548	14,548	14,548	130			140
	241,140	205,320	19,300	10,020	90,444	15	131			141
	241,140	205,320	19,300	10,020	90,444	5	132			142
8.40	271,589	159,811	47,836	63,556	62,355	11,000	133			143
	145,361	145,361	145,361	145,361	145,361	145,361	134			144
	519,516	252,068	207,728	69,079	137,451	17	40,000 4	135		145
	120,783	68,064	68,724	30,192	101,025	19,2	253,348 4	136		146
	872,564	223,088	149,476	99,079	107,359	18	11,000	137		147
12.47	781,084	201,968	145,384	105,271	105,271	23	10,000	138		148
	106,607	106,607	92,025	32,024	48,102	15	10,000	139		149
	697,048	470,003	235,089	174,412	174,412	23	27,024 5	140		150
6.38	496,476	256,140	150,852	39,484	116,619	19	30,000 1	141		151
1.72	145,361	61,361	51,272	20,028	20,028	1	1,000	142		152
6.69	8,092	8,092	8,092	167,151	107,320	30,5	107,320	143		153
	21,576	21,576	9,288	6,644	6,644	6	6,644	144		154
1.12	469,208	278,702	152,422	31,104	115,377	13	10,000	145		155
6.45	1,459,244	204,074	117,074	61,028	91,511	10	86,500 5	146		156
3.22	277,768	172,144	105,054	69,142	69,142	15	10,000	147		157
	260,550	158,840	117,356	34,324	65,130	12	10,000	148		158
	185,671	185,671	185,671	84,488	40,625	10	40,625	149		159
	185,671	185,671	185,671	55,625	33,867	8	33,867	150		160
7.25	461,309	192,702	91,505	51,505	115,349	15,3	10,000	151		161
	107,156	66,000	40,906	35,179	35,179	10	35,179	152		162
	139,006	78,000	41,000	11,576	11,576	9	11,576	153		163
	44,685	30,023	9,900	10,022	11,576	9	11,576	154		164
	490,652	302,940	135,264	10,448	121,603	5	7,554	155		165
	82,325	50,208	33,128	25,698	20,804	10	20,804	156		166
	343,350	114,708	106,020	80,828	80,828	11	80,828	157		167
	291,492	101,754	114,624	87,008	49,365	10	49,365	158		168
	8.21	677,580	355,173	297,980	24,420	160,255	14,5	10,000	159	169
		141,666	88,700	82,000	35,116	14	35,116	170		171
		281,550	112,023	109,825	66,549	8	66,549	172		173
71.41	19,46									
12.31	365,150	185,150	87,240	34,900	31,200	15	10,000	174		175
.66	312,080	160,080	49,128	12,521	12,521	10	12,521	176		177
	465,740	242,740	94,816	49,066	36,628	8	36,628	178		179
2.75	491,872	288,408	114,900	18,504	105,468	21,3	48,720	179		180
	27.40	280,182	118,002	155,316	6,894	10,023	8	6,894	181	182
	213,964	95,964	152,100	54,741	7	7	54,741	183		184
	190,840	112,000	52,000	41,282	31,200	5	31,200	185		186
	605,080	200,800	50,400	27,582	27,582	3	27,582	187		188
	161,000	100,000	100,000	41,741	10,000	2	10,000	189		190
	625,404	315,604	200,816	100,024	100,024	20	10,000	191		192
	17.95	207,188	145,506	121,680	66,797	10	66,797	193		194
	13.80	231,100	139,700	100,000	10,000	8	10,000	195		196
	189,561	77,000	130,660	7,204	47,486	5	12,800	197		198
	116,849	68,000	69,464	3,459	29,219	2	2,000	199		200

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal In- dustry bonds	Temporary loans	Out- standing Warrants
158	Danesson	8,500	\$,500			
159	Dana	10,500	8,200			2,300
160	Davy City	5				
161	Dew City	30,271		8,500		1,172
162	Dows	3,500		3,500		59
163	Drakesville					
164	Dumont	7,482	7,100			382
165	Dunsmore	6,484	2,800	2,000		1,684
166	Dunkerton	5				5
167	Dunlap	15,032	7,300	8,000		222
168	Durango					
169	Durant					
200	Duraville		2,000			2,000
201	Dyersburg	19,271	19,500			71
202	Eartham	21,971	2,300	17,000		2,671
203	Earling					
204	Easville					
205	Easton	1,000	1,000			50
206	East Peru					
207	Eddyville	2,000	2,000			
208	Edenville					
209	Edgewood	14				14
210	Elberon					
211	Elbridge	3,000	3,000			
212	Eight					
213	Elkader	7,000		7,000		5
214	Elkhart	184				184
215	Elk Horn					
216	Elkport	100				100
217	Elcott					
218	Elston	200				200
219	Elsworth	11,731		6,500		2,331
220	Elma					
221	Elly					
222	Emerson	500				500
223	Epworth					
224	Essex	7,000	5,000		2,000	
225	Everly	500	500			
226	Extra	2,500	2,500			
227	Fairbank	5				
228	Fairley	5,941		2,000		3,941
229	Farmersburg					
230	Farnsworth	9,500	7,500	2,000		
231	Farmington					
232	Farnsworthville					
233	Farragut	54				54
234	Faretis	17,772		15,000		4,820
235	Fenton	5,231		5,000		200
236	Ferguson					
237	Fertil					
238	Floyd					
239	Fonda	8,000	6,500		1,500	
240	Foxandale	314				314
241	Forest City	12,465		11,500		965
242	Foster	8,000				8,000
243	Fr. Ives Mohr	671				671
244	Foster					
245	Fostoria	278				278
246	Frazer					
247	Fredericksham	6,250	1,800	4,500		
248	Fredericks					
249	Fremont	1,000				1,000

**PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY.
RATE OF LEVY AND AMOUNT LEVIED.**

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of M. H. telephone, Telegraph and express companies	Total valuation	Mills levied	Actual valuation of Agricultural lands in incorporation	Mills levied
									Number
23.81	356,527	140,548	98,447	17,532	62,274	7	188		
18.73	302,388	180,160	122,142	68,566	68,566	18	189		
22.23	334,749	133,180	60,530	22,352	58,697	13	191		
3.99	621,274	341,432	179,799	25,864	155,306	24	192		
116,848	59,548	51,436	—	29,217	10,230	17	193		
13.60	239,720	72,900	57,700	8,200	76,700	10	194		
13.41	230,000	60,000	56,000	4,000	66,600	30	195		
.01	241,296	94,841	144,412	15,440	60,314	12	196		
13.35	1,095,094	372,348	361,570	95,740	256,665	30	197		
36,364	9,523	8,395	—	6,291	9,200	30	198		
86,412	43,000	40,000	—	30,000	40,000	30	199		
1,100,000	430,000	430,000	430,000	430,000	430,000	30	200		
675,496	435,915	245,400	196,180	6,630	128,387	36	201		
28.80	513,548	525,326	78,173	6,630	59,000	30	202		
154,402	69,000	60,000	100,000	100,000	100,000	15	203		
507,756	168,597	168,597	168,597	168,597	168,597	15	204		
2.00	331,364	100,000	145,142	10,000	51,304	22	205		
165,224	95,224	73,000	—	41,300	13	206			
2.70	492,648	244,808	248,810	—	32,415	5	207		
214,030	135,402	79,504	—	53,734	5	208			
727,744	200,091	135,808	201,144	99,277	10	19,000			
809,400	197,727	11,380	211,380	10,000	21,000	10	215,656	4	216
602,296	138,640	101,302	15,284	101,314	12	17,744	9	217	
5.93	1,183,203	672,976	691,602	8,500	557,083	15	218		
1,39	140,022	80,000	69,972	—	37,000	22	219		
140,000	122,000	56,000	56,000	56,000	56,000	22	220		
.01	76,477	35,618	36,260	—	32,985	15	221		
304,412	181,404	161,000	51,948	98,600	21	9,144	217		
91,700	55,300	31,572	8,800	34,675	10	223			
28.86	154,152	150,694	107,972	24,516	61,000	15	224		
497,772	377,000	304,000	80,500	100,443	15	225			
1,08	114,000	49,700	49,700	—	7,700	9	226		
400,660	155,844	291,856	101,600	21	227				
117,700	68,988	21,057	37,455	29,454	12	68,400	10	228	
555,684	287,928	166,322	42,180	74,180	15	229			
2.18	200,560	150,000	90,000	30,000	36,300	17	230		
701,749	205,822	430,987	200,000	74,600	20	231			
9.61	439,710	223,284	208,040	18,392	124,028	20	232		
316,000	124,522	191,301	17,580	81,768	3	233			
8.15	540,294	282,000	165,120	44,204	135,071	22	234		
476,620	310,490	150,868	15,908	119,163	24	235			
15.68	677,864	379,016	277,300	21,488	65,604	24	236	6	237
24.74	198,050	85,000	11,000	61,604	25,559	10	238		
10,457	10,457	10,457	10,457	10,457	10,457	10	239		
244,587	97,078	80,850	—	46,122	14	240			
254,814	154,062	100,502	—	62,700	5	241			
8.23	588,674	324,868	250,584	15,32	147,168	24	242		
.14	599,877	205,722	241,000	55,900	149,401	49	243		
7.37	984,710	330,200	200,000	54,977	241,165	54	244		
13.67	185,280	113,200	54,977	—	47,009	12	245		
2.53	100,500	50,288	—	11,000	51,125	10	4,300	4	246
22.77	202,912	106,720	—	9,265	10	247			
12.17	175,775	134,262	34,512	—	34,600	10	248		
11.45	468,959	226,958	156,935	—	106,302	10	249		
2.00	356,048	156,492	143,544	19,012	86,912	20	45,715	3,5	250

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts
251	Galva	44				44	
252	Gardner	15					
253	Garden Grove	15					
254	Garrison	15					
255	Garnier	4,500	4,500				
256	Garrison	15					
257	Garrison	15					
258	Garwin	15					
259	Geneva	15					
260	Genoa	15					
261	Germany	15					
262	Gilbert	175			175		
263	Gillman	15,561	14,000	1,561			
264	Gilmores City	16,562	15,000	1,562			
265	Giltwood	4,000	4,000	14,900	1,700	2,700	
266	Goldfield	51			51		
267	Goodell	315			315		
268	Goodrich Lake	2,000		2,000			
269	Goodrich	15					
270	Groettinger	1,108	2,000		106		
271	Graf	15					
272	Grafton	15					
273	Grand Jet.	2,600	2,600				
274	Grand Junction	1,075	775	300			
275	Grand River	15					
276	Grand View	1,194		728		405	
277	Granger	1,400	1,400				
278	Grant	1,300			1,300		
279	Grants City	15					
280	Granville	15					
281	Gravity	34			34		
282	Gray	15					
283	Greeley	500		500			
284	Greenfield	6,600		3,500	3,100		
285	Green Island	29,061	29,000		6	45	
286	Grimes	3,880	200	1,500	945	737	
287	Griswold	3,808			3,808		
288	Grinnell Center	6,000		6,000			
289	Guthrie Center	3,001	3,000		1		
290	Guttenberg	2,000	500	2,500			
291	Hallier	15					
292	Hamburg	115		115			
293	Hancock	15			2		
294	Handoutown	15					
295	Harcourt	15					
296	Harper	15					
297	Harper's Ferry	15					
298	Hartley	2,000		2,000			
299	Harvey	18,498	5,500	12,000	900		
300	Hawkeye	7,000		7,000			
301	Hasleton	102			102		
302	Hedrick	1,030		1,000			
303	Henderson	15					
304	Henton	15					
305	Hawkeye	7,000		7,000			
306	Hezletton	102			102		
307	Hedrick	1,030		1,000			
308	Henderson	15					
309	Henton	15					
310	Holland	63			54	9	
311	Holstein	12,240		12,000	240		

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valuation	Actual valuation of personal property	Actual valuation of R. H. buildings, tangible and expensive properties	Taxable valuation	Mills levied	Actual valuation of personal property in tax assessment	Mills levied	Number
12	231,400	169,780	61,608	11,800	57,820	4	231,400	4	231
51	51,020	33,550	11,200	8,804	12,900	4	51,020	4	253
206	740	470	90	80	80	4	206,740	4	254
232	29,000	151,962	75,616	18,808	51,135	12	29,000	4	255
38	731,948	604,792	211,008	65,168	196,457	10	81,064	5	255
44	335	205,408	240,908	165,400	102,000	10	111,000	4	256
382	972	186,208	45,118	31,208	11,200	16	186,208	16	256
129	332	205,780	110,344	45,804	130,472	31	17,172	4	257
251	521	156,572	110,384	84,888	45,818	10	251	10	258
96	196,272	155,780	65,256	25,000	37,752	10	196,272	10	259
74	151,019	155,765	74,500	14,600	14,600	15	5,000	5	260
33,86	411,415	158,500	272,800	302,800	17,000	24	33,86	24	261
1	880,282	413,642	138,600	125,568	54	24	880,282	24	262
241	211,321	158,728	70,500	74,568	147,078	39,9	211,321	39,9	263
41	229,135	211,508	137,928	85,000	20,000	20	229,135	20	264
1,56	90,194	69,708	40,400	25,000	9,000	5	90,194	5	265
27,27	85,480	51,460	7,000	14,000	14,000	15	5,000	5	266
5,79	228,200	116,625	95,000	16,548	57,000	28,5	228,200	28,5	267
1	150,804	61,000	22,400	11,400	30,301	8	150,804	8	268
9,57	329,415	200,000	126,000	124,105	124,105	10	329,415	10	269
3,68	912,928	327,700	178,220	78,220	78,220	14	912,928	14	270
8,19	158,976	113,348	41,518	4,112	38,744	13,3	158,976	13,3	271
6,22	241,871	75,376	74,908	91,428	60,400	20	75,376	20	272
2,08	60,380	54,248	6,068	1,068	15,084	6	25,372	4	273
1	182,372	118,708	64,164	45,718	20,000	20	182,372	20	274
0,07	434,474	157,692	265,000	11,048	106,018	18	265,000	18	275
1	94,715	55,364	29,500	9,500	21,000	27	94,715	27	276
1	137,368	58,312	16,134	42,773	29,300	10	137,368	10	277
1	149,462	97,311	82,180	37,867	12,180	12	149,462	12	278
1	156,944	91,134	41,180	34,402	32,865	10	156,944	10	279
1	209,989	135,460	87,100	67,180	23,600	15	209,989	15	280
1	138,989	104,964	40,600	26,864	23,600	15	138,989	15	280
1	116,406	77,008	38,720	29,102	9,000	9	116,406	9	280
10,72	175,804	99,800	51,416	21,520	44,200	20	175,804	20	281
1	730,776	416,224	280,176	24,376	150,000	20	730,776	20	282
1	156,692	96,139	69,000	50,120	12,120	12	96,139	12	283
1	227,709	110,700	54,300	36,190	26,810	15	227,709	15	284
2,81	87,736	71,902	22,224	11,200	11,200	15,5	87,736	15,5	284
15,73	459,740	268,004	235,684	16,000	124,000	11	17,250	4	285
1	23,23	467,584	350,000	300,000	17,584	24	60,528	9	286
1	799,179	361,595	300,000	77,000	191,868	24	799,179	24	287
1	146,606	71,184	75,000	35,000	35,000	20	35,000	20	288
1	177,584	119,584	68,000	44,300	44,300	11	177,584	11	289
1	102	105,356	82,456	52,900	20,314	30	20,314	30	290
1	1,02	101,000	99,000	77,000	35,193	29,5	35,193	29,5	291
1	13,08	649,148	419,498	195,973	102,284	29,5	145,844	5	292

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing
313	Holy Cross					
314	Hopeville					
315	Hopkinton	8,677	5,000	2,386	1,301	
316	Hornick					
317	Hosper	9,150	7,000	2,150		
318	Hudson	7,500	7,500			
319	Hulen	7,500	5,500	2,300		
320	Hull	4,545		3,500	1,045	
321	Humboldt	18,162	8,000	2,500	131	4,536
322	Hunstech					
323	Huxley	1			1	
324	Imogene					
325	Indiantown	20,499	15,000		5,499	
326	Ionia					
327	Ireton	2,500		2,500	80	
328	Irwin					
329	Jackson Jet.					
330	Jamaica					
331	Janesville					
332	Jessup	11,017	10,700	364	53	
333	Jewell Jet.	18,820		17,000	1,820	
334	Jolley					
335	Kalona					
336	Kanarr	7,357	7,000	957		
337	Kansawha	8,546	5,000	3,546		
338	Kellerton	1,500	1,500			
339	Kemmerer	1,000	1,000			
340	Kellogg	5,800		3,000	2,300	
341	Kensett	566		559		
342	Kent	19		19		
343	Kenwood Park	11,416	8,000	3,436		
344	Keosauqua	8,000	8,000			
345	Keota	500	500			
346	Keyesne	3,000	2,000	400		
347	Kirksey	4,000		4,000		
348	Kinslow	10		10		
349	Kirkman					
350	Kirkville					
351	Kiroz	4,000	4,000			
352	Klemme	2,519	2,500		10	
353	Klimo	985		985		
354	Kinston	612		612		
355	Lacoma					
356	Ladura					
357	Lake Mills					
358	Lake Park	9,250	7,500	1,750		
359	Lake View	3,246	3,000	246		
360	Lamoni	30,070	1,000	25,000	4,582	88
361	Lane	4,302		4,000	303	
362	La Motta					
363	Lansboro	2,1		5,000	980	
364	Lansing	13,600		12,600	1,200	
365	La Porte City	1,400	4,400			
366	Larchwood	3,000	2,000			
367	LaShaebe					
368	Lathrop	2,000	2,000			
369	Laurel					
370	Lawrence					
371	Lawler	17,561	17,000	61		
372	Lawton	900	900			
373	Le Claire	5,344	600	4,000	605	138
374	Ledyard	250		250		
375	Le Grand	300		300		
376		217		217		

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY,
RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual value	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telephone, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
10.36	29,736	27,826	11,880			9,929	4	27,826		313
10.36	405,900	310,144	158,958	24,598	121,415	14	10,636	14	314	
10.36	105,532	51,184	32,548	4,800	25,883	15	10,636	15	315	
15.75	235,100	134,616	96,694	4,800	58,175	20	10,636	20	316	
15.75	209,312	245,612	274,700		90,918	15	10,636	15	317	
20.59	360,722	150,264	120,264	24,016	122,027	25	10,636	25	318	
6.91	400,208	400,492	298,000	66,332	368,007	25	57,832	3	319	
10.06	1,472,008	914,432	691,234	66,332	116,181	15	10,636	15	320	
	464,725	254,516	140,900	29,300	74,434	5	72,200	4	321	
	297,730	138,900	103,984	89,824	48,692	4	10,636	4	322	
10.36	105,808	105,984	100,900	14,088	10,636	25	10,636	25	323	
8.45	569,172	299,064	190,900	14,088	23,475	25	10,636	25	324	
	90,900	56,264	56,264	88,600	10,636	25	10,636	25	325	
4.05	462,120	190,300	161,184	10,636	115,530	25	10,636	25	326	
	228,840	129,884	108,956	59,748						327
	573,519	109,672	100,847	8,890						328
15.81	547,764	208,572	120,264	136,941						329
20.00	729,102	150,264	120,264	129,410	162,375	25	10,636	25	330	
	267,300	156,988	120,264	36,137	62,988	10	10,636	10	331	
	161,572	160,356	6,372	91,805	30,912	5	10,636	5	332	
30.29	195,200	95,376	61,326	38,680	45,823	11	10,636	11	333	
71.47	312,848	179,090	133,772		75,312					334
2.98	67,146	45,758	20,775	1,633	10,636	17	10,636	17	335	
4.33	193,328	104,841	64,841	61,322	142,478	15	10,636	15	336	
	49,719	218,180	218,180	24,100	3,000	10,636	10	10,636	10	337
	248,710	167,776	60,828	24,100	62,177	10	10,636	10	338	
	11	134,120	64,716	64,404	33,530	9	10,636	9	339	
30.26	91,244	298,592	49,700	42,986	92,321	10	10,636	10	340	
7.93	647,800	250,016	290,400	1,408	242,147	15	10,636	15	341	
.51	968,598	425,026	310,671	10,636	184,840	4	10,636	4	342	
7.28	328,000	328,000	328,000	22,708	134,625	25	10,636	25	343	
4.09	250,611	322,064	217,070		177,303	25	63,556	4	344	
	72,456	22,064	41,415	3,000	106,018	25	10,636	25	345	
.66	138,118	67,504	51,028	19,889	34,545	25	10,636	25	346	
	92,188	48,870	43,713	23,047	27,108	7	10,636	7	347	
	176,752	95,468	71,308	10,178	44,158	25	10,636	25	348	
8.39	4,48	150,714	86,300	65,800	38,925	15.5	29,666	4	349	
		25,784	19,186	6,329	6,431	4	10,636	4	350	
		347,428	150,039	193,300	86,867	11	2,800	4	351	
1.18		210,400	68,444	141,596	100,000	10	10,636	10	352	
		700,315	475,500	225,000	177,303	25	63,556	4	353	
16.76	196,040	196,541	141,216	36,612	69,010	24	10,636	24	354	
	43,479	208,624	208,624	208,624	106,018	25	10,636	25	355	
7.69	271,595	175,000	66,564	29,908	67,817	20	10,636	20	356	
	19,44	242,388	141,408	94,424	65,587	14.5	10,636	14.5	357	
		123,178	113,928	50,990	27,108	16	10,636	16	358	
		8,87	636,988	348,200	246,695	156,172	27	10,636	27	359
		3,57	1,053,072	508,624	254,494	254,494	24.5	79,732	5	360
6.91	266,425	229,540	154,796	57,478	55,608	15	10,636	15	361	
		121,588	69,516	51,556	30,956	30,956	19	10,636	19	362
		7.91	305,900	175,728	108,821	21,548	18	10,636	18	363
		21.49	456,454	392,370	100,000	67,000	65,500	114,116	38	370
		1.90	254,000	144,000	62,500	67,000	65,055	74		371
		28,200	200,000	100,000	57,105	200,304	65,055	74		372
		265	386,500	229,540	156,656	81,013	92,555	8		373
		5.344	600	4,000	605	60,340	79,961	32,831	17	20,664
		250		250			43,706	15		374
		300		300						375
		1.36	131,224	60,340	37,195					
		.64	174,807	137,600	37,195					

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts
376	Lehigh						
377	Leeland	88					
378	Lemont						
379	Le Roy						
380	Letort	4,000	4,000				
381	Letis						
382	Lewis						
383	Lidderdale						
384	Lime Springs	8,000		8,000			
385	Linden						
386	Lintonville	3,500			3,500		
387	Lischer						
388	Liscomb						
389	Littleport						
390	Little Sioux						
392	Livermore	1,500	4,500				
393	Lodi	300	39,400		1		
394	Lohrburg	16,285	1,500		6,785		
395	Lone Tree	2,700	1,200	4,500			
396	Lorimor	1,443	700		143	600	
397	Lost Nation	12,000	12,000				
398	Lovilia						
399	Loyden	1,800		1,800			
400	Loveton	200			200		
401	Luana	54				54	
402	Lucas						
403	Luther						
404	LuVerne	5,500	4,800		400		
405	Lucerne						
406	Ludlow						
407	Lytton	637			637		
408	Macdonelia	8,000	8,000				
409	Mackensburg						
410	Madrid	16,370	15,000		1,370		
411	Magnolia						
412	Mahaska	3,250	3,250				
413	Mahard	3,721	2,300		21	900	
414	Maloy						
415	Malvern	7,000	7,000				
416	Manilla	6,500		6,500			
417	Manly						
418	Mounding						
419	Mapleton	10,808	7,000	3,860	58		
420	Marathon	8,400	4,200	2,500	815		
421	Marble Rock	8,067	6,000		2,067		
422	Marcus	4,500		2,600			
424	Marsce	500		4,500			
425	Martinburg						
426	Marysville						
428	Masonville						
429	Massena	749			749		
430	Matlock						
431	Maudie	449	200		749		
432	Maywood	5,404	2,404				
433	Maynard	500					
434	McCallburg	1,185					
435	McCaughan	300			1,185		
436	McClelland	19			19		
437	McGregor	13,106		7,500	5,000	606	
438	McIntyre	652			635		

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY.
RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and ex- press companies	Taxable valuation	Miles levied	Actual valuation of agricultural lands in incorporation	Miles levied	Number
47	105,420	71,028	33,888			25,355	10			376
47	16,398	15,298	5,494	5,495		10,406	17	245,432	9	378
47	415,420	246,401	55,828	112,724	14,130	74,006	22	19,512	5	381
47	226,284	126,436	94,828	32,158	8,284	81,395	27	225,064	3	382
9,12	255,064	182,384	142,680	37,384	8,284	37,384				383
9,12	149,576	127,895	23,684	99,904	9,904	96,484	15	28,976	4	384
9,12	226,384	200,368	92,358	18,816	18,816	23,004	4	28,976	4	385
5,83	115,963	60,093	50,518	29,418	29,418	55,515	15	1,222	14	390
5,83	1,100,000	500,518	80,408	50,518	50,518	55,515	15	55,515	15	391
5,83	206,488	137,656	70,836	52,196	52,196	55,515	15	107,092	21	392
5,83	63,466	31,916	23,600	7,802	7,802	10,000	21	44,380	5	393
18,19	428,368	308,968	59,524	59,876	59,876	55,515	15	55,515	15	394
18,19	222,060	124,641	77,412	45,176	45,176	55,515	15	55,515	15	395
7,79	253,454	148,189	115,276	65,808	65,808	55,515	15	55,515	15	396
13,58	1,169,340	560,000	115,075	397,835	397,835	4,980	4	4,980	4	398
13,58	24,161	111,252	134,644	32,728	32,728	3,172	3	3,172	3	399
13,58	62,902	221,640	286,684	17,578	17,578	34,196	5	34,196	5	400
3,24	320,020	170,184	130,688	8,748	8,748	7,235	15	51,700	10	401
39,94	343,080	260,684	82,616	82,616	82,616	85,770	15	85,770	15	397
39,94	229,370	159,250	149,120	11,030	11,030	80,002	17	80,002	17	398
3,08	522,112	219,900	251,502	50,600	50,600	130,568	16	3,172	3	399
7,79	115,940	64,940	40,400	24,540	24,540	28,568	8	28,568	8	400
7,79	21,900	21,900	17,120	6,744	6,744	10,000	10	59,896	5	401
7,79	123,000	94,280	28,720	28,720	28,720	30,750	10	59,896	5	402
40,00	140,100	94,708	54,402	10,906	10,906	33,022	17.8	65,324	4	403
40,00	228,944	101,082	97,912			74,726	10			404
40,00	154,312	116,000	38,244			38,244				406
4,01	226,284	249,646	26,700	156,700	156,700	5,100	10	114,186	10	407
4,01	204,828	154,908	48,228	48,228	48,228	1,022	16	55,628	5	408
13,74	734,956	472,434	92,692	92,692	92,692	180,729	28	25,998	5	410
8,62	109,045	86,700	82,328	82,328	82,328	41,265	20	41,265	20	411
9,73	381,628	185,148	96,420	71,007	71,007	60,605	24	60,605	24	412
9,73	255,430	106,506	133,308	14,556	14,556	56,880	24	255,950	43	413
5,16	772,608	547,440	256,152			55,515	15	55,515	15	414
7,43	578,028	320,404	191,372	66,855	66,855	144,067	20	144,067	20	416
229,336	95,310	50,622	83,344	57,390	57,390	21	21			417
8,74	896,544	471,190	222,040	133,312	133,312	900,130	15	37,564	4	418
7,70	616,452	385,280	231,172	77,924	77,924	178,167	28	178,167	28	419
13,58	320,000	200,000	170,000	70,000	70,000	154,113	19	154,113	19	420
5,42	494,948	230,694	234,948	127,304	127,304	127,304	24	127,304	24	421
4,01	662,584	430,752	312,304	12,508	12,508	361,846	25	361,846	25	422
1,89	164,712	98,822	65,880	41,178	41,178	41,178	13	41,178	13	424
1,89	211,870	99,980	99,980	22,054	22,054	57,967	30	57,967	30	425
1,89	159,230	55,000	104,722	10,000	10,000	39,806	10	10,000	10	426
1,53	414,728	168,472	251,256			105,690	14			427
1,53	84,556	28,956	55,600			21,130				428
1,53	152,096	50,672	68,064	44,300	44,300	38,249	20	11,048	4	431
3,19	535,956	361,194	274,832	137,688	137,688	132,080	20	132,080	20	432
3,19	256,800	148,172	148,172	71,465	71,465	71,465	5	71,465	5	433
2,22	57,735	65,435	38,180	32,940	32,940	16,250	8	16,250	8	434
2,22	14	156,288	62,015	94,273	94,273	39,043	10	39,043	10	435
9,61	680,534	473,914	456,600	337,654	337,654	27	40,805	5	437	
1,30	554,264	349,372	52,196	138,500	138,500	40,805	5	40,805	5	438

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal in- dustry bonds	Temporary bonds	Warrants out- standing
429	Mechanicsville	8,500	8,500			
440	Mediapolis	1,300	1,300			
441	Melrose					
442	Melvin					
443	Menlo	1,475				
444	Mereden	499				
445	Meredith					
446	Messey	13,000		13,000		
447	Meyer	5,069		4,900		1,969
448	Miles					
450	Milford	18,358	1,500	14,500		2,358
451	Misericordia					
452	Milo	9,500	7,500		2,000	
453	Milton	5,727	5,500			
454	Minburn					
455	Minden	277				277
456	Mingo	343				
457	Minn	167				167
458	Mitchellville					
459	Modale					
460	Mondamin	203				203
461	Moneta	79				79
462	Morristown					
463	Monona					
464	Monroe					
465	Montezuma	13,000	1,000			
466	Mourning	25,807	14,000	10,807	1,000	86
467	Mountaineer					
468	Moorhead					
469	Moorland	5,369	5,000			367
470	Moravia					
471	Morning Sun	3,000	3,000			
472	Morrison					
473	Morton	8,765	5,500			
474	Mt. Ayr	10,500	10,500			1,264
475	Mt. Union					
476	Mt. Vernon	15,020		5,000		
477	Murville	11,800		11,800		
478	Murra	3,000	3,000			
479	Nashua	8,000	8,000			
480	Neola					
481	New Albin					
482	Newell	5,303		3,500		2,001
483	Newell	1,000				
484	New Hartford	2,000	2,000			
485	New Liberty					
486	New London					
487	New Market	14,960		14,500		460
488	New Palestine					
489	New Sharon	12,840	7,000	4,500		1,345
490	New Vienna					
491	New Virgina					
492	Nichols	1,800	1,600			
493	Noxubee	10				
494	Oscoda	3,000	3,000			
495	Ortigia	10				
496	Northboro	14				
497	North Buena Vista					
498	North English	1,450				
499	North McGregor	1,061				1,032
500	North Washington					
501	Northwood	8,000		8,000		
502	Norwalk					

**PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY,
RATE OF LEVY AND AMOUNT LEVIED.**

Capita Per	Total debt	Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. & telephone and Telegraph and ex- press companies	Transfer valuation	Mills levied	Actual valuation of the branch in Incorporations	Mills levied	Number
10.00	555,020	420,028	154,907			128,775	30			626
1.00	244,044	230,280	127,774			86,013	30	41,292	5	441
7.50	137,188	67,184	62,896	7,168		31,297	6			445
1.22	341,780	165,868	177,012			85,545	27			446
1.00	151,172	87,448	87,448			27,582	18			447
26.26	252,298	126,968	124,300	45,928		58,924	18			448
26.26	144,448	74,166	52,436	27,544		26,112	13	24,064	4	447
31.98	391,172	164,676	179,306	46,560		97,709	27.8	108,329	4	448
31.98	519,373	205,501	205,361			129,843	27.8			451
18.00	682,720	251,292	281,428			158,180	30			452
3.90	800,000	95,000	375,000			200,000	30			453
20.72	372,372	107,372	100,200			51,800		6,880	5	454
.65	311,000	171,448	108,500	41,612		74,072				455
1.30	163,100	71,496	69,444	2,052		40,779	19	9,300	5	456
.50	106,064	51,496	46,322	8,236		25,006	10	7,228	5	455
.02	501,225	300,500	294,600			147,791				456
.19	206,069	177,600	90,419			67,025	10			457
.19	341,294	160,100	49,730	32,338		60,321	13			458
.02	51,300	31,300	26,000	5,300		16,200	10			459
.19	175,690	71,410	104,220			45,906		82,450	5	461
813,400	368,394	415,216				303,370	4.5			463
1.51	730,755	315,340	311,826	53,560		180,180	30			464
22.07	1,067,764	622,176	896,000	22,402		22,402		107,220	5	465
.02	156,767	115,000	89,500	46,500		56,245	18	7,624	5	466
.02	196,767	134,221	73,500			49,106		67,000		467
14.60	877,760	455,988	356,000	64,904		219,440	25			469
.02	497,360	331,500	166,424	166,340		127,	5			471
3.54	1,065,000	960,000	111,000	125,000		125,000				472
.02	319,000	91,324	74,580			53,147	10	60,502	5	473
7.22	605,768	390,480	312,208			150,000	25.5			473
6.38	1,820,736	770,200	517,680	41,056		329,429	19	418,000		474
11.11	228,100	65,554	152,450	10,400		57,000				475
1.00	1,865,400	1,282,000	440,000	466,152		450,000	31			476
21.22	314,491	106,900	106,900			37,307				477
2.77	611,548	330,130	375,228			152,887	18	113,280	5	478
1.00	1,005,400	384,820	591,488	29,448		221,363		80,180	4	479
7.22	226,350	226,350	292,452	100,884		172,284		21,612		481
.02	326,444	175,104	147,000	4,244		8,100				482
.02	606,000	319,672	299,988			126,410	25.5			482
3.48	297,948	148,430	149,512			74,487	18			484
5.19	99,340	47,060	92,780			24,000	9			484
13.12	1,071,000	605,795	505,148	10,016		10,016				486
.02	339,000	71,324	120,000			50,554	15			486
14.60	149,050	102,900	45,002			27,488	8			488
13.45	547,000	328,228	125,400	73,302		136,650	19	14,736	5	489
175,168	84,448	90,458				41,157	12			491
317,404	140,900	136,010	40,544			29,000	12			492
4.04	353,000	171,000	124,000	27,200		32,280	12			493
.02	271,618	116,136	156,497			127,080	5	10,502	5	493
3.41	574,638	422,044	356,594			188,712		101,308	5	494
.07	29,080	20,000	9,072			4,480				495
1.72	565,000	275,180	282,000	9,480		141,417	20			496
1.80	200,000	105,410	72,816	21,624		22,454	8			496
6.33	907,500	648,607	259,000			226,800	20			497
407,120	100,950	234,728	5,408			101,780	4	37,648	3	498

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
502	Norway					
503	Numa	1,376			1,376	
504	Oakland	4,107		2,500		1,607
505	Oakville					
506	Odeyanian					
507	Odell	33,720		15,000		8
508	Odell	11,800		8,300		500
509	Ogden	9,619			7,300	2,119
510	Oids					
511	Olin	4,009		3,400		639
512	Ollie					
513	Onida					
514	Orange City	4,000		4,000		
515	Orient	7				2
516	Oriean					
517	Orian					
518	Oskaloosa					
519	Oto	230		100		130
520	Oxford	7,500		4,500		2,050
521	Oxford Jet.	630				630
522	Pacific Jet.	1,000				1,000
523	Paeceywood					
524	Palmer	2,228				2,028
525	Panama	700		700		
526	Panora	3,500		2,500		
527	Parkerburg	2,500		2,500		
528	Parson	297				297
529	Paton					
530	Patterson					
531	Paulinna	10,000		16,000		
532	Perla	4,500		4,500		
533	Perle	5,000		5,000		
534	Pierson	5,500		5,500		
535	Pilot Mound	15				15
536	Pioneer					
537	Plasfield					
538	Pleasanton					
539	Pleasant Plain					
540	Pleasantville	49		49		
541	Plymouth					
542	Pokey City	34,181	3,500	20,000		651
543	Pomeroy	5,500		5,500		
544	Portsmouth	2,220		2,270		
545	Postville	6				6
546	Prairieeting	7,345		5,000		2,345
547	Prairie City					
548	Prescott	475				475
549	Preston					
550	Pringham	146		146		
551	Princeton	600		600		
552	Price City					
553	Prostivin	1,000		1,000		
554	Pulaski					
555	Quasqueton					
556	Raceliff	11,558	8,000		3,558	
557	Ralston	500				500
558	Randalla					
559	Randalp					
560	Rathbun					
561	Readlyn					

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY. RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. H., telephone, telegraph and express companies	Variable valuation	Miles levied	Actual valuation of agricultural lands in incorporation	Miles levied	Number
1.94	450,156	144,450	205,730	112,520	15	58,046	5	502	5	502
3.72	530,525	180,672	47,825	67,028	31	57,623	31	23,944	31	503
2.97	655,376	182,072	249,507	23,912	31	108,804	31	23,944	31	504
2.57	567,964	158,912	55,705	51,916	19	51,916	19	505	19	505
2.49	449,140	131,000	13,000	16,982	15.5	16,982	15.5	506	15.5	506
9.20	836,066	472,054	266,412	25,322	27	25,322	27	15,286	27	507
7.41	921,939	490,700	424,000	8,000	30	67,882	30	1,848	30	508
6.13	561,004	231,328	142,050	8,000	21	140,251	21	511	21	511
	250,508	127,995			13	73,592	13	512	13	512
								513	513	513
	224,002	100,452	127,994		5	58,822	5			
2.91	600,548	435,720	174,430	10,402	25.5	155,167	25.5	514	514	514
	200,540	124,000	163,928	11,812	9	75,085	9	1,180	5	515
	145,900	111,184	31,776	56,450	7	36,450	7			516
	75,000	54,000	34,000	10,000	7	10,000	7			517
	28,000	17,468	10,925			7,000				518
	123,30	473,080	223,064	248,416	20	31,157	15	519	15	519
	76	408,900	237,211	162,004	20,000	118,030	20	520	20	520
	2,01	120,000	120,000	64,004	24,800	20,000	20	15,972	15	521
		226,948	113,310	185,527		72,902	8			522
						39,459	21	37,408	21	523
14.28	157,756	99,604	56,155			54,388		524		524
5.02	137,140	84,704	52,496			51,447		525		525
5.24	659,786	406,500	305,360			157,447	20	64,906	20	526
2.62	522,414	200,360	200,360	10,380	20	20,000	20	527	20	527
	185,720	122,484	70,230			45,455	20			528
	307,500	90,540	99,240	11,720	17	51,375	17	30,920	17	529
								530		530
20.10	543,436	306,605	217,704	19,780	15	135,809	15	531	15	531
	380,000	190,000	120,000	20,000	20	20,000	20			532
	6.25	362,560	174,471	206,504	23	95,745	23			533
	13.22	243,845	106,859	135,625	5	69,901	5	24,200	5	534
								535		535
	158,400	75,44	60,355	8,004	5	38,350	5			536
								537		537
	130,306	64,559	66,104			32,500	9			540
		718,912	223,000	305,880		179,728		541		541
		157,180	70,000	20,000		20,000		542		542
	24.50	464,700	280,916	130,156	25,000	121,150	25	25,216	25	543
	111,366	67,085	30,784	13,000	12	37,842	12	23,366	5	544
4.29	241,316	160,744	90,475			60,300	19			545
		777,740	223,000	305,880		194,120	19	546		546
	39.27	136,004	110,345	64,000	27	459,800	27			548
		606,196	200,000	270,028		190,040	17	7,000	5	549
	1.11	297,860	151,805	140,008		72,395	18			550
								551		551
	20.30	420,155	220,144	140,000	9,388	100,570	20			552
	1.58	214,205	112,000	40,004	22,075	55,644	10			553
		222,900	80,372	141,328		55,675				554
	9.82	75,750	58,114	17,635		18,344	12			555
		192,965	119,108	74,357		48,346	6.5	24,400	5	556
		208,568	150,680	87,000		32,147	10	12,000	5	557
	17.51	381,134	197,872	188,662	31,000	95,295	35	20,784	4	558
								559		559
	57	66,548	37,300	29,348		15,307	10			560
		210,058	123,300	80,580		51,900	10			561
		227,908	132,046	119,800		50,977	8			562

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal in- dustry bonds	Tenancy bonds	Warrants out- standing
565	Redding					
596	Redfield	14,500		14,000		
597	Refugee	13,000	6,000	5,000		
569	Rensselaer					
569	Rensselaer	4,931		4,000		18
570	Rensselaer	15				15
571	Rensselaer	2,733				2,733
572	Rensselaer	3,500	3,500			
573	Ricketts	500				
574	Ridgeway					53
575	Ridgeway	2,846		2,300		746
576	Rippey	7,015	7,000			15
577	Riverton	1,993		1,000	900	95
579	Rock Falls					
580	Rockford	9,297		7,300		1,912
580	Rock Valley	1,000			1,000	
581	Rockwood					
583	Rockwell City	35,500		7,000	3,000	5,500
584	Rodman					
585	Rodney					
590	Roford	3,500	3,500			
591	Rohland	10,278	18,000			
592	Rome	500			500	
593	Rose Hill	78				78
594	Rowan					
595	Rudd	900				900
595	Russell	2,943				2,943
595	Russell					
596	Ruthven					
595	Rutland	6,304		4,700		1,694
596	Ryan	1,500		1,500		
597	S. Alton	4,500		4,500		
598	St. Anthony					
599	St. Charles					
600	St. Lucas					
601	St. Olaf	4				4
602	St. Paul					
603	Salina	9,477	6,500		971	
604	Salem					
605	Sally					
606	Samborn	17,062	15,000			4,002
607	Sandusky					
608	Scarsville					
609	Schaller	1,500		1,500		
610	Schleswig	10,200	1,500			
611	Scribner	7,076		6,000	766	7,300
612	Scribner					330
613	Sergeant Bluff	36				30
614	Shambraugh					
615	Shammon City					
616	Shansaburg					
617	Shaward					
618	Shebly	5,500	5,500			
619	Shebly	500		500		
620	Shell Rock					
621	Sheppensburg	4,988	2,000			2,988
622	Sibley	2,500	2,500			
623	Sidney	14,295		12,000		2,295
624	Silver City	2,500		2,500		459
625	Sioux Center					
626	Sioux City	5,105	4,500			602
627	Sioux Rapids	2,000	2,000			

**PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY,
RATE OF LEVY AND AMOUNT LEVIED.**

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character			
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing
628	Sloan	1,000		1,000		
630	Smithland	7,000		7,000		
631	Soldier					
632	Solon					
633	Somers					
634	South English					
635	Spillville					
636	Spirit Lake					
637	St. Paul Hill					
638	Springville					
639	Stacyville					
640	Stanhope					
641	Stanton	3				3
642	Stanwood					
643	State Center	9,250		6,500		2,752
644	Steamboat Rock					
645	Stockton	250			250	
646	Story City	14,910	9,000			5,910
647	Stout					
648	Stratford	5,188		3,500		1,688
649	Strawberry Point	7,078		7,000		78
650	Stubble					
651	Sucher	8,500		8,500		
652	Summer	5,581		4,500		1,231
653	Superior					
654	Sutherland	7,383		3,500		3,883
655	Swaledale	1,605	1,600			7
656	Swan Valley	76				76
657	Swartz City	5,210	4,500			810
658	Tabor	11,490		11,000		400
659	Templeton	5,000	5,000			
660	Terrell					
661	Thayne					
662	Thompson	7,758		7,000		758
663	Thor					
664	Thorberg					
665	Thornton	155				155
666	Thorman	91				91
667	Tingey	294				294
668	Titonka	22				22
669	Trser	6,300	1,300	2,000		1,000
670	Treynor					
671	Trivoli	4,500		4,500		
672	Tremont	300				300
673	Turia	115				115
674	Udell					
675	Underwood	5,355		5,000	345	10
676	Union					
677	Urbana					
678	Ute					
679	Ull	4,439		4,400		39
680	Van Horne	15,495	2,700	8,000		4,795
681	Van Meter	12,200		10,000		2,200
682	Van Wert	500			500	
683	Varina					
684	Victor					
685	Vermont	1,575		1,500		75
686	Viola					
687	Wadena					
688	Walcott					
689	Walker	1,815				1,815
690	Wall Lake	7,500		7,500		

**PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY.
RATE OF LEVY AND AMOUNT LEVIED.**

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts
651	Walnut	2,900		\$,800	500		
652	Walton	17,908	4,167	15,000		200	
653	Walworth						
654	Waterville						
655	Waucoma	25				25	
656	Waukeee	1,100	1,000			100	
657	Wayland	350				350	
658	Webb	727				179	
659	Weldon	178					
700	Wellsburg	2,454	2,900			554	
701	Weilmann	7,050		4,450		2,500	
702	Welles	11,745	810	8,000		2,952	
703	West Bend	3,441	3,000				
704	West Branch	11,900		12,000			
705	West Burlington	8,271	5,200	2,900			271
706	West Chester						
707	Westfield						
708	Westgate	3,000	3,000		1,000		
709	West Liberty	13,374	8,500	1,700	5,000	74	
710	West Mitchell						
711	West Point	1,000	1,000				
712	West Side						
713	West Union	4,000		4,000			
714	Wheland	550	500			50	
715	Whitman	295				295	
716	Whittemore	10,427	1,800	7,000		1,922	
717	Whitten						
718	Williams	8,000	2,000	6,000			
719	Wimberley	12,000		1,500			
720	Wilton	11,500			11,500		
721	Winfield	3,300		3,300			
722	Winthrop	5,000		5,000			
723	Wiota						
724	Wise						
725	Woodburn	400	400				3
726	Woodward	9,000	9,000				
727	Woolstock						
728	Worthington						
729	Wormington	4,600	2,100		2,500	9	
730	Yale	2,000	2,000				
731	Yetter						
732	Yorktown	1				1	
733	Zearing						
734	Zwingle						

**PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY.
RATE OF LEVY AND AMOUNT LEVIED.**

Per Capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
Total debt									
3.00	654,756	440,584	163,728	30,448	161,686	17.5	24,906	4	621
13.10	688,476	476,548	179,906	31,988	172,118	30	39,424	4	609
	202,806	143,904	115,349	3,301	70,000	30			604
.06	20,660	144,500	128,000	9,131	68,155	8			606
	120,863	37,720	73,000		30,210	10			607
.64	338,450	255,972	84,438		54,562	10			608
5.00	102,352	49,680	52,072		39,001	10			609
.58	157,364	94,880	62,484		59,355	10			610
11.90	713,600	467,463	87,344	21,784	194,625	11	25,176	4	703
	713,600	467,463	994,760	6,600	88,191	15	25,128	4	703
25.60	280,067	138,381	150,680						703
4.46	802,149	449,868	101,490		205,525	21.5			704
18.66	802,149	449,868	46,434		81,335	10			704
6.95	208,722	76,400	151,887		56,808	11	9,504	3	705
	70,370	43,456	29,914		11,753	15			705
15.52	47,000	36,485	12,371	8,146	45,764	17.5			706
8.33	1,930,056	900,000	500,000		19,487	10			711
	1,930,056	900,000	34,128	42,820	9,682	15			711
8.33	270,726	100,882	158,780	11,116	92,682	17.5			712
9.42	1,506,068	700,238	800,000	20,770	206,017	21.5			713
3.05	280,746	120,000	131,200	40,000	87,345	15	2,129	3	714
.51	280,746	133,308	147,490		70,187	15			715
20.15	1,000,010	323,496	294,560		64,504	20			716
16.84	408,002	233,472	135,456	35,040	104,221	20	30,296	4	717
13.73	1,285,768	500,000	450,000		220,942	20			718
3.43	748,112	464,380	273,740	60,356	199,594	17			721
9.45	410,394	188,864	301,070	30,324	167,028	21			722
14.95	145,400	67,968	77,776	10,000	106,200	18			723
11.44	114,500	36,200	72,780	12,556	56,200	8			724
	114,500	184,584	499,546	57,232	28,525	8			724
.06	481,549	185,500	103,488	141,460	107,620	10	80,380	6	725
12.64	963,577	279,744	292,800	30,500	134,144	20			726
	963,577	100,798	100,798		85,305	30.25			726
8.95	252,000	92,000	178,300	11,748	70,524	8			726
7.32	251,945	200,800	144,150		131,845	20			727
	81,126	54,184	44,008	2,404	119,238	10			727
136,060	75,949	100,000	100,000		66,220	10.5			728
207,195	206,944	64,348	100,000		66,720	9			728
34,466	16,700	17,300			8,514				728

CITY OFFICIALS

City	Mayor	Clerk	Treasurer	Date of election
Albia	H. S. Berry	C. C. Atchison	E. E. Elder	1915
Algona	James W. Wadsworth	S. W. Crowell	William Cleary	1915
Ames	Parley Sheldon	A. B. Maxwell	W. D. Meltzer	1914
Anamosa	W. D. Thuan	L. J. Fisher	T. E. Waters	1915
Atlantic	Joseph Burnea	T. E. Nichols	Jas. G. Whitney	1915
Bedford	H. C. Webb	K. E. Stephens	F. E. Payton	1914
Bell Plaine	C. W. Husted	S. R. Currie	O. O. Brand	—
Bloomfield	W. C. Wishard	John B. Welch	Chas. Walker	1915
Boone	John S. Crooks	Otto Hile	John T. Herman	1915
Burlington	Frank C. Norton	*J. A. Larson	C. Mathes	1914
Carroll	S. H. Johnston	J. A. Daugherty	J. C. Arts	1914
Cedar Falls	W. H. Merner	W. T. M. Altkin	H. W. Johnson	1915
Cedar Rapids	Louis Roth	*V. E. Vane	Charles E. Byrnes	1914
Centerville	S. W. Bryant	P. A. White	C. R. Wooden	1915
Chariton	J. C. Seward	G. J. Glittering	Channing Smith	1915
Charles City	T. J. Fitzgerald	John S. Tracy	George C. May	—
Chaseville	H. H. Burdickson	William Shardlow	George Brunner	1915
Clarinda	Earl Peters	C. W. Stewart	J. T. Harrell	1915
Clarion	P. H. Goslin	F. W. Walker	H. J. Barr	1914
Clear Lake	R. S. Young	C. C. Palmeret	R. B. Rogers	1914
Clinton	E. M. Howes	*C. J. Reusche	C. B. Chandler	1914
Colfax	M. E. Penquitt	W. S. Cutter	B. A. Brown	—
Corning	A. T. Wheeler	W. C. Clubb	J. E. Carmichael	1914
Council Bluffs	Thomas Maloney	*John F. Flanaganey	Frank T. True	1914
Creston	E. L. Davenport	*W. W. Gillett	E. H. Tillson	1914
Davenport	F. L. Stoen	J. F. Golden	L. A. Morrison	1915
Decorah	Alfred C. Mueller	Hugo Mueller	W. G. Noth	1914
Delusion	H. J. Green	F. M. Hughes	R. Alger	1915
Des Moines	W. H. Laub	E. F. Tucker	C. L. Voss	1914
Dubuque	James R. Hanna	*D. T. Burns	John A. Backman	1914
Eagle Grove	M. E. Lyons	Cyril D. Lagan	Geo. D. Wybrant	1914
Elton	W. R. Blake	Sam Middleton	J. S. Fort	1915
	H. W. Enyort	J. E. Varmuz	S. H. Sowyer	1914
Eldora	Carl S. Newcomer	L. J. Stout	D. M. Moyer	1914
Emmettsburg	S. D. Nickford	T. F. Rutledge	J. W. Neary	1914
Estherville	B. B. Anderson	N. B. Egbert	Zeno	—
Fairfield	T. L. James	Wm. L. Lovett	F. J. L. Black	1915
Fort Dodge	J. F. Ford	W. L. Tracy	L. Z. Zorner	1915
Fort Madison	A. E. Johnson	A. S. Gavord	A. M. Lowrey	1914
Grinnell	F. E. Donelan	C. W. Edwards	Clyde Rhondes	1915
Hampton	H. H. Lyman	A. C. Harriman	J. C. Manly	1915
Harlan	D. W. Parks	Levi Talbain	D. C. Wolf	1915
Hawarden	W. L. Baughn	William Hayes	P. Hammer	1914
Ida Grove	Walter Scott	T. J. Reeves	D. H. Horton	1914
Independence	T. S. Brannan	Geo. C. Hubbard	F. C. Kline	1914
Indiana	A. N. Todd	Rufus Brewster	W. H. Joslin	—
Iowa City	J. W. Shouern	N. A. Graves	John A. Storey, Jr.	1915
Iowa Falls	G. W. Keenan	Geo. T. Reddick	Thomas Farrell	1915
Jordan	B. H. Bright	J. V. Gregg	Fayette Holmes	1915
Keeukuk	V. H. Loveloy	W. E. Thomas	Chas. E. White	1915
Knoxville	J. F. Elder	O. W. Sandberg	L. J. Wolf	1914
Lake City	Cam. Culbertson	W. H. Conrey	J. C. Collins	1914
Le Mars	J. M. Tolisen	J. M. Pickle	G. G. Hutchinson	1915
Leon	John Beeby	E. S. Townsend	John Cooper	1915
Manchester	O. W. Foxworth	S. Mitchell	M. A. Gammill	1915
Maquoketa	F. E. Richardson	S. Wilson	Chas. J. Seeds	1915
Mengino	J. M. Myatt	J. J. Kullmer	Geo. L. Mitchell	1914
Merrill	J. C. Engelbert	C. I. Denzer	Frank S. Hite	1914
Marshalltown	C. E. Gordon	P. O. Clark	Geo. W. Toms	1915
Mason City	J. S. Millard	J. J. Wilson	Jas. Ellidge	—
Missouri Valley	F. M. Norris	J. H. McEwen	C. H. Bassett	1915
Monticello	J. C. Prather	W. F. Thornburg	John S. McGavren	1914
Mount Pleasant	E. E. Hoag	Fred W. Koop	H. C. Bohlen	1914
Muscatine	C. King	D. Washington	C. H. Reesink	1915
Myrick	John C. Primrose	H. B. Caple	C. A. Lilliyard	1914
New Hampton	F. D. Griffin	Jas. A. Colgan	T. B. Condon	1915
Newton	Chas. H. Hall	F. B. Strike	D. L. Clark	1915
Nevada	J. F. Cole	E. G. Finch	E. A. Jamison	1915
Osceola	Henry Harlan	R. A. Davis	G. F. Jamison	1915
Osage	A. A. Knight	C. D. Shippy	J. C. Holbrook	1914
Oscoda	F. P. Marshall	C. L. Collins	M. C. Swing	1915
Oskaloosa	J. V. Reynolds	A. S. Wright	A. D. Simmons	1915
Ottumwa	Patrick Leeney	W. H. Temple	Van P. Wittemeyer	1915
Pella	H. F. Johnson	T. H. Cartlin	C. G. Merrill	1915
Perry	Jack Bruce	M. L. Byrne	A. W. Vander Linden	1915
Red Oak	William Thomas	A. C. Kuper	H. M. Pattee	1915
		Adrian Cross	Richard Roberts	1915

*City Auditor.

CITY OFFICIALS—CONTINUED.

City	Mayor	Clerk	Treasurer	Date of expiration of office
Rock Rapids	E. L. Partch	J. K. Medberry	P. G. Smith	1914
Sac City	N. O. Goshwiler	W. F. Lovett	C. C. Johnson	1915
Spencer	D. E. Kirby	J. W. Lovett	Oscar Overton	1914
Sheldon	Fred Fristoe	Scott Martin	F. E. Fristoe	1915
Shenandoah	J. M. McGlove	C. M. Conway	E. C. Fishbaugh	1914
Sigourney	J. H. Wyllie	A. A. Neas	C. C. Williamson	1915
Sioux City	A. A. Smith	*W. E. True	C. A. Carlson	1915
Spicer	Eugene C. Bender	Ets M. Smith	E. E. Torgerson	1914
Storm Lake	A. B. Piddle	L. A. Swinnett	F. J. Gilbert	1915
Stuart	G. A. Ostrandier	Chas. H. Berner	J. L. Swinhart	1915
Tama	C. J. Wonser	T. M. McCurdy	T. L. Williamson	1915
Tipton	C. T. Summermaker	Philip D. Ketelsen	S. G. Frink	1914
Toledo	C. M. Morford	J. N. Lichy	W. A. Dexter	1914
Vicksburg Junction	Gro. C. Gray	G. C. Johnson	W. H. Hill	1914
Villette	F. M. Karsay	Geo. B. Sexton	C. W. Tinkham	1915
Vinton	E. T. Bryant	W. E. Klingaman	Geo. J. Breitenbach	1915
Washington	J. D. Glasgow	Fred H. Steck	C. L. McDermott	1914
Waterloo	R. C. Thompson	*R. L. Degon	Max Wittlinger	1915
Waukon	I. E. Beeman	J. D. Cowan	W. Weidenschalk	1916
Waverly	J. Y. Hazlett	F. A. Lee	E. F. King	1915
Weber City	E. L. Valentine	W. W. Critenden	Robert Schott	1915
What Cheer	F. C. Humes	W. I. Meade	W. E. Grimes	1915
Winterjet	Eugene Wilson	H. S. Ely		

*City Auditor.

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TOWN OFFICIALS

Towns	Mayor	Clerk	Treasurer	Date of expiration of office
Ackley	J. S. Roberts	W. J. Scourick	S. Y. Egger	1914
Ackworth	J. W. Shantz	F. E. Gundersen	Robert E. Johnson	1914
Adair	F. E. Gates	Harry D. Byers	F. J. Williams	1914
Adel	A. J. Goodrich	Vic T. Sweeney	V. W. Miller	1914
Afton	W. F. Craig	F. A. Shields	S. H. Blackwell	1914
Agency	Andrew Giltnane	H. H. Reynolds	W. F. Foster	1914
Ainsworth	J. H. Pearson	W. W. Moore	S. A. Steppen	1914
Akron	A. L. Yarrow	A. G. A. Palm	H. Shoberg	1914
Allendale City	Geo. B. Anderson	Amandus Skog	E. A. Peterson	1914
Allison	W. C. Van Horn	C. Kroener	A. L. Burgett	1914
Auburnett	G. E. Stoeber	H. E. Button	J. N. Birdsell	1914
Aldes	W. C. Butler	A. G. Schoenreich	E. A. Johnson	1914
Alexander	W. T. Grimes	S. F. Shields	W. K. Kastor	1914
Alberton	O. F. Missman	W. C. Shepard	F. B. Merrill	1914
Allison	C. J. Hetrick	Wm. C. Van	W. J. Sievers	1914
Alta	Geo. J. Scholtz	F. Abele	H. S. Radtke	1914
Alta Vista	Peter Goetz	Harry Vander Linden	M. D. Goll	1914
Altion	C. Lang	N. B. Shaffer	J. L. Shaffer	1914
Altoona	John Berg	W. A. Griff	N. P. Page	1914
Alvord	Ang. Boyesen	D. C. Mihlin	J. Wilke, Jr.	1914
Anderson	F. H. Dandell	H. R. MacLean	Chas. Jacobs	1914
Andrew	H. H. Johnson	H. H. Cate	W. R. Spangler	1914
Anita	J. C. Martz	E. R. Wagner	J. W. Wagner	1914
Ankeny	Chas. Schreiber	*S. R. Lucas	H. L. Heidelberg	1914
Arthur	D. Voord	Henry Mohr	Albert Dreyer	1914
Aspinwallton	C. C. Wiebers	C. M. Pederson	H. A. Mohr	1915
Aradia	C. S. Goodrich	J. A. Rube	Wm. Clow	1914
Archer	A. A. Conner	J. L. Witte	H. B. Walrath	1914
Arion		E. R. Stokes	T. W. Doughty	1914
Aripse	Andrew Addie			
Arlington	K. Faltinson			
Armstrong				

†Acting Clerk.

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TOWN OFFICIALS—CONTINUED.

Towns

Mayor

Clark

Treasurer

Town	Mayor	Clark	Treasurer
Arnold's Park	H. A. Welty	Wood Albin	Mel Elliott
Arthur	L. H. Hastings	Fred J. Whittier	G. E. Clifford
Ashion	J. E. Poole	J. W. Clark	M. Open
Atholton	John B. Vanhorn	C. B. Wilson	Frank Weston
Auburn	R. C. Spencer	W. J. Embden	Paul Luckow
Aurora	Alex Fisher	L. P. Chapman	Charles L. Johnson
Axes	P. L. Chapman	L. W. Clark	H. H. Bushell
Aurville	Carlo Smith	Ruthilda Stender	W. I. Warren
Bader	T. E. Peterson	Charles Niedman	E. M. Kristens
Bailey	J. J. Chapman	Charles Niedman	W. I. Warren
Baldwin	Joseph Spoo	A. Lambert	Ohio Gaystrand
Baucroft	J. D. Moore	W. E. Porter	C. W. Cain
Bazine City	A. M. Wynoce	W. A. Murray	S. Hall
Bazien	John B. Tracy	Oliver Hall	W. H. Murphy
Bassett	John E. Canit	Lawler Wilson	P. J. Ferrie
Batavia	John B. Tracy	Fred W. Tucker	P. J. Williams
Battle Creek	O. E. Sotter	J. Z. Lewis	J. H. Eastman
Baxler	H. H. Haskett	Carl O. Webb	Walter Frantz
Baxton	G. L. Armatlith	Geo. Hammar	C. E. Copland
Bazonfield	Sol. Meek	C. E. Fouier	Charles Bunkle
Bazum	John Thompson	E. G. Elliott	E. E. Stranzer
Baver	G. H. D. Haage	John A. Black	J. P. McMurry
Bawing	F. E. Glade	John Orant	P. J. Purvis
Bennett	Troy Wright	J. D. Sheen	M. V. Evans
Benton	H. W. Daumas	John Yurch	Malvina Hoyle
Berkeley	D. E. Gunter	Sam Shlauder	John Koho, Jr.
Berndorf	W. B. Cannon	P. O. Moloy	C. J. Jones
Bever	W. O. Galvin	H. T. Abramov	E. F. Wigert
Bethel			Geo. H. Barnes

Town	Mayor	Clark	Treasurer
Birmingham	Low W. Cooper	Chas. V. Wall	Will Hastings
Blairmore	P. H. McRae	Guy V. Hall	W. H. Godard
Blakeslee	Bob Albin	J. D. McRae	John Bunn
Blawie	J. A. Crane	E. A. Sheen	M. Bryant
Blencoe	A. O. Gray	L. E. Bond	H. H. Danforth
Blencroft	A. B. Koplin	Robert Kamp	W. R. Root
Blentz	J. H. Kopp	F. O. Edmonson	John McDevitt
Blentz	T. O. Hanson	E. L. Edmonson	G. E. Horner
Bonaparte	C. S. Perival	E. C. Smith	J. F. Bogie
Blentz	P. L. Johnson	J. M. Ingles	John Johnson
Boston	W. H. Welty	H. G. Turke	Young Bick
Brockton	J. B. Rison	T. M. Verrell	John P. Willis
Broadfootville	W. Turkey	W. H. Turner	O. J. Shillito
Bradgate	J. S. Ward	W. A. Hart	Chair Shortt
Breton	Nic Larom	I. P. Baumhamer	John Ward
Bryton	Paul Al Atterup	John Schell	John Ward
Brownell	John H. H. Harkness	Christian Zorn	I. C. Switzerland
Brownell	R. A. McGinnis	C. H. Galagan	W. H. Olsonson
Britton	O. T. Cooley	H. A. Thomas	W. H. Moon
Britt	H. C. Meyer	W. E. Wetlands	Fiske Wing
Brockton	H. M. Chase	Frank A. Verrell	H. J. Lewis
Brockton	C. E. Smith	John Rabott	W. H. Bright
Brockton	H. W. Smith	E. S. Sturtevant	J. W. Somerson
Brockton	Fred Nible	Christian Zorn	John Ward
Brockton	William De Lep	C. H. Galagan	John Ward
Brownell	W. H. Collins	H. A. Thomas	W. H. Olsonson
Brownell	E. W. Sotterver	W. E. Wetlands	W. H. Moon
Brownell	M. H. Dally		
Brownell			
Calmar	John Grattan	G. W. Knobell	J. H. Chisholm
Calmar	Jacob Meyer	A. G. Anderson	J. P. Worthen
Calmar	Ed. Baum	Alphonso Solin	C. B. Gray
Calmar	C. H. Dease	W. N. Hansen	J. H. Shigewaru
Cambridge	H. W. Dease		
Canard			
Carbon	Jane Jones	H. J. Ferri	J. E. Bradford
Castille	W. A. Green	Geo. A. Wright	J. W. Stone
Castille	A. B. Fornall	O. G. Weeks	J. E. Bradford
Castille	P. J. Fornall	G. C. Crawford	J. H. Chisholm
Castille	H. N. Ferry	W. H. Ellington	J. H. Chisholm
Castille	A. C. Fornall	D. C. McManus	J. E. Bradford
Castille Junction	J. E. Fornall	J. E. Bradford	J. E. Bradford
Center Point	J. E. Fornall	J. E. Bradford	J. E. Bradford
Central City	J. S. Weatherbe	H. P. Lockwood	Ed. Leifer

Date of election
Date of term

TOWN OFFICIALS—CONTINUED.

TOWNS	Mayor	Clerk	Treasurer	Date of expiration of office
Charlotte	M. H. Illeman	A. H. Dohmann	E. A. Gardside	1914
Charter Oak	J. J. McWilliams	E. F. Glav	P. F. Feine	1914
Chatsworth	L. R. Crowell	G. E. Wells	R. G. Twedtlin	1915
Chester	J. W. Shaler	Joseph Benech	H. B. McKen	1914
Geo.	Owens	E. H. Babcock	F. D. McWilliams	1915
Chillicothe	W. S. Cundiff	Alfred Peterson	Geo. E. Jenkins	1914
Churdan	M. J. Hill	H. F. Barker	Bernard Westervelt	1914
Cincinnati	J. A. Corder	C. W. Graham	John Brown	1914
Claire				
Clairene	W. B. Hanna	Scott McNeil	H. A. Jones	1914
Clarksville	J. F. Mott	C. H. Iggenritz	B. Womack	1914
Clayton	Fred C. Larson	James McGuire	John Hanechen	1914
Clearfield	H. T. Snape	G. C. Bentley	J. U. Wyant	
Clegiron	J. C. Hebb	L. L. Patton	R. C. McKinney	1914
Clemmons	A. Christensen	E. M. Frederiken	A. A. Arney	1915
Clermont	C. C. Miller	E. T. Scott	B. C. Graver	1914
Cleveland				
Col.	J. D. Johnson	Ray Shriver	F. O. Carlson	1914
Clover Hills	Chas. H. Ashworth	E. H. Gillette	Jas. T. Ashworth	1914
Closter		James Hock		
Coburg	W. J. Parrott	S. C. Davis	R. McDevitt	1915
Coggan	A. W. Coquilletta	F. W. Lindahl	D. D. Johnson	1914
Coin	L. F. Conger	E. H. Kling	G. F. Mitchell	1914
Colesburg	Cyrus Craig	W. S. Shaffer	P. D. Peck	1914
College Springs	A. W. Hawley	J. C. Dow	J. Des London	1914
Collins	O. F. Heinrich	M. H. Buddick	W. H. Thompson	1914
Colo.	John Johnson	H. E. Johnson	John Niland	1914
Colombus City	C. N. Johnson	J. W. Garrison	J. Collier	1914
Columbus Junction	D. S. Buttington	Wm. Detford	O. M. Cavin	1914
Conesville	Chas. Wagner	C. E. Chamberlain	W. H. McKee	1914
Conrad	H. G. Toddiken	E. O. Ecklund	E. L. Guild	1914
Conway	G. W. Hough	W. A. Conway	A. T. West	1914
Coon Rapids	Geo. W. Smith	Bilnn N. Smith	Geo. Bower	1914

Coppock	F. M. Van Trump	John Hesser	F. H. Alter	1914
Corvallis	H. B. Speaker	J. L. Dubois	I. E. Wesley	1914
Correctionville	G. H. Orley	A. J. Dodge	W. L. Monlux	1914
Corwith	Adam Ripper	J. J. C. Bower	C. L. Seelye	1914
Corydon	W. N. Christensen	H. O. Hansen	S. M. Johnson	1914
Craig	F. J. Drilling	W. O. Sidwell	John Remke	1915
Crawfordsville	G. F. Pulsifer	Geo. R. Teiger	R. S. Dix	1914
Crownwell	L. M. Randolph	F. A. Fossday	M. A. Howell	1914
Crystal Lake	E. P. Hansot	Chris Gillstraz	C. W. Jensen	1914
Cumberland	W. R. Noland	C. E. Read	C. P. Shearer	1914
Curlew	John Cullen	J. P. Hunter	V. W. Fisk	1914
Cushing	Edwin Ferry	O. E. Schneider	C. E. Hass	1914
Cylinder	W. C. Brown	E. B. Bravender	Ole Cody	1914
Dakota City	Nym Hopkins	J. W. Brittholt	Wm. Shimer	1915
Dale	S. A. Summer	Fred W. Nazarene	W. S. Wilson	1914
Dallas Center	P. G. Martin	Wm. Dana	C. A. Swanson	1914
Dans	C. F. Sebold	J. F. Mohr	P. A. McLoughlin	1914
Danbury	Joseph Bolick	R. M. Chambers	R. W. Mix	1914
Daville	G. P. Campbell	L. A. Bowd	C. J. Swansonstrom	1914
Davis City	Elmer Shstrom	S. Larson	J. C. Corzad	1914
Dayton	M. Camp	J. E. Riddle	L. L. Zitzsperger	1914
Decatur City	F. A. Lovoy	C. D. Bruce	H. W. Hatlie	1914
Dedham	A. L. Minshart	X. H. Keller	F. M. Knobbe	1914
Deep River	B. G. Penniston	O. F. Cox	T. H. Carty	1914
Defiance	F. E. Carty	F. H. George	B. E. Simons	1915
Deli	M. G. Albrook	E. B. Porter	B. E. McKim	1913
Deloit	Fred A. True	Earl O. Winana	C. A. Burt	1914
Delta	W. N. Sargent	Joseph S. Utterback	H. C. Werle	1914
Denver	H. J. Nevermann	William G. Helmung	E. G. Peplik	1915
Derby	A. W. Mitchell	E. A. Kline	G. M. Kile	1914
De Soto	J. W. Blackman	L. H. Hoch	William Hines	1914
De Witt	L. S. Merton	C. C. Christiansen	M. F. Palmer	1914
Dexter	J. W. Bryant	J. E. Hammond	Jessie N. Tailey	1913
Diagonal	W. J. Spethen	H. G. Todd	C. W. Walsh	1915
Dickens	W. C. Henderson	C. M. Varney	J. J. Schultz	1914
Dill	H. J. Knudsen	R. N. Bagley, Jr.	P. J. Theede	1914
Dixon	A. H. Burr	John Langseth		
Dolliver				
Donnehue	Wm. Goettsch	Herman Fathrog	Grover W. Roehlk	1914
Donselison	Geo. W. Mattern	Fred C. Woodsong	B. F. Warren	1914
Doon	Geo. W. Bowers	R. H. Armisted	J. A. Mastres	1914
Dougherty				
Dow	L. A. Dow	E. G. Wiggins	W. E. Fishel	1914
Dows	R. S. Huntington	N. H. Rummel	A. B. Muixix	1914
Drakesville	T. B. Jennings	F. S. Updike	C. B. Ireland	1914

TOWN OFFICIALS—CONTINUO.

Towns	Mayor	Clerk	Treasurer	Date of election or appointment
Dumont	Fred Linde	S. G. Barlow	A. E. Harrison	1914
Duncombe	D. Maricle	R. F. Brugay	M. L. House	1914
Dunerton	H. F. Shimp	E. W. Martin, Jr.	J. A. Campbell	1914
Dunlap	I. Sigin	R. W. Wettenberg	J. A. Moore	1914
Dutango	Jno. Hohman	R. R. Eichelman	Wm. Hunter	1914
Durant	Ed Denkmann	Paul Samberg	Wm. H. Creecius	1914
Dyerville	J. H. Denkhoff	W. C. Loosbroek	Chas. P. Rath	1914
Dysart	John P. Redmond	J. H. Lindeman	Erwin Moller	1913
Earlham	Edwin S. Day	Scott Shifflett	H. S. Thompson	1914
Earling	J. H. Muenchrath	John J. Langenfeld		1914
Earville	J. M. Dunn	Wm. Hunt	Geo. Hunt	1914
Early	J. W. Hartzell	C. F. Jackson	W. W. Little	1914
East Peru	C. C. Cottton	W. H. Holdcroft	S. M. Delaplaine	1914
Eden	J. A. LaFerty	G. F. Schmitz	S. M. Johnson	1914
Edenville	D. M. Ruth	Cast. Blinn, Jr.	W. A. Miles	1914
Edgewood	E. L. Noble	E. B. Shaffer	Chas. Blanchard	1914
Elberton	W. F. Bowser	Philip Sevick	E. P. Skrabale	1914
Eldridge	Julius J. Weise	Fritz Weise	Hugo Kuhl	1914
Elgin	H. S. Hadsel	J. H. Williams	N. Schorff	1914
Eikader	G. N. Schulte	Wm. C. Reimer	M. G. Hagenvick	1914
Eikhart	G. A. Turner	M. Manning	I. R. Kelter	1915
EIK Horn	Harold Johnson	Hans Carstensen	Hans Petersen	1914
Eldoret	Louis Bensenneider	David H. Ley	Geo. A. Arnes	1914
Elliott	C. E. De Witt	J. D. Huly	E. E. Marker	1914
Elliston		W. H. Clark	E. E. Cornwall	1913
Ellsworth	O. O. Elstrem, Jr.	L. A. Iverson	L. E. Williams	1914
Elma	C. Foley	C. J. Farmer	Joseph Beicka	1914
Ely	J. C. Dvorak	Joseph Paul, Jr.	R. M. Shipman	1914
Emerson	L. E. Weed	C. L. Brill	C. B. Hanna	1914
Epworth	Geo. J. Graham	J. J. Hamilton	William Nelson	1914
Essex	W. D. Gay	Frank F. Rotton	John Sturr	1914
Everly	H. E. Jones	Geo. Nugent	A. W. Harvey	1914
Exira	T. M. Rasmussen	J. K. Vande Broke		1914

Exline		L. Johnson	Carl Caster	1915
Fairbank	Frank Burns	Geo. P. Eickelberg	G. F. Monroe	1914
Farley	Wm. Baker	B. D. Head	C. Glavin	1914
Farmersburg	J. T. Adams	O. H. Oetke	H. A. Oetke	1914
Farmington	J. M. Eddy	O. H. Welner	J. W. Woodworth	1914
Farnhamville				
Farragut	Neils A. Anderson	W. O. Scott	Wm. Rogers	1914
Fayette	Geo. Newell	O. W. Stevenson	F. E. Finch	1914
Fenton	J. F. Newell	W. E. Stoerber	Frank Bailey	1914
Fenton	Hiram Powers	F. W. King	J. A. Workman	1914
Fenton	E. E. White	J. T. Tallackson	E. M. Lang	1914
Floyd	D. Wilbur	O. C. Kindig	G. Stewart	1914
Fonda	Chas. P. Frost	W. C. Wood	Melvin Boyer	1914
Fontanelle	C. A. Baker	H. J. Stuhlmiller	W. J. Crumm	1914
Forest City	R. W. Stephenson	B. J. Lackore	Hans Thompson	1914
Fort Atkinson		A. J. Clark	J. M. Fraizer	1914
Fort Des Moines	C. L. Cutler	C. A. Clark		
Foster				
Fostoria	F. Bley	John Sieh	R. H. Stephenson	1914
Franklin	G. Schneider	Jas. H. Emerson	Hugo Seyt	1914
Fraser	Malcolm Reid	T. W. Elsberry	Fred Cassotti	1914
Fredericksburg	J. O. Griffith	H. L. Kerssen	Don A. Jackson	1914
Fredericks				
Fremont				
Galva	W. C. Wharton	W. F. Rhoads	Jay Forbes	1914
Garber	John H. Wents	I. E. Baumgardner	T. H. Schleiter	1914
Garden Grove	C. Schnepl	Henry Schnepl	Fred Voss	1915
Garnavillo	R. C. Hoedley	L. J. Ede	C. S. Stearns	1914
Gartner	H. C. Kuenzel	W. B. Koenzel	Chas. Roggman	1914
Garrison	P. E. Blackstone	H. V. Reed	Isaac Swiegard	1914
Garwin	J. A. Grimes	C. C. Gross	A. J. Donald	1914
Geneva	Chas. French	Earl Morrison	Edwin Berry	1914
George	E. H. Raymond	F. E. Daemert	B. D. Hunt	1915
Germany	Wm. Noll	J. W. Belote	A. F. Meyer	1914
Gilbert	B. Marton	W. H. Stoddard	John Bishop	1914
Giles	J. A. Hanaman	B. D. Kent	H. Sawyer	1914
Gilmore City	J. Alken Stanberry	H. D. Stewart	G. F. Stansberry	1914
Gladbrook	C. A. Belt	H. C. Marmon	C. B. Fitch	1913
Gildeden	Erwin Merrill	Julius Carstenes	H. H. Wentzien, Jr.	1914
Goldfield	H. W. Porter	O. B. Moorehouse	W. K. Blackwell	1914
Goodell	John M. Montgomery	B. W. Agard	S. S. Matach	1914
Goose Lake	W. F. Schroeder	G. W. Botts	Paul Kruse	1914
Gowrie	D. W. Cameron	H. J. Weisheit	J. Graettinger	1914
Grattinger		J. P. Jensen		
Graf		C. W. Paulus	H. Walk	1915
Grafton	J. J. Bringolf	O. W. Dutton	Geo. Rice	1914
Grand Junction	L. F. Hillman			

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office
Grand Mound	I. W. Harmon	R. C. Quinn	Henry Moeller	1914
Grand River		G. W. Zimmerman	D. J. Higley	1914
Grand View	E. A. Hass	Wm. Andrews	J. F. Manning	1914
Granger	E. R. Burkett	W. T. Jones	H. F. Porter	1914
Grant	W. C. Malinenberg	S. H. Bates	N. A. Simpson	1914
Grant City	J. S. Blit	E. E. Thomas	Herman Ellers	1914
Granville	H. Blehm	W. B. Snider	Fred Fisher	1914
Gravity	Frank Grieser	G. E. Farrell	E. C. Rice	1915
Graf	A. G. McMullen	V. E. Dow	F. B. Wilson	1914
Greene	E. B. Hess	Le Roy Niles	Guy Worcester	1914
Greene	John Hessroad	M. G. McCreight	W. D. McCollom	1914
Greenfield	H. J. Chapman	John Tarr	J. H. Chick	1914
Green Island	C. M. Chandler	A. F. Larson	T. W. Friar	1915
Grimes	H. W. Herrick	Fred H. DeWitt	Ora L. Welch	1914
Griewold	Wm. Kuester	E. V. Madsen	W. C. Morrison	1914
Grundy Center	F. W. Beldinger	E. J. Klaescheit	W. K. Hamilton	1914
Guthrie Center	E. J. Klaescheit	A. H. Borman	C. J. Adams	1915
Guttenberg	Lero J. Wegman	A. J. Heinzen	C. B. Clayton	1915
Habur	E. J. Tiller	Aug. Wagner	Clifford Bolton	1913
Hamburg	S. R. Foster	Cyril Wynn	W. W. Bingham	1914
Hamilton	R. J. Martin	B. M. Halladay	A. O. Bye	1914
Hancock	R. D. Robertson	M. L. Geasey	F. O. Swenson	1914
Harcourt	G. G. Smith	O. T. Engquist	S. J. Sturgel	1914
Harper	M. J. Clarkman	L. H. White	A. H. Horeshan	1914
Harpers Ferry	P. J. Donohue	J. W. Kelley	G. A. Mueller	1915
Harria	W. H. Donohue	Calvin Boylan	T. R. Patch	1914
Hastley	Geo. Conman	H. R. Clements	W. G. Maddy	1914
Hastings	Geo. G. Dennis	Fred H. Priest	R. S. McDonough	1914
Hawlock	H. H. Wilson	J. A. Dickerson	F. W. Lucas	1914
Hawkeye	H. Murray	H. F. Hauth	M. V. Henderson	1914
Hadleton	A. B. Peters	Geo. J. Wengert	W. G. Kefert	1915

Herrick	G. G. Bowers	Jas. J. Jennings	E. W. Tinsley	1914
Henderson		O. T. Hawver	M. C. Hawver	1914
Heburn	F. Bogenref	Geo. Ellison	H. C. Brown	1914
Hinton	H. Dirks	H. A. Sieken	O. A. Ontjes	1914
Holland	Wm. Schleemann	Albert G. Merkley	Chas. Kastner	1914
Holy Cross	T. J. Hess	J. P. Sweeney	W. T. Beaman	1914
Hoperville	C. Purcell	L. H. Morgan	F. R. Tesar	1914
Hopkinton	D. C. Oehler	C. L. Hill	F. M. Williams	1914
Hornick	R. N. Rawson	W. S. Spencer	H. Smale	1914
Hospers	C. H. Spann	J. W. Klein	D. C. Byam	1914
Hubbard	A. W. Hoechster	Calvin Boylan	A. T. Joder	1914
Hudson	R. H. Mueller	H. R. Holter	J. S. Wilson	1914
Hull	Ed C. Welt	F. C. Stevens	Otto Windraht	1914
Humboldt	J. C. Johnson	J. A. Parker	B. King	1914
Huntington	D. P. Goodrich	J. L. Taylor	Dan B. Lewis	1915
Huxley	Ole Leopold	H. J. Hirkestrand	M. M. Hallert	1914
Imogene		John J. Langhlin		1914
Inwood	G. M. Anderson	Hugo Reimers	O. Korth	1914
Ionia		J. J. Meyer	P. Morris	1914
Ireton	W. A. Morgan	D. A. Wheeler	W. H. Branson	1914
Irwin	T. J. Ryan	J. L. Reynolds	T. H. Burns	1914
Jackson Junction	J. H. Hoye	S. A. Straub	J. E. Garrity	1915
Janesville	C. W. Bennett	S. W. Sawyer	O. W. Briden	1914
Jesus	R. L. Bordner	C. H. Howe	Jas. Dalton	1914
Jewell Junction	Wm. Anderson	M. H. Houser	E. W. Knudsen	1914
Jolley	H. Mowitzier	M. J. Severson	J. E. Sutter	1914
Kalona	John A. Yoder	A. G. Anderson	W. H. Pfister	1914
Kanمار	H. H. Carson	F. E. Skola	F. H. Alexander	1915
Kanawha	W. R. Keeney	Dr. S. L. Clabaugh	A. C. Severin	1915
Kethereron	C. G. McDonald	Henry Africa	Taylor Grimes	1914
Kethereron	J. M. McDonald	G. E. Turner	I. W. Johnstone	1914
Ketherong	James Boyle	F. B. Lindgren	R. C. Burton	1914
Kensington	A. S. Tragathon	C. T. Powers	H. R. Clophas	1914
Kent	H. W. White	H. T. Finch	John Sewall	1914
Keweenaw Park	W. A. Coon	J. T. Livingstone	Ira B. Taft	1914
Keweenawqua	C. I. Manning	Oscar Daniels	Geo. H. Heischler	1914
Keko	E. C. Gilbert	R. B. Kittle	J. F. Fennerbach	1914
Keystone	G. H. Seck	W. F. Stouter	J. A. Ingraham	1914
Kingsley	W. H. Creasy	Ray E. Riecke	M. A. Fischer	1914
Kirov	F. C. Cushman	F. E. Koenig	Jas. Gregerson	1914
Kirkman	A. W. Barton	E. B. Tucker	Geo. Thompson	1914
Kirkville	T. N. Hayes	Wm. Abegg	W. A. Garner	1915
Kiron	J. E. Hoagland	H. S. Ward	E. H. Perry	1915
Klemme	E. G. Ell	N. L. Palmer	C. A. Christopherson	1914
Kulerim	M. V. Miller	C. M. Burke		

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of office
Knowlton	G. F. Long	J. B. Forsyth	L. E. Yaryan	1913
Lacona	C. Konrad	J. B. Alter	C. E. West	1914
Ladora	J. D. Shaul	S. V. Fisher	Jas. E. Basley	1914
Lake Mills	P. A. Helgeson	O. N. Styve	J. M. Tapoger	1914
Lake Park	John Jacobson	J. J. Kramer	Aug. Sindt	1914
Lake View	W. M. Dean	E. P. Hartman	C. P. Therkelsen	1914
Lamont	G. W. Blair	J. F. Fink	O. E. Feale	1914
Lamont	G. W. Blair	Samuel Carr	C. H. Hause	1914
La Motte	N. J. Hintringen	J. F. Kitcher	N. B. Nemmers	1914
Lanesboro	J. D. Hinckley	G. L. Dripps	L. C. Dressen	1914
Landing	J. P. Conway	N. A. Nelson	C. M. Kerndt	1915
La Porte City	W. W. Smith	G. E. Stebbins	J. O. Kober	1914
Larchwood	Frank Lawler	W. F. Ashton	Geo. Pagan	1914
Larrabee	R. H. Gray	D. D. Tilton	L. E. Jacobsen	1914
Latimer	William Senf	H. H. Roemer	F. D. Smith	1915
Laurel	Jink F. Patten	Geo. W. Lant	Farl J. Paul	1914
Laurits	G. W. Strickland	E. V. Nelson	W. A. Moore	1914
Lawlers	L. E. Johnson	D. P. O'Connor	John Eckhoff	1914
Lawton	W. E. Plummer	H. L. Leland	B. K. Younglove	1914
Le Claire	J. A. Teeter	J. A. Meyer	J. L. Meyer	1914
Ledyard	E. G. Rich	A. J. Galagan	J. W. DeBuh	1914
Le Grand	A. A. Richards	L. E. Harrison		
Lehigh				
Leland	E. G. McGreevey	W. P. Buren	J. A. Anderson	1914
Lenox	G. W. Boyer	H. Humphrey, Jr.	E. Wright	1914
Le Roy	E. S. Buffum	D. L. Burbank	D. C. Thurlow	1914
Lester	C. G. Johnson	Wm. Lovell	S. S. Dampert	1914
Lettau		G. C. Snyder	M. J. McCormack	1914
Lewis	V. G. Shelabarger	G. W. Fletcher	Geo. Roberts	1914
Lidderdale	Robert Gobell	A. L. Kocher	John Elitz	1915
Lime Springs	D. H. Thomas	M. B. Davis	C. J. Moar	1914
Linden	Arthur Britt	W. D. Craft	L. W. Flock	1914
Linnville	C. E. Swan	J. F. Forster	G. W. Malleson	1914

Lisbon	J. R. Gardner	T. M. Lee	John Auracher	1914
Liscomb	G. E. Morey	J. B. Sweet	G. W. Bruebsorn	1914
Littleport	E. L. Gifford	S. M. Stalnaker	J. J. Wick	1915
Little Rock	Frank Turk	J. D. Krouse	Ben C. Abben, Jr.	1913
Little Sioux	L. H. Bassett	L. S. Reynolds	G. H. Gibson	1914
Livermore		W. M. Smith	O. H. Johnson	1914
Logan	J. O. Millman	T. A. Maasie	L. C. Stuart	1914
Lohrville	Wm. Toyne	High Baird	G. W. Evans	1914
Lone Tree	Joseph Holdeman	J. O. Browning	H. C. Buell	1914
Lorimor	C. Thurnau	H. S. Albert	Wm. Coehran	1914
Lost Nation	J. C. Burgman	F. C. Roach	M. J. Burnett	1914
Lowville	J. M. Caster	Harrison L. Amber		
Lowden	Louis Hoeltje	E. R. Struck	August Freund	1914
Low Moor	C. A. Cole	John S. Chandler	Geo. Crampert	1914
Luana	Geo. R. Engelhardt	Allen E. Howell	W. J. Mitchell	1914
Lucas	J. W. Talbot	B. Frank Phillips	Lee Irving	1914
Luther	R. A. Edgley	W. N. McNamee	O. M. Thatcher	1914
Lu Verne	W. H. Ranev	M. P. Simms	A. D. Burts	1914
Luzerne	W. A. Wehrman	Bill Kubba	Martin Studt	1914
Lynxville	B. L. Boush	C. L. Zimmerman	W. F. Zimmerman	1914
Lytton	E. J. Fluke	C. S. Ferguson	T. E. Corry	1914
Macedonia	R. E. Clark	W. C. Miller	Frank Galloway	1914
Macksburg	John D. Callison	C. W. Love	W. P. Love	1914
Madrid	C. J. Cedecquist	C. S. Adams	G. L. Carson	1914
Magnolia	A. Freymuller	Carl F. Goetsche	W. P. Vogel	1914
McKeon	John A. Maxwell	Arden McCoy	Henry H. Hinckley	1914
Malard	A. H. Randall	J. N. Johnson	Frank McCracken	1914
Maloy	M. N. Shay	C. E. Finch	J. V. Wilson	1914
Malvern	A. E. Cook	G. C. Rinchart	R. M. Mc Carter	1914
Manilla	D. M. Hamilton	W. H. Schellinger	D. B. Logeman	1915
Manly	A. Dobel	J. E. Schmidt	Julius Wehrmann	1914
Manning	Ed Farrell	P. H. Jones	Chas. E. Bale	1914
Manson	J. E. Gaumer	W. P. Moody	W. T. Mitchell	1914
Mapleton	C. L. Chapman	G. G. Harris	E. B. Wells	1914
Marion	A. A. Wells	E. P. Williams	W. S. Shepherdson	1914
Marble Rock	F. E. Gates	R. D. Walton	W. W. Garrison	1914
Marcus	D. S. Twogood	Floyd Barnes	W. W. Garrison	1914
Marne	E. L. Pardee	Char. Elmer	M. Bendixen	1914
Martelle	A. B. Coffey	T. E. Emerson	J. P. Ellison	1914
Martensburg	R. A. Vannoy	E. E. Cook	N. Ogden	1914
Marysville				
Masonville	Riley Davis	N. P. Barron	T. O. Ryan	1914
Mascena	E. S. Smith	C. E. Estert	Ed McBroom	1914
Matlock	Wm. Washer	J. E. Estert	W. Brink	1914
Maurice	H. R. Johnson	Wm. Miesner	J. E. Mieras	1914
Maxwell	Ellsworth Gibson	L. R. Shepherd	A. W. Parker	1915
Maynard	A. E. Conrad	L. D. Rowley	S. A. Sylvester	1914

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office
McCallsburg	J. H. Galbreath	G. H. Krohn	Thor O. Heglund	1915
McCausland	F. J. Lessen	F. E. Ringey	E. J. Wright	1915
McClolland	F. W. Scott	F. M. Johnson	Roy Maxfield	1914
McDonald	T. J. Sullivan	F. C. Sloane	R. D. Williams	1914
Mclntyre	B. D. Sergeant	Jas. Vaughn	H. E. Gibeaut	1914
Mechanicsville	W. A. Jackson	A. F. Fairchild	M. U. Bridwell	1914
Mediapolis	A. E. Nordstrom	H. F. Bandy	Al Sanderman	1914
Melbourne	W. H. Hollenbacher	W. A. Sawtell		
Mendon				
Mewin	H. L. Ramsey	Art M. Evans	H. M. Quiggle	1915
Mendo	W. S. Weby	U. G. Smith	E. P. Rigdon	1914
Meriden	L. Wixson	A. R. Buswell	R. C. Wixon	1914
Merrill	C. Montague	A. B. Barnett	F. Hoos	1914
Meservey	F. S. Agler	R. J. Courtney	A. J. Nissen	1914
Middlebury	C. W. McLean	John McLean	C. J. Derricke	1914
Miles	C. A. Menneke	Chas. Allen	F. A. Hellbridge	1914
Mifflord		J. E. Sheddly	O. A. Hatter	1914
Millersburg	O. W. Van	Thos. J. Collins	J. E. Clayton	1914
Mitto	W. E. Miles	E. B. Burgess	D. A. Miller	1914
Milton	J. C. Fife	R. N. Parks	A. T. McNeil	1914
Minnern	J. Schaffner	O. J. Hart	Geo. Groneweg	1914
Minden	J. W. Crow	Gilbert Dutten	Chas. Hansen	1915
Mingo	L. C. Adams	W. A. Witmer		
Mitchell	Gro. Saulmiller	F. D. Cody		
Mitchellville	W. A. Porter	R. R. Ballie	L. H. Battles	1914
Motale	W. W. Morton	E. Hitchison	R. S. Sassaman	1914
Monadamin	J. E. Klutts	A. D. Gilmore	H. D. Selby	1914
Monta	J. W. Jepsen	C. L. Burlet	C. L. Burlet	1914
Monmouth	C. A. Menold	J. B. Hubbard	E. B. Bristol	1914
Monona	Harry C. Fox	H. S. Bittenhouse	C. J. Orr	1914
Morron	L. C. Converse	D. C. Nichols	F. B. Kinnison	1914
Montezuma	W. W. Hawkins	R. W. Mortland	I. F. Morten	1914
Montour	H. S. Bryngelson	C. B. Adair	R. W. Adair	1914
Montrose				
Moorhead				
Moorland				
Moravia				
Morning Sun	H. M. Adams	J. B. Kiel	Chas. Allen	1914
Morrison	F. W. Elling	A. E. Lewis	R. W. Lohmann	1915
Mottet	G. L. Howard	H. A. Van Eps	F. J. Halloran	1915
Mount Ayr	H. M. Miller	C. M. McFerridge		
Mount Union	Henry Eckey	W. B. Garvin	J. W. Smith	1914
Mount Vernon	W. W. Carlton	F. R. Frazer	E. S. Barlick	1914
Moville	D. M. Hamilton	L. E. Buckles	E. C. Evans	1914
Murray	W. H. Riddle	C. S. Palmer	W. K. Scott	1914
Nashua	E. S. Morse	W. R. Buchanan	W. E. Buchanan	1914
Neola	R. J. O'Connor	W. E. Gamble	Chas. M. Hartung	1914
New Albin	G. F. Wild	W. H. Rockefeller	R. M. McCarter	1914
Newell	F. C. Foley	O. W. Hendrick	S. W. Tobey	1914
Newhall	J. C. Shaffer	G. E. Ellison	A. L. Kout	1914
New Hartford	J. G. Evans	Wm. Felton	H. H. Pogge	1914
New Liberty	Geo. Leunders	R. G. McRae	J. E. Boggs	1914
New London	A. D. Hayes	G. C. Collins	Geo. W. Chaney	1914
New Market	John H. Malony	O. Karbely	E. E. Stedman	1914
New Providence	C. C. Miller	C. B. Harmon	A. T. Perrin	1914
New Sharon	A. M. Evans	Henry Hansen	Theo. Jurgen	1914
New Vienna	L. J. Abele	T. E. Rhodes	D. H. Tyner	1914
New Virginia	H. E. Jones	E. C. Elighmey	F. M. Daugherty	1914
Nichols	W. E. Long	E. H. Moon	A. C. Smallwood	1914
Noitaway	D. F. Conway	A. J. Way	J. C. Getteman	1914
Nora Springs	W. A. Eckles	John Ahlers	F. A. Farnemann	1914
Northboro	C. T. Long	Frank Peter	Theo. Irwin	1914
North Buena Vista	Arthur Walters	S. H. Smith, Jr.	H. Kirchner	1914
North English	L. Mullin	M. L. Wahstrom	F. E. Shape	1915
North McGregor	F. C. Gilmore	F. W. Schmidt	H. F. Schneider	1914
North Washington	Geo. Weldert	L. Griffin	F. P. Nye	1914
Northwood	H. C. Finch	C. F. Nagel	E. P. Sawyer	1914
Norwalk	I. A. Lester	B. B. Brown	G. E. Swain	1914
Norway	H. W. Webster	John Hagensick	W. R. Brown	1915
Numa	J. W. Hibbs	Nick Clemens	Frank Ambolt	1915
Oconto	J. L. Caldwell	C. W. Ross	F. S. Hanson	1914
Oakville	E. M. Bell	H. G. Rykoff	I. L. Good	1915
Ocheyedan	H. E. Dean	F. E. Hofford	J. H. Pickart	1914
Oeholt	S. D. Selby	J. H. Harris	M. H. Evans	1915
Ogden	Ralph W. Casey	E. F. Wentz	G. D. King	1915
Olds	S. P. Stephenson	L. C. Williams	W. Woodworth	1914
Olin	J. A. Ladd	Chas. Morton	R. W. Lytle	1914
Olin	W. G. Durbin	A. F. Schmitz	W. D. Kline	1914
Onida	F. A. Terrell	Joseph M. Rosen	A. G. Morgan	1915
Onida	S. T. Knox	F. J. McCarthy	R. L. Glenn	1914
Onida	Martin Carstens	Jas. Nelson	J. N. Stahl	1914
Onslow		Harry H. Hall	C. F. Kimber	1914
			W. M. Dennison	1914

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of office
Orange City	H. Slikkerveer	P. J. Lohr	G. L. Van de Stege	1914
Orient	M. W. Witham	J. H. Treichler	M. Hennessy	1914
Orleans	F. J. Schmitz	J. M. Hardman	Etta Weed	1914
Ossian	T. P. Schmitz	Chas. Green	F. Frantzen	1914
Osterdock		Frank R. Bush		1914
Oto	Ed Cradit	Ed H. Miller	H. R. Motter	1914
Oxford	R. J. Miller	F. W. Sles.	B. G. Robert	1914
Oxford Junction	L. W. Sley	Frank Kinney	F. H. Schimmeek	1914
Pacific Junction	John Olson	T. B. Shuttler	Chas. Kroon	1914
Packwood	J. A. Moorman		E. N. Phelps	1914
Palmer	A. B. Olson	J. F. Smal.	F. S. White	1914
Panama	Math. Wilg.	J. L. Johnson	John M. Oppold	1914
Panora	E. C. Kellwe	Jas. F. Oppold	Wade Spurgin	1914
Parkersburg	R. S. Blair	Geo. Goetzman	H. W. Wilhelms	1914
Parnell	J. M. Ternan	W. T. Evans	Chas. Moore	1914
Patton	G. M. Odell	John F. Carroll	U. W. Walton	1915
Patterson	C. R. McCoomb	Lewis L. Carl	G. A. Paine	1915
Paulina	H. G. Culp	Willis A. Oology	J. V. Atkinson	1914
Persia	H. A. Culp	Albert H. Meyer	J. L. Willard	1914
Peterson	J. F. Moesvin	J. F. Smal.	E. P. Turner	1914
Pierson	J. T. Sadler	J. F. Fastenow	J. A. Broadie	1914
Pine Mound	Arthur Alban	L. C. Calkin	W. H. Meservey	1915
Pioneer				
Plaiah				
Plainfield	O. W. Farnsworth	C. W. Gritzner	D. Farnsworth	1914
Pleasanton	D. H. Mealey	A. J. Horner	J. J. Gunther	1915
Pleasant Plain	Melvin Dyer	Orville J. Miller	F. T. Metcalf	1914
Pleasantville	F. H. Powers	F. W. Lindeman	Fred G. Ehlers	1915
Plymouth	F. E. Bronk	Geo. Schneider	W. C. Ralston	1914
Pocahontas	J. Wilson	G. W. McLean	C. W. Tyler	1914
Polk City	J. W. Johnson	S. H. McClure	R. C. Berry	1914
Pomeroy	F. W. Hainley	John Rosenthal	Peter Herkenrath	1914

Postville	P. J. Bencher	William Shepherd	L. S. McEwen	1914
Princeton	H. H. Gonkin	C. H. Harrold	J. J. Mcel.	1914
Prairie City	H. H. Denden	H. C. Tamm	B. C. Moore	1914
Prescott	S. E. Packler	O. M. Green	A. E. Barth	1914
Preston	Ed Howell	G. H. Lucas	F. H. Rodewahl	1914
Primghar	W. H. Downing	S. A. Rosecrans	Roy King	1914
Princeton	J. L. Smith	B. L. Morgan	L. P. Ries	1914
Promised City	R. Aitken	W. R. Alexander	M. E. Stout	1914
Protivin	J. A. Dastal	Adah King	A. J. Mikesh	1914
Pulaski	J. E. Reed	W. W. Lewis	C. W. Matthews	1914
Quinton	T. H. Kimball	C. E. Myers	L. T. Kimball	1914
Radcliffe	F. L. Kimball	Z. P. Myers	C. G. Rieke	1914
Rake	S. C. Jensvold	Chas. M. Griffee	T. A. Rake	1914
Ralston	E. G. Boyes	X. A. Curtis	Geo. S. Thomas	1914
Randalia	J. E. Holmes	L. W. Armstrong	A. J. Ramsay	1914
Rathbun	Wm. Kerr	John Culley	H. M. Townsend	1914
Redayn	Ralph Van Doan	Ralph Smith	E. C. Stumm	1915
Hedding	Geo. Vanderwark	R. V. Seaman	S. R. Emerson	1914
Reedsburg	O. J. Tardy	R. B. Ferguson	Parke Rogers	1914
Reinbeck	A. Moerman	A. F. Engels	F. P. Beebe	1914
Rembrant	G. E. Watson	A. Paschall	H. E. Engels	1914
Remsen	O. J. Tandy	Irvine Peer	W. G. Sievers	1914
Renswick	Henry Elman	H. A. Yager	R. B. Smith	1914
Riceville	H. S. Rice	J. D. Bruns	E. R. St. John	1914
Richtland	W. E. Peavey	P. H. Clausen	A. F. Bridger	1914
Ricketts	P. L. Moorman	Rollin G. Baker	Otto Henning	1915
Ridgeway	Heinrich Claussen	J. E. Hansen	J. Jacobson	1914
Ridgedale	O. O. Rice	J. A. Haider	J. S. Peterson	1915
Ridge	H. J. Burk	J. A. Gauntremont	J. J. Roberts	1914
Riverside	J. J. Burk	W. F. Louie	Victor Saarek	1914
Riverton	Wm. Griffith	Y. D. Stetkey	Joe Samuels	1914
Rock Falls	N. Wynniford	E. H. Benson	L. C. Blum	1914
Rockford	C. E. Olden	J. A. Gartland	B. F. Bruce	1914
Rock Valley	G. H. Bundy	R. O. Hutchinson	F. M. Bunting	1914
Rockwell	James Walpole	S. L. Vier Dan	W. A. Sanburgh	1914
Rockwell City	L. E. Ellick	Geo. O. Hensel	O. H. Swanson	1914
Rosman		J. A. Christian	J. Webb	1914
Rowdy	A. E. Scher	J. N. Hileman	O. S. Boyd	1914
Role	J. L. Carroll	J. W. Doak	H. R. Sheridan	1914
Roland	Jas. H. Larson	A. O. Pelly	W. H. Brown	1914
Rome	Freeman Messer	F. W. Haynes	D. W. Whitten	1914
Roselli	Ed Jones	F. W. Stevens	Ren. E. Sanderson	1914
Rowan	J. R. Braden	H. H. Potts	F. P. Johnston	1914
Roth	A. B. Ober		J. A. Hyenstall	1914
Rummells	C. B. Ober			
Russell	Harry Keller			

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office
Batavia	R. J. Hughes	G. A. Appelman	P. T. Mortensen	1918
Bethel	H. H. Sherry	S. J. Shiman	A. H. Grinnell	1918
Ryan	J. W. McCord	O. Thomasson	J. J. Johnson	1914
St. Angar	H. A. Rose	T. H. Hunt	O. H. Koch	1914
St. Anthony	C. E. Pettiborg	E. B. Kromminga	Ler A. Howe	1914
St. Charles	G. L. Archer	J. L. Fleming	J. F. Johnston	1913
St. Paul	John Avery	Jas. Sanderson	Jas. Christensen	1915
St. Olaf	Otto O. Johnson	F. S. Odeberg	Jas. Menken	1914
Sabula	John Werner	F. S. Kemper	W. G. Newsome	1914
Salem	Henry Schutts	Wade Guenther	W. H. Bliss	1914
Saxby	A. A. Basius	W. H. Collens	M. Harrington	1914
Saint Paul	Herman Fatin	Louis N. Dochaine	J. A. Johnson	1914
Sandyville	J. H. McNeil	W. A. Solon	Benj. H. Moore	1913
Scarsville	C. L. Seely	Geo. J. Threlveit	P. E. Hollander	1914
Schaller	H. I. Strahn	H. N. Snell	F. W. Matthews	1914
Schleswig	Aug. Schultz, Sr.	Aug. Ricket	W. H. McNeil	1914
Scranton	W. S. Hall	John Z. Sackett	E. W. Tolle	1914
Seabrook	M. A. Latham	A. B. Latham	H. S. Cook	1913
Sergeant Bluff	H. M. Michelson	E. E. Bryan	B. E. Wilson	1914
Shamburgh	A. E. Westphier	A. E. Richardson	R. F. Hudon	1914
Shamburgh City	U. E. Stansby	F. L. Hamblin	M. E. Clapp	1914
Sharpesburg	A. T. Froming	A. C. Schaefer	F. E. Horning	1915
Shelby	John Burwell	J. H. Hafer	J. Carter	1914
Sheldahl	D. Hingenberg	Fred Bewoldt	J. H. Knudsen	1914
Shell Rock	W. H. Mason	E. J. Stoddard	M. A. Randall	1914
Shelburne	T. A. Johnson	H. W. Johnson	W. H. Lotspelch	1914
Sibley	Geo. F. Dietrich	Oscar Meyers	I. E. White	1914
Sidney	G. T. Hatzen	C. B. Hatzen	J. J. Houg	1914
Silver City	J. G. Flanagan	C. W. Sawyer	C. E. Marz	1914
Siox Center	A. Van Der Stoep	C. E. Aue	T. W. Rawson	1914
Siox Rapids	C. E. Travis	Scott W. Whitehead	G. E. Currier	1914

Slaten	A. A. Land	A. Maland	T. W. Rawson	1914
Sloan	A. L. Calberhead	S. J. Oliver	G. E. Currier	1914
Smithland	W. E. Baker	J. F. Yockey	G. B. Taylor	1914
Soldier	F. W. Carritt	C. B. Whitehead	E. J. Knudsen	1915
Solon	F. N. Meyers	E. F. Heinrichs	M. A. Randall	1914
South English	W. H. Habermehl	C. W. Hesser	W. H. Lotspelch	1914
Spillville	O. K. Morrison	V. Sauroek	I. E. White	1914
Spirit Lake	G. F. Hensler	A. A. Novak	J. J. Houg	1914
Spring Hill	John W. Hartman	Chas. T. Noll	C. E. Marz	1914
Springdale	L. E. Simonsen	O. C. Methane	G. E. Batehielder	1914
Star City	Charles Wenzels	Joseph M. Wolf	F. C. Pritchard	1914
Stansope	G. H. Dick	F. E. Bistrum	E. G. Fardsl	1914
Stanton	Benl. Wallin	C. J. Carlton	J. S. Anderson	1914
Stanwood	W. D. Hart	Wm. M. Thompson	OTTO EVERA	1914
State Center	Alex Dobbin	J. F. Sparks	M. E. Schmideler	1914
Steamboat Rock	L. E. Mullen	J. W. Sorenson	M. Christiani	1914
Stockton	L. E. Shadwell	M. C. Moit	J. H. McCarty	1915
Story City	E. Paarmann	C. H. Anderson	E. E. Moeller	1914
Stout	Alex Henderson	A. Williamson	J. G. Ellings	1914
Stratford	John Hempert	O. C. Sandell	P. J. DeBeer	1914
Strawberry Point	C. G. Peterson	J. H. Melshon	R. C. Barnes	1914
Strobel	J. H. McMahon	D. Sjaardema	P. J. Kaiser	1914
Sally	Fred C. Andrews	E. A. Wimer	J. C. Huigen	1914
Summer	J. H. Moore	E. L. Briggs	W. A. Heyer	1914
Superior	Theo. Penckman	C. H. Jensen	J. H. Sorenson	1914
Sutherland	E. W. Parker	E. E. Jenkins	T. B. Barth	1914
Swinkels	J. D. Vink	C. L. Nix	John F. Jenkins	1914
Swede	J. D. O'Dell	S. P. Eckholm	D. C. Gates	1914
Swede City	C. W. Pearson	P. O. Larson	C. F. Berggren	1914
Tabor	T. C. Harris	M. J. Dargis	C. L. Hall	1914
Templeton	Frank Schaliter	Carl. J. Petersen	Frank G. Gravatt	1914
Ferrell	Peter Brown	G. E. Bringgar	J. H. Garrill	1914
Top	J. A. Petersen	Ottie Alquist	S. E. Isaacs	1913
Thompson	G. J. Brenner	I. O. Olson	Henry Hanson	1914
Thor	J. E. Laning	Henry Hervey	J. C. Branson	1914
Thornburg	S. M. Sheibly	C. J. Schmideler	A. O. Engbergstrom	1914
Thortona	E. A. Harrington	J. C. Petersen	C. H. Paul	1914
Thortona	H. H. McElroy	E. A. Simpson	Chas. Hover	1914
Thorp	F. H. Hall	E. A. Hansen	Jay Budlong	1913
Tionka	H. C. Armstrong	T. F. Stockes	R. H. Moore	1914
Tracer	A. H. Thomas	Chas. T. Carter	Geo. Hosen	1914
Tresor	Fred Holst	H. W. Boekhuis	C. W. Bush	1914
Trippoli	Chas. Franklin	Ed Gant	J. E. Walker	1914
True	J. M. Kilian	C. A. Olson	A. Madsen	1914
Turin	D. A. Wolfe			

TOWN OFFICIALS.—CONCLUDED

Town	Mayor	Council	Treasurer
Udell			
Underwood			
Union			
Urban	D. Hauser		
Ute			
Vail			
Van Horn			
Van Mele			
Van Wert			
Victor			
Vinton	O. H. Farn		
Volga			
Wadens			
Walloot			
Walker			
Waln Lake			
Walnut			
Wapello			
Waterville			
Watonia			
Watka			
Webster			
Wellman			
Wells			
West Branch	P. V. N. Myers		
West Burlington	Elias Seward		
West Chester	Carl Walton		
Westfield			
Westgate			
West Liberty			
West Point			
West Union			
Whiteland			
Whittemore			
Williamsburg			
Wilton			
Wimfield			
Winton			
Winnatop			
Woods			
Woodmen			
Woodward			
Woolburn			
Worthington			
Wyo			
Wyoming			
Yester			
Yorktown			
Zetting			
Zionville			

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Date of entry
Date of office

Thomas Atkinson	Bennett Wood	J. A. Beologe	1914
D. Hauser	L. O. Bundy	W. P. Cash	1914
W. J. Dornung	Loyman Sheets	D. C. E. Lawrence	1914
Richard Mitchell	Geo. Moore	O. W. Bergman	1914
Wm. Baumgarter	W. G. Blieben	A. W. Patrick	1914
C. Dunn	J. P. Duffy	A. W. Stuck	1914
A. A. Dunn	Felix Baumann	Michael Kelly	1914
P. J. Elmer	E. C. Trindle	E. B. King	1914
J. P. Elmer	M. C. Thompson	E. S. Schatz	1914
J. P. Elmer	Ira A. Moore	J. D. Pharechild	1915
J. P. Elmer	T. A. Latz	H. L. Minnett	1914
J. P. Elmer	J. B. Stoll	G. Olson	1914
G. A. Tabor	J. O. Probert	Mrs. Minnie Overby	1914
Karl Heinrichs	J. H. Stauffer	Norman Labo	1914
A. G. Gary	A. W. Pfifer	Tho. W. Hawkison	1914
John McJohn	J. S. Whitney	C. M. Herig	1914
N. J. Neff	C. Qualliet	W. M. McDonald	1914
Arthur Spangler	M. Hunter	R. D. McDonald	1914
Jas. B. Stevens	O. H. Heiss	G. W. Baller	1914
M. J. Hart	J. T. Berres	P. Arment	1914
H. H. Bolding	X. A. Hand	J. M. Burnside	1914
Charles Morris	Samuel C. McGee	Prest. Show	1914
W. J. Allen	E. G. Miller	T. J. Fisher	1914
W. L. Archer	E. G. Hillard	B. S. Davis	1914
L. T. Wolverton	A. E. Hirsh	F. L. Hall	1914
John Tidwell	L. W. Hall	F. L. Freels	1914
H. G. Moore	D. Chason	H. J. Kurr	1914
Thos. Prentiss	L. L. Johnson	Hans E. Kurr	1914
	T. B. Neumann	A. L. Payne	1914
	H. W. Neumann	R. W. Miller	1914
	F. E. Corbin	J. G. Feldman	1914
	R. C. Ferguson	J. E. Coffey	1914

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D. Charest	Tho. Haase	Nel McFarlan	1914
Wm. Klaunier	W. H. Bahnsen	W. C. Tegtmeyer	1914
Chas. J. Madach	Iren Atkins	W. H. Winkler	1914
Geo. Walker	W. G. Oehne	Rawlins	1914
John S. Newbold	W. G. Peters	W. H. Winkler	1914
Ed. L. Ahn	B. P. Camp	C. W. Payne	1914
H. S. Dean	B. L. Post	A. J. Grawley	1914
H. J. Olson	H. H. Tempton	Ed. Grawley	1914
Tom J. White	R. H. Johnson	E. E. McDonald	1914
J. B. Eggleston	R. H. Johnson	C. E. Thompson	1914
Wm. Gruber	M. L. Johnson	John McElroy	1914
I. A. Ogle	W. F. Wilson	Robert Party	1914
Geo. Brantick	Wm. Lang	D. J. Dwyer	1914
E. O. Smith	J. O. Kolborn	E. B. Patterson	1914
E. G. Shaeffer	L. N. Normand	H. C. Winkler	1914
T. L. Mathews	H. H. Larson	H. H. Bell	1914
J. H. Mathews	H. H. Larson	W. F. Back	1914
Wm. Dornell	C. G. Oates	Geo. W. Coe	1914
L. H. Reaney	W. F. Vandy	J. G. Wilson	1914
L. W. Tyrrell	J. G. Brodella	F. Knobell	1914
Chris Bauder	Geo. Osgood	E. F. Tolking	1914
G. W. Merchant	D. W. White	R. M. Gorbill	1914
A. H. Merchant	L. M. Swindler	R. E. Chakow	1914
G. W. Merchant	W. O. Mohr	L. LaBastide	1914
M. Lat	M. Lat	J. H. Buleman	1915
C. H. Alcorn	C. H. Alcorn	C. H. Alcorn	1915
E. F. Deane	E. F. Deane	I. T. Drennan	1914

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1912, and Ending
August 31, 1913

Also Copy of Law Enacted by 35th General Assembly
Governing Fees to be Paid to League
by Municipalities